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- Check Against Delivery -
ORAL STATEMENT
Biennial panel discussion on the right to development
STATES MUST SUPPORT A UN FRAMEWORK CONVENTION ON INTERNATIONAL TAX COOPERATION
UN Human Rights Council
Fifty-seventh session
09 September – 11 October 2024

Mr. President,

Progress towards the Sustainable Development Goals is seriously off track and consequently the right to development and associated human rights remain unfulfilled for billions of people.

Taxes can and must play a key role in ensuring that governments have sufficient revenue to finance the realization of human rights including the right to development. This can be achieved through both progressive tax systems at the national level and reform at the global level to ensure that wealthy individuals and corporations pay their fair share and that the allocation of taxing rights between states is also fair. This includes ensuring the meaningful participation of all states, addressing harmful tax competition and curbing tax abuse which amounts to a lost revenue of at least half a trillion dollars per year globally much of it from low- and middle-income countries.

Amnesty International, joins other civil society actors in supporting the development of a United Nations framework convention on international tax cooperation as a much-needed way to address global tax inequality and injustice. We urge all states to support this process including at the forthcoming next round of negotiations at the UN General Assembly.

In particular, it is vital that, as reflected in the current Terms of Reference, states' human rights obligations, together with sustainable development and the need for a just transition, guide the drafting process. It is time for a fair and inclusive global tax system to play its part in addressing the lack of adequate finance for guaranteeing the right to development.

Thank you.