YTJN New York Tax Talks Day One Roundup: Fifth Session of the Intergovernmental Negotiating Committee to Develop a UN Framework Convention on International Tax Cooperation

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The Big Picture: From Concepts to Concrete Text

The fifth session of negotiations for a UN Framework Convention on International Tax Cooperation (framework convention) kicked off yesterday, 3 August 2026, in New York and this time, it's different.

For the first time ever, delegates have a complete draft text of the framework convention to work with. As the Committee Chair, Ramy M. Youssef of Egypt, put it, we've moved from "*discussing concepts*" to "*examining concrete provisions*". This is the moment where words on paper start becoming real rules that could shape how countries tax multinational corporations and wealthy individuals.

But here's the catch: the text is a "*zero draft*" meaning nothing is settled. Provisions are still up for debate, and the absence of a proposal doesn't mean it can't be added. The next two weeks will be intense.

What Happened on Day 1?

Morning Session: Setting the Stage

The day opened with the Committee Chair declaring the fifth session open and welcoming delegates back to New York.

Ms. George San, the Assistant Secretary-General for Policy Coordination in the Department of Economic and Social Affairs, delivered the opening statement on behalf of the UN Secretariat. She reminded everyone why this matters: international tax cooperation isn't an end in itself, it's about enabling countries to mobilize resources for sustainable development, reduce inequality, and invest in people.

She emphasized the significance of this moment, noting that the committee now has draft texts for all three work streams for the first time, marking a "*historic opportunity to build a system that is more inclusive, fair, transparent, and effective*."

Election of New Vice-Chairs

The Committee then proceeded with elections. The Intergovernmental Negotiating Committee (INC) is the body responsible for drafting the new UN Framework Convention on International Tax Cooperation. Its "Bureau" is made up of a Chair, Vice-Chairs, and a Rapporteur.

New Vice-Chairs were elected by acclamation to fill vacancies in the Bureau. The winners are:

Region	**Vice-Chair**	**Country**	
African States	Mr. Sanda Okyo	Nigeria	
Asia-Pacific States	Mr. Hwang Gk Bon	Republic of Korea	
Asia-Pacific States	Mr. Abasaiq	Islamic Republic of Iran	
Asia-Pacific States	Mr. Fida Muhammad	Pakistan	
Asia-Pacific States	Ms. Asma Arune	United Arab Emirates	
Eastern European States	Ms. Ji Anal	Hungary	
Western European and Other States	Ms. Angie Kloser	Belgium	
Western European and Other States	Ms. Marcia Oro	Portugal	

These Vice-Chairs will serve alongside the existing Chair, Ramy M. Youssef of Egypt, and Rapporteur, Liselott Kana of Chile.

The First Fight: Who Gets a Seat at the Table?

Things got heated quickly. Ireland introduced an amendment to include two civil society organizations that had been left off the list of accredited stakeholders.

Turkey objected, specifically targeting the Kenya Human Rights Commission, citing allegations about unauthorized bank accounts and tax compliance issues. Turkey requested a separate recorded vote on the inclusion of the Kenya Human Rights Commission.

The result? 42 countries voted in favor of including the Kenya Human Rights Commission, 3 against, and 20 abstained. The amendment passed. The committee then adopted the draft amendment as a whole, meaning both organizations were admitted.

Why this matters for youth: Civil society voices including youth-led organizations like YTJN are fighting for a seat at the table. This vote shows that most countries recognize the value of diverse perspectives in shaping global tax rules.

Afternoon Session: Articles 1 & 2 – Objectives and Principles

After a short break, delegates dove into the actual text, starting with Article 1 (Objectives) and Article 2 (Principles).

Article 1: Objectives

The objectives of this Convention are to:

a) Establish fully inclusive and effective international tax cooperation in terms of substance and process;

b) Establish a system of governance for international tax cooperation capable of responding to existing and future tax and tax-related challenges on an ongoing basis;

c) Establish an inclusive, fair, transparent, efficient, equitable, and effective international tax system for sustainable development, with a view to enhancing the legitimacy, certainty, resilience, and fairness of international tax rules, while addressing challenges to strengthening domestic resource mobilization.

Article 2: Principles

The present Framework Convention shall be guided by the following general principles:

a) Universality in approach and scope, fully considering the different needs, priorities, and capacities of all countries, including developing countries, in particular countries in special situations;

b) Recognition that every Member State has the sovereign right to decide its tax policies and practices, while also respecting the sovereignty of other Member States in such matters;

c) Alignment, in the pursuit of international tax cooperation, with States' obligations under international human rights law;

d) A holistic, sustainable development perspective that covers in a balanced and integrated manner economic, social and environmental policy aspects;

e) Sufficiently flexible, resilient and agile approaches to ensure equitable and effective results as societies, technology and business models and the international tax cooperation landscapes evolve;

f) Contributing to achieving sustainable development by ensuring fairness in allocation of taxing rights under the international tax system;

g) Providing for rules that are as simple and easy to administer as the subject matter allows;

h) Ensuring certainty for taxpayers and governments;

i) Requiring transparency and accountability of all taxpayers.

The Battle Lines on Articles 1 & 2

One side (led by the African Group, India, Russia, Brazil, and others) argued that Articles 1 and 2 should remain exactly as drafted because they come directly from the Terms of Reference adopted by the UN General Assembly. Changing them, they said, would mean going against the mandate they were given.

Zambia, speaking for the Africa Group, stated: "*The objectives were substantially negotiated and discussed when developing the terms of reference*" and should not be reopened.

Kenya added that the existing frameworks have "*not been inclusive and they have not been fair, especially when it comes to developing countries*."

The other side (led by the European Union (EU), United Kingdom (UK), Norway, Germany, and others) argued that the Convention should complement existing frameworks do not replace them. They wanted additional language clarifying that the Convention builds existing bilateral and multilateral arrangements.

The United Kingdom (UK) proposed adding an objective about "*strengthening cooperation and coordination with existing bilateral and multilateral arrangements*."

Norway suggested moving the objectives and principles to a preamble instead of having them as separate articles.

Colombia called for a specific reference to the principle of **"***no taxation without democratic representation.*"

Belgium proposed a separate article on "*protection of sovereignty*" similar to what exists in the UN Convention against Corruption.

The Co-Lead pushed back, reminding delegates that the Terms of Reference were adopted by the General Assembly and that changing the objectives would create "a conflict with the General Assembly resolution mandating this committee."

Where things landed: After hours of debate, it was clear there's no consensus. The Africa Group, India, Russia, and many developing countries want the text kept as is. The EU and others want amendments. This debate will continue.

Article 3 (Definitions) was NOT discussed on Day 1. The Co-Lead explicitly noted:

"We are not skipping Article 3 just for skipping sake, but generally, we would like to have everything, then we can look at the definitions and put them all there, have a discussion on that."

The committee decided to postpone discussion of Article 3 until after all substantive articles had been reviewed, so that definitions could be considered holistically.

Article 4: Sustainable Development

> *"Taking into account their different capacities, the States Parties agree to pursue international tax cooperation approaches that will contribute to the achievement of sustainable development in its three dimensions, economic, social and environmental, in a balanced and integrated manner."*

The Debate

The discussion on Article 4 revealed a significant divide over whether the provision should be strengthened with more specific commitments or left as is.

Calls for Strengthening the Article

Several countries and stakeholders pushed for a more robust text:

Jamaica proposed text to better reflect environmental commitments, including the principle of "*common but differentiated responsibilities*" and taking into account international environmental treaties.

Brazil suggested expanding the article to explicitly include:

- References to human rights;
- Addressing structural inequalities related to gender and race;
- Encouraging progressive taxation;
- Acknowledging the principle of common but differentiated responsibilities;
- A mechanism for periodic review by the Conference of the Parties.

Mexico echoed the call to expand on environmental and climate considerations, as well as gender equality and human rights, noting that sustainable development was "*the main driver for the resolution back in 2022.*"

The UK expressed disappointment that its previous proposals on sustainable development and human rights had not been incorporated into the draft, noting that promoting sustainable development and human rights "*is a core role of the UN.*"

The International Labor Organization (ILO) advocated for language linking the convention to the progressive extension of social protection coverage, arguing that "*progressive taxation and social protection are among the most effective means of reducing poverty and inequality*."

Azerbaijan suggested strengthening the article to clarify that tax cooperation "*should support domestic resource mobilization, widen the tax base, improve tax compliance, and address tax avoidance and evasion*" while preserving investment and economic growth.

Human Rights Watch stressed that aligning the convention with human rights is essential to achieving its core objective.

Calls to Retain the Existing Text

Other delegations argued that the current text was sufficient and should not be reopened:

The Africa Group (Led by Zambia) expressed full support for the article as drafted, noting it covers the three key dimensions of sustainable development (economic, social, and environmental) and starts with "*taking into account the different capacities of member states*."

China endorsed the current wording, stating it is "*appropriately pitched at a high level*" and consistent with the terms of reference, and proposed retaining it "*without material amendment*" in the interest of efficiency.

Nigeria supported the article, arguing that most proposed suggestions could fit within the existing three dimensions and that "*all the relevant dimensions have been covered*."

Saudi Arabia expressed support for maintaining the provision in its current form to preserve the "*careful balance*" achieved, though they suggested adjusting "*agree to pursue*" to something like "*shall endeavor to promote*."

India acknowledged there were concerns about expanding the article but cautioned against becoming "*very prescriptive*," emphasizing that language should "*safeguard every state's policy space to design its own tax systems.*"

The African Union aligned with the Africa Group, insisting that "*the text before us is comprehensive and captures the essence of what we have in terms of reference*."

Article 5: The Heart of the Convention

"1. A fair allocation of taxing rights among jurisdictions shall reflect the real economic contribution of each relevant jurisdiction, including jurisdictions where value is created, markets are located, revenues are generated and users or data are located, and taking into account such other factors that may become relevant as business models evolve, whether or not such activities involve physical presence in a jurisdiction.

2. The States Parties shall explore and pursue cooperative approaches to support the fair allocation of taxing rights with a view to reducing the risks of double taxation and non-taxation."

The Debate

The most intense discussion of the day came on Article 5. This is the article that could fundamentally reshape who gets to tax what.

The Africa Group's Position

The Africa Group (speaking through Zambia) called the current text "*weakening*" and said it was "*missing out some of the key elements*" from previous proposals. They want:

- The phrase "*economic activity occurs*" restored (it was removed)
- The word "*or*" instead of "*and*" (so factors aren't cumulative and can be considered independently)
- A stronger paragraph 2 with real commitments, not just "*explore and pursue*"

Kenya supported this position, noting that "*the factors which have been included are broad enough to be found in both*" source and resident states. They proposed changing the text regarding data to read "*where users are located and where data is generated from.*"

India agreed, saying the loss of "*economic activity occurs*" means the anchor for source jurisdiction taxation "*seems to have been lost.*" India also pointed out that using the word "*and*" creates "*a cumulative condition,*" which could make it harder for countries to claim taxing rights.

Nigeria stressed that the words "*explore and pursue*" in paragraph 2 are "*too soft*" and that the article should start with an "*obligatory statement*" creating real commitments.

Senegal criticized the use of the word "*real*" before "*economic contribution,*" arguing this introduces "*legal uncertainty*" and "*goes against the legal certainty in taxation.*"

The EU and Others' Concerns

The EU and many other delegations raised major concerns about legal uncertainty:

Germany said the article "*lacks sufficient precision*" and introduces "*concepts whose legal meaning remains unclear,*" including references to markets, revenues, users, and data. The open-ended reference to "*other factors that may become relevant*" creates "*considerable legal uncertainty.*"

Belgium warned that the open-ended obligation regarding "*other factors*" is "*incompatible for Belgium with the objective of legal certainty.*" They questioned "*who is going to assess this?*"

The UK expressed disappointment that their previous interventions "*have not been taken on,*" noting that the current drafting "*appears to award taxing rights to market jurisdictions without sufficient qualification or explanation.*"

Switzerland asked "*in relation to what total the economic contribution of a jurisdiction should be taken into account,*" noting that "*economic activity should be retained as one of the decisive elements.*"

Norway suggested the article "*must be more balanced*" and "*include principles both relating to the source and the resident states,*" noting the current text "*overly focuses on source state taxation.*"

Luxembourg expressed concern that "*if we have several nexuses next to one another, it will create some uncertainty.*"

Estonia proposed putting "*a full stop after the word of each relevant jurisdiction*" to clarify that what follows is "*a non-exhaustive list.*"

Singapore noted that "*whether the additional nexus factors contribute to value creation is scenario specific and probably should not be generalized.*"

Different Perspectives

Brazil offered a different perspective, arguing that the article is meant to "*send a message that we strive for more balanced allocation of taxing rights*" not create immediate legal obligations. Brazil noted that "*treaties have to be read in its entirety*" and that "*other parts of the convention*" make clear that existing obligations "*will not be affected directly or immediately.*"

The Russian Federation raised a translation concern, noting that "*in translation into Russian, it sounds as though supporting fair allocation of taxing rights with a goal to reducing risks of double taxation and non taxation,*" which they felt was not the correct purpose of the article.

China expressed concern that "*if multiple different nexus factors and corresponding sourcing rules are applied to capture the same income,*" there is "*a significant risk of unintended and unrelieved double or multiple taxation.*"

The Kingdom of the Netherlands argued that "*less is more*" and that "*not arbitrarily referring to certain nexuses*" would "*secure more support from the membership.*"

What Was Proposed

1. **The Africa Group** will resubmit its proposed text from March, which includes three paragraphs addressing:
   - The right nexus factors (including economic activity);
   - Measures to ensure fair allocation (domestic measures, protocols, coordination of rules);
   - Interpretation and application, including renegotiation of existing treaties.

2. **India** proposed:
   - Restoring "economic activity occurs";
   - Replacing "and" with "or" in the list of factors.
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3. **Norway and Sweden** proposed the article should read "shall take into account as appropriate" rather than "shall reflect".

4. **Switzerland** proposed:

   - Deleting the word "real"
   - Using "established language where common understanding exists"
   - Strengthening paragraph 2 to aim for "elimination" rather than "reducing the risk" of double taxation

5. **Czechia** proposed:

   - Editing the text after "contribution of each relevant jurisdiction"
   - Leaving details on which nexuses to use for protocols
   - Specifying which taxes, the provision relates to

6. **Estonia** proposed making it clear that the convention applies "to taxes of every kind of description"

DISCUSSION QUETIONS:

On the objectives of the Convention (Article 1):

Some countries want to add language that the framework convention should "*complement*" existing tax rules (like those from the Organization for Economic Co-operation and Development (OECD). Others say we need a fresh start because the old rules weren't fair. Where do you stand?

On the principles (Article 2):

Should "*no taxation without democratic representation*" be included as a principle? Should taxpayer rights be explicitly recognized?

On sustainable development (Article 4):

Should the framework convention explicitly mention climate justice, gender equality, and human rights? Or should it stick to technical tax issues?

On who gets to tax what (Article 5):

Should countries be able to tax profits based on where their users and data are located even if the company has no physical presence there?

On double taxation:

Some countries worry that if multiple countries claim taxing rights on the same income, it could lead to double taxation. Should the convention prioritize eliminating double taxation, or should it prioritize making sure profits are taxed somewhere (ending "*double non-taxation*")?

On progressive taxation:

Should the framework convention encourage progressive taxation meaning those with more wealth pay a higher tax rate? Or is that a matter for each country to decide on its own?

We want to hear from YOU! Share your thoughts on these questions. Comment below, tag us on social media, or write to us. Your voice matters in building a tax system that works for people not just profits.

What's Next?

Day 2 will continue with stakeholder interventions on Article 5 and then move to the remaining articles of the framework convention.

Key questions to watch:

- Will the Africa Group's proposed text on Article 5 gain traction?
- Can a compromise be found on the objectives and principles (Articles 1 & 2)?
- Will human rights and environmental provisions be strengthened in Article 4?
- How will the convention's relationship with existing frameworks be resolved?

Stay Engaged

The UN Framework Convention on International Tax Cooperation is one of the most important negotiations of our time. Young people have a stake in the outcome. Follow YTJN for daily updates, and use your voice to demand a tax system that works for people not just profits.

Written by the Youth for Tax Justice Network (YTJN). We're a Pan-African youth-led coalition advocating for inclusive and equitable tax systems. Learn more at ytjn.org.