Centering African Youth

In Global Tax Governance

Youth Engagement in the United Nations Framework Convention on International Tax Cooperation

JULY 2026

Foreword

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Tax is decided on a long timeline. The rules written by one generation set the terms on which public revenue is raised and shared for decades, and they are seldom reopened once they have hardened into practice. This is why the engagement of young people with the United Nations Framework Convention on International Tax Cooperation matters, not as courtesy of inclusion but as preparation for what follows. The Convention will be concluded within the next two years, yet the negotiating room will not close with it. As the AI economy advances, and as robotics, autonomous agents and new forms of value creation raise tax questions the present rules were never drafted to answer, states will return to the table to write new ones. The people reading this paper are the generation who will hold those seats and answer for the revenue of the African state, which is why this history matters: it equips them for the negotiations still to come.

They need to understand the questions now, and they need to understand them precisely, because the most important of those questions sound simple and is not. When we speak of the fair allocation of taxing rights, we are asking whether a state may tax the profit that arises from economic activity carried out and value created within its own borders, or whether it must surrender that right to the state in which a company has chosen to place its headquarters. For most of the last century that question was answered against African countries, and the purpose of this Convention is to open it again.

That reopening is what makes the present moment historic. When the architecture of international tax was first built, through the work of the League of Nations Fiscal Committee and the model treaties that grew from it, Africa was under colonial rule and was not in the room, so we contributed nothing to the rules that came to bind us and have lived under their consequences ever since. A decolonial reading of taxation begins with that fact. It holds that our states carry a sovereign right to the revenue owed on profits earned within their jurisdictions, and it watches closely the place where that right is most often given away without anyone appearing to decide, which is in the drafting itself. Harmful tax incentives are rarely presented as harmful. They are written into open-ended language, into exemptions and qualifications whose true cost becomes visible only to those who read carefully and late, and the same risk runs through the Convention text, where a provision stating that a state shall act carries a binding obligation while a provision inviting it to explore acting carries none.

Language is therefore not a secondary matter in these negotiations but the heart of them, and it is the element on which I have concentrated in the submissions I have made through the Committee on Fiscal Studies, setting out the issues that must be tackled and proposing responses drawn from African conditions rather than imported and adjusted afterwards.

The hardest of these questions, and the one on which those submissions have dwelt most, is where value is now created. The digital economy has unsettled the answer that the old rules assumed, namely that value follows physical presence. A great deal of cross-border commerce today consists of low-frequency, high-value transactions that leave little visible trace in the country where the income is earned, and an increasing share of the work itself is performed not by people stationed in a jurisdiction but by automated services, by algorithms, and by AI agents acting at a distance. Many arrangements are now hybrid, combining some physical presence with substantial automated delivery, so that a company may be deeply embedded in a market while maintaining that it is barely there at all. If we cannot say with confidence where value is From it flows the further question that Protocol 1 must settle, namely whether source taxation operates on a gross basis, charging the payment as it crosses the border, or on a net basis, taxing profit only after costs and deductions have been claimed against it. The difference is not technical housekeeping. It decides how much of the tax owed survives to reach an African treasury.

Whether any of this survives into revenue depends as much on the structure built around the protocols as on their wording. The committee's rule for taking decisions, namely the choice between proceeding by majority and proceeding by consensus, determines whether an ambitious text can be carried or whether a small group of reluctant states can hold it back. The status of the protocols matters in the same way, because a framework that binds in name while allowing states to opt out of the protocols where the operative obligations live will deliver little to public finance. The design of dispute resolution carries a comparable weight, since Protocol 2 must choose between a system rooted in the prevention of disputes and the strengthening of the mutual agreement procedure, which we can defend, and a regime of mandatory arbitration, which would reproduce the asymmetries of investor-state arbitration under a new heading and which we have every reason to resist. Around all of this sits the question of how the Convention relates to the standards that came before it, and the fact that the world's largest economy has chosen to stand outside the negotiations, a withdrawal that widens the room for ambition even as it raises real questions about reach and ratification. Each of these is, in the end, a question about domestic resource mobilization, because each settles in concrete terms how much of what is owed will arrive.

These are the questions we carry into 2027, the year in which the text is intended to be placed before the General Assembly and tested for adoption as a treaty. Whether that date holds or is extended is not yet known, and the answer will not by itself tell us whether the outcome is a good one, for a convention worth having is worth the patience it asks of us. What can be said now is that substantial progress has been made and that countries have found a way to negotiate together that few would have predicted a short time ago. That holding together brings to mind a Liberian proverb, that 'when your house don't sell you, the street will not buy you.' In the setting of this paper it means that our position is held first at home. If we keep our own fiscal houses in order, refuse to give away the revenue base through careless incentive language, and hold our negotiating front against division from within, then no outside power can purchase what we have declined to sell. The unity of the African Group and the wider Global South is the practical condition on which a fair outcome rests, and the young people whose work fills this report have understood that from the start.

Authors' Notes

Africa is the world's youngest continent, home to the largest and fastest-growing youth generation in history. Roughly 70% of sub-Saharan Africa's population is under the age of 30, with a median age of 19.7, and between 400–500 million people are aged 15–35. This demographic cohort will shape the trajectory of global development and, if meaningfully empowered, could drive transformative economic growth across the continent and beyond. At the same time, the economic future this generation will inherit is not determined by demographics alone, but it is structured by global rules, particularly those governing taxation.

For decades, international tax norms have been negotiated in spaces far removed from the lived realities and aspirations of African youth. Today, the ongoing negotiations at the United Nations toward a Framework Convention on International Tax Cooperation represent a historic inflection point, one that could redefine how power, profit, and public resources are governed globally. We write this paper in recognition of that turning point and of what it means for Africa's youth majority.

For much of modern history, international tax norms have been heavily influenced by the Organisation for Economic Co-operation and Development (OECD), which has been an architecture often critiqued for limited inclusivity and disproportionate influence by wealthier economies. It determines who gets to tax multinational corporations, how profits are allocated across borders, and ultimately whether countries, particularly in Africa and the Global South, can finance development, climate resilience, and decent work for their youth.

As African youth confront rising unemployment, public debt pressures, and the intensifying impacts of the climate crisis, the stakes of these negotiations are immediate and tangible. Tax injustice, therefore, translates into underfunded schools, limited job creation, weakened public services, and constrained fiscal space for innovation. For us and the constituents we represent, the global tax debate goes far beyond rules and gears towards rights, opportunity, and intergenerational equity.

This publication centers the voices and engagements of the Youth for Tax Justice Network (YTJN) within the UN Framework Convention on International Tax Cooperation process. It documents policy submissions, advocacy campaigns, creative mobilization, and strategic partnerships that seek to democratize fiscal conversations. But beyond documentation, it advances a proposition that African youth are not peripheral observers of global economic governance but they are central stakeholders whose futures depend on its outcomes.

We approach this work with both urgency and responsibility. Urgency, because the institutional foundations being laid today will shape global fiscal governance for decades. Responsibility, because youth engagement must be informed, strategic, and grounded in rigorous analysis.

This paper also recognizes that youth leadership does not emerge in isolation. It builds on longstanding struggles for tax justice, feminist economic transformation, climate justice, and financial sovereignty led by governments, scholars, and civil society across the Global South. We situate our contribution within this broader movement, while emphasizing the unique political energy and moral clarity that youth bring to these debates. At its heart, this publication is a call to action: To institutionalize meaningful youth participation within global fiscal processes; To bridge technical tax discussions with grassroots realities; To ensure that the UN Framework Convention on International Tax Cooperation becomes a vehicle for equity rather than a replication of past imbalances.

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Executive Summary

This paper, ‘Centering African Youth in Global Tax Governance: Youth Engagement in the United Nations Framework Convention on International Tax Cooperation’, examines the historic shift in international tax rule-making from the long-standing dominance of the Organization for Economic Co-operation and Development (OECD) to a more inclusive, multilateral process under the United Nations. It situates this transition within the broader struggle for tax justice, sustainable development, climate finance, debt relief, and youth economic empowerment in Africa.

At its core, the paper argues that global tax governance is not a narrow technical issue but a structural determinant of inequality, fiscal sovereignty, and intergenerational justice. The rules that govern how multinational corporations are taxed, how profits are allocated across borders, and how tax disputes are resolved directly shape the resources available to African governments. For a continent that is home to the world’s youngest population, these rules will determine whether Africa’s demographic dividend becomes a transformative force or a missed opportunity.

The Structural Imbalance in Global Tax Governance

For decades, international tax standards have largely been developed through OECD-led processes, where decision-making power has reflected the priorities of capital-exporting countries. While reforms such as the Base Erosion and Profit Shifting (BEPS) initiative have attempted to address corporate tax avoidance, many developing countries have raised concerns about limited inclusivity, insufficient redistribution of taxing rights, and continued revenue losses. African countries continue to face significant constraints in taxing multinational enterprises operating within their borders. Profit shifting, aggressive tax planning, and weak enforcement mechanisms contribute to billions in lost revenue annually. These systemic gaps reinforce dependence on external financing and exacerbate domestic fiscal pressures. The ongoing negotiations toward a UN Framework Convention on International Tax Cooperation represent a historic turning point. By relocating negotiations to a universal intergovernmental forum, the process opens space for more democratic participation and the possibility of embedding equity, transparency, and sustainable development at the heart of global tax rules.

Tax Justice, Debt Burdens, and the Youth Development Crisis

The paper underscores the direct connection between global tax injustice and Africa’s mounting public debt crisis. As governments struggle to mobilize sufficient domestic revenue, many turn to external borrowing, leading to escalating debt servicing obligations that crowd out investments in public goods. For young people, the consequences are tangible: underfunded education systems, limited employment opportunities, weakened health services, and reduced social protection. The paper frames debt and tax justice as interconnected challenges arguing that fairer global tax rules could reduce dependence on borrowing and strengthen fiscal sovereignty.

Climate Finance and the “Missing Trillions”

The climate crisis adds another layer of urgency. Sub-Saharan Africa contributes the least to global greenhouse gas emissions yet faces disproportionate climate impacts. However, the region continues to experience a significant climate finance gap. The paper highlights how tax injustice fuels this gap. Illicit financial flows, tax avoidance, and inequitable allocation of taxing rights deprive African governments of the resources needed for climate adaptation, mitigation, and resilience-building. A robust UN Framework Convention on International Tax Cooperation could help mobilize the “missing trillions” by strengthening international cooperation, enhancing transparency, and ensuring that multinational corporations contribute fairly to the societies in which they operate.

Youth Unemployment, Inequality, and Social Mobilization

Africa’s youth unemployment challenge remains one of the most pressing development concerns of the 21st century. With millions entering the labor market each year, the capacity of governments to invest in industrialization, entrepreneurship ecosystems, and skills development is critical. The paper argues that global tax reform must be seen as part of the solution, with the conviction that expanded fiscal space could support structural transformation and inclusive growth strategies that create decent jobs.

At the same time, youth across the continent are increasingly mobilizing around fiscal justice. Protests against regressive tax measures and austerity policies reflect a growing awareness that unfair tax systems often shift the burden onto ordinary citizens while wealth escapes untaxed. These movements signal that young people are not passive recipients of policy decisions, but they are active stakeholders demanding accountability in both domestic and global fiscal governance.

The Promise of the UNFCITC

The proposed UNFCITC offers an opportunity to address long-standing inequities in global tax governance. Its objectives include strengthening international cooperation, combating tax abuse, enhancing transparency, and promoting fairness in the allocation of taxing rights. If designed ambitiously and implemented effectively, the Convention could: rebalance taxing rights in favour of source countries; strengthen measures against illicit financial flows; improve dispute resolution and accountability mechanisms; and embed principles of equity and sustainable development in binding commitments. For African countries, this represents a pathway toward greater financial sovereignty. For African youth, it represents a chance to influence the global rules that will shape their economic futures.

Youth Agency and Institutional Engagement

The paper documents the growing engagement of youth-led actors in the UN Framework Convention on International Tax Cooperation negotiations, particularly through the Youth for Tax Justice Network (YTJN). Through policy submissions, digital advocacy campaigns, creative storytelling, partnerships, and capacity-building initiatives, youth advocates have demonstrated that meaningful participation in highly technical global processes is possible. These efforts underscore a broader argument: youth participation must move beyond symbolic inclusion toward institutionalized representation, technical empowerment, and sustained engagement in global fiscal governance.

Toward Intergenerational Fiscal Justice

Ultimately, this paper contends that centering African youth in global tax governance is both a democratic imperative and a developmental necessity. The success of the UN Framework Convention on International Tax Cooperation will not be measured solely by the technical sophistication of its protocols, but by its capacity to correct historical imbalances, expand fiscal space for sustainable development, and promote intergenerational equity. The global tax rules negotiated today will determine the public resources available tomorrow. Ensuring that African youth are meaningfully represented in shaping those rules is essential to building a fair, inclusive, and resilient global economic order.

Methodology

This publication examines the ongoing negotiations toward the United Nations Framework Convention on International Tax Cooperation (UNFCITC) and explores their implications for African youth, domestic resource mobilization, climate finance, debt sustainability, and global tax governance. The publication uses a qualitative policy analysis approach, complemented by a case study of youth participation in global fiscal governance through engagement with the Youth for Tax Justice Network (YTJN). The analysis is informed by a review of multiple sources of evidence, including;

- United Nations General Assembly resolutions relating to international tax cooperation and the establishment of the UNFCITC process;
- Official negotiating texts, working papers, and Terms of Reference produced by the Intergovernmental Negotiating Committee (INC);
- Country submissions and negotiating positions presented during the UNFCITC process;
- Submissions from civil society organizations, academics, professional associations, and international organizations participating in the negotiations;
- Existing scholarly and policy literature on international taxation, tax justice, domestic resource mobilization, climate finance, debt sustainability, and global economic governance;
- YTJN policy submissions, advocacy materials, webinar proceedings, campaign outputs, and documentation of participation in the negotiation process.

The publication employs a descriptive and analytical approach, supplemented by a case study of youth participation in global tax governance through YTJN's engagement in the UNFCITC negotiations.

The publication uses a descriptive and analytical approach to trace the historical evolution of global tax governance, map contentious issues in the negotiations, and synthesize implications for African youth. The case study of YTJN's engagement in the UNFCITC negotiations serves as a concrete example of how youth-led organizations can meaningfully participate in and influence global fiscal governance processes.

The publication is structured in six sections: the historical evolution of global tax governance; an overview of the UNFCITC and the negotiations process; the case for reform; an analysis of contentious issues in the negotiations; a documentation of YTJN's engagements; and a set of pathways for youth participation and influence moving forward. This structure moves from historical context through technical analysis to practical recommendations, ensuring the findings are both grounded and actionable.

Section One: Historical Evolution Of Global Tax Governance

1.1.Understanding the History of the OECD in International Tax Policymaking & Implementation

Imagine a global game where a handful of powerful players not only make the rules but also decide when and how others can play, while the rest must simply comply. The field isn't level, the referees are biased, and the scoreboard favors the same teams every time. For decades, this has been the reality of international tax governance. Wealthier nations, through institutions like the OECD, have historically shaped the global tax rules that determine how profits are shared, where taxes are paid, and ultimately, which countries have the fiscal space to develop. For many in the Global South, including Africa, the system has long felt rigged, a legacy of colonial and economic hierarchies that continue to shape today's global economy.

Since its establishment in 1961, the Organization for Economic Cooperation and Development has been the dominant actor in shaping international tax rules. Comprising primarily 38 developed countries from the global North, the OECD positioned itself as the central forum for global tax governance after World War II, effectively assuming the role that the League of Nations (presently known as the United Nations) once played. Over the decades, the OECD has developed foundational standards and guidelines that continue to influence how countries negotiate bilateral tax treaties, regulate cross-border corporate taxation, and combat tax avoidance.

A cornerstone of the OECD's work in this area is the OECD Model Tax Convention on Income and Capital, which is commonly referred to as the OECD Tax Treaty Model. Developed by the OECD Committee on Fiscal Affairs, this framework serves as a template for countries negotiating international tax agreements. It facilitates cross-border trade and investment, helps prevent tax evasion, and provides a consistent method for resolving issues of double taxation. However, the convention was created during an era when most developing countries were still under colonial rule. As such, as Rebecca M. Kysar argues in The Global Tax Deal and the New International Economic Governance, its structure was mostly designed to favor capital-exporting nations, and this in turn granted them greater rights to tax multinational corporations' profits, while limiting the fiscal sovereignty of capital-importing countries. Many of these nations today host the majority of Africa's youth, yet their reduced taxing rights constrain their ability to mobilize revenue for critical public services, including education, healthcare, social protection, and youth employment programs. Over time, criticism of the OECD Tax Treaty Model has grown. While technically detailed, it did not adequately consider the developmental needs of countries with large, young populations. Considerably, there have been attempts to create alternative frameworks that better address the interests of developing countries, but these largely failed until the United Nations introduced its own Model Double Taxation Convention, which explicitly seeks to balance the taxing rights and responsibilities of both developed and developing nations, offering a more inclusive platform that could strengthen domestic revenue mobilization and support delivery of public services.

In recent decades, the OECD gained further attention with the Base Erosion and Profit Shifting (BEPS) project, launched in the aftermath of the 2008 global financial crisis. This initiative responded to widespread evidence that multinational corporations were exploiting gaps in international tax rules to reduce tax liabilities, depriving governments of crucial revenue that would otherwise be invested in national development priorities. The BEPS initiative consists of 15 targeted Actions designed to limit aggressive tax planning, curb harmful tax practices, and improve transparency. While these measures represented a significant technical advance, their design and approval were largely confined to the OECD and the G20. This significantly excluded most developing countries from meaningful participation in international tax policymaking. Consequently, the interests of nations with large youth populations, who rely heavily on public services funded by taxes, were often overlooked. To address these concerns, the OECD established the BEPS Inclusive Framework in 2016, allowing non-OECD countries to participate in implementing BEPS rules. However, participation requires application, approval by existing members, and an annual fee, and currently only 27 African countries are members. Even within this framework, compliance and enforcement remain limited. Countries are expected to implement four minimum standards, covering harmful tax practices (Action 5), treaty abuse (Action 6), country-by-country reporting (Action 13), and dispute resolution (Action 14), but monitoring mechanisms are weak, and the technical complexity of these rules demands legal reform, administrative capacity, and technical expertise that many developing countries lack.

For Africa's youth, these structural challenges have tangible consequences, including continued underfunding of essential public services, education, healthcare, social protection, and employment initiatives, which perpetuates systemic inequalities and limits opportunities for young people to thrive. As such, understanding the historical context and structural biases in the OECD's tax policies is critical to shaping more equitable, youth-centered fiscal governance in Africa and beyond. The Africa Union Decade of Reparations 2026-2036 further gives context to the historical and structural inequalities embedded in international tax systems, highlighting the urgency of reclaiming fiscal sovereignty and implementing youth-centered, equitable taxation policies.

In 2025, the African Union dedicated 2026-2036 as the Decade of Reparations. The need to address historical fiscal imbalances takes on renewed urgency. This moment highlights the importance of reclaiming fiscal sovereignty, ensuring that taxation systems serve local development priorities rather than favoring external powers. Fair and equitable tax policies can generate the revenue necessary to invest in youth-centered initiatives such as education, healthcare, social protection, and employment programs. Linking tax justice with reparative efforts offers an opportunity to correct historical economic inequalities, strengthen African countries' capacity to fund public services, and assert their voices in international tax policymaking platforms. By aligning fiscal policy with justice, equity, and sustainable development, African nations can create tangible opportunities for their growing youth population while advancing broader reparative goals.

1.2. Critiques of the OECD Model and Challenges associated with Global Tax Governance

Considering this context, it is safe to say that while the OECD has contributed technical guidance and standard-setting to global tax policy, its governance model has historically prioritized the interests of developed nations and multinational corporations. Developing countries, particularly those with large youth populations, have been marginalized in shaping rules that directly affect domestic revenue and public service delivery. This history underscores the urgent need for a more inclusive, development-oriented framework, one in which the voices and priorities of young people are considered, and where taxation genuinely supports the well-being, rights, and future prospects of youth across Africa. Table 1 below gives a detailed description of some of the main critiques of the OECD Model.

Table 1: A detailed description of some of the main critiques of the OECD Model

Criticism	Explanation	Implications for Developing Countries and Youth
Inadequate consideration of tax justice	Focus on technical rules (e.g., treaty mechanics) while sidelining equity and fairness in taxation.	Youth in Africa and other countries in the global south lose out on public services such as education, healthcare, and jobs as tax justice concerns are ignored.
Lack of representation	OECD has only 38 mainly developed members. Africa is underrepresented; only South Africa in the G20 until the African Union (AU) joined in 2023.	Youth voices from over half of African countries are structurally excluded from decision-making.
Limited voice in decision-making	Developing countries rarely shape agendas; consultations are minimal. Extractives' sector taxation, which is a key issue for Africa, is extensively ignored.	Young people in resource-rich states are denied the benefits of natural wealth for jobs, health, and schooling, among other key benefits.
Balancing interests & secrecy	Inclusive Framework negotiations are secretive, allowing loopholes and carve-outs.	Rules often watered down for multinationals, reducing resources for youth-oriented spending.
Prioritization of Multi-National Corporation interests	OECD processes influenced by multinationals based in member states.	Revenue loss hurts small businesses, job creation, and youth entrepreneurship.
Failure to address IFFs.	Rules insufficient to curb IFFs that drain billions from Africa	Resources that could fund scholarships, healthcare, and social programs for youth are siphoned away.
Lack of transparency	Negotiations occur behind closed doors, with minimal civil society or youth input.	Youth and CSOs excluded from shaping fiscal futures.
Political Considerations	Rules shaped by political expediency, not fairness.	Youth-focused investments undermined when geopolitics trump development.

Despite incremental reforms, international tax governance remains plagued by illegitimacy, unfairness, and ineffectiveness issues. These challenges go beyond the OECD itself, touching on deeper structural inequalities that directly shape the fiscal futures of young people in Africa.

1.3. The Shift to the United Nations: Toward Inclusive and Democratic Global Tax Governance

The Addis Ababa Action Agenda (AAAA), adopted in 2015 at the Third International Conference on Financing for Development, marked a major milestone in redefining global fiscal governance. It explicitly recognized that domestic resource mobilization is central to sustainable development and called for strengthened international tax cooperation to curb illicit financial flows and enhance transparency. Although a proposal for an intergovernmental UN tax body was introduced during the Addis negotiations by developing countries, particularly the G77 and the African Group, it was blocked by OECD countries, who preferred to maintain the existing architecture. Still, the Addis outcome served as a political catalyst, galvanizing momentum among developing countries for a more inclusive and democratic global tax system.

Building on the spirit of Addis, the African Group at the United Nations has consistently called for a UN-led tax cooperation framework, arguing that taxation is a matter of sovereignty, equity, and justice, and thus must not be left to exclusive clubs. African ministers of finance, regional bodies like the African Tax Administration Forum (ATAF), and continental mechanisms such as the African Union's Specialized Technical Committee on Finance, Monetary Affairs, Economic Planning and Integration (STC-FMAEPI) have all reiterated this call. The African Group's advocacy rests on several principles, such as inclusivity, where all countries should have equal decision-making rights in shaping international tax rules; Equity, with the conviction that the system should reflect both source and residence taxation principles fairly; Transparency, which explicitly states that tax cooperation processes should be accountable to all nations, not a select few; and Development orientation, where the global tax architecture must enable developing countries to finance their national priorities, including youth employment, gender equality, and climate resilience.

Box 1: Who is the African Group at the United Nations?

The Member States in the United Nations General Assembly are divided into various geographical groupings. These are the groupings through which elections are conducted into various UN bodies and agencies. Africa is allocated 3 non-permanent members to the Security Council, 14 members to the United Nations Economic and Social Council (ECOSOC), 13 Members to the Human Rights Council, and the President of the General Assembly in years ending 4 and 9. The Africa Group at the United Nations is made up of the 54 African Union Member States at the United Nations. The bloc coordinates its efforts on various topics, ranging from health and migration to issues of peace and security. The group holds regular meetings to receive briefings from guests and UN officials and discuss UN resolutions and topics so that a common African position can be reached.

This sustained advocacy bore fruit in 2023, when the United Nations General Assembly adopted Resolution A/RES/78/230, tabled by the African Group, to begin intergovernmental discussions on a UN Framework Convention on International Tax Cooperation. The resolution marked a historic shift: for the first time, global tax rule-making would move from the OECD's exclusive domain into a universal and democratic UN setting.

1.4. The Vote and What It Revealed

In November 2024, the Terms of Reference for the Framework Convention were formally adopted by an overwhelming majority of countries. Of the 193 UN member states, 125 voted in favour, 9 voted against, and 46 abstained. Notably, the nine countries that voted against included the United Kingdom (UK) and the United States (US), two of the world's largest economies, while the entire European Union (EU) bloc abstained from the vote rather than supporting the process.

This pattern of opposition and abstention reflected a broader strategic preference among many Global North countries: to preserve the existing OECD-dominated tax governance architecture rather than cede authority to a more inclusive UN process. The abstentions signaled that while these countries could not block the resolution, they were unwilling to endorse a shift that threatened their historical dominance in setting international tax rules.

The vote also highlighted the uneven political landscape that would characterize the negotiations to come. With the EU abstaining and the US and UK opposing, the Africa Group and its allies secured the mandate for negotiations but faced an uphill battle in ensuring that the resulting Framework Convention would contain meaningful, binding commitments rather than a hollow framework that preserved the status quo.

This transition signals not only a technical reform but a rebalancing of global economic governance, aligning tax cooperation with the broader principles of fairness, inclusivity, and sustainable development. It reflects Africa's determination to ensure that the global tax system supports its developmental, generational, and intergenerational aspirations, including the fiscal empowerment of its youth.

For more information about the Background to Reforms of the International Tax Governance refer to this working paper: Tax Justice Network Africa (2025). The UN Tax Convention and Why It Matters For Reforming Global Tax Governance. Working Paper By Francis Kairu here

Section Two: Understanding the United Nations Framework Convention on International Tax Cooperation & the Negotiations Process

2.1. What is the UNFCITC?

The United Nations Framework Convention on International Tax Cooperation, represents a transformative step toward a fairer, more inclusive, and transparent global tax system. It is envisioned as a legally binding global treaty that establishes a common framework for international cooperation on tax matters, allowing all countries, especially those in the Global South, to participate equally in shaping global tax norms. The move toward a UN-led framework marks a historic shift in global tax governance. For the first time, global tax cooperation would be anchored in a universal, democratic, and inclusive system, recognizing that fiscal justice is not just a technical issue but a question of global equity, development, and human rights.

To understand the UNFCITC better… Think of it like establishing a new global institution with a charter (the Framework Convention) and then, over time, adopting specific rules (protocols) under that charter. To understand the need for the Framework Convention, it is important to recognize that the current system operates like a members-only club where a few powerful countries write the rules that everyone else must follow. The UNFCITC is about creating a new club, one where every country, big or small, has an equal voice in setting the rules, and where the rules themselves are designed to be fair rather than to favor those who wrote them.

Unlike the long-standing system led by the OECD, where decision-making power was concentrated among a few high-income countries, the UNFCITC aims to level the playing field. It brings tax governance under the umbrella of the United Nations, where every member state, whether developing or developed, has an equal voice and vote in discussions that directly affect their fiscal sovereignty and development pathways. The idea is to create a legally binding framework where countries commit to things like: equitable and fair allocation of taxing rights, taxing multinational corporations more equitably, making sure the richest individuals pay what they owe, and cooperating to stop harmful practices (like companies hiding profits in offshore havens). The ultimate goal is a tax system that supports sustainable development, meaning it provides fair revenue for all countries to invest in public goods, and even addresses issues like environmental challenges through tax policy.

2.1.1 Key Objectives and Principles of the UNFCITC

According to the adopted Terms of Reference (ToR), the key objectives of the UN Framework Convention on International Tax Cooperation are to:-

- Establish fully inclusive and effective international tax cooperation in terms of substance and process;
- 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;
- 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. establish a new, inclusive international tax system and to address specific issues through two early protocols.

Regarding principles, efforts to achieve the objectives of the framework convention therefore should:

1. Be universal in approach and scope and should fully consider the different needs, priorities, and capacities of all countries, including developing countries, in particular countries in special situations;
2. Recognize 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;
3. Be aligned, in the pursuit of international tax cooperation, with States' obligations under international human rights law;
4. Take a holistic, sustainable development perspective that covers in a balanced and integrated manner economic, social and environmental policy aspects;
5. Be sufficiently flexible, resilient and agile to ensure equitable and effective results as societies, technology and business models and the international tax cooperation landscapes evolve;
6. Contribute to achieving sustainable development by ensuring fairness in allocation of taxing rights under the international tax system as subject matter allows;
7. Provide for rules that are as simple and easy to administer as the subject,
8. Ensure certainty for taxpayers and governments; and
9. Require transparency and accountability of all taxpayers.

2.1.2 Protocols to be negotiated

A key element of the ToR is the chapter on "Protocols," which starts to define the scope of the new Convention. In total, there are 9 protocols, or thematic clusters, mentioned therein:

- **The Protocol on Taxation of Income Derived from the Provision of Cross-Border Services in an Increasingly Digitalized and Globalized Economy**

Commonly referred to as Protocol 1, it is one of two early protocols being negotiated alongside the UN Framework Convention on International Tax Cooperation (UNFCITC). Work stream II of the Intergovernmental Negotiating Committee (INC) is conducting its negotiations.

This protocol addresses what many regard as one of the most pressing and contentious challenges in international tax cooperation today. The taxation of cross-border services has become a critical issue because the existing international tax framework, built around the concept of physical presence, is increasingly misaligned with the realities of a digital and service-based global economy. Under current rules, a service provider can engage in regular, economically significant activity within a jurisdiction without ever being physically present. This allows many services to be delivered globally with minimal physical footprint, creating significant disadvantages for developing countries that are net importers of services. The OECD Model's strict physical presence requirement, unchanged since 1963 has been criticized for incentivizing cross-border delivery without local establishment, facilitating tax avoidance through conduit entities in low-tax jurisdictions, and granting multinational enterprises artificial competitive advantages over domestic providers.

- **Protocol on Prevention and Resolution of Tax Disputes.**

Commonly referred to as Protocol 2, it is the second of two early protocols being negotiated alongside the UN Framework Convention on International Tax Cooperation (UNFCITC). Work stream III of the Intergovernmental Negotiating Committee (INC) is conducting its negotiations. This protocol seeks to address what many regard as a critical yet often overlooked dimension of international tax cooperation: preventing and resolving tax disputes when countries disagree over the allocation of taxing rights. The stakes could not be higher. As one analysis noted, "How we structure dispute prevention and resolution mechanisms will determine whether developing countries can effectively assert their taxing rights over multinational enterprises or whether they continue subsidizing expensive adjudication systems that consistently favor wealthy countries' interpretations of tax rules".

- Measures against tax-related illicit financial flows;
- Addressing tax evasion and avoidance by high-net-worth individuals and ensuring their effective taxation in relevant Member States;
- Tax cooperation on environmental challenges;
- Exchange of information for tax purposes;
- Mutual administrative assistance on tax matters; and
- Harmful tax practices.

2.1.3 Structure and Process of the UNFCITC Negotiations

2.1.3.1 About the Intergovernmental Negotiating Committee (INC)

Established under United Nations General Assembly Resolution 79/235 (24 December 2024), the Intergovernmental Negotiating Committee (INC) is mandated to draft the text of a new universal Framework Convention on International Tax Cooperation and two associated protocols. The INC operates through a structured, inclusive, multi-stakeholder process that reflects the UN's commitment to balancing representation and effectiveness. Table 2 below gives a snapshot of the INC at a glance, while table 3 gives a detailed description of the structure and working methods of the INC.

Table 2: A Glimpse into the INC

Aspect	Description
Official Mandate	To draft the text of the UN Framework Convention on International Tax Cooperation and two early protocols.
Established By	UN General Assembly Resolutions 79/235 (24th December 2024)
Timeline of the mandate	The mandate of the Committee runs throughout the period of the negotiations from 2025 to 2027, with the final text to be submitted to the UN General Assembly for adoption in September 2027.
Membership	Open to all 193 UN Member States, guaranteeing universal participation and legitimacy.

Table 3: Description of the Structure and Working Methods of the INC

Category	Description
Bureau	The INC is guided by a Bureau composed of a Chair, 17 Vice Chairs, and a Rapporteur carefully selected from different regional groups to ensure geographical and political balance. The Bureau coordinates the Committee's overall direction, promotes consensus-building, and guarantees transparency in the negotiation process.
Three Parallel Workstreams	The INCs substantive work is organized into three simultaneous workstreams, each co-led by one developed and one developing country, a deliberate design to foster equity in leadership and perspective. **Workstream I** - The Core Framework Convention: Focuses on defining the legal principles, institutional architecture, and governance mechanisms of the global tax cooperation framework. **Workstream II** - Protocol on Cross-Border Services: Addresses taxation of digital and other cross-border services, ensuring that companies generating profits in countries where they have no physical presence (e.g. streaming, e-commerce, online advertising) pay their fair share. This is crucial for Africa's digital economy, where youth-led innovation ecosystems are expanding rapidly but remain under-taxed by global digital giants. **Workstream III** - Protocol on Tax Dispute Prevention and Resolution: Develops fairer and more accessible mechanisms to prevent and resolve tax disputes between countries, helping developing nations avoid costly and protracted legal battles that often favor more resourced states.
Stakeholder Engagement	The process formally encourages contributions from international organizations, civil society, and other stakeholders, aiming for a transparent and inclusive negotiation.

2.1.3.2 Key Roles and Responsibilities of INC

The committee's primary role is to conduct negotiations and produce the legal texts for the new global tax framework.

1. Developing Draft Texts: The INC is responsible for negotiating and finalizing the specific language for the Framework Convention and the two protocols. Draft texts, such as the "Co-Lead's Draft Framework Convention Template, the"Co-Lead's Draft Framework Convention Template 22 January 2026, and the Co-Lead's Draft Options Paper 21 January 2026 Co-Leads' Concept Note 23 January 2026 are already under discussion.
2. Setting an Agenda for Future Cooperation: The Framework Convention is designed to be a foundational document. A key objective is to establish an ongoing system of governance for international tax cooperation, likely through a permanent body like a Conference of the Parties (COP), which would address future tax challenges.
3. Addressing Specific Tax Challenges: Through the two early protocols, the INC is tasked with finding solutions to two of the most pressing issues in international taxation:

- Taxing Cross-Border Services, which is all about developing rules to allow countries to tax digital and other cross-border services, even when the company has no physical presence there.
- Improving Dispute Resolution, which focuses on creating more effective and accessible mechanisms to prevent and resolve tax disputes between countries, which is particularly important for developing nations.

Other topics like tackling illicit financial flows, or addressing tax and environmental issues could become future protocols as the convention evolves.

All 193 UN member states are part of the INC, which means every country from Brazil to Uganda to the Philippines has a voice in these negotiations. The INC operates by consensus as much as possible (nations try to agree), but if needed, decisions can go to a vote – unlike at the OECD, where a few powerful countries informally dominated, at the UN each country, big or small, formally has one vote. The INC Bureau (led in 2025 by Chair Ramy Youssef of Egypt) helps steer the discussions, but ultimately countries themselves must compromise and craft a deal.

Discussion Question: If you were a member of the INC, what is that one rule you would include in the Framework Convention and the Protocols to make the global tax system fairer?

2.1.3.3 Negotiation Timelines of the UNFCITC

The journey toward a UN Framework Convention on International Tax Cooperation has been building for a while. Here's a quick timeline of key moments and what happens next:

- July 2015 – Addis Ababa Action Agenda: Global leaders at the 3rd Financing for Development conference call for more inclusive international tax cooperation. This planted the seed by recognizing that all countries should work together on tax matters.

- December 2022 – UN Resolution 77/244: The formal process begins. The UN General Assembly (UNGA) adopts a landmark resolution (initiated by African states) to start work towards an international tax cooperation framework. This resolution effectively established an Intergovernmental Negotiating Committee to draft a UN Framework Convention on International Tax Cooperation, setting the stage for negotiations to move to the United Nations.

- Late 2023 – Preparatory Work: An Ad Hoc Intergovernmental Committee meets to discuss the scope and feasibility of the Framework Convention. These organizational sessions sorted out how the INC would work and began drafting the Terms of Reference (ToRs) for the negotiations.

- November 2024 – Terms of Reference Adopted: In the UN General Assembly's Second Committee, an overwhelming majority of countries (125 in favor, 9 against, 46 abstaining) approved the ToRs for a Framework Convention on International Tax Cooperation. This was a historic vote – despite some hesitation (for example, all EU countries abstained due to internal differences), the vast majority gave the green light to start formal treaty negotiations. The ToR lays out what the convention should cover, how negotiations will run, and a target timeline (aiming to finish by 2027).

- February 2025 – INC Kick-off: The Intergovernmental Negotiating Committee (INC) held its first session (organizational meeting) in New York. Here, all UN Member States gathered, elected a Bureau (chairperson and vice-chairs to guide the process), and agreed on initial work plans. Notably, they confirmed two early protocol topics to work on alongside the main convention text: (1) taxing income from cross-border services, and (2) prevention & resolution of tax disputes.

- **August 2025 –** Negotiating Sessions: The first and second sessions took place at the UN Headquarters in New York from August 4-8, 2025 and August 11-15 2025 respectively. Delegates from around the world started debating core issues (for example, how to allocate taxing rights between countries, how to define what income can be taxed where, etc.). These sessions are where the real text of the convention began to take shape, line by line.

- **November 2025 –** Third Session: The 3rd negotiating session happened from November 10–21, 2025 in Nairobi, Kenya. This highlighted that negotiations aren't just New York-centric; holding a session in Africa partly reflected the global ownership of this process. During this session, delegates engaged in informal discussions on a draft Convention template and a concept note for Protocol 2 on dispute prevention and resolution.

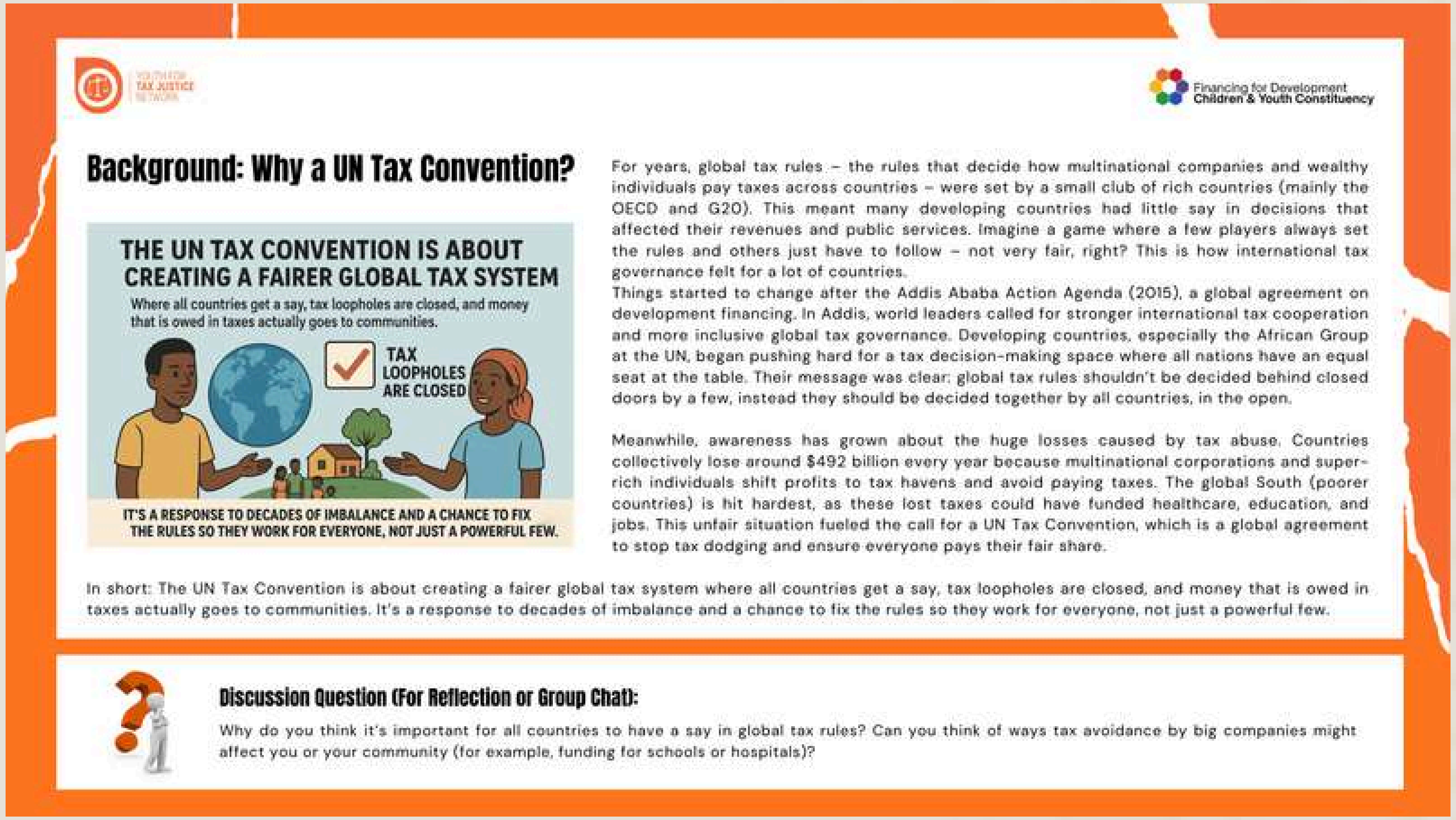
- **February 2026** - Fourth Session: The fourth negotiating session for the Framework Convention on International Tax Cooperation took place at the United Nations Headquarters in New York from 2 to 13 February 2026, where delegates focused on refining provisions within the updated draft framework convention and conducted a detailed, article-by-article examination of Protocol 1 concerning the taxation of income from cross-border services in a digitalized economy; key discussions centered on defining the scope of covered services, establishing source rules for remote transactions without physical presence, and methodologies for attributing profits, ultimately resulting in a revised text for Protocol 1 with only a few unresolved articles to be addressed through informal consultations before the next session.

- **2026 – Ongoing Negotiations**: The Intergovernmental Negotiating Committee (INC) has scheduled its two remaining sessions for 2026, with the fifth session to be held from 3 to 14 August, followed by the sixth and final scheduled session from 30 November to 11 December in Nairobi, Kenya. In the intervals between formal meetings, technical work will progress through smaller working groups and informal consultations aimed at refining complex provisions, while stakeholders including civil society organizations, academics, and youth coalitions will have opportunities to provide input. Throughout these intersessional periods, countries will continue negotiating text for both the core convention and its protocols in parallel, to advance toward consensus on a comprehensive framework for international tax cooperation.

- **Late 2027 – Final Draft**: By 2027, the aim is to have a finalized UN Framework Convention on International Tax Cooperation text (and the first two protocols) ready to be presented at the 82nd UN General Assembly session. If all goes well, the UNGA would then formally adopt the convention. After that, countries can sign and ratify it, making it legally binding in those countries.

Section Three: The Fight for a Fair Fiscal System: Why a UN Framework Convention on International Tax Cooperation?

The UNFCITC is not a technical exercise for tax experts. It is a structural intervention to address the fiscal crises that have crippled African economies and constrained the futures of its youth. This section demonstrates why the Convention is urgently needed by tracing the connections between tax injustice, public debt, climate vulnerability, and youth unemployment. It argues that without a fundamental rebalancing of global tax rules, Africa's demographic dividend will remain an unfulfilled promise, and its young people will continue to bear the burden of crises they did not create. To understand the value of the UN Framework Convention on International Tax Cooperation, we must begin by understanding the context in which we operate.



3.1. Tax Justice, Sustainable Development and Youth Empowerment: The Case for Reform.

To achieve the ambitions set out in the African Union's Agenda 2063 and the United Nations Sustainable Development Goals (SDGs), and to implement the Fourth Financing for Development commitments effectively, African economies must significantly strengthen their capacity to mobilize domestic financial resources. Robust domestic revenue mobilization (DRM) is essential to fund social programs, provide quality public services, and meet national development priorities without overreliance on external aid or debt. Taxes remain the most sustainable and predictable source of development financing, forming the fiscal foundation on which inclusive growth and social justice rest.

However, in recent years, African economies have faced a succession of global and regional shocks. The COVID-19 pandemic, followed by the Russia–Ukraine war, the United States-Israel-Iran war, and more recently, geopolitical and trade disruptions, including the freeze in U.S. funding via USAID and new tariff regimes, have exposed the continent's vulnerability to external pressures. These shocks have eroded fiscal buffers and constrained domestic revenue mobilization, revealing the urgent need for tax justice frameworks that ensure fair, efficient, and equitable taxation. The African Tax Outlook 2024 reports that the continent's average tax-to-GDP ratio stands at about 15.12%, significantly below the Organization for Economic Cooperation and Development (OECD) average of 34% and the Latin American average of 22%. More than 30 African countries remain below the 15% benchmark needed to finance essential state functions. This gap in fiscal capacity is exacerbated by illicit financial flows amounting to over US$88.6 billion annually (UNCTAD, 2020), funds that could otherwise support education, healthcare, infrastructure, and job creation, all of which are beneficial to young people.

African economies are therefore challenged to build fairer, more resilient, and progressive tax systems that can withstand external shocks, promote equity, and ensure that those with greater capacity contribute proportionately to the public good. Strengthening tax systems not only enhances fiscal sovereignty but also reduces dependence on volatile aid and debt, allowing governments to plan and invest more sustainably.

As established in Section One, the global tax system has historically been shaped by a narrow group of wealthy nations through the OECD, with little participation from developing countries. This historical exclusion has produced a system that systematically favours capital-exporting countries and limits the fiscal sovereignty of source jurisdictions. The consequences are felt most acutely in daily life: overcrowded schools, underfunded innovation spaces, limited job creation, and overstretched health facilities.

Taxes stand at the intersection of economic development, social welfare, and intergenerational equity. They fund essential services such as healthcare, education, infrastructure, and social protection, all crucial elements for achieving development justice. Yet, because the current system systematically denies African governments their fair share of taxing rights, these essential services remain underfunded. This is a structural feature of a global tax architecture that allows multinational profits to escape taxation in the jurisdictions where they are generated. For Africa's youth, the fiscal constraints imposed by this architecture close off opportunities that should be their birthright, stifling their ability to achieve their maximum potential.

According to the Africa Employment Outlook 2026, Africa is home to around 532 million people aged between 15 and 35 accounting for nearly 70% of the continent's population, representing both the present and the future of its development trajectory. According to the World Economic Forum, each year, 12 million young Africans enter the labour market, but only about 3 million formal jobs are created. This mismatch fuels unemployment, underemployment, and disillusionment, deepening cycles of inequality and poverty. The challenge, however, is not merely social, it is more or less fiscal. When public coffers are drained through tax avoidance, evasion, and illicit financial flows (IFFs), the fiscal space for investing in youth empowerment shrinks. Tax justice, therefore, is not only a matter of fairness and governance but is a youth and generational justice issue. It determines whether governments can fund universal education, expand access to healthcare, support digital innovation, and create decent and sustainable employment opportunities for young people.

By linking tax justice to sustainable development and youth empowerment, African states can reimagine fiscal policy as a tool for inclusive transformation. Fair, transparent, and accountable tax systems can: Finance youth-centered programs such as skills development, entrepreneurship, and innovation thereby; Support investments in climate adaptation and green jobs that engage young Africans; Strengthen trust between citizens and governments through equitable redistribution; and ensure that the dividends of growth are shared across generations. Fiscal justice therefore forms the foundation of youth empowerment. It ensures that the benefits of economic growth are shared fairly, and that the continent's youthful population, whom we consider the drivers of Agenda 2063, the Sustainable Development Goals (SDGs), and other developmental agendas, are not left behind but instead become active contributors to Africa's transformation.

Photo: Asian People's Movement on Debt and Development

Against this backdrop, the United Nations Framework Convention on International Tax Cooperation (UNFCITC) represents a historic and transformative opportunity to address the global inequities in international taxation that have long undermined Africa's fiscal potential. By establishing a globally inclusive, transparent, and equitable framework for international tax cooperation, the Convention seeks to curb tax avoidance, strengthen the fight against illicit financial flows, and create fairer rules that enable developing countries, especially those in Africa, to mobilize and retain a greater share of their domestic resources. For Africa's youth particularly, this shift goes beyond a technical reform in global tax governance and becomes a promise of both fiscal justice and intergenerational equity because it would expand the fiscal space needed to finance youth employment, digital transformation, innovation, and climate resilience, ensuring that young Africans inherit not a debt-laden future, but a sustainable, equitable, and prosperous continent.

3.2. The Broken Status Quo Filled with Inequalities and Lost Revenue

For decades, the global tax system has operated on a model that rewards power, not fairness. Instead of supporting equitable development, it has entrenched inequality between nations and within them. The result is a fiscal order where resources flow upward and outward, away from the communities and young people who need them most. Under the current international tax landscape, countries compete to attract multinational corporations by offering tax holidays, reduced rates, and exemptions. This competition, well defined as a "race to the bottom", undermines public revenue and weakens national sovereignty. Rather than investing in education, innovation, or youth employment, governments are pressured to make themselves more "business-friendly," even when that means giving up critical income.

The consequences of this broken system are visible across five interconnected crises: crushing public debt, a climate finance chasm, a youth unemployment emergency, and severe underfunding of education, health, and digital infrastructure. Each crisis stems from the same fundamental problem: a global tax architecture that lets profits escape taxation in the jurisdictions where they are generated. Each year, the world loses an estimated $492 billion through tax abuse—$311 billion through profit shifting by multinational corporations, and $169 billion through tax evasion and asset concealment by wealthy individuals (The State of Tax Justice Report, 2024). For low-income countries, this lost revenue is, on average, equivalent to almost half of their public health budgets. A closer look at the dynamics of tax abuse brings us closer to the stark reality that each year the world loses an estimated $492 billion to tax abuse (Tax Justice Network, 2023). Out of this amount, $311 billion is lost through profit shifting by multinational corporations, and $169 billion is lost through tax evasion and asset concealment by wealthy individuals. For low-income countries, this lost revenue is, on average, equivalent to almost half of their public health budgets.

3.3. The Five Interconnected Crises: Debt, Climate, Unemployment, and the Funding Gaps in Education, Health, and ICT

3.3.1. The Crushing Consequences of Public Debt and Its Burden on Youth

The inability to curb tax abuse has deepened a global debt crisis, forcing many developing countries to borrow heavily just to maintain basic services. For young people, this translates into austerity, unemployment, and shrinking social programs.

Key Indicators (As of 2024)	Statistics/Figures	Impact on Youth
Developing Countries' Public Debt (2024).	**$31 Trillion**	Unsustainable debt levels hinder long-term development and economic planning. Shrinking fiscal space for youth programs, digital innovation, and job creation.
Net Interest Payments (2024).	**$921 Billion**	Rapidly growing interest payments constrain public budgets and investment. This further diverts funds from education, healthcare, and climate resilience.
Countries spending >10% of Revenue on Interest.	**61 Developing Countries**	Critical underfunding of essential services such as healthcare, education, social protection, and even climate action, all of which benefit youth.
Countries spending more on interest payments than public services.	**3.4 Billion**	Entrenches intergenerational inequality and despair, and massive populations remain deprived of essential services as governments prioritize creditors over citizens.

Source: UNCTAD (2024). A World of Debt

This debt crisis is exacerbated by an unfair international financial architecture. According to the United Nations Trade and Development (UNCTAD), developing countries are often forced to borrow at interest rates that are two to four times higher than those offered to the United States and up to 12 times higher than Germany. This systemic disparity drastically inflates the cost of servicing public debt, forcing 3.4 billion people to live in countries that spend more on interest payments than on health or education. In 2023, this led to a net resource outflow, meaning developing countries paid $25 billion more to their external creditors than they received in new loans, draining precious capital from their economies.

When this much revenue flows out of developing countries, governments have no choice but to borrow—and borrow they do, spending more on interest payments than on the education, healthcare, and social protection that young people depend on.

The consequences of this debt crisis, driven by tax losses, are passed directly onto ordinary citizens, particularly young people, in their daily lives. To fill the massive fiscal gaps created by revenue losses and mounting debt service obligations, many African governments are forced to impose a series of highly regressive tax measures. These measures often do not target the wealthy or profitable multinational corporations. Instead, they increase taxes or remove subsidies on essential goods and services such as bread, cooking oil, fuel, and mobile money transfers.
The Kenyan Finance Bill Protests of 2024 exemplify this dynamic. To meet conditions for a $3.9 billion loan from the International Monetary Fund (IMF), the Kenyan government introduced a Finance Bill that proposed tax hikes on essential goods and services, including a 16% value-added tax on bread, new taxes on cars, mobile money transfers, and even menstrual products and diapers. The bill was framed as necessary fiscal discipline to service the country's mounting debt. Yet for Kenya's young population, the bill represented an unacceptable transfer of the debt burden onto those least able to bear it, ordinary citizens struggling with unemployment, inflation, and stagnant wages.

This sparked a massive mobilization, led by Kenya's Gen Z, who organized under the hashtag #RejectFinanceBill2024. They used social media platforms like TikTok and X to coordinate protests, share information, and rally support, with the hashtag garnering over 750 million views. Their message was clear: they refused to bear the brunt of austerity measures meant to cover a debt crisis they did not create, especially while corruption and lavish spending by politicians continued. The movement, however, succeeded in forcing President William Ruto to withdraw the bill, demonstrating the power of youth mobilization against perceived economic injustice. This moment was a wake-up call: young people are no longer passive observers in economic policy debates. They are active fiscal citizens demanding transparency, accountability, and fairness.

The UNFCITC seeks to break this cycle by addressing the root cause: the global tax system that enables the revenue losses driving the debt crisis. By ensuring that multinational corporations and high net worth individuals pay their fair share, the Convention would provide African governments with the fiscal space to reduce reliance on regressive taxation and invest in public services that benefit all citizens, particularly the young.

3.3.2. The Climate Finance Chasm in Sub-Saharan Africa

The funding required for Sub-Saharan Africa to confront the climate crisis starkly contrasts with the resources currently available, highlighting a severe climate finance gap.

Aspect	Figures
Total Climate Finance Need (2020-2030)	$2.8 trillion
Annual Global Climate Finance (Current)	Below $1.5 trillion
Annual Climate Finance Need (Developing Countries)	$1.1 trillion (from 2025)
New Global Climate Finance Goal (by 2035)	At least" $300 billion per year

This massive shortfall is compounded by two critical issues for Sub-Saharan Africa and other developing regions:

- The Debt Dilemma: Many African governments cannot finance climate responses due to "existing high levels of public debt". Currently, 52 developing countries with severe debt problems are home to 40% of all people living in extreme poverty. This forces a cruel choice between debt servicing and climate action.
- The Wrong Kind of Finance: Concerningly, over 60% of international public climate finance is provided as loans, not grants, which can worsen debt burdens in vulnerable nations. This structure means that climate action itself can become a source of financial strain.

3.3.2.1 The Missing Trillions: How Tax Injustice Fuels the Climate Crisis

The search for climate finance is not just about finding new money, but about stopping the hemorrhage of existing public resources. The current international tax system, rife with loopholes, is a major cause of this drain.

- Massive Annual Tax Losses: Countries lose an estimated $492 billion in tax revenue each year to multinational corporations and wealthy individuals using tax havens. For perspective, this annual loss is on par with the estimated yearly global cost of climate losses and damages.
- The Fossil Fuel Industry's Double Blow: The oil and gas sector exemplifies this problem. It has been found that oil and gas multinationals shift nearly a third of their profits to low-tax jurisdictions, draining billions from developing countries. At the same time, governments provide fossil fuel subsidies worth $7 trillion annually, effectively funding the very industry driving the crisis.
- Inequitable Global Tax Governance: The global tax rules that allow this have historically been set by a small club of rich countries at the OECD, leaving most of the world, including Sub-Saharan African nations, with little say in a system that directly impacts their revenue.

Young people bear the brunt of this climate injustice. Sub-Saharan Africa's youth population, the same generation already struggling with unemployment and debt is the most vulnerable to climate impacts. They inherit a world where their governments lack the resources to protect them from extreme weather, droughts, and food insecurity, while the profits from the industries driving the crisis flow to tax havens rather than to climate resilience.

3.3.3. The Scale of Africa's Youth Unemployment Challenge

Africa's youth unemployment crisis is not a failure of young people, it is a failure of fiscal systems. When $492 billion is lost annually to tax abuse, and when low-income countries lose revenue equivalent to half their public health budgets, there is simply no money left to invest in the education, skills training, and infrastructure that create decent jobs. The "race to the bottom" in corporate taxation ensures that governments compete to offer ever-lower tax rates, leaving them with even less revenue to invest in their young populations.

While the official unemployment figure is stark, underemployment is even more widespread. The statistics below illustrate the dual challenge of job scarcity and job quality.

Statistics	Figure	Source/Note
Official Youth Unemployment	8.9% (Sub-Saharan Africa, 2025)	Projected by the World Bank; lower than EU's 14.4% but masks true conditions.
Youth in Precarious Employment	71.7% (Aged 25-29, 2023)	ILO data; work without formal contracts or social protection.
South Africa Youth Unemployment	46.1% (Q1 2025)	A particularly acute case showing the severity of the crisis.

The situation means that a vast majority of young Africans work in the informal sector, lacking job security, benefits, and pathways for growth. This precarity limits both individual potential and broader economic development. This precarity limits both individual potential and broader economic development. The Kenyan protests of 2024 were not just about taxes, they were about a generation's despair at a system that offers them few opportunities while demanding they pay the price for crises they did not create.

3.3.4. The Funding Gaps in Education, Health, and ICT: What African Countries Need to Meet the SDGs

To understand why the UNFCITC is urgently needed, one must appreciate the sheer scale of the financing gap Africa faces in meeting its development goals. The numbers are staggering. According to the UN Economic Commission for Africa, to achieve the Sustainable Development Goals (SDGs) by 2030, the African continent faces an estimated US$1.3 to US$1.6 trillion annual financing gap. Within this total, the sectoral needs are equally immense:

Sector	Annual Funding Gap	Source/Note
Education (Sub-Saharan Africa)	US$70 billion	UNESCO Global Education Monitoring Report (2023)
Health	US$54 billion	World Health Organization
ICT and Digital transformation	US$469 billion	UN Trade and Development

For young people, these figures represent the daily realities that shape their futures. In education, the US$70 annual gap translates into overcrowded classrooms, poorly trained teachers, and an education system that fails to equip them with the skills needed for the modern economy. The same young people who graduate without the competencies to compete in the job market are later told they must pay higher taxes on basic goods to service the country's mounting debt. In health, the US$54 billion annual gap means inadequate healthcare, preventable diseases going untreated, and a weakened capacity to respond to public health emergencies. The same young people who inherit a health system in crisis are also expected to contribute to its funding through regressive taxes that consume a larger proportion of their limited incomes than those of the wealthy. In ICT and digital transformation, the US$469 billion gap means exclusion from the digital economy, limited access to online education and job opportunities, and a widening gap between young Africans and their peers in other regions who benefit from connectivity, innovation, and the jobs of the future. The digital divide is not just a connectivity issue, it is an opportunity divide that locks young people out of the jobs of the future, perpetuating cycles of poverty and inequality across generations. Together, these funding gaps reveal a devastating pattern: the same young people who are denied quality education, accessible healthcare, and digital connectivity are then asked to pay through regressive taxes and austerity measures for a crisis they did not create.

3.4. How the UN Framework Convention on International Tax Cooperation can be Part of the Solution

The preceding sections have painted a stark picture: crushing debt, a climate finance chasm, youth unemployment, and severe underfunding of education, health, and digital infrastructure. The common thread running through all five crises is a global tax system that systematically denies African governments the revenue they need to invest in their young populations.

The UNFCITC is designed to address this root cause of these crises. By curbing profit shifting, strengthening transparency, and rebalancing taxing rights, the Convention has the potential to generate hundreds of billions of dollars in additional revenue, funds that could directly address the financing gaps outlined above.

3.4.1. Addressing the Funding Gaps: What the UNFCITC Could Deliver

The $492 billion lost annually to tax abuse is more than enough to close Africa's most pressing financing gaps. If even a fraction of this revenue were retained, it could transform the lives of millions of young Africans:

Sector	Annual Funding Gap
01 Education	By curbing profit shifting and illicit financial flows, the Convention could help governments retain the resources needed to hire 15 million more teachers, build schools, and ensure universal access to quality education.
02 Health	By strengthening domestic revenue mobilization, the Convention could enable governments to expand healthcare access, build resilient health systems, and reduce reliance on volatile aid.
03 Climate Adaptation	By advancing the polluter-pays principle, the Convention could redirect revenues from fossil fuel extraction toward renewable energy, biodiversity conservation, and climate resilience. For young Africans, this means investments in green jobs, sustainable infrastructure, and climate-resilient communities.
04 ICT & Digital Infrastructure	By increasing fiscal space, the Convention could fund the digital infrastructure needed to bridge the connectivity gap and connect millions of young Africans to the digital economy unlocking opportunities for innovation, entrepreneurship, and employment
05 Debt Dependency	By curbing profit shifting and tax abuse, the Convention would increase domestic revenue, allowing governments to borrow less and invest more in public goods. This breaks the cycle of austerity that has forced cuts to education, healthcare, and social protection, services that young people depend on.
06 Youth Unemployment	By freeing resources for skills development, infrastructure, and entrepreneurship support, the Convention would enable governments to invest in the structural transformation that creates decent employment for young people. This includes support for youth-led SMEs, digital skills training, and trade infrastructure under the African Continental Free Trade Area (AfCFTA). The AfCFTA provides the framework for opportunity, projected to increase Africa's income by $450 billion by 2035 and lift 30 million people out of extreme poverty. However, infrastructural deficits, complex customs procedures, and a lack of trust among young entrepreneurs hinder its success. The UNFCITC offers a pathway to generate the essential resources needed to bridge this gap. By working in tandem, the AfCFTA creating the market and the UNFCITC helping to fund the enabling environment—they represent a powerful, dual approach to turning Africa's youth demographic into its greatest economic asset.

By curbing profit shifting and illicit financial flows, the Convention could help African governments retain the resources needed to invest in their young populations, build resilient health systems, and bridge the digital divide that excludes millions from the opportunities of the 21st century economy.

***Discussion Question**: Every year, African countries lose an estimated $88.6 billion to illicit financial flows—enough to build thousands of schools, train millions of teachers, and create millions of jobs. What would you build with that money? And who do you think should be held accountable for its loss?*

Section Four: Contentious Issues in the Framework Convention and Protocol Negotiations

4.1. Issues under the Framework Convention

4.1.1. The "Duplication" Argument

A central argument advanced by Global North countries throughout the negotiations is that a UN Framework Convention would represent an unnecessary and costly duplication of existing work already being done by the OECD. The EU, United States, and Japan have consistently argued that a UN Framework Convention on International Tax Cooperation "would risk leading to duplicate ongoing or completed international work linked to the existing global tax framework." This argument has been reiterated in various forms: that the UN work would be "a mere duplication of the OECD work," and that the UN lacks "the expertise, experience, and resources of the OECD, which had served as the caretaker of the regime in the past sixty years or so."

During the negotiating sessions, Global North countries repeatedly stressed the need to "avoid duplication" with existing OECD arrangements and called for a "minimalistic Convention" that would play only a "complementary role" to the OECD rather than establishing an independent and comprehensive framework. They have pushed for "alignment with existing frameworks such as the OECD, and high-level, non-self-executing commitments."

This argument is particularly salient on specific issues such as "mutual administrative assistance, harmful tax practices, and exchange of information," where Global North countries have insisted that the Convention should not revisit areas already covered by OECD standards.

The Global South Response

Countries of the Global South have forcefully pushed back against the duplication argument, viewing it as a tactic to preserve the status quo. The Africa Group, G77, and China have retorted that "none of them are members of the OECD but are expected to apply its rules." This point was given significant weight by UN Secretary-General Antonio Guterres, who stated that there was "significant evidence that the substantive guidance produced through these processes [the OECD's Inclusive Framework] ... often is not implemented by developing countries because it is not seen by them as responding to their more immediate needs and priorities."

Critics of the Global North's stance have pointed out a clear pattern: "the insistence on avoiding 'duplication' often masks efforts to maintain the status quo, one where key decisions are made in exclusive forums like the OECD." As one tax justice advocate noted during the negotiations, it is "disingenuous" to frame the issue as one of capacity, because "even during the inclusive framework process of the OECD some developing countries articulated substantive and significant concerns about the overall direction of the global minimum tax... But those concerns were constantly ignored."

Pause and Reflect: The Africa Group, G77, and China have retorted that "none of them are members of the OECD but are expected to apply its rules." If decisions that shape your fiscal future are made in a room where your country has no seat, are they truly decisions made in your interest?

4.2 Issues under the Protocol on Prevention and Resolution of Tax Disputes

Currently, the primary mechanism for resolving cross-border tax disputes is the Mutual Agreement Procedure (MAP) embedded in bilateral tax treaties. MAP is a government-to-government mechanism for resolving cross-border tax disputes. Taxpayers often use MAP to eliminate double taxation or to address tax assessments that violate the rules of an applicable Double Taxation Agreement (DTA). MAP requires competent authorities from both countries to negotiate a resolution, but it has several fundamental problems. First, many African countries have limited treaty networks, leaving them without any dispute resolution mechanism when conflicts arise. Second, MAP procedures are notoriously slow, with cases taking years to resolve. Third, and most critically, competent authorities have no obligation to actually reach agreement, meaning disputes can remain unresolved indefinitely. As the International Centre for Tax and Development (ICTD) notes, MAP procedures are "often slow, costly, and heavily dependent on administrative capacity that many countries simply don't have".

Within this context, four specific issues have emerged as the most contested areas of negotiation:

4.2.1 Whether to Include Mandatory Arbitration in the New Dispute Resolution Framework

The most contentious issue in the Protocol 2 negotiations is whether to include mandatory binding arbitration as a dispute resolution mechanism. This question has revealed a sharp North-South divide.

Opposition to Mandatory Arbitration: The Africa group and other Global South nations, including India, have voiced strong opposition to mandatory binding arbitration. Their primary concerns are:

- Sovereignty: They view mandatory arbitration as an unacceptable surrender of national sovereignty over tax policy to external panels of international arbitrators.
- Cost and Bias: They argue that international arbitration is prohibitively expensive and structurally biased, as arbitrator pools are often drawn from capital-exporting countries and professionals serving multinational enterprises. This could lead to outcomes that consistently favor wealthy countries' interpretations of tax rules over those of developing nations.
- Support for Arbitration: Conversely, several developed countries, including France, the United Kingdom, and Austria, view arbitration as a promising option. They argue that it provides much-needed legal certainty and a guaranteed resolution for taxpayers, which the current system lacks.

> ***Pause and Reflect:*** *Mandatory arbitration costs millions of dollars, money that could build schools, train teachers, or equip hospitals. When wealthy countries push for arbitration, who benefits? And who pays the price?*

4.2.2. Prevention vs. Resolution

A key question is whether the protocol should prioritize preventing disputes or resolving them after they occur.

- Emphasis on Prevention: The Africa Group stresses that dispute prevention is as important as resolution. They argue that the protocol should include mechanisms to prevent disputes from arising in the first place.
- Proposed Solutions: Discussions on prevention include establishing clearer rules, enhancing the Mutual Agreement Procedure (MAP), and creating systems for joint audits and advance pricing agreements (APAs).
- Capacity Building: A significant aspect of this debate is the need for mandatory, fully-funded capacity-building to ensure all countries can engage in these preventative mechanisms effectively.

> ***Pause and Reflect:*** *The Africa Group stresses that "dispute prevention is as important as resolution." If disputes are prevented before they arise, governments spend less on legal battles and more on public services. What would your government build with the money saved from avoiding costly tax disputes?*

4.2.3. The "Menu of Mechanisms" Debate: Optional vs. Mandatory Core

A significant procedural debate specific to this Protocol is whether the dispute resolution mechanism should offer a menu of optional mechanisms that countries can choose from, or whether it should establish a core set of mandatory mechanisms. This debate addresses whether countries should have the flexibility to select only certain dispute resolution tools such as arbitration, the Mutual Agreement Procedure (MAP), joint audits, or advance pricing agreements (APAs) or whether they should be required to accept a comprehensive, binding framework.

The concern with a menu-based approach is that it could lead to a fragmented system where countries strategically select only mechanisms that favor their interests, undermining the uniformity and predictability that a multilateral framework is meant to provide. European countries have generally favored opt-in arbitration and recognized bilateral and EU-level frameworks without adding administrative burdens or overlapping with other workstreams. Italy specifically "advocated for strengthening dispute resolution mechanisms in the Protocol through arbitration" and "suggested implementing opt-in/opt-out mechanisms."

Conversely, the Africa Group and other Global South countries have expressed concern that optionality in dispute resolution mechanisms could reproduce existing power asymmetries. As one analysis notes, "Optionality enables a two-tier system where developing countries adopt restrictive obligations whilst developed nations maintain their advantages through selective non-participation." They have called for a core set of mandatory mechanisms that apply equally to all parties, ensuring that no country can selectively opt out of provisions that would hold them accountable.

> ***Pause and Reflect:*** *A multilateral framework is meant to provide uniformity and predictability rules that apply equally to all. But if countries can pick and choose which dispute resolution mechanisms to accept, does the framework deliver fairness or does it simply institutionalize the power of those who can afford to pick the most favorable options?*

4.2.4. Institutional and Procedural Design

Negotiators are debating the core architecture of the new dispute resolution mechanism.

Reforming MAP vs. Creating a New System: Some argue for strengthening and reforming the existing Mutual Agreement Procedure (MAP). Others advocate for more fundamental changes, such as shifting from the current arm's length principle to a system of unitary taxation with formulary apportionment, which could reduce disputes at their source.

> ***Pause and Reflect:*** *The debate between reforming the existing Mutual Agreement Procedure (MAP) and creating a fundamentally new system raises a deeper question: should we fix a broken system, or build a new one from the ground up? What would a dispute resolution system design for fairness not for power look like to you?*

4.3 Issues under the Protocol on Taxation of Cross-Border Services in an Increasingly Digitalized Global Economy.

The Africa Group has been a strong advocate for the simultaneous negotiation of Protocol 1, emphasizing the need to address the challenges its members face in taxing cross-border services to ensure a fair allocation of taxing rights and enhance domestic resource mobilization. During the second session of the INC, the Africa Group stressed that the Protocol must be future-proof, with simple administrative and multilateral rules, covering a broad range of services including digital and emerging sectors while upholding the principle of taxing where economic activity and value creation occur. Ghana, speaking on behalf of the African Group, called for adherence to taxation based on where economic activity takes place and where value is created, while Algeria emphasized the importance of allocating taxing rights to market jurisdictions.

Within this context, three specific issues have emerged as the most contested areas of negotiation:

4.3.1 Nexus threshold: What should constitute a taxable presence or "nexus" for cross-border services?

The current rules rely on the concept of a permanent establishment, which requires physical presence. Negotiators are debating whether to replace this with a new concept of Significant Economic Presence (SEP), which would allow countries to tax non-resident firms engaged in sustained economic interaction, including through digital platforms. The core question is how to define this threshold: how much revenue, how many users, or what level of engagement is sufficient to trigger taxing rights? Some submissions have suggested that a jurisdiction-level de minimis threshold, where nexus is triggered only once a specified revenue threshold is surpassed would be justifiable and administratively efficient. Others have proposed that nexus should be based on sales revenue or other indicators of sustained economic interaction. The fourth session of the INC in February 2026 saw delegates agree to revisit the nexus question later in the session, indicating that consensus had not yet been reached.

4.3.2 Basis of taxation: Whether the tax should be levied on a gross basis (on total revenue) or on a net basis (on profits after deductions)?

This debate reflects a fundamental divergence in approaches between developed and developing countries. Many developing countries have historically imposed gross-basis withholding taxes on payments made from their jurisdictions, which allows them to tax without regard to where services are provided. The IBFD Centre for Studies in African Taxation has suggested that for administrative simplicity, gross-based taxation may remain necessary in some cases, recommending mitigation of its distortions through tiered rates and deemed profit margins. However, some members have argued that most service income should be taxed on a net-basis as business profits, an approach that the IBFD Centre has cautioned warrants "further scrutiny and careful consideration" as it may give rise to economic distortions and undermine tax neutrality. The European bloc has generally preferred net taxation with physical-presence rules, while Brazil, Nigeria, Ghana, and others have advanced positions favouring broader source-country rights.

> ***Pause and Reflect****: The debate between gross-basis and net-basis taxation asks a fundamental question: should companies be taxed on what they earn (total revenue) or what they report as profit (after deductions)? If you were designing a tax system for fairness, which would you choose and why?*

4.3.3. <u>Profit attribution</u>: How to attribute profits to a market jurisdiction in the absence of physical presence.
The current system relies on the arm's length principle and problematic profit attribution methods that have been exposed by globalization and digitalization. The Independent Commission for the Reform of International Corporate Taxation (ICRICT) has argued that the protocol should introduce a new framework based on unitary taxation and formulary or fractional apportionment, abandoning the separate entity principle and recognizing multinational enterprises as integrated global enterprises, with profits allocated using objective factors such as employment, sales, and assets. The core challenge is developing methodologies that capture value creation in digital business models where users and data contribute significantly to value, a dimension that traditional rules have largely failed to account for. The IBFD Centre has supported a broader interpretation of "value creation" that encompasses both supply-side production and market-side consumption, which allows for shared taxing rights.

Pause and Reflect: *In the digital economy, users and data create value. When a young person uses a social media platform, their data generates profits, but those profits are taxed elsewhere. Should the country where that user lives have a right to tax those profits? What would change if they could?*

These three contested issues nexus, tax basis, and profit attribution represent the core design choices that will determine whether Protocol 1 delivers meaningful reform or merely codifies the existing imbalances in the taxation of cross-border services. As one analysis notes, negotiators must balance legal form, nexus rules, tax base definitions, thresholds, and treaty interactions, with institutional trade-offs and political capacity determining the path towards feasible cross-border services taxation.

4.4. Institutional Architecture
Unresolved questions also remain about the convention's governance, including the establishment of a Conference of the Parties (COP), a permanent secretariat, and other inclusive structures. Global South countries have called for these to be embedded in the Framework Convention itself, while some Global North countries prefer to defer such decisions to future negotiations.

4.5. Optionality as a Core Principle
A broader debate that cuts across both early protocols and indeed all future protocols is whether the protocols themselves should be optional instruments that countries can choose to adopt or decline.
The Terms of Reference explicitly provide that protocols are optional instruments. Paragraph 14 of the ToR defines protocols as "optional, legally binding instruments to implement the framework convention."

The European Union bloc has been the most consistent and vocal advocate for optional protocol commitments. During the second substantive session in August 2025, "the European Union bloc reaffirmed its commitment to multilateralism, while maintaining the Protocol commitments as optional." This position has remained consistent throughout the negotiations: "General statements reaffirmed established positions, with the EU bloc supporting multilateralism but favoring optional commitments."

The EU's position is rooted in a broader strategic vision. In its formal submissions, the EU and its Member States "reiterate their sincere engagement to the objectives of inclusive, effective, and fair international tax cooperation" and affirm that optionality "is essential for the Framework Convention and its protocols to gain broad participation and coverage."

Photo: The negotiating room as EU abstains in vote confirming new UN tax convention in November 2024

L-R : Mr. Ramy M. Youseff, Chair of the Intergovernmental Committee to draft a United Nations (UN) Framework Convention on International Tax Cooperation, Professor Peter Hongler and Professor Irma Mosquera

Pause and reflect:
The European Union argues that optionality "is essential for the Framework Convention and its protocols to gain broad participation." But if countries can choose whether to adopt the protocols that contain the most important obligations, does the Convention deliver real change, or just a semblance of it? And if a country opts out of a Protocol, what happens to the young people whose futures depend on the revenue and fairness those protocols would deliver?

Some academics and legal experts have endorsed this approach. Professors Peter Hongler and Irma Mosquera argued in their submission to Workstream I that "the Framework Convention can be a success if as many countries as possible participate" and that "the project of a UN Framework Convention can only be successful if the protocols are understood as optional protocols and not as binding for all." They further contended that the Framework Convention should be limited to "the lowest common denominator among the largest possible number of countries," with substantive elements moved into optional protocols.

The Africa Group and Global South Response: Resistance to Optionality
The Africa Group and other Global South countries have expressed significant concerns about optionality, viewing it as a mechanism that could hollow out the Convention's transformative potential.
During the Nairobi session in November 2025, concerns grew over "fragmenting substance into optional protocols rather than embedding commitments in the Framework Convention itself." This reflects a broader anxiety that optionality could allow countries to avoid binding obligations while still claiming to be parties to the Convention.

The legal and normative inconsistency of optionality has been sharply articulated by the African Civil Society working group on the UNFCITC

"If a protocol is so critical that it requires simultaneous negotiation, then within the practice of public international law, it is odd that it would still be optional. In previous instances where Protocols have been negotiated simultaneously, the Protocols have been mandatory. One of the most notable examples is the 1975 Barcelona Convention, now known as the Convention for the Protection of the Marine Environment and the Coastal Region of the Mediterranean, where adoption of the Convention was tied to adoption of at least one of its Protocols."

They further warned that "considering that the first protocol is likely optional, a strengthened Framework Convention that provides watertight provisions, while allowing for enough flexibility for future use, is critical." The African Civil Society Organizations Working Group in a joint submission, further "strongly encouraged negotiators to include watertight provisions in this regard that can stand alone irrespective of the protocols."
These contested issues reveal that the fight for a fair fiscal system is not merely technical but deeply political. The following section explores why the UN Framework Convention matters for tax justice, climate finance, and youth empowerment and why the stakes of these negotiations could not be higher for Africa's young population.

Section Five: Youth Participation in the UN Framework Convention on International Tax Cooperation Negotiations: YTJN's Experience.

5.1. About the Youth for Tax Justice Network

Youth for Tax Justice Network (YTJN) is a Pan-African youth-led and youth-driven organization advancing meaningful youth engagement and representation in influencing the mobilization, allocation, and utilization of public resources for the benefit of young people in Africa and beyond. It aims to empower youth through informative, interactive and knowledge-based avenues to advocate for just and fair tax systems and optimum natural resource management and utilization so as to attain equitable and sustainable development in Africa and envisions a Prosperous and Engaged Youth who enjoy their social, political and economic rights in Africa.

Founded in 2017 during the Pan-African Conference on Illicit Financial Flows in Nairobi, Kenya, YTJN has since evolved into a continental movement empowering young people to actively engage in and influence tax, trade, debt, and resource governance processes. At YTJN, we believe that Africa's youth must not only benefit from public finance systems but also shape them, while ensuring that domestic resource mobilization, public spending, and natural resource management advance social justice, inclusive growth, and intergenerational equity. YTJN predominantly operates across Eastern and Southern Africa, convening youth organizations, legislators, entrepreneurs, researchers, and activists to build knowledge, advocate policy reforms, and drive fiscal governance agendas at national, regional, and continental levels.

5.2. YTJN as a Specially Accredited Organization within the UNTC Negotiation Process

In 2024, YTJN received special accreditation to actively participate in and influence the United Nations Framework Convention on International Tax Cooperation process, a landmark step that positioned the organization, and, by extension, African youth, within one of the most consequential global negotiations on fiscal governance in decades. This accreditation represents not just institutional recognition, but also a breakthrough in mainstreaming youth participation in international economic policymaking, where young voices have historically been marginalized or excluded.

For YTJN, this engagement aligns directly with its mission to advance equitable domestic resource mobilization, tax justice, and intergenerational equity in fiscal governance. YTJN has positioned itself to ensure that Africa's youth are not only consulted but are also active contributors to shaping these norms. Through this accreditation, YTJN's key focus has been twofold:

1. Amplifying youth voices and visibility in the negotiation process by mobilizing young Africans to understand, discuss, and advocate around the Convention's implications for development, climate justice, and social equity; and
2. Ensuring youth priorities and lived realities are reflected in the emerging international tax framework, particularly those linked to youth priorities around elements such as job creation, gender equality, education financing, and climate resilience, among others.

L-R : Muhereza Allan Murangira (YTJN Team Lead), Lurit Yugusk (Policy & Development Communications Strategist) and Jon Kafuko (YTJN Program Manager) at the UN Tax Negotiations in Nairobi in 2025

L-R : Lurit YugusK (Policy & Development Communications Strategist) and Jon KafuKo (YTJN Program Manager) at the UN Tax Negotiations in Nairobi in 2025 maKe a submission

In effect, this accreditation has allowed YTJN to act as a continental youth convener and knowledge translator, turning technical fiscal negotiations into accessible, participatory dialogues for young Africans. It has also elevated the conversation on youth inclusion in fiscal governance from a regional to a global level, demonstrating that youth constituencies are capable of contributing meaningfully to complex policy debates when given the platform and resources to do so.

Beyond these, the following subsections detail YTJN's specific engagements throughout the UN Framework Convention on International Tax Cooperation process, including its advocacy campaigns, creative mobilization, policy submissions, partnerships, and capacity-building initiatives that collectively embody its mission to make global fiscal governance inclusive, just, and youth-centered.

Additionally, the Youth for Tax Justice Network (YTJN) participates in the UN Framework Convention on International Tax Cooperation negotiations as part of the regional tax unit of the Financing for Development (FfD) Youth Constituency under the United Nations Major Group for Children and Youth (MGCY). The Major Group for Children and Youth is the official, UN-recognized mechanism for young people's participation in intergovernmental processes. Established following the 1992 Rio Earth Summit, it serves as a platform for youth-led organizations to engage in global policy discussions on sustainable development, climate change, human rights, and financing processes within the United Nations system.

About the Financing for Development (FfD) Youth Constituency

The Financing for Development Youth Constituency operates within the MGCY framework and focuses specifically on global economic governance and development finance processes. It engages with UN negotiations and platforms addressing international financial architecture, debt, tax cooperation, climate finance, and domestic resource mobilization.

Within this structure, thematic and regional units coordinate youth engagement on specialized policy areas. The regional tax unit, of which YTJN is part, concentrates on issues related to international tax cooperation, fiscal justice, and equitable resource mobilization, particularly from a Global South and African perspective.

5.3. Key Engagements on the UN Framework Convention on International Tax Cooperation and their Respective Impacts

5.3.1. Policy Submissions to the Intergovernmental Committee

One of the most significant milestones in YTJN's engagement with the UN Framework Convention on International Tax Cooperation process has been its direct policy contribution to the Intergovernmental Committee of Experts on International Tax Cooperation (IGE). Through its special accreditation, YTJN has positioned itself among a small group of civil society organizations to make formal written and oral inputs to the Committee's deliberations. YTJN's submissions were guided by a vision to embed youth and gender perspectives within the Convention's emerging framework, ensuring that global tax cooperation does not simply serve state interests, but also advances social justice, sustainable development, and intergenerational equity. The process of developing these submissions was both participatory and evidence-based, involving internal research, consultations with youth networks such as the FfD Constituency Major Group on Children and Youth, and dialogues with policy allies such as the Global Alliance for Tax Justice (GATJ) and Tax Justice Network Africa (TJNA). YTJN's policy position has been articulated through comprehensive memorandums that highlighted five interlinked priorities:

5.3.1.1. Foundational Principles & Intergenerational Equity

YTJN's submissions are fundamentally anchored in the principle of intergenerational equity. We argue that the Convention must explicitly embed this principle to ensure fiscal decisions do not burden future generations or underfund essential services like education and healthcare, which over 260 million youth globally lack access to. To operationalize this, we advocate for formal youth advisory seats within the Convention's governance structure (like a Conference of the Parties). This ensures that the generation most affected by long-term fiscal decisions has a direct voice in shaping them, transforming taxation into a tool for intergenerational justice.

5.3.1.2. Systemic Reform: Unitary Taxation & Digital Economy Equity

A core, technically detailed demand from YTJN is the complete replacement of the failed transfer pricing system. We advocate for a transition to Unitary Taxation with Formulary Apportionment (UT+FA), supplemented by a robust global minimum effective tax rate. This systemic reform is the only way to end profit-shifting and ensure taxing rights align with real economic activity in market jurisdictions, directly mobilizing revenue for youth development.

For the digitalized economy (Workstream II), YTJN emphasizes that 78% of youth work in the precarious gig/digital sector. We support modern nexus rules like "Significant Economic Presence" to allow countries to tax digital giants, and call for Digital Services Taxes (DSTs) as an effective, short-term revenue tool. We recommend earmarking a portion of such revenues for youth-focused digital literacy and climate projects, directly linking corporate taxation to youth opportunity.

5.3.1.3. Transparency, Combatting Illicit Flows & Taxing Extreme Wealth

YTJN argues that binding, multilateral transparency mechanisms are non-negotiable. Our submissions provide specific textual recommendations for articles establishing a UN Global Asset Register (GAR), mandatory Automatic Information Exchange (AIE), and public Country-by-Country (CbC) reporting in a central UN database. We fiercely oppose any weakening of language on taxing high-net-worth individuals (HNWIs), rejecting vague terms like "explore" and "agree" in favor of "shall" to ensure effective taxation. We counter sovereignty-based objections by arguing that cross-border financial secrecy undermines sovereign taxing powers; thus, multilateral cooperation via a GAR restores, rather than infringes upon, a state's ability to fund youth priorities. This aligns with GATJ's "ABC of transparency" and its push to operationalize the full mandate of the Terms of Reference (ToR).

5.3.1.4. A Sovereign, Preventive Approach to Tax Disputes

In Workstream III, YTJN proposes a robust, sovereignty-centered model for dispute resolution aligned with the Africa Group. We categorically reject all forms of arbitration (mandatory or optional), viewing it as replicating the inequitable power dynamics of investor-state dispute settlement. Instead, we advocate for a system rooted in prevention, proposing concrete reforms to strengthen the Mutual Agreement Procedure (MAP) and integrate voluntary mediation/conciliation facilitated by the UN. Crucially, we stress that effective prevention requires not just tools but mandatory, fully-funded capacity-building anchored in the Convention, ensuring all countries can engage in joint audits or Advance Pricing Agreements (APAs). This positions the UN as the neutral, universal facilitator essential for a fair system.

For more information on the difficulties developing economies face in the international framework for cross-border tax disputes and solutions, as addressed in the U.N. Framework Convention on International Tax Cooperation, read this article by Dr. Lyla Latif.

5.3.1.5. Integrating Climate, Gender & Sustainable Development

YTJN's advocacy explicitly links tax justice to the climate crisis and gender inequality. We call for the Convention's sustainable development article to include a binding commitment to progressive environmental taxation based on the polluter-pays principle, potentially through a surtax on fossil fuel profits to fund climate action and a just transition as a way of integrating the "Compromiso de Sevilla" outcomes in the Convention. Furthermore, YTJN champions gender-responsive taxation, urging the collection of gender-disaggregated data and analysis of fiscal policies' differential impacts. We also support special consideration for taxation of extractive industries to ensure source countries benefit fairly. This integrated approach ensures the Convention tackles the interconnected crises affecting youth futures.

Regarding significance and impact of the submissions, YTJN's engagement through formal policy submissions represented a strategic entry point into global fiscal governance, proving that youth-led networks can contribute substantively to complex policy frameworks. By providing context-specific, solution-oriented recommendations, YTJN bridges the gap between global negotiations and grassroots realities, and thereby translating the aspirations of young Africans into concrete policy language.

Advancing Meaningful Youth Engagement in the Negotiations
YTJN advanced meaningful youth engagement in the INC process by coordinating joint youth statements and strengthening youth-led participation throughout the negotiations. This included organizing collective youth inputs, supporting youth delegates to deliver coordinated interventions during plenary sessions and agenda discussions, and reinforcing youth-led engagement within formal and informal negotiation spaces to ensure youth priorities were consistently represented.

YTJN Submission to the UN Tax Committee on Taxing High Net-Worth Individuals (HNWIs)

Highlights youth perspectives on taxing High Net-Worth Individuals (HNWIs) to promote fairness, equity, and resource mobilization.
Watch the video here.

YTJN Submission to the UN Tax Committee on Possibilities of Developing UN-Managed Databases to enhance tax cooperation

Explores youth recommendations for UN-managed tax databases to improve transparency, information sharing, and international tax cooperation.
Watch the video here.

YTJN Submission to the UN Tax Committee on Illicit Financial Flows (IFFs). Tax Avoidance & Tax Evasion

Presents youth insights on combating Illicit Financial Flows (IFFs), tax avoidance, and tax evasion to strengthen fiscal justice and resource mobilization.
Watch the video here.

YTJN Submission to the Inter-governmental Negotiating Committee on Advance Pricing Agreements.

Calls on member states to build stronger, more effective dispute prevention mechanisms in the international tax system.
Watch the video here.

Read more from our publication on the 3rd Intergovernmental Negotiations for a UN Framework Convention on International Tax Cooperation, here.

The submissions also catalyze cross-movement collaboration, as YTJN's analysis was referenced in civil society statements delivered during the negotiating meetings and in regional tax justice dialogues across Africa. This visibility positioned YTJN as a credible policy actor and reaffirmed its commitment to ensuring that the UN Framework Convention on International Tax Cooperation becomes a truly inclusive instrument, reflecting the voices, experiences, and priorities of young people.

Moreover, the process deepened YTJN's internal capacity in policy research and multilateral advocacy, creating a foundation for sustained engagement in follow-up negotiations and implementation frameworks. The experience underscored that youth engagement, when backed by research, partnerships, and political clarity, can shift narratives from tokenism toward meaningful participation.

5.3.2. Social Media Advocacy and Digital Campaigns

As part of its overall engagement in the UN Framework Convention on International Tax Cooperation process, YTJN is strategically leveraging social media advocacy and digital campaigns to demystify global tax negotiations and make fiscal justice accessible to Africa's youth. Recognizing that social media remains the most powerful space for youth mobilization, YTJN's campaigns such as 'Tax Justice and Youth: Why do we need a UN Tax Convention' serve as both an awareness tool and a policy engagement platform, bridging the gap between complex global deliberations and everyday youth realities. Throughout 2024 and 2025, YTJN launched a sustained digital drive centered on the hashtags #UNTaxConvention, #Youth4TaxJustice, and #MakeTaxesWorkForWomen, positioning the UN process as not just a technical negotiation, but a youth development and social justice issue. These campaigns aim to highlight how fair and transparent tax systems can fund youth priorities, such as education, healthcare, innovation, and climate adaptation, and why Africa's youth must have a seat at the global fiscal table.

Strategic Approach and Design

YTJN's social media strategy was grounded in three key objectives:

1. Simplifying policy language: The organization translates dense negotiation documents and policy terms into youth-friendly content, using infographics, motion graphics, and bite-sized explainers that break down the implications of the UN Framework Convention on International Tax Cooperation for young Africans.
2. Connecting global issues to local realities: Posts link taxation to daily experiences, such as access to quality education, healthcare, employment, and infrastructure, making fiscal governance relatable to the average young person.
3. Encouraging digital participation: Youth are invited to sign petitions, join online dialogues, and share creative messages under campaign hashtags, transforming online interest into tangible civic engagement.

The campaigns run across X (Twitter), Instagram, TikTok, and LinkedIn, with curated threads, live-tweet sessions, and interactive Q&As during key UN meetings. YTJN also partners with influential youth advocates and member organizations in Kenya, Uganda, Zimbabwe, Botswana and South Africa, among other countries, to localize messages and generate continental momentum. Some key highlights and activities from the social media advocacy and digital campaigns, include the following:

- In October 2025, as the Intergovernmental Committee convened to deliberate on the Convention's draft framework, YTJN launched the #UNTaxConvention Digital Week of Action. The campaign spotlighted how illicit financial flows deprive African countries of USD 50–100 billion annually, funds that could instead support youth startups, research, or green innovation.
- Through a series of posts and short videos, the campaigns emphasize the message: "Tax justice is youth justice." Each post connected the dots between global tax reform and the lived realities of young Africans, illustrating that fair taxation is not abstract policy, but a lever for opportunity and equity.
- The campaigns integrate interactive storytelling, encouraging youth to share their visions of how fair taxes could transform their communities under the #Youth4TaxJustice tag. These stories, ranging from calls for better schools to clean energy access, are featured on YTJN's platforms, amplifying authentic youth voices within the policy conversation.
- The use of creative visuals, such as animations of corporate tax loopholes and memes linking tax justice to everyday frustrations ("Why should billion-dollar companies hide profits while your school lacks books?"), make the content relatable, viral, and action-oriented.

Notably, the digital campaigns reached an estimated 120,000 users across platforms over the course of 2025, generating high engagement rates, especially among young professionals, students, and civic activists. Tweets and threads on the UN Framework Convention on International Tax Cooperation were shared by regional tax justice networks, academics, and media partners, significantly boosting the visibility of youth perspectives within the global debate. The success of these campaigns continue to demonstrate the power of youth-led digital mobilization in reshaping global policy narratives. By transforming technical discussions into accessible social dialogue, YTJN bridged the knowledge divide that often excludes young people from international economic processes.

Among the key lessons learned from digital advocacy, is that digital spaces are political spaces, which are capable of influencing narratives, shaping policy perception, and mobilizing cross-border solidarity. However, sustaining online engagement requires continuous investment in content development, digital literacy, and data-driven strategy. Through its social media activism, YTJN not only popularized the UN Framework Convention on International Tax Cooperation among youth but also reframed tax justice as a youth and development issue, linking fiscal reform to the future of Africa's social and economic transformation.

5.3.3. Creative Arts Campaigns and Storytelling for Tax Justice

Recognizing that policy and fiscal governance discussions are often inaccessible to the wider public, YTJN has leveraged creative arts and storytelling as alternative pathways for civic participation in the UN Framework Convention on International Tax Cooperation process. The organization believes that art has the power to humanize policy, translating technical economic frameworks into relatable social narratives that reflect the everyday realities of young people across Africa.

In 2025, YTJN launched its flagship initiative, the Pan-African Creatives Competition, as part of its engagement in the UN Framework Convention on International Tax Cooperation process. The competition seeks to ignite creative advocacy across the continent by inviting young poets, illustrators, filmmakers, digital artists, musicians, and writers to interpret what a fair and equitable global tax system would mean for Africa's development. Under the theme "Reimagining Fair Taxation for an Equitable Future," the competition encourages participants to explore intersections between tax justice, gender equality, climate resilience, and youth empowerment. Over 100 submissions from 17 African countries were received, demonstrating the vibrancy of youth interest in fiscal justice when communicated through artistic and cultural mediums.

The competition aims not only to raise awareness but also to bridge the gap between art and policy advocacy. Each creative piece is accompanied by a short statement linking the artist's message to broader policy conversations under the UN Framework Convention on International Tax Cooperation, such as calls for curbing illicit financial flows, strengthening domestic resource mobilization, and ensuring gender-responsive taxation. Selected works are showcased in YTJN's #Art4TaxJustice Online Gallery, an interactive digital exhibition featuring visual art, short films, and spoken word pieces. The gallery is complemented by a series of social media explainers and live dialogues where the artists discuss how their creative visions connect to real fiscal justice issues. This multi-platform approach transforms art into an educational and mobilizing tool, attracting both creative communities and policy stakeholders to engage with the Convention in fresh, accessible ways.

Through this competition, YTJN succeeds in:

- Making fiscal policy relatable and emotionally resonant by linking art to lived experiences of inequality.
- Creating new entry points for youth participation in global governance processes that often exclude non-specialists.
- Building cross-sector collaboration between artists, activists, and economists.
- Showcasing African creativity and agency in shaping narratives around global tax reform.

The Pan-African Creatives Competition stands out as a pioneering model of how creative expression can catalyze youth engagement in complex international policy spaces. It reframes fiscal justice not merely as an economic issue but as a social and cultural struggle for dignity, opportunity, and intergenerational equity. Through this innovative approach, YTJN demonstrates that storytelling, art, and imagination can be powerful instruments for amplifying youth voices in the UN Framework Convention on International Tax Cooperation negotiations and beyond.

Graphic impression on Why We Need A UN Tax Convention by Eric Kiarie

Are you 35 years and below?
Participate in the next edition of the Pan-African Creative Arts Competition and make your voice count as we continue to negotiate for a UN Framework Convention on International Tax Cooperation.
🎥 *UN Framework Convention on International Tax Cooperation Challenge: Share a short video from your community explaining why the Framework Convention matters and why it is needed.*
You can also submit your creative impression (poetry, blogs, spoken word, visual art, music, or digital content) on the UN Framework Convention on International Tax Cooperation to info@ytjn.org for a chance to win exciting prizes.

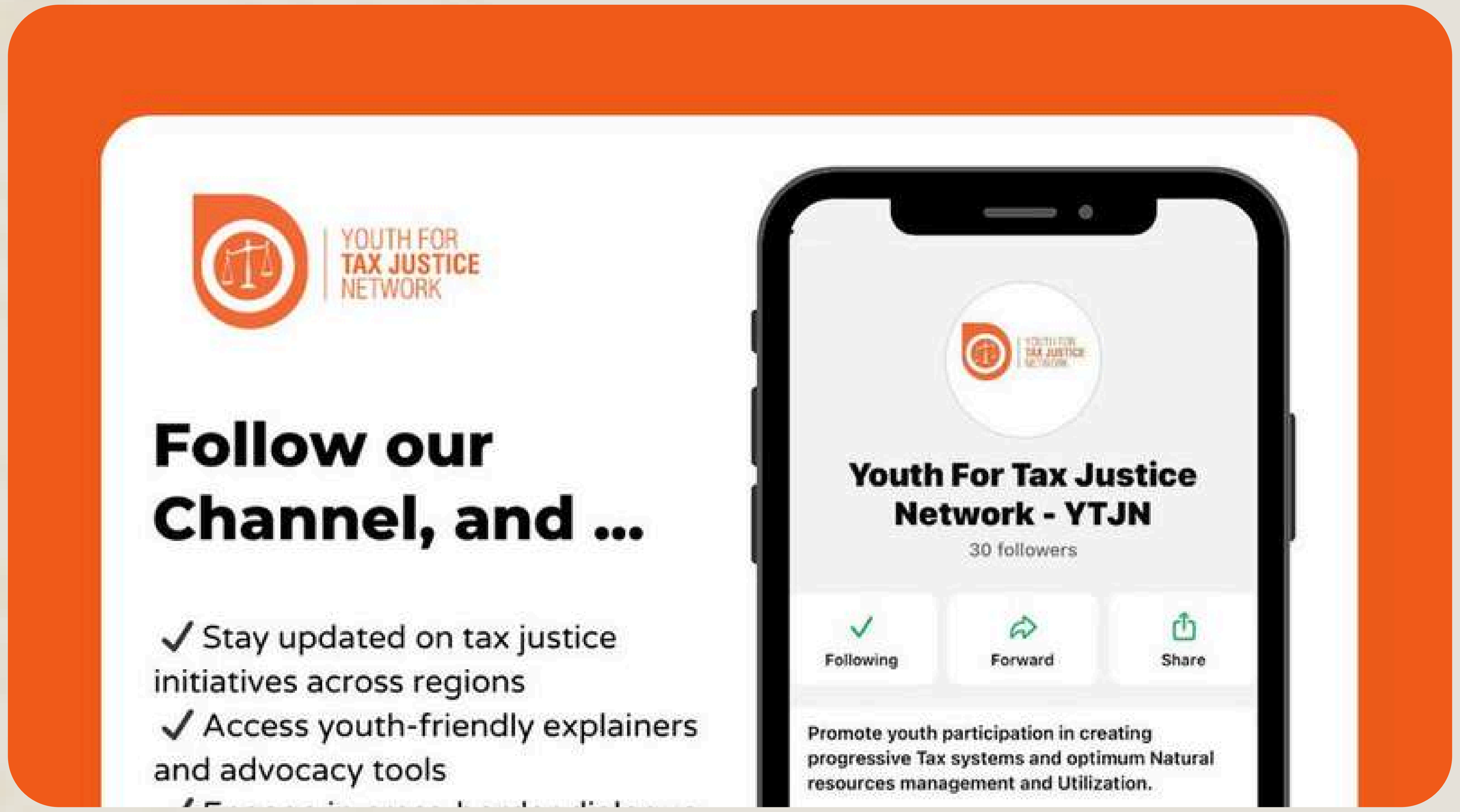
5.3.4.Stakeholder Collaborations and Partnerships

YTJN's engagement in the UN Framework Convention on International Tax Cooperation process has been grounded in strategic alliances with like-minded organizations, youth networks, and institutional partners. These collaborations ensure that youth perspectives are not only represented but also institutionally anchored within the broader movement for tax justice. Throughout 2025, YTJN collaborated closely with members of the Global Alliance for Tax Justice (GATJ), the Tax and Gender Working Group, and regional coalitions in Africa, including the Tax Justice Network Africa (TJNA). These partnerships enabled coordinated messaging, shared advocacy materials, and joint participation in global consultations leading up to the Convention's negotiation rounds.

📲 **Join the Youth WhatsApp Group on the UN Framework Convention on International Tax Cooperation**

Be part of a growing community of young people engaging directly on the UN Framework Convention on International Tax Cooperation negotiations. Receive updates, learning materials, action alerts, and opportunities to participate in advocacy spaces.

👉 Join here: https://bit.ly/YTJNWhatsApp



At the continental level, YTJN convenes multi-stakeholder dialogues that bring together young researchers, CSOs, tax officials, and feminist economists, ensuring intersectional perspectives inform the youth policy inputs. Additionally, YTJN engages in joint policy briefings and co-authors position papers with partners, ensuring that youth-led analyses complement broader civil society recommendations to the UN. These collaborations create a platform for collective advocacy, amplifying Africa's voice in global tax governance and strengthening the legitimacy of youth engagement.

Through these partnerships, YTJN not only expands its advocacy reach but also positions itself as a credible convener and knowledge partner in the international tax justice ecosystem.

5.3.5. Capacity Building and Knowledge Mobilization

Beyond direct advocacy, YTJN prioritizes capacity building and knowledge mobilization as essential pillars of youth inclusion in the UN Framework Convention on International Tax Cooperation process. Recognizing that meaningful participation requires both understanding and skill, YTJN develops training programs, policy toolkits, and learning dialogues to equip young advocates with the knowledge to engage effectively. YTJN is also developing a simplified explainer series, including engagement videos and policy notes titled "What the UN Framework Convention on International Tax Cooperation Means for Africa's Youth."

Have you read our Simplified Guide on the UN Framework Convention on International Tax Cooperation?

YTJN produced a simplified, youth-friendly guide to the UN Framework Convention on International Tax Cooperation aimed at demystifying the Intergovernmental Negotiation Committee (INC) process and making complex international tax discussions accessible to young people and the broader public.

The guide explains the purpose and scope of the Convention, outlines the key work streams and protocols under negotiation, and highlights why issues such as fair allocation of taxing rights, illicit financial flows, transparency, and development financing matter for everyday livelihoods. It also situates the Convention within the broader Financing for Development agenda and underscores its relevance for education, health, climate resilience, and intergenerational equity.
Read more: Here

As we continue this process, YTJN will launch the Youth Fiscal Policy Accelerator, a virtual learning program that will train over 80 young leaders across Africa on key themes such as international tax cooperation, domestic resource mobilization, debt justice, and the UN's role in global economic governance. Participants will then be mentored to conduct localized campaigns and produce community-level policy briefs linking the UN Framework Convention on International Tax Cooperation to their national contexts. Through these initiatives, YTJN hopes to nurture a new generation of youth fiscal advocates who are not only informed but also confident in engaging with global policy processes. This investment in capacity and knowledge ensures the sustainability of youth leadership in tax justice beyond the life of the current Convention negotiations.

As part of its broader advocacy under the UN Framework Convention on International Tax Cooperation process, YTJN has utilized educational and policy webinars as dynamic spaces for dialogue, learning, and youth mobilization. Recognizing that digital platforms can transcend geographical barriers, these virtual engagements have become a cornerstone of YTJN's strategy to decentralize policy knowledge and ensure that young Africans are not only informed about fiscal issues but also equipped to engage with them meaningfully.

5.3.6. Webinars and Discussion Platforms

Digital platforms and webinar series have become indispensable to YTJN's mission to democratize knowledge and amplify youth voices in global fiscal governance. Recognizing that meaningful participation in international tax negotiations requires both technical understanding and accessible entry points for engagement, YTJN has strategically invested in online discussion forums as a core pillar of its advocacy work. These virtual spaces serve a dual purpose: they demystify complex policy frameworks for young advocates across the continent while simultaneously creating pathways for grassroots perspectives to inform high-level deliberations.

Throughout 2025, YTJN organized and co-hosted a series of high-impact webinars that unpacked the relevance of the UN Framework Convention on International Tax Cooperation to pressing youth and development priorities. One notable event, held on October 22, 2025, was the "Climate and Tax Justice" webinar convened in partnership with the European Network on Debt and Development (Eurodad). The session explored how fair international tax cooperation could serve as a sustainable financing mechanism for climate action and adaptation in Africa. During the discussion, YTJN Team Lead Allan Muhereza Mugrangira linked global tax reforms to the urgent need to finance renewable energy, biodiversity conservation, and climate resilience programs. The session highlighted that equitable taxation frameworks, if well implemented, could redirect revenues lost through tax avoidance toward funding youth-led green innovations, social enterprises, and sustainable infrastructure.

Beyond climate-focused engagements, YTJN's webinars cover other thematic areas critical to young people, including:

- Gender-responsive taxation, exploring how tax systems can address structural inequalities affecting women and young girls.
- Digitalization and taxation, discussing fair taxation in Africa's rapidly expanding digital economy.
- Illicit financial flows and youth livelihoods, focusing on how global tax transparency can help retain resources for public investments in education, health, and employment.

These online events are interactive and inclusive, often incorporating live polls, Q&A sessions, and youth panel discussions. They blend technical expertise from policy practitioners with lived experiences shared by young participants, creating a multi-generational dialogue that connects grassroots realities with global negotiations.

Through its webinar series and online discussion platforms, YTJN is:

- Building fiscal literacy among hundreds of youth advocates across Africa.
- Linking policy discourse to tangible development outcomes, such as job creation, education, and climate resilience.
- Strengthening partnerships with regional and international allies, including European Youth Forum and Eurodad, among other partners.
- Positioning youth voices as legitimate and informed contributors to the global tax justice movement.

Ultimately, YTJN's educational and policy webinars have not only amplified youth understanding of the UN Framework Convention on International Tax Cooperation but also created a sustained digital advocacy ecosystem. By bridging knowledge with activism, YTJN demonstrates that online spaces can be powerful vehicles for inclusive participation in global fiscal governance, as part of greater efforts of transforming awareness into collective action.

Podcast: Civil Society Reflections on the UN Framework Convention on International Tax Cooperation

In partnership with the East Africa Tax Governance Network (EATGN), YTJN hosted a podcast focused on civil society reflections on the UN Framework Convention on International Tax Cooperation and the broader INC negotiation process. The podcast brought together civil society actors, youth advocates, tax experts, and policy practitioners to discuss the implications of the Convention for global tax governance, development financing, and equity.

Key discussion themes included:

- The significance of the Convention for strengthening global tax cooperation and fairness in taxing rights and the role of illicit financial flows and harmful tax.
- The relevance of the Convention for sustainable development goals (SDGs), including education, health, climate resilience, and poverty reduction.
- Youth perspectives on intergenerational equity, inclusive decision-making, and the need for meaningful youth participation in global economic governance.

Watch the full video here: HISTORIC TAX NEGOTIATIONS IN NAIROBI - A Civil Society Reflection on the UN Tax Framework Convention

The podcast also provided reflections on the 3rd Intergovernmental Negotiation Sessions, highlighting key developments, remaining gaps, and civil society priorities moving forward. It served as a knowledge-sharing platform to translate complex negotiations into accessible insights for young people and the broader public, while strengthening civil society coordination and collective advocacy around the UN Framework Convention on International Tax Cooperation.

5.4. Impact and Reflections

YTJN's active participation in the UN Framework Convention on International Tax Cooperation process has significantly elevated the visibility and influence of young people in global fiscal spaces. Through a combination of policy submissions, creative mobilization, strategic partnerships, and educational outreach, the network has built a powerful model of youth-driven engagement in international tax governance. At the policy level, YTJN's formal submissions to the Intergovernmental Committee positioned youth priorities, such as gender-responsive taxation, equitable resource allocation, and financing for sustainable development, within the global policy conversation. These contributions demonstrated that young people are not merely beneficiaries of fiscal policies but critical thinkers and co-creators of reform agendas.

On the public engagement front, YTJN's digital advocacy and creative storytelling expanded the reach of tax justice beyond traditional policy audiences. The Pan-African Creatives Competition and #UNTaxConvention online campaigns transformed fiscal justice into a participatory civic movement, showing how artistic expression, social media, and digital tools can bridge the gap between technical negotiations and lived experiences. As a result, YTJN successfully mobilized a broader base of youth advocates who now see tax justice as central to addressing unemployment, inequality, and climate challenges.

Additionally, YTJN's collaborations with partners such as GATJ, TJNA, Eurodad and Akina Mama Wa Afrika also reinforced its credibility and deepened continental advocacy coherence. These partnerships allowed for collective policy influence, where youth perspectives were integrated into broader civil society strategies pushing for fair global tax rules. At the same time, YTJN's webinars and capacity-building initiatives have created a pool of informed young advocates equipped with the analytical and communication skills to sustain engagement in fiscal governance processes long after the Convention's negotiations.

Advocacy Milestone: Strengthening Binding Commitments in the Draft Framework Convention

On 22 January 2026, the Youth for Tax Justice Network, in coalition with the Global Alliance for Tax Justice, achieved a critical advocacy victory with the latest Co-Lead's Draft Framework Convention Template. Our efforts successfully transformed key articles from using the voluntary "States Parties agree to" to the mandatory "States Parties shall," particularly in Articles 5 and 7 on taxing rights and Illicit Financial Flows. This binding language turns the framework into a powerful instrument to provide African governments with enforceable tools to combat IFFs and strengthen domestic resource mobilization.

National-Level Advocacy Impact: Influencing Uganda's Position on Unitary Taxation

During the UN Framework Convention on International Tax Cooperation negotiations in Nairobi from 10-19 November 2025, strategic advocacy by YTJN directly influenced the Ugandan delegation's position. This resulted in Uganda's formal submission to the Intergovernmental Committee, which explicitly proposed exploring a shift from the current "arm's length principle" to the more equitable system of "unitary taxation with formulary apportionment" for taxing multinational enterprises.

This progressive stance, championed by YTJN in technical briefings with national delegates, marks a significant step toward building a fairer global tax framework that would curb profit shifting and enhance domestic revenue mobilization for source countries like Uganda.

Progress Toward Fair and Inclusive Global Tax Governance

The release of the Co-Lead's draft of the Framework Convention template on 24th October 2025 by the Inter-governmental negotiating Committee on the United Nations Framework Convention on International Tax Cooperation, with its robust provisions for fair taxing rights, curbing illicit flows, and supporting sustainable development, marks a pivotal step toward fulfilling the Mbeki report recommendations and the Compromiso de Sevilla on domestic resource mobilization. This outcome was directly shaped by YTJN's advocacy through its written submission to the negotiating committee and its endorsement of a joint civil society and trade unions statement, which championed the binding measures now foundational to the Convention.

Overall, the organization's impact can be summarized across three dimensions:

- Advocacy Influence: YTJN contributed to shaping discourse on equitable taxation and youth inclusion in global policy spaces.
- Knowledge and Capacity: Over 200 young people across Africa were directly engaged through webinars, training, and competitions, building long-term capacity for policy participation.
- Narrative Shift: Fiscal governance was redefined as a youth and social justice issue, no longer confined to economists and policymakers, but accessible to communities through art, storytelling, and digital engagement.

However, these achievements were not without challenges. Sustaining youth engagement in global policy processes demands consistent resources, institutional access, and technical support. Many young advocates face barriers in understanding complex fiscal frameworks, while online engagement often struggles to translate into policy influence. YTJN's experience underscores the need for institutional mechanisms within the UN process that guarantee continuous and structured youth participation, not as observers, but as partners in shaping international tax cooperation.

Moving forward, YTJN aims to consolidate its efforts through a Youth Fiscal Policy Fellowship and a Pan-African Tax Justice Academy, designed to nurture the next generation of young fiscal justice leaders. These initiatives will build on lessons from the UN Framework Convention on International Tax Cooperation engagement, ensuring that the momentum generated is transformed into sustained, evidence-based advocacy that continues to amplify youth voices in the evolving landscape of global economic governance.

Pause and reflect: *The Youth for Tax Justice Network has shown that young people can influence global negotiations, from submitting policy briefs to mobilizing digital campaigns. What role can you play in shaping the fiscal future of your community, your country, and your continent?*

Section Six: Pathways for Youth Participation and Influence

As the UN Framework Convention on International Tax Cooperation negotiations advance toward establishing a globally inclusive fiscal framework, youth participation must evolve from ad-hoc activism to structured and institutionalized engagement. The Convention presents a generational opportunity for young people, especially those from developing economies, to influence how global tax rules are designed, implemented, and monitored. This section identifies strategic pathways through which youth actors, networks, and institutions can meaningfully engage in and shape the Convention's outcomes.

These pathways respond to three underlying challenges:

1. The technical opacity of fiscal processes, which limits accessibility for non-specialists;
2. The institutional gap between youth movements and decision-making structures; and
3. The need for sustained, evidence-based advocacy beyond symbolic representation.

The proposed pathways thus reimagine youth participation not merely as presence but as policy influence, positioning youth as informed actors within global fiscal governance.

6.1. Strategic Pathways for Youth Participation and Influence as we continue to Institutionalize the UN Framework Convention on International Tax Cooperation

Pathway 1: Building Fiscal Literacy and Policy Knowledge

Effective engagement begins with understanding. For youth to meaningfully contribute to the UN Framework Convention on International Tax Cooperation process, they must possess the analytical tools to interpret fiscal frameworks, tax systems, and international negotiation processes. YTJN Actions under this pathway include:

- Developing youth-friendly learning modules that translate the Convention's technical content into accessible formats, including but not limited to podcasts, explainer videos, visual briefs, and interactive guides.
- Integrating tax justice education into civic learning spaces, such as university clubs, national youth councils, and model UN simulations focused on financing for development.
- Hosting periodic youth policy dialogues and hackathons that use participatory learning to demystify the Convention's legal and economic implications.

> ***Expected Outcome:*** *This pathway aims to strengthen youth policy literacy and cultivate a new generation of fiscal thinkers capable of engaging both in multilateral policy debates and national budget discussions. Over time, this builds a constituency of informed youth advocates grounded in evidence and capable of sustained policy dialogue.*

Pathway 2: Institutionalizing Youth Representation in Global Fiscal Processes

While ad-hoc youth participation has increased, the absence of structured representation mechanisms remains a key barrier to influence. The UN Framework Convention on International Tax Cooperation provides an opening to institutionalize youth participation in global tax governance. Some proposed mechanisms include:

- Establishing a Youth Working Group on Tax Justice within the Financing for Development (FfD) framework to coordinate youth inputs across the Convention's negotiation cycles.
- Formal observer status for youth networks (such as YTJN) at Intergovernmental Negotiating Committee (INC) sessions, ensuring continuity of participation beyond special accreditation.
- Creation of a global "Youth Tax Forum" convened annually in the lead-up to INC sessions to consolidate youth positions, produce statements, and strengthen interregional coordination.

> ***Expected Outcomes:*** *Institutionalizing youth representation ensures that engagement is not dependent on individual champions or donor-funded cycles but anchored in recognized governance structures. It enhances legitimacy, ensures policy coherence, and reinforces accountability to youth constituencies globally.*

Pathway 3: Strengthening Domestic and Regional Advocacy Channels

The success of the Convention depends on domestic political will. Therefore, national-level advocacy is a crucial entry point for youth influence. Young people can play a transformative role in shaping their governments' negotiation positions through informed advocacy and constructive engagement.

Strategic entry points include:

- **National consultations and submissions**: Encouraging youth networks to participate in, or demand inclusion within, national stakeholder consultations related to the UN Framework Convention on International Tax Cooperation.
- **Parliamentary engagement**: Developing youth-led policy briefs to support legislators in debating fiscal issues and representing youth concerns within national budget oversight processes.
- **Regional coordination**: Leveraging African Union and regional economic communities (RECs) platforms to advocate for youth-responsive positions, such as equitable taxing rights for developing economies.

Expected Outcomes: *This pathway ensures that global negotiations are grounded in domestic realities and that youth voices inform the regional and national fiscal reform agenda. It bridges the global–local divide in fiscal governance.*

Pathway 4: Intergenerational and Cross-Sector Partnerships

Youth influence is maximized when intergenerational and cross-sector partnerships are leveraged. While youth bring innovation and moral urgency, alliances with academia, civil society, and policymakers enhance credibility and reach.

Key strategies include:

- Partnerships with universities and research institutes to produce joint policy analyses and youth-authored papers feeding into the negotiation process.
- Collaborations with civil society coalitions (e.g., GATJ, TJNA, Eurodad) to ensure youth positions are integrated into broader tax justice advocacy.
- Dialogue platforms that bring together youth, senior policymakers, and technical experts to co-design solutions around equitable taxation and public finance accountability.

Expected Outcomes: *Cross-sector collaboration not only enhances the technical depth of youth advocacy but also ensures knowledge transfer, mentorship, and institutional continuity across generations of fiscal justice advocates.*

Pathway 5: Leveraging Digital and Creative Media for Advocacy
Digital communication and creative storytelling offer powerful platforms for shaping public opinion and influencing policy narratives around the UN Framework Convention on International Tax Cooperation. Building on past innovations, youth networks should scale creative approaches to connect fiscal governance with everyday realities.
Proposed initiatives include:

- **A Continental Digital Advocacy Campaign** aligned with negotiation milestones, using hashtags such as #Youth4FairTaxes and #UNTaxConvention to popularize key messages.
- **Multimedia storytelling** through short films, podcasts, and virtual exhibitions showcasing youth perspectives on tax justice, climate finance, and social spending.
- A **second edition of the Pan-African Creatives Competition,** encouraging submissions that visualize the Convention's potential impact on sustainable development and generational equity.

Expected Outcomes: *This pathway broadens the constituency of engagement, translating policy debates into relatable narratives that mobilize young citizens. It also ensures visibility of the Convention process beyond diplomatic circles, generating public pressure for fairness and inclusivity.*

Pathway 6: Youth Research, Monitoring, and Accountability Mechanisms
To ensure the UN Framework Convention on International Tax Cooperation delivers on its promise of fairness and development, youth must play an active role in monitoring implementation and tracking accountability. Proposed approaches include:

- **E**stablishing a Youth Fiscal Observatory, coordinated by YTJN and regional partners, to track commitments, transparency, and redistributive outcomes of the Convention once adopted.
- Youth-led shadow reports and scorecards evaluating national adherence to Convention principles, with emphasis on gender equality, climate finance, and youth-oriented spending.
- Data partnerships with think tanks and open data initiatives to enhance evidence-based advocacy and transparency in tax governance.

Expected Outcomes: *This pathway ensures youth move from advocacy to co-accountability, while monitoring not only commitments but also outcomes. It transforms youth engagement into a sustained oversight function, embedding transparency and civic responsibility into the Convention's implementation phase.*

6.2. Strategic Pathways for Youth Participation and Influence as we continue to Institutionalize the UN Framework Convention on International Tax Cooperation
While these pathways present clear opportunities, youth engagement will require addressing structural and resource constraints. Persistent challenges include limited funding for youth-led policy work, unequal access to negotiation spaces, and a lack of institutional recognition in many countries. Therefore, enabling meaningful participation and representation will depend on:

- Dedicated resourcing for youth participation within UN and civil society budgets.
- Mentorship and technical training for young negotiators and policy advocates.
- Formal recognition of youth as core stakeholders within the entire Financing for Development ecosystem.

6.3. Conclusion
The UN Framework Convention on International Tax Cooperation marks a critical juncture in reimagining global fiscal governance, and youth participation must be both visible and consequential. Moving forward, the challenge is not merely to include youth voices but to embed youth leadership within decision-making frameworks that determine the rules of the global economy. By advancing these pathways, from literacy and institutional representation to creative activism and monitoring, youth can transition from participants to co-authors of fiscal justice. This is the generation that stands to inherit the outcomes of the Convention; therefore, it must also be the generation that shapes its direction.
In the words of YTJN's guiding vision in the negotiations, "A just tax system is not only about numbers, but also about the future of young people whose lives depend on how public resources are raised and used."

Food for Thought: *The world's youngest continent is on the verge of shaping the world's most consequential tax reform in decades. The question is not whether African youth will be affected by the UN Framework Convention, it is whether they will help shape it, or simply inherit its outcomes. Which will it be?*

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