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

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The Big Picture: Building the Engine Room

Day 4 marked a significant shift in the negotiations as delegates moved from substantive commitments to institutional arrangements, the structures that will govern the Framework Convention for decades to come. The discussions covered Articles 12 through 20, including capacity building, the Conference of the Parties (COP), subsidiary bodies, data collection, review mechanisms, the Secretariat, financial resources, amendments, and the relationship with protocols.

The theme of the day was detail and clarity. Unlike earlier articles where delegates debated whether to keep language high-level, on governance, the consensus was clear: this is where we cannot afford ambiguity. The decisions made here will determine whether the convention becomes a living, breathing instrument—or a paper tiger.

The Co-Lead opened with a reminder: "*We are now moving basically to the governance structures... we want to put in some governance structure that will be appropriate for us and will be able to use in the future to determine international tax cooperation.*"

Article 12: Capacity Building (Morning Wrap-Up)

Two remaining interventions on Article 12 were taken before moving on.

Algeria welcomed the inclusion of a capacity building article but raised concerns about follow-up and implementation. They recommended that the article should include a reference to "follow-up and support from the Secretariat for cooperation under capacity building."

Jamaica proposed deleting the words "to the extent possible" from paragraph 3, arguing that it creates an unnecessary hierarchy. They suggested the sentence should simply read: "These measures shall be without prejudice to existing foreign assistance commitments."

Japan emphasized that "collaboration and coordination with other providers of support are particularly important" to avoid duplication in capacity building efforts.

Article 13: Conference of the Parties (COP)

"1. A Conference of the States Parties to the Convention is hereby established to achieve the objectives set forth in this Convention and to promote and review its implementation.

2. The Secretary-General of the United Nations shall convene the Conference of the States Parties not later than one year following the entry into force of this Convention. Thereafter, regular meetings of the Conference shall be held in accordance with the rules of procedure adopted by the Conference.

3. The Conference of the States Parties shall adopt rules of procedure and rules governing the activities set forth in this article.

4. The Conference of the States Parties shall facilitate the implementation of this Convention by the States Parties. In particular, it shall: (a) Facilitate the exchange of information on legal, policy and technological developments pertaining to international tax cooperation; (b) Take into consideration the work of other relevant forums in the area of international tax cooperation; (c) Review periodically the implementation of this Convention by its States Parties in accordance with Article [16] of this Convention; (d) Elaborate and adopt supplementary protocols to this Convention on the basis of article [20] of this Convention; and (e) Examine the most effective way of receiving and acting upon information, including, inter alia, information received from States Parties in accordance with Article [15] and from competent international organizations."

The Core Debate: How Detailed Should the COP Article Be?

This was the central question of the day. Unlike other articles where "high-level" language was preferred, delegates overwhelmingly agreed that the COP article must be detailed and precise.

Germany set the tone: "*Governance is of fundamental importance for the Framework Convention, with the COP at its heart and perhaps even its soul. Sound governance arrangements build confidence in the future institutional framework.*"

Germany raised three critical points:

1. **Clear functions and limits**: "*The COP should facilitate implementation and cooperation. However, it should not become a mechanism for expanding substantive obligations beyond those agreed by the state parties.*"
2. **Decision-making**: Germany stressed that "every effort should generally be made to reach decisions by consensus" and that it "would not be acceptable to leave this entire issue to the rules of procedure."
3. **Stakeholder participation**: Germany noted that the current draft lacks "a clear mandate to cooperate with international and regional organizations, non-governmental organizations, civil society, academia, and the private sector."

Czechia echoed Germany, proposing specific drafting changes to align Article 13 with other UN framework conventions like the BBNJ Agreement. They suggested:

- Deleting redundant language from paragraph one
- Adding clarity on ordinary and extraordinary meetings
- Establishing that rules of procedure should be "adopted by consensus"

- Adding a standalone provision on stakeholder participation

India made a powerful case for specificity: "*Matters of governance should be made very clear at this stage itself... this is one of the articles where we have to make a departure from [the high-level principle]. We have to be very, very specific.*"

India emphasized that the COP is "the Supreme body for the administration of the Framework Convention and the protocols" and that this must be clearly stated.

The Decision-Making Debate: Consensus vs. Majority

A significant divide emerged over how the COP should make decisions.

The Africa Group (Kenya) stated: "*The UN has established rules of procedure on decision making modalities and while consensus may be pursued, the decision making modality should be by simple majority.*"

Nigeria supported this: "*We prefer that decision making is clearly specified and clarity is provided in the article... the preference would be to indicate the default rule of a simple majority.*"

Tanzania echoed: "*We support decision making by simple majority. A strict consensus may delay implementation and weaken the ability of the convention to deliver its objectives.*"

On the other side, many countries emphasized consensus:

Italy: "*Decisions should be taken by consensus. Consensus is necessary, in our view, to ensure legitimacy, legal certainty, effective implementation, and participation.*"

Sweden: "*In our opinion, decisions should be taken by consensus to ensure legitimacy, legal certainty, effective implementation, and the broadest possible participation.*"

Ireland: "*Consensus is necessary to ensure legitimacy, legal certainty, effective implementation, and the broadest possible participation. Any departures from this principle could significantly undermine both the convention itself and the willingness of states to fully participate.*"

The UK, **Austria**, **Japan**, **Republic of Korea**, **Spain**, **Belgium**, **France**, **Estonia**, **Poland**, and **Luxembourg** all expressed similar views.

The Secretariat provided important clarification: "*Where an instrument does not specify how decisions are to be taken, the established practice of treaty bodies has been to proceed by consensus... most instruments address the question expressly rather than leaving it to practice.*"

Côte d'Ivoire offered a middle ground: "*Consensus should be the main governing principle, but when this principle cannot be relied upon to produce a decision, we should be able to take a decision by a qualified majority in order to avoid getting stuck.*"

Mexico raised a broader question: "*Is it a convention on international tax cooperation or is it a convention on international tax enforcement?*" They suggested that the answer to this question should guide the decision-making approach.

The Participation Debate: Who Gets a Seat at the Table?

A broad consensus emerged that stakeholders should participate in the COP.

Germany: "*United Nations processes generally benefit from the contributions of observer stakeholders... It is therefore important that the Framework Convention include a clear basis for the participation of observers in future meetings of the COP.*"

Czechia: "*Czech has always considered the participation of civil society organizations, observers, and other stakeholders to be a cornerstone of the UN work as necessary transparency to the process.*"

Jamaica: "*We support their inclusion in the conference of the parties... on the experience of the UN Tax Committee, where stakeholders were even on subcommittees and that redounded to the significant benefit of the work.*"

Sweden pointed to the UN Convention Against Corruption (UNCAC), Article 63, as a model for observer participation.

The Kingdom of the Netherlands: "*We attach great value to stakeholder participation in the conference of the parties and we believe we should not deviate from precedents that we have set in the past.*"

Papua New Guinea offered a cautious note: "*PNG would like to emphasize that the convention should remain member state led while drawing upon the expertise of relevant international organizations in only a supportive and advisory capacity.*"

The Africa Group's Comprehensive Position

Kenya, speaking on behalf of the Africa Group, laid out a detailed position:

1. The COP should be referred to as the **"Supreme organ"** of the Framework Convention and its protocols
2. The COP should meet at least once every year
3. The rules of procedure should apply to the Framework Convention as well as its subsidiary bodies
4. The COP should have the mandate to adopt financial rules for itself and its subsidiary bodies
5. Provisions for admission of observers should be included
6. A provision on the COP's mandate to establish subsidiary bodies is critical

The African Union added that the body should be called the **"Conference of the Parties"** rather than "Conference of the States Parties," noting that this is consistent with the terms of reference.

The Sovereignty Debate

Belgium raised concerns that the COP could "create substantive obligations" without express consent, noting that this is "particularly concerning... because the Framework Convention does not allow any reservations."

Italy echoed this: "*The legality principle in tax matter is a constitutional principle... and it prevents an international body like the Conference of the Party from imposing new obligation or potential new tax liability for taxpayers.*"

Luxembourg added: "*The conference of the parties should not establish any substantive obligations without the express consent of the parties.*"

Article 14: Subsidiary Bodies

"*1. A subsidiary body for implementation is hereby established to assist the Conference of the States Parties in the effective implementation of the Framework Convention and its protocols... No later than [2035] and then every five years thereafter, the subsidiary body for implementation will recommend to the Conference of the States Parties such actions as it considers necessary to ensure implementation of this Convention.*

2. The Conference of the States Parties shall also establish, if it deems it necessary, additional mechanisms or bodies, including technical working groups, to assist in the effective implementation of the Framework Convention and its protocols...

3. The Conference of the States Parties shall determine the rules of procedure for the mechanisms and bodies established pursuant to paragraph 2..."

The Core Debate: What Kind of Subsidiary Bodies?

Italy raised concerns that the article is "very broad" and that the role of subsidiary bodies "should be to facilitate the implementation of the convention" not to review implementation and recommend actions where there is "inadequate implementation."

Germany aligned with Italy.

India proposed a **two-level structure**:

1. **Working groups** at the bottom, assigned to specific subjects, with no decision-making power but technical expertise
2. An **intermediate body** (steering group or advisory committee) that would consider the working groups' recommendations and report to the COP

India also suggested that participation in subsidiary bodies should be open to all member states but through "a rotational arrangement" for efficiency.

Indonesia and **Singapore** proposed that the provisions on subsidiary bodies should be **moved to Article 13**, arguing that the authority to establish subsidiary bodies "is inherently a function of the COP."

The Africa Group (Kenya) proposed that the article should be "expounded on" and that specific subsidiary bodies should be established in relation to the commitments under the Framework Convention, including:

- Tax treaties
- Dispute resolution
- Taxation of the digital economy
- High-net-worth individuals

Nigeria supported this and added that the UN Committee of Experts on International Tax Cooperation should have its role clarified: "*Do we still want them to retain that function? If so, I think we need to provide clarity in this article.*"

Kenya also proposed that the 2035 timeline for the first review is too long and that the subsidiary body should make recommendations "as and when they arise."

Côte d'Ivoire noted that framework conventions generally have two types of standing bodies: a subsidiary body for implementation and a technical subsidiary body. They argued that both should be established from the outset.

The African Union supported the Africa Group's proposal that "technical working groups addressing the convention's core commitments should be established from the onset rather than left entirely to future discretion."

Honduras proposed clarifying that the subsidiary body for implementation should be a **"permanent technical body"** that "should not perform policy making or decision making functions."

Norway asked for clarification: "*We are interested in understanding the rationale for this proposal and whether there are precedents that have informed it.*"

Morocco raised a procedural question: What are the rules of procedure for the subsidiary body for implementation (paragraph one)? Does it follow the COP's rules?

Côte d'Ivoire addressed this: "*The wording is not clear about the mechanisms of functioning and the rules of procedure for the subsidiary bodies created by the paragraph.*"

Bombay Chartered Accountants Society raised a critical legal point: "*This is an unlimited delegation clause... it does not enumerate the functions that may be delegated... it permits a working group to report to the implementation body rather than to the conference... technical output can end up becoming law.*"

Centre For Fiscal Studies proposed a safeguard: "*Recommendations and outputs of the subsidiary bodies... to have no normative effect unless and until it is adopted by the Conference of state parties.*"

Stakeholder Participation in Subsidiary Bodies

Latin Dad (civil society) made an impassioned plea: "*We have been left with a bitter taste... there is an omission or no real recognition that already within the United Nations, there is an agreement that the majority of the countries present here have been actively defending in other bodies.*"

They called for "explicit wording on the participation of observers in all bodies to the convention."

The DMUN Foundation (youth) called for "structured mechanisms for the participation of stakeholders and right holders" and for state parties to "organize their respective delegations... in the context of gender balance, intergenerational solidarity and multidisciplinary expertise."

Articles 15 & 16: Data Collection, Analysis, Review, and Verification

Article 15

"1. Each State Party shall collect and develop statistical and research data to enable them to formulate, analyse and implement policies to give effect to the Framework Convention...

2. States Parties shall share with each other generic information, including statistics, analytical expertise and information concerning the subject matter... with a view to developing common definitions, standards and methodologies...

3. The process of collecting, maintaining and sharing the information... shall comply with internationally accepted professional standards... Before sharing such information under paragraph 2, a State Party shall ensure that it will not disclose any taxpayer-specific information that would be protected by Article 11 or anonymize the information."

Article 16

"1. Each State Party shall monitor its policies and practical measures to give effect to this Convention... as required by the Conference of the States Parties.

2. The Conference of the States Parties shall undertake periodic reviews of the extent to which the Framework Convention is achieving its objectives...

3. The process for such reviews shall be established by the Conference of the States Parties and may be adjusted as necessary to ensure that all States Parties participate in such reviews on an equal footing."

The Core Debate: What Data? Who Decides?

India questioned whether a separate Data Collection article was necessary: "*I don't really see the need for a data collection and analysis article separate from the review and verification article... if all 193 of us started collecting data about chaos we would cause for each other.*"

Germany agreed: "*We have the impression that Article 15 and 16 overlap in terms of both the purpose and the measures they envisage.*"

Singapore raised concerns that the provisions are "too open ended" and proposed amendments to ensure safeguards, including:

- Qualifying paragraph one with "to the extent possible"
- Amending paragraph two to include "to the extent permitted by their domestic laws"
- Adding a sentence to protect ongoing audits, investigations, or risk assessment methodologies

Israel proposed adding "in accordance with its domestic law and available resources" to paragraph one.

Austria and **Czechia** sought clarity on "who decides what data are necessary."

The Africa Group (Kenya) raised several questions:

- What is meant by "internationally accepted professional standards"?
- Who will develop the "common definitions, standards, and methodologies"—the COP, the subsidiary bodies, or individual countries?
- What are the clear safeguards for the information being shared?

Nigeria pointed out a drafting error: the final sentence of paragraph three appears to say that information will not be anonymized (due to the placement of "not").

Brazil offered a solution: "*We could change the orders. We could put anonymized information... that can also solve the issue of the ambiguity.*"

Singapore proposed that decision-making processes for review should be "centralized under the COP article."

Norway asked which conventions or instruments, if any, inspired these articles.

The Co-Lead clarified: "*When we discussed this, it was agreed that we're not looking at taxpayer specific data or what we exchange information on, rather putting in systems that will help us to monitor and analyze what we had decided... reports with maybe some statistical reports on what has been done.*"

Germany raised a critical concern: "*Review mechanisms should focus on facilitating implementation rather than establishing compliance procedures. Still less, should review activity serve to create normative standards.*"

Saudi Arabia asked for clarification that "sharing of standards and methodologies does not extend beyond cooperative and non-prescriptive nature."

The Financial Transparency Coalition (civil society) called for public access to data, arguing that "investigative journalists, civil society and academia have conducted cross border investigations" that would not be possible without public data.

Open Ownership (civil society) called for beneficial ownership transparency and a global asset register, noting that "almost 100 countries across the world have established central beneficial ownership registers, yet their effectiveness and the availability and accessibility of quality data remains very limited."

Article 17: The Secretariat

> *"1. A secretariat is hereby established. The Conference of the States Parties, at its first meeting, shall make arrangements for the functioning of the secretariat.*
>
> *2. Until such time as the secretariat commences its functions, the Secretary-General of the United Nations shall perform the secretariat functions under the Convention.*
>
> *3. The secretariat shall: (a) Assist the Conference... (b) Make arrangements for sessions... (c) Prepare reports... (d) Upon request, assist States Parties... (e) Ensure the necessary coordination... (f) Enter... into such administrative and contractual arrangements... and (g) Perform the other Secretariat functions..."*

The Core Debate: What Role for the Secretariat?

Germany supported "a lean Secretariat with exclusively technical and administrative functions."

France agreed: "*The technical role should be at the heart of the Secretariat support functions.*"

Indonesia proposed broadening the Secretariat's functions to also support "the subsidiary bodies in the carrying out their respective functions."

The Africa Group (Kenya) argued that the Secretariat's functions need to be elaborated to include:

- Facilitating communication, documentation, and implementation measures
- Providing secretarial services to the COP, subsidiary bodies, and technical working groups
- Providing research support
- Serving as the institutional mechanism for capacity building and technical assistance
- Providing assistance to parties, especially developing countries

Singapore proposed two amendments:

1. Clarifying the scope of reports in paragraph 3(c) by adding "upon request"

2. Replacing paragraph 3(d) with language from the BBNJ Agreement

Nigeria sought clarity on whether "the conference" in paragraphs 3(c) and 3(d) refers to the COP.

The African Union called for "equal and balanced representation from the regions of the UN" in the Secretariat.

The Co-Lead clarified: "*Generally, the Secretariat would... be there before the COP will have its first meeting. They'll be required to do some work in the background.*"

Article 18: Financial Resources

"1. Each State Party shall, within its capabilities, ensure that it has sufficient resources to support its national activities...

2. The State Parties agree that: (a) ...all relevant potential and existing resources, financial, technical, or otherwise, both public and private, should be mobilized... (b) State Parties shall promote... the utilization of bilateral, regional, subregional and other multilateral channels to provide funding... (c) the Secretariat shall advise developing country Parties... upon request, on available sources of funding...

3. The Conference of the States Parties in its first session shall review existing and potential sources and mechanisms of assistance based on a study conducted by the Secretariat... and consider the necessity to enhance existing mechanisms or to establish a voluntary global fund..."

The Core Debate: How Will the Convention Be Funded?

Brazil raised the fundamental question: "*Is the wording still not clear enough how we will guarantee there will be sufficient resources...?*"

Brazil proposed adding a paragraph stating that the administrative budget "will be funded from regular contributions by the states parties based on the United Nations scales of assessment, as well as from voluntary contributions and additional resources."

The United Kingdom shared Brazil's question: "*We couldn't quite tell whether this was intended to become from the UN regular budget or from the parties.*"

Germany echoed: "*We would appreciate more clarity whether Article 18 is about funding from the regular budget or rather other funding mechanisms.*"

Côte d'Ivoire noted that Article 18 "is almost identical to Article 26 of the anti-tobacco legislation" (the WHO Framework Convention on Tobacco Control). They expressed concern about "the lack of predictability of the financing" and that funding is "on a voluntary basis without an independent source of funding from states according to their capabilities."

Germany emphasized that "the convention should not establish mandatory financial commitments or create expectations regarding new international funding mechanisms."

The Africa Group (Kenya) argued that the current language is "very vague" and called for:

- An obligation on the COP to source financial resources from various channels
- Free donations from member states
- Contributions following a scheme drawn up by the COP
- Grants or concessional financing
- Other sources as the COP may determine

France stated that "it is appropriate to provide funding on a voluntary basis."

The Republic of Korea underlined "the importance of maintaining voluntary funding arrangements."

Luxembourg proposed establishing a **financial mechanism** directly under the convention, noting that "there are many examples of UN conventions that include financial mechanisms."

Senegal questioned what "private financing" refers to, asking: "Are we talking about multinational corporations that will have to pay part of the tax? This is important to avoid any conflict of interest."

The Secretariat clarified: "*When the committee will formally consider the proposals before it... the Secretariat will advise on any program budget implications entailed by any of the committee's proposals, that is, implications for the regular budget of the United Nations.*

Article 19: Amendments to the Convention

"1. Any State Party may propose amendments to the Convention.

2. Amendments to the Convention shall be adopted at an ordinary session of the Conference of the States Parties...

3. The State Parties shall make every effort to reach agreement on any proposed amendment to the Convention by consensus. If all efforts at consensus have been exhausted, and no agreement reached, [voting procedure]...

4. Instruments of acceptance... shall be deposited... An amendment... shall enter into force... on the ninetieth day after... acceptance by at least [ ] of the States Parties...

5. The amendment shall enter into force for any other Party on the ninetieth day after the date on which that Party deposits its instrument of acceptance..."

The Core Debate: Consensus or Majority for Amendments?

Czechia proposed that amendments should be adopted by "consensus" and that the convention should clarify "when all efforts to reach consensus have been exhausted."

The UK expressed concern about "the fallback around majority voting," stating that "*tax sovereignty is an issue of broad importance to all states*" and that consensus "could ultimately constrain wide participation."

Austria echoed the UK.

Brazil pushed back: "*If the approval of the convention will not be by consensus, I don't see the reason why it should be by consensus to amend it.*"

The Africa Group (Kenya) supported "adoption of simple majority vote in this article" and specified that "only parties to a protocol should be able to participate in the adoption of amendments to those protocols."

Nigeria supported the Africa Group's position.

Azerbaijan proposed a two-thirds majority if consensus cannot be reached.

Israel and **Sweden** called for consensus.

Cameroon raised a question: should amendments to the Framework Convention be made at a **special session** rather than an ordinary session, given the importance of the foundational text?

Belgium raised a drafting issue: Article 24 uses "ratification, acceptance, approval," but Article 19 only uses "acceptance." Should the language be harmonized?

The Secretariat confirmed that "in order for a state to become a party to a multilateral treaty, the state must demonstrate through a concrete act its willingness to undertake the legal rights and obligations contained in the treaty" and that "ratification, acceptance, approval, and accession" are the most common ways.

Article 20: Relation with Protocols

"1. The Conference of the Parties may adopt protocols to implement or elaborate this Convention. *2. The requirements for the entry into force of any protocol shall be established by that instrument.* *3. In order to become a Party to a protocol, a State must also be a Party to this Convention.* *4. A State Party to this Convention is not bound by a protocol unless it becomes a Party to the protocol in accordance with the provisions thereof."*

The Core Debate: Are Protocols Optional?

This surprisingly became one of the most animated debates of the day, despite apparent agreement.

Singapore proposed clarifying that protocols are optional.

Czechia called for a more detailed description of the process for submitting a proposal for a protocol.

France agreed that protocols are optional.

The UK urged that "it's really important that we're clear that the protocol is optional."

Austria noted that "the commitments under the Framework Convention can be met outside of those protocols."

Germany agreed: "*The mere fact that they are only bound following a signature, as a matter of course, does not sufficiently ensure that the signature of those protocols are meant to be optional.*"

Norway supported clarifying optionality, noting it has "an impact on the later assessment of whether state parties have fulfilled their obligations."

The Africa Group (Kenya) said it would submit detailed input but noted that "the protocols shall be administered and implemented in accordance with the convention."

Brazil offered a middle path: "*If countries want to feel more comfortable or more agreeable to include the word optional, that was what was intended since the beginning and we would support that.*"

Poland proposed explicit language: "*Nothing in this convention creates any obligation for the contracting state to sign a protocol.*"

Zambia expressed confusion: "*I was a bit confused just like a colleague from Brazil, that this article was not providing for optionality. Because when I look at paragraph four... it means it's optional.*"

India agreed: "*This language is fair in terms of setting out that these protocols are optional.*"

South Africa noted that similar language exists in the UN Convention Against Organized Crime (Article 37).

Botswana asked: "*Instead of members seeking clarity, may we have written input from them that may substantively improve the drafting?*"

Germany pushed back on the argument that the TOR already addresses optionality: "*Following that logic, there would be no need for us to restate in the Framework Convention many of the other points that are already contained in the TOR – that can't be it.*"

Nigeria added a crucial point: "*While there is emphasis that we should include the disclaimer of obligation... I think we should also emphasize in that same breath that you will also not be entitled to benefits of that protocol. Because if you are disclaiming obligation, we should also disclaim benefits at the same time.*"

Kenya supported this: "*Both the obligations and the benefits of a protocol will not be extended to states who are not parties to a protocol.*"

The Russian Federation noted: "*All four [lawyers] came to the conclusion that this article offers optionality.*"

Denmark observed: "*In this room seems to be an agreement that all protocols are optional... we are finding it rather hard to understand the argument against using language from the TORs also in this article.*"

Sweden agreed: "*I think there's an agreement on the optionality. I don't really understand why this clarification cannot be included.*"

Brazil offered a final compromise: "*We can say supplement, implement or elaborate the convention.*"

The Co-Lead wisely noted: "*The glass is half empty or half full.*"

What's Next?

Day 5 will continue with the remaining final provisions:

- **Article 21**: Relation with Other Agreements, Instruments and Domestic Law
- **Article 22**: Settlement of Disputes regarding the Convention
- **Article 23**: Depositary
- **Article 24**: Signature, ratification, acceptance, approval and accession
- **Article 25**: Reservations
- **Article 26**: Entry into force
- **Article 27**: Withdrawal
- **Article 28**: Authentic Texts

What Do YOU Think? 🤔

These negotiations will shape the governance of international tax cooperation for decades. Here are some questions to chew on based on Day 4's debates:

On the Conference of the Parties (Article 13):

- Should the COP be the "Supreme body" of the convention, with powers to review implementation and adopt protocols? Or should its role be limited to "facilitation"?
- Should decisions be made by consensus or simple majority? Some say consensus ensures legitimacy and broad participation. Others say it allows a few countries to block progress.
- Should civil society organizations, youth groups, and other stakeholders have a seat at the COP? Some say their participation enriches the process. Others say this should remain a government-to-government forum.

On Subsidiary Bodies (Article 14):

- Should subsidiary bodies be permanent or temporary? Should they make recommendations or have decision-making power?
- Should there be a technical advisory committee of 25 experts (five from each UN region) to provide technical advice? Or would that duplicate existing work?

On Data Collection and Review (Articles 15 & 16):

- Should countries be required to share statistical and research data? What safeguards should protect taxpayer confidentiality?
- Should the convention establish a public country-by-country reporting system for multinational corporations? Some say this would generate billions in additional tax revenue. Others say it would impose unnecessary burdens.
- Should there be a global asset register and beneficial ownership transparency to track who owns what and where?

On the Secretariat (Article 17):

Should the Secretariat be "lean" with technical and administrative functions only? Or should it play a more active role in capacity building and implementation support?

On Financial Resources (Article 18):

- Should the convention be funded from the UN regular budget, from voluntary contributions, or from assessed contributions from state parties?
- Should there be a financial mechanism similar to those in other UN conventions (like the climate change convention)?

On Amendments (Article 19):

Should amendments to the convention be adopted by consensus or majority vote? If majority, what threshold?

On Protocols (Article 20):

- Should protocols be clearly optional? If so, should states that don't sign a protocol also be exempt from its benefits?
- Should the convention's objectives and principles **govern** the protocols? Should the convention **prevail** in case of conflict?

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

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