



YOUTH FOR
TAX JUSTICE
NETWORK



3rd Intergovernmental Committee Negotiation Session for a

UN Framework Convention on International Tax Cooperation

Nairobi, Kenya.

Introduction and Background

The Third Session of the Intergovernmental Negotiating Committee (INC-3) focused on advancing substantive negotiations on the UN Framework Convention on International Tax Cooperation and the Protocol on Prevention and Resolution of Tax Disputes. The programme of work was structured across two weeks, combining formal, informal, and closed meetings.

Week 1: Framework Convention and Protocol 1 (10–14 November 2025)

The first week concentrated on setting the direction of the negotiations and deepening discussions on the Framework Convention itself.

- The session opened with organizational matters, including the adoption of the programme of work and decisions on the participation of international organizations, civil society, and other stakeholders. The Co-Leads presented the draft structure of the Framework Convention, followed by detailed discussions among Member States.
- Delegations engaged in substantive negotiations on the Convention's commitments, discussed sequentially in line with the draft framework template. These discussions addressed the core obligations and principles underpinning international tax cooperation.

Week 2: Workstream III and Conclusion of the Session (17–21 November 2025)

The second week focused on advancing negotiations on dispute prevention and resolution.

- Delegations considered Protocol 2 on the Prevention and Resolution of Tax Disputes, beginning with a presentation by the Co-Leads on a concept note outlining possible approaches and solutions. This was followed by in-depth discussions on dispute resolution mechanisms, including their scope, accessibility, and effectiveness. The final formal meeting included the closing of the Third Session, marking the conclusion of deliberations for INC-3.

Overall, INC-3 served as a critical phase in shaping the substance of the Framework Convention and its early protocols, laying groundwork for continued negotiations on equitable, effective, and development-oriented international tax cooperation.

YTJN Objectives at the Negotiations

During the Third Intergovernmental Negotiation Sessions for a UN Framework Convention for International Tax Cooperation, YTJN sought to achieve the following;

Advocate for a Fair and Ambitious Convention Text

YTJN sought to influence the Framework Convention to reflect fairness, equity, and development by advocating for strong language on the fair allocation of taxing rights, measures against tax evasion, avoidance, and illicit financial flows, elimination of harmful tax practices, enhanced transparency, and alignment with sustainable development and Financing for the SDGs.

Elevating Youth Perspectives and Intergenerational Equity

YTJN worked to ensure meaningful youth representation in the INC process through coordinated interventions highlighting the impacts of tax injustice on young people and future generations. The network encouraged negotiators to reflect youth priorities and advance intergenerational equity within the Convention's objectives and ongoing processes.

Amplifying Public Awareness and Youth-Led Visibility

YTJN sought to use strategic communications, campaigns, and media engagement to demystify the INC process, increase public awareness of global tax justice, and strengthen youth mobilization around an ambitious, fair, and development-oriented UN Tax Convention.

Shaping Early Protocols for Equity and Effectiveness

YTJN aimed to inform the design of early protocols to address structural barriers faced by developing countries and youth. Under Protocol 2 on the Prevention and Resolution of Tax Disputes, YTJN sought to promote fair, accessible, and development-oriented dispute resolution mechanisms.

Strengthening Alliances and Collaborative Advocacy

YTJN recognizes that impactful engagement at the INC requires strong and coordinated alliances. Hence, we sought to collaborate closely with civil society organizations, trade unions, development partners, and supportive governments, contribute youth-centered insights during daily civil society coordination meetings, co-sign joint statements and submissions (including those from the CS FfD Mechanism's Tax Convention Working Group), and align with regional allies such as Tax Justice Network Africa (TJNA) to ensure African youth perspectives are advanced.

Policy Submissions



YTJN submitted policy proposals consolidating youth perspectives and strengthening the Co-Leads' Concept Note on "Ideas for Potential Solutions" under Work Stream III (published 24 October 2025), while also addressing priority issues under Work Stream I, including fair allocation of taxing rights, illicit financial flows, harmful tax practices, transparency and information exchange, capacity-building, and equitable implementation mechanisms.



From: The Youth for Tax Justice Network (YTJN)

For the Kind Attention Of:

Mr. Ramy M. Yousef, Chair of the Intergovernmental Committee to draft a United Nations (UN) Framework Convention on International Tax Cooperation and Two Early Protocols (INC), Marlene Nembhard-Parker, Co-Lead of Workstream III (Prevention & Resolution of Tax Disputes) and Michael Braun, Co-Lead of Workstream III (Prevention & Resolution of Tax Disputes)

Friday 5th December, 2025

Subject: Written Submission by the Youth for Tax Justice Network (YTJN) on the Co-Lead's Concept Note for Potential Solutions under Workstream III, published on 24th October 2025 and Discussed during the 3rd Intergovernmental Negotiations of the UNCTC in Nairobi, Kenya on November 2025

Kindly find below written submissions by the Youth for Tax Justice Network (YTJN), presented on behalf of the children and youth of Africa.

The Youth for Tax Justice Network (YTJN) is 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. Founded in 2017 YTJN has since evolved into a continental movement empowering young people to actively engage in and influence tax, trade, debt, and resource governance processes.

YTJN is part of the [FDI Children and Youth Constituency](#) of the [Major Group for Children and Youth \(MGCY\)](#). The constituency serves as the official and formal space for young people's engagement within the United Nations Financing for Development process, coordinating inputs that reflect the priorities, lived experiences and policy expertise of youth across regions.

This submission consolidates key reflections from a youth perspective and builds upon ongoing youth engagement in the global economic governance process, with a focus on strengthening the [Co-Leads' Concept Note on Ideas for Potential Solutions under Workstream III](#), published on 24th October 2025 and discussed extensively during the [3rd Intergovernmental negotiation sessions for a Framework Convention on International Tax Cooperation](#).

Work Stream I: Framework Convention

YTJN engaged with policy proposals addressing:

- Fair allocation of taxing rights, particularly for developing countries, taxation of high networth individuals and taxing for sustainable development;
- Measures to address base erosion, profit shifting, harmful tax practices, tax avoidance, tax evasion and illicit financial flows;
- Integration of equity, gender-responsiveness, and human rights considerations in global tax norms

[READ MORE](#)

[2025 Dec – Youth for Tax Justice Network \(YTJN\) – INC Tax WS I input](#)

Work Stream III: Tax Dispute Prevention & Resolution

Engagement under Work Stream III focused on:

- Capacity-building and technical assistance for effective implementation.
- Inclusive institutional frameworks beyond existing global tax governance structures.
- Equitable dispute resolution mechanisms.
- Accountability and monitoring systems for the Convention's implementation.

[READ MORE](#)

[2025 Dec – Youth for Tax Justice Network \(YTJN\) – INC Tax WS III input](#)



From: The Youth for Tax Justice Network (YTJN)

For the Kind Attention Of:

Mr. Ramy M. Yousef, Chair of the Intergovernmental Committee to draft a United Nations (UN) Framework Convention on International Tax Cooperation and Two Early Protocols (INC) and Mr. Daniel Nuer, Co-Lead of Workstream I on the Framework Convention

Friday 5th December, 2025

Subject: Written Submission by the Youth for Tax Justice Network (YTJN) on the Co-Lead's Draft Framework Convention Template, published on 24th October 2025 and Discussed during the 3rd Intergovernmental Negotiations of the UNCTC in Nairobi, Kenya on November 2025

Kindly find below written submissions by the Youth for Tax Justice Network (YTJN), presented on behalf of the children and youth of Africa.

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This submission consolidates key reflections from a youth perspective and builds upon ongoing youth engagement in the global economic governance process, with a focus on strengthening the [Draft Framework Convention on International Tax Cooperation under Workstream I](#).



A Simplified Guide on The UN Tax Convention

YTJN produced a simplified, youth-friendly guide to the UN Tax Convention 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](#)

https://ytjn.org/wp-content/uploads/2025/10/YTJN-UN-Tax-Convention-Simplified-Guide-Handbook_compressed.pdf

Advancing Meaningful Youth Engagement



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)



[Video Submission](#)



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



[Video Submission](#)



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



[Video Submission](#)

Negotiations Coverage through Daily RoundUps

YTJN produced and disseminated daily session round-ups throughout the INC negotiations, summarizing key discussions, agenda items, and emerging outcomes across Work Streams I and III. These round-ups supported transparency, real-time knowledge-sharing, and informed engagement by youth and civil society stakeholders following the negotiation process.



[UN Tax Convention RoundUps](#)

Delegates' Commentaries



YTJN convened and hosted a Delegates Commentary Segment during the 3rd Intergovernmental Negotiation Sessions to capture diverse delegate reflections on the progress and key outcomes of the negotiations. The segment provided a structured platform for delegates to share insights on the substantive issues under Work Streams I and III.

THIRD INTERGOVERNMENTAL NEGOTIATION SESSIONS ON THE UNITED NATIONS FRAMEWORK CONVENTION ON INTERNATIONAL TAX COOPERATION

10th - 19th November 2025 | Nairobi, Kenya

THE DELEGATES COMMENTARIES SEGMENT

This is where you get to interact with delegate perspectives on the UN Tax Convention and their general thoughts on tax justice.

Happy Reading!

For More Information: [Social Media Icons] Youth For Tax Justice Network

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🇰🇪 | The Delegates' Commentaries Segment

As we continue to negotiate for a #UNTaxConvention, we have put together a Delegates' Commentaries segment.

Here, we dive into the perspectives of member states & civil society as they share their thoughts on fair taxation, [Show more](#)

The segment highlighted delegates' reflections on:

- Intergenerational equity,
- Development impacts, and
- The role of youth in shaping the Convention's direction.

By documenting and sharing these reflections, YTJN increased transparency around the negotiation process and strengthened the visibility of youth priorities within official deliberations.

Podcast: Civil Society Reflections on the UN Tax Convention

In partnership with the East Africa Tax Governance Network (EATGN), YTJN hosted a podcast focused on civil society reflections on the UN Tax Convention 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
- 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



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 Tax Convention.

WATCH NOW



[HISTORIC TAX NEGOTIATIONS IN NAIROBI - A Civil Society Reflection on the UN Tax Framework Convention](#)

Impact Highlights

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 Tax Convention 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.





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