
AMNESTY INTERNATIONAL PUBLIC STATEMENT

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ANOTHER SIGNIFICANT STEP TOWARDS GLOBAL TAX JUSTICE

“The world cannot afford further delays in addressing this urgent issue.” Tijjani Muhammad-Bande, Nigeria’s permanent representative to the UN at the 78th ongoing UN General Assembly.

Amnesty International welcomes the adoption at the Second Committee of the United Nations General Assembly in New York on 22 November of the [resolution](#) on international tax cooperation as an important step in the much-needed reform of the global tax system.¹ The resolution was originally tabled by Nigeria on behalf of the Africa Group of States on 11 October.

While the vote was overwhelmingly passed with 125 countries in favour, 48 mostly wealthy countries opposed the motion. For future progress, it is vital that global north-south splits are overcome. All states must now act in good faith to effectively cooperate to secure global tax justice.

The resolution calls for a two-step process to negotiate a UN Framework Convention on International Tax Cooperation. Firstly, an open-ended ad hoc intergovernmental committee will be set up to agree terms of reference (ToRs) for negotiating such a Convention to be finalized by autumn 2024 for the next annual UNGA meetings. In the second stage a treaty text will be negotiated in line with the ToRs.

The resolution notes the corrosive effect that aggressive tax avoidance and tax evasion have on trust, the social compact, financial integrity, the rule of law and sustainable development, affecting the poorest and most vulnerable. Against this backdrop the Convention is urgently needed to address the loss of an estimated [US\\$500 billion dollars every year](#) globally to tax abuse which in turn impacts the ability of states to maximize the resources needed to fulfil their human rights obligations.

Other potential benefits of this initiative, as noted by the resolution, include generating financing for development, recovering and returning stolen assets, promoting financial integrity

¹ The proposal was put forward at the 2nd Committee of the UN General Assembly as a follow up to the resolution taken by consensus at the General Assembly on 30 December 2022, in which all governments agreed to start an intergovernmental UN Tax Process. See United Nations General Assembly, Promotion of inclusive and effective international tax cooperation at the United Nations, 9 January 2023, UN Doc A/RES/77/244.

for sustainable development and improving public institutions.

Although an agreement on international tax cooperation was secured through the auspices of the OECD in 2021 both the process and outcomes have been insufficiently inclusive and fair especially with respect to non-OECD member countries.²

In this context, it is particularly welcome that the resolution calls for any UN process to take into account the needs, priorities and capacities of all countries, in particular developing countries and countries in special situations. Amnesty International also welcomes the specific reference to the need for civil society participation in the process which will further promote transparency and inclusivity.

Amnesty International continues to reiterate its call and that of partners that human rights should be at the heart of any international corporate tax reform process and eventual treaty. This will ensure that states' existing human rights obligations both guide and inform the negotiations.

All states now need to step up and agree to ensure that this historic process stays on track to deliver global tax justice for rights holders. There can be no equitable and transformative global tax reform if all countries are not able to participate and to represent their issues in an inclusive process.

² BEPS Monitoring Group, "Comments of The G-24 on The Statement on A Two-Pillar Solution To Address The Tax Challenges Arising From The Digitalisation of The Economy", available at: [BMG+comments+on+G24+statement.pdf](#)

