Thank you chair,

Esteemed delegates

I wouldn’t think anyone in the room underestimates the magnitude of what we are doing here, our collective actions will shape the future of our planet and the generations to come. We have seen resounding acknowledgment from the member states regarding furthering the development goals through the convention, in their written inputs. But it is imperative that both human rights and development be included in the objectives and principles and that their financing be a priority objective for the convention.

Human rights are a fundamental element of the global legal framework, representing one of the United Nations’ three pillars. All member states are bound by obligations set out in the human rights treaties they have ratified, and therefore, rights standards offer a benchmark against which to assess tax systems. Several UN bodies have increasingly recognized the relevance of human rights norms in taxation and vice versa including the Committee on Economic, Social and Cultural Rights. However, despite the close interlinkages, the commitments that States undertake upon ratifying human rights treaties are often overlooked in international tax cooperation.

Human rights reinforce the very importance of international tax cooperation in addressing inequalities within and among nations, and in providing governments with the necessary resources to respect, protect, and fulfill human rights. We must embrace this duty wholeheartedly, transcending narrow national interests and working together to create a tax regime that benefits all nations.

States can promote a more equitable society by using taxes

- to generate revenue for funding rights and public services,
- redistributing wealth to lessen inequality,
• adjusting prices of goods and services to discourage harmful practices, and
• improving democratic governance through better representation.

A fundamental reason for re-writing international tax rules emanated from harmful tax competition to attract multinational corporations and corporations abusing a poorly coordinated system, all of which undermined States’-especially lower-income countries- capacity to realize rights. The Convention must ensure that lower-income countries can raise their fair share of taxable revenues, enabling them to spend newly-freed resources on economic and social rights. Recognition of human rights principles in the convention offers the opportunity to balance individual considerations such as right to privacy with broader and comprehensive considerations of maximizing available resources.

Equality and non-discrimination are also crucial rights principles for this Convention. Progressive tax policies are essential for reducing inequality, promoting gender equality, and fighting discrimination. We mustn’t tolerate systems that concentrate wealth and power, leaving many behind. The international tax regime’s opacity and secrecy also undermines public trust and erodes resources. We need binding transparency measures to empower citizens and hold corporations and individuals accountable.

The Convention must also enshrine the principles of inclusiveness and public participation. The voices of those most affected by tax policies, particularly from historically disadvantaged groups, must be heard and respected.

For a Convention that comes close to achieving the goals we have set out to achieve, it should build new transparent, inclusive, and participatory mechanisms that prevent the unjust enrichment of powerful states and entities due to historical imbalances. To achieve these goals, human rights mechanisms are an indispensable tool of guidance that must be brought to the center of tax cooperation.

Esteemed colleagues, the path before us is challenging, but the stakes have never been higher. Let us seize this moment and work together to create a more just, equitable, and sustainable world for all.

Thank you.