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# UN Tax Convention

An updated analysis of  
its aims and objectives,  
current negotiations,  
key stakeholders, and  
opportunities for further  
engagement

Global Initiative for Economic, Social  
and Cultural Rights



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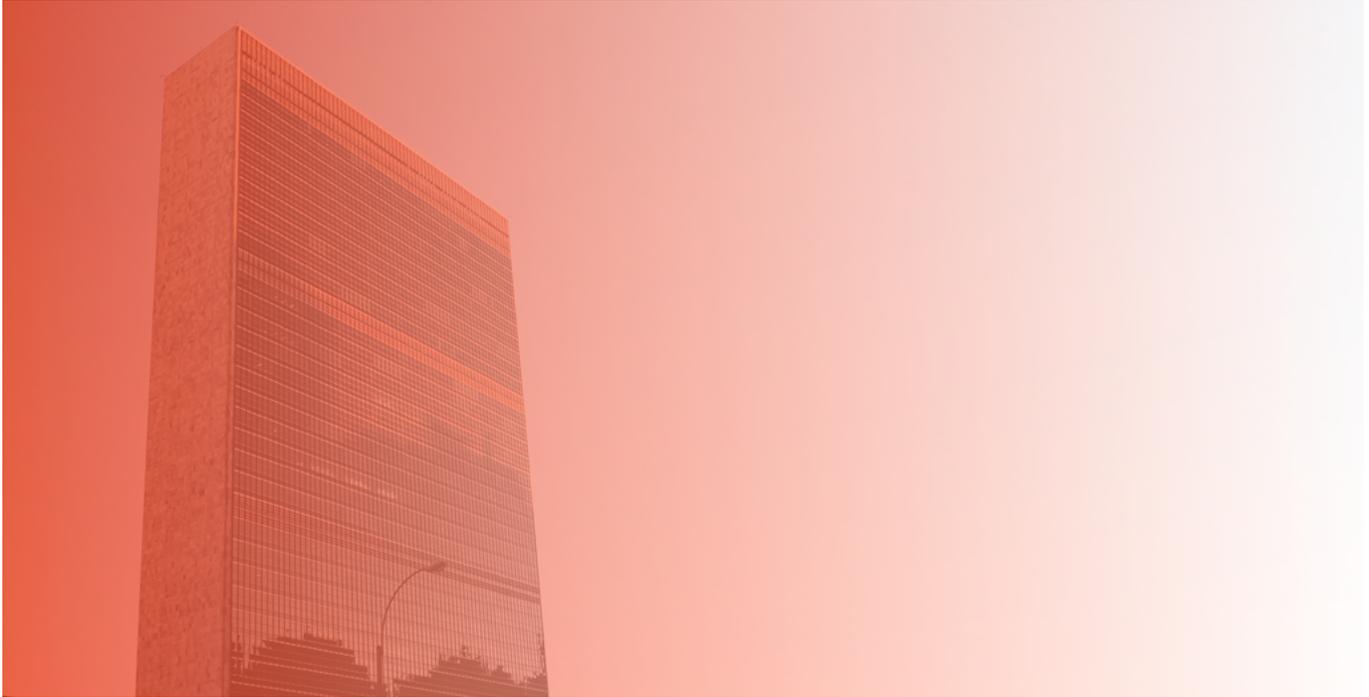
**Global Initiative for Economic, Social and Cultural Rights**

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## 1. Introduction

The United Nations Framework Convention on International Tax Cooperation (hereafter, UN Tax Convention) did not emerge from a vacuum. This negotiation is rooted in decades of frustration with an international tax governance architecture dominated by the interests of selected developed States operating under the auspices of the OECD. Developing countries have continuously argued that the current system entrenches inequalities by enabling multinational corporations and wealthy individuals to embark upon cross-border profit shifting, eroding the tax bases and fiscal space of States that are most in need of public revenue mobilization for investment in rights.

Hence, current negotiations for a UN Tax Convention mark a critical turning point in global economic governance. For the first time, multilateral rulemaking with regards to taxes is taking place within a genuinely universal framework — the UN — rather than through selective and exclusionary developed country

‘clubs’ such as the OECD. The UN Tax Convention is the result of purposeful and enduring advocacy from the Global South, backed by civil society networks aiming to democratize decision-making with regards to taxation and ultimately align fiscal systems with normative obligations stemming from international human rights law and the sustainable development goals.

The Convention seeks to redress structural asymmetries shaping the current international tax architecture, where rules are predominantly defined by high-income nations and multinational corporations. These imbalances have resulted in a long-standing deprivation of developing countries’ much-needed fiscal revenue; revenue that they need to enable the fulfilment of economic, social and cultural rights (ESCR) through transformative and sufficiently funded public policy. Through the UN Tax Convention, the international community aims to establish a comprehensive framework that can foster equity, transparency, and cooperation among all jurisdictions — underpinning a more fair taxation of global profits, strengthening accountability, and ultimately expanding the fiscal space that is required to invest in human rights, public services and a just climate transition.

Negotiations are progressing under a set of Terms of Reference that were adopted by the UN General Assembly in 2024. These terms notably recognize international human rights law as a guiding principle that international tax cooperation resulting from a new treaty must be aligned with.

The Intergovernmental Negotiating Committee (INC), an ad hoc body tasked with drafting the Convention and its Additional Protocols, has divided its work across three main tracks:

- (i) the Framework Convention itself,
- (ii) Protocol N°1 on cross-border services and the digital economy, and
- (iii) Protocol N°2 on the prevention and resolution of tax disputes.

These deliberations address the way in which tax cooperation will be governed, how taxing rights will be distributed, and what mechanisms will ensure dispute resolution, capacity-building and democratic inclusivity.

The process has historically been led by the African Group and a wide coalition of developing countries, while many OECD members have persistently advocated for “complementarity” with their own standards, hindering the Convention’s redistributive potential and ambition. Civil society organisations — including GI-ESCR — have played a key role in mainstreaming the human rights implications of fiscal policy in the negotiations over the Convention, as well as inclusive governance and transparency.

Looking ahead, upcoming sessions of the INC (Nairobi, November 2025; New York, February 2026) will be decisive for the Convention's governance structure, the status of its protocols, and the submission of valuable contributions towards the final text. At the end of the day, the UN Tax Convention is not merely about taxes — it is about rewriting the global rules that determine who can materially fund and meet their development imperatives, and whose rights can be ultimately realized.

## **2. Origins of the UN Tax Convention**

The movement towards a UN-based framework for international tax cooperation gained political traction after the Addis Ababa Action Agenda (2015), where proposals for an intergovernmental tax body within the UN were thwarted by high-income States. As a response, the African Group championed a renewed proposal, supported by CARICOM and several Latin American and Asian countries, to relocate international decision-making with regards to taxation in the UN — a universal, democratic, and ultimately more representative framework.

Continuous advocacy culminated in the adoption of the UN General Assembly Resolution 78/230 in late 2023, which mandated the creation of an Intergovernmental Committee to elaborate a Framework Convention on International Tax Cooperation. The Terms of Reference for this Convention, negotiated in 2024, reflected the imprint behind the collective ambition of the Global South: to establish inclusive, transparent and equitable rules that serve as effective tools to close the gap between the places where wealth is generated and where it is ultimately taxed.

GI-ESCR has welcomed this development as a new era for international tax cooperation, one that allows a unique opportunity to respond to current shortcomings when it comes to fairness, accountability and legitimacy of the international tax architecture. For the first time, discussions on global tax norms are being anchored within the UN Charter's principles of equality of states and universal participation — laying the groundwork for a more balanced international order.

## **3. Aims and Objectives of the UN Tax Convention**

At its heart, the UN Tax Convention is about ensuring that international tax architecture enables — rather than hinders — the full realization of economic, social and cultural rights and sustainable development goals. Its overarching objectives can be summarized under three broad dimensions: equity, transparency, and capacity.

Equity refers to redistributing taxing rights between developed and developing States. The Convention seeks to address issues such as profit shifting, tax evasion and elusion, and the under-taxation of cross-border revenues, ensuring that the States where the economic activities that generate corporate profits actually occur (including those based in the Global South under extractivist, commodity-based dynamics) can collect their fair share of revenues through taxation. This would directly result in an expansion of these States' fiscal space to finance public goods and rights-compliant public policies.

Transparency focuses on how to counter the weaponization of secrecy and confidentiality that currently allows illicit financial flows to flourish. GI-ESCR's research has shown how excessive fiscal secrecy is often invoked to shield powerful economic actors from effective taxation and public scrutiny at the expense of raising fiscal revenues needed to fund economic, social and cultural rights. The UN Tax Convention provides an opportunity to reinstate transparency as a public imperative, consistent with international human rights law standards that require accountability in the use of public resources, which must be allocated to the maximum of their availability for the progressive fulfilment of rights.

Capacity and cooperation encompass obligations for the effective exchange of fiscal information through country-by-country reporting and beneficial ownership registries, technical assistance between local tax administrations, and dispute prevention mechanisms. These initiatives seek to empower developing States to meaningfully participate in the administration of international tax cooperation and enable conflicts to be resolved in a fair and affordable fashion. As GI-ESCR's research has concluded, lessons from other international legal regimes — such as human rights, trade and environmental conventions — underscore the importance of establishing clear procedures, inclusive governance, and sufficiently accessible dispute-resolution mechanisms.

Ultimately, the UN Tax Convention acknowledges that taxation is not merely a technical issue but a human rights imperative. Through the explicit inclusion of human rights alignment as a guiding principle to be followed, the Convention is mandated to serve as a bridge connecting international fiscal governance with the broader agenda of equality, climate justice and sustainable development, for which focusing on the bold, transformative objectives examined above prove fundamental. Only in this way can the Convention advance a vision of economic justice where profits serve the reduction of inequalities and the fulfilment of rights rather than perpetuating the unsustainability of the status quo.

## **4. Scope of Current Negotiations and Selected Points of Contention**

Ongoing negotiations around the UN Tax Convention are defined by a growing degree of political, technical, and institutional complexity. The Intergovernmental Committee has divided its work into three interconnected workstreams reflecting both procedural and substantive dimensions of the process. These include:

1. the negotiation of the Framework Convention in itself (Workstream I)
2. the drafting of Protocol No. 1 on the taxation of cross-border services and the digital economy (Workstream II)
3. the elaboration of Protocol No. 2 on the prevention and resolution of tax disputes (Workstream III).

Deliberations are scheduled to move forward under a series of substantive sessions until 2027, complemented by technical intersessional consultations between parties aiming to consolidate drafting proposals between negotiations. To civil society's regret, and contrary to full transparency and participation, these intersessional consultations have so far been closed to external observers, hindering substantive engagement and the possibility to actively contribute to the work of each workstream in drafting text proposals.

### **4.1 Governance and institutional structure**

A core point of contention within the INC concerns the governance architecture that the future UN Tax Convention should adopt. Global South countries have generally endorsed the creation of a robust and independent institutional structure — including a Conference of the Parties (commonly known as COPs, such as in the climate treaties), a permanent Secretariat and transparent decision-making rules — to be included within the Framework Convention itself. This position seeks to guarantee that the Convention has long-term enforceability and that an institutional locus for equal participation and accountability is enjoyed among all States.

In contrast, several countries from the Global North continuously advocate for a restrictive governance model centered on the principles of 'complementarity' and 'non-duplication' with the OECD and other pre-existing frameworks. Such a stance, while justified under the rhetoric of efficiency, risks reproducing the same asymmetries and status quo that the UN Tax Convention was mandated to correct.

From the perspective of the Convention's institutional design, this debate's outcome will ultimately determine who governs the new framework for international tax cooperation, and whether this platform will be able to serve

as the genuinely democratic and redistributive mechanism that current global injustices demand. Determining just and strong governance rules, far from being merely a procedural debate, implies a substantive discussion in nature, since it will define whose interests are preserved and whose fiscal autonomy and robustness is eventually enhanced.

## **4.2 Optionality and coherence between instruments**

Another point of dispute relates to the legal nature of the additional Protocols. The Terms of Reference mandate the Intergovernmental Committee to elaborate additional instruments on specific thematic areas, which may be later adopted as either integral or optional components of the UN Tax Convention. Several delegations from the Global South have raised concerns over how excessive optionality could undermine the coherence and overall efficiency of the UN Tax Convention, since it would permit developed States to adhere selectively to provisions that advance redistribution or transparency, such as beneficial ownership registries or country-by-country reports. Such considerations were explicitly raised during the First and Second Negotiating Sessions (New York City, August 2025), with warnings about how excessive optionality could weaken the new rules, hinder the Convention's redistributive potential, and lead to structural fragmentation.

Whether critical norms on transparency, exchange of fiscal information, and dispute resolution will be incorporated into the Framework Convention or left to its separate Protocols remains a key factor for the ultimate robustness and transformative potential of the UN Tax Convention. As for civil society, comprehensive integration of these vital provisions into the text of the Framework Convention itself is viewed as a sine qua non condition to guarantee uniformity and equal applicability among all State Parties, irrespective of specific vetted interests.

## **4.3 Mechanisms for the Prevention and Resolution of Tax Disputes**

Designing a fair mechanism for the prevention and resolution of tax disputes is one of the most technical and politically sensitive elements within the negotiations. This is so since current international mechanisms for tax dispute settlement are often “costly, opaque and inaccessible to many developing countries,” as GI-ESCR's recent comparative analysis suggests. In turn, civil society has called for the establishment of a multi-tiered system with binding decisions, robust oversight, and capacity-building support.

Workstream III discussions are expected to consequently focus on three core elements affecting potential dispute-settlement mechanism design choices: affordability, transparency, and accessibility.

Affordability implies addressing the insurmountable financial and capacity burdens that current dispute mechanisms pose to developing nations, which should be actively countered to enable effective and meaningful participation of Global South nations.

Transparency refers to the level of public scrutiny and access that dispute proceedings will allow. In this regard, GI-ESCR's analysis on the weaponisation of fiscal confidentiality stresses that procedural obstacles based on right to privacy considerations should not be misused to curtail transparency in taxation. Secrecy primarily benefits economic elites to the detriment of public accountability, which is contrary to International Human Rights Law standards.

Lastly, accessibility refers to ensuring effective procedural access to all involved parties. In that regard, GI-ESCR's comparative research suggests that a specific focus must be placed on the importance of preventive mechanisms — such as peer review and advisory consultations — to coalesce diverging interests and minimise disputes, thereby preventing escalation into formal litigation proceedings.

#### **4.4 The Substantive Discussion and its Implications for Redistribution**

Besides defining governance and procedural considerations, the Intergovernmental Committee must address the elaboration of substantive rules that will reshape the allocation of taxing rights between nations — a core debate to redress inequalities not only within States, but also between them — and the reference taxable base. Workstream II is currently addressing the taxation of cross-border services and the digital economy, seeking to clarify the location of value creation and the way in which it should eventually be attributed or taxed within nations. While this discussion might seem purely technical at first, it holds immense distributive implications, since even reduced variations in definitions and thresholds can shift billions in potential revenue between jurisdictions, strengthening certain nation's fiscal space at the expense of loss of tax collection by others.

As to the taxing base, a core discussion relates to whether the UN Tax Convention should endorse a unitary approach towards the taxation of multinational corporations — through formulary apportionment based on real economic presence — or maintain the traditional separate-entity model that currently facilitates profit shifting between jurisdictions. From an international human rights law perspective, the unitary approach offers a more direct connection between taxation and the material realisation of rights, since it ensures that the value created by multinationals in developing countries is taxed where it is generated and not only where the company is eventually incorporated.

## **4.5 Capacity-building, Assistance on Technical and Financial Matters**

The mechanisms required to support effective implementation of the UN Tax Convention should also be given notable attention. Experiences drawn from other multilateral agreements, such as those pertaining to the trade, climate and human rights realms, demonstrate that the effectiveness of a treaty depends on predictable capacity-building, financial assistance and institutional follow-up. For instance, Global South nations' realistic ability to comply with innovative transparency and information exchange obligations will depend on having sufficient available financial resources and high-level technical expertise — factors currently absent from most tax administrations. As a result, the establishment of dedicated funding windows, peer-review systems, and cooperation programmes between tax administrations — proposals that GI-ESCR has presented when linking the UN Tax Convention to the recent Pact for the Future negotiations — becomes critical to ensure initial implementation of the Convention and its protocol. It is also essential for continuous compliance by all member of the international community irrespective of capacity divergences.

## **4.6 Alignment with International Human Rights Law in the Substantive Agenda**

An unprecedented normative advancement in the field of international tax cooperation was achieved through the inclusion of “alignment with international human rights law” within the Terms of Reference of the Convention, notably championed by civil society and several Latin American States. The human rights perspective must therefore not only inform the preamble language of the text under negotiation, but perhaps most importantly, shape its operative provisions on the basis of equity, transparency, and cooperation. In that regard, there is a growing expectation that the UN Tax Convention should establish reporting and monitoring mechanisms. These mechanisms should oversee the effective linkage between the fiscal cooperation arising from this normative framework and States' obligations to mobilise the maximum available resources for the progressive realisation of economic, social and cultural rights.

Given their intrinsic redistributive potential, making sure that human rights principles remain embedded in the substantive sections of the UN Tax Convention rather than just confined to declaratory provisions constitutes a major priority in the negotiations moving forward. At the end of the day, operationalising a human rights-sensitive convention will determine whether this new framework lives up to its transformative potential or ends up serving as yet another reproduction of past initiatives' limitations.

## **5. Relevant Stakeholders and Interests under Dispute**

The UN Tax Convention negotiations have mobilised an unprecedented network of actors with diverging political, economic and institutional interests. While the process is framed as a multilateral platform under the UN General Assembly, it still illustrates broader tensions within global economic governance. These include disputes over tax sovereignty, revenue collection and distribution, and the legitimacy (or lack thereof) of currently existing norm-making forums.

### **5.1 States: Global South Advocacy vs. Global North Hesitancy**

The African Group has been the primary driving force behind this process, historically championing the struggle for a universal, intergovernmental and inclusive framework that guarantees fair and equitable participation in decision-making with regards to international tax cooperation. Purposeful advocacy by African States led to growing support by blocs such as the G77, CARICOM and several Latin American and Asian countries, which have joined efforts to highlight the structural inequities to which they are commonly exposed under the current OECD-led international tax architecture.

From a general standpoint, the Global South pushes for a UN Tax Convention that redistributes taxing rights and thereby facilitates a higher degree of robustness in their fiscal spaces, enhancing global tax transparency and establishing a dispute resolution mechanism that does not disproportionately favor jurisdictions with greater legal and financial capacity. The UN Tax Convention is ultimately perceived by this group of nations as an instrument to bolster fiscal space to catalyze development and rights-based investment.

On the other hand, high-income countries mostly from the Global North, and particularly those belonging to the OECD, have affirmed their preference for a more restrictive framework that bases itself on 'complementarity' with the existing two-pillar framework of the OECD. This position aims to safeguard their leverage over technical norm-setting, while avoiding emancipatory redistributive commitments. This has resulted in continuous skepticism regarding robust governance provisions and the exercise of caution when approaching mandatory protocols.

### **5.2 Organisations at the Regional and International Levels**

Regional and multilateral organisations are playing a decisive role in shaping the positions of States during current negotiations. The African Union (AU) has persistently endorsed the UN Tax Convention, based on its understanding that a more fair and egalitarian fiscal architecture is a critical precondition for

enhanced sovereignty, socioeconomic development and self-determination. For its part, CARICOM has championed the inclusion of small economies' specific vulnerabilities in the considerations being addressed under this new framework, including shortages in institutional capacity and a differential degree of exposure to tax base erosion.

In contrast, the OECD remains a critical actor seeking to preserve its position as the leading player in defining international tax cooperation standards. While the organisation has formally recognised the UN Tax Convention process, it has continued to affirm that its own frameworks offer the most effective and easily-implementable solutions, which has contributed to an ongoing debate over institutional primacy.

International Financial Institutions such as the International Monetary Fund (IMF) have participated in the negotiating sessions by providing technical support and macroeconomic analysis, most notably advising caution regarding broad redistribution of taxing rights due to potential market volatility. UN bodies, such as those working on sustainable development and human rights, have sought to shape the negotiations according to their respective mandates, reinforcing the Convention's linkage with the Sustainable Development Goals and international human rights law very much in tandem with civil society and specially aligned national delegations.

### **5.3 Corporate Capture**

The private sector, including multinational corporations, financial institutions and advisory firms with tax expertise, holds substantial indirect influence over the negotiations, both through formal consultations and informal lobbying. Represented on the negotiation floor by the International Chamber of Commerce (ICC), their interests are generally in maintaining predictability for tax planning, minimising potential compliance costs that the Convention would give rise to, and preserving 'flexibility' in tax planning which ends up allowing for evasion, elusion and other practices which mostly harm the fiscal space of developing countries. Firm resistance has been expressed towards proposals introducing unitary taxation models (such as the ones being generally supported by civil society) or country-by-country reporting, which hold the transformative potential of exposing aggressive tax practices and affecting profit-shifting structures.

Furthermore, high-net-worth individuals and transnational investment structures also play a role in aiming to hinder the Convention's ambition by resisting increased tax transparency obligations that jeopardize their preexisting entrenched privileges. The deliberate weaponisation of privacy and confidentiality norms to protect the broader economic elite reinforces the critical imperative of embedding robust transparency standards within the UN Tax Convention.

## 5.4 Overall Dynamics Among Stakeholders

Contestations concerning equity, sovereignty, and legitimacy in international economic governance can be seen through the interactions between all the above-mentioned stakeholders. States from the Global South, with the support of civil society organisations, are actively coalescing behind demands for a fair redistribution of taxing rights, a robust institutional architecture which allows for effective implementation of the UN Tax Convention, and binding and accessible dispute resolution mechanisms. On the contrary, high-income capital-exporting countries, backed by the global economic establishment, are inclined towards hindering ambition and achieving a flexible, less intrusive framework that helps them maintain the status quo.

An intermediary position is being taken by international organisations. Some are contributing directly to the Intergovernmental Committee's tasks through technical standardization while others are reinforcing the normative linkages of the future Convention with development and human rights. These interventions are shaping the dynamics of the negotiation, ultimately influencing the scope that the Convention will have to address systemic inequalities.

## 6. Next Steps: Expected Milestones and Potential Entry Points

The negotiations proceed under a roadmap defined by the Intergovernmental Committee. Forthcoming sessions over the next two years will shape the institutional design, substantive content and degree of enforceability that the UN Tax Convention and its Protocols may have in practice, ultimately defining its success or failure in meeting expectations. Such milestones imply both opportunities and risks for the embedding of equity, transparency, and human rights obligations in the negotiated framework.

### 6.1 Timeline

As per the official UN Department of Economic and Social Affairs (UN DESA) timeline, the Intergovernmental Committee is expected to meet in three substantive sessions per year through 2025–2027, with negotiations structured around drafting cycles by each Working Group and intersessional consultations. The next session, scheduled for 10-19 November 2025 in Nairobi, Kenya, will focus on refining the zero-draft of the Framework Convention, followed by a successive revision of of Protocol No. 1 (cross-border services and digital economy) and Protocol No. 2 (prevention and resolution of tax disputes).

Forthcoming negotiating sessions are scheduled to take place in the following dates and locations:

2026:

- 2-3 and 6-13 February, New York (Fourth Session).
- 3-14 August, New York (Fifth Session).
- 30 November-11 December, Nairobi (Sixth Session)

2027:

- Three substantive sessions, with dates and locations still to be confirmed, with the objective of submitting the final text of the framework convention and of the two early protocols.

Each session presents an opportunity to elaborate written submissions and deliver statements on the floor through stakeholder participation, which is always subjected to the conformity of participating States. As a continuation of on-site discussions, technical deliberations continue in the periods between formal sessions through online 'intersessional meetings' that are only accessible to State negotiators. This roadmap aligns with the Intergovernmental Committee's defined deadline to submit a final text for adoption by the UN General Assembly in September 2027.

## **6.2 Expected Decision Game-Changers**

Several key points of contention, which will be addressed throughout the coming sessions, are expected to have decisive effects on the emancipatory potential of the Convention. These include decisions with regards to:

- Establishing a strong governance architecture for the UN Tax Convention;
- Deciding if core substantive provisions (e.g. transparency obligations, taxing rights allocation, dispute resolution) will be embedded in the Framework Convention itself or relegated to optional Protocols with potentially fewer ratifications;
- Selecting between unitary and separate-entity approaches to profit allocation;
- Adopting a dispute resolution mechanism that is transparent, affordable and accessible for all parties involved.

## **7. Conclusion**

The United Nations Framework Convention on International Tax Cooperation represents an unparalleled opportunity to reform global economic governance

in a more fair, egalitarian and progressive trajectory. Longstanding tensions regarding fiscal sovereignty, the distribution of taxing rights and the legitimacy of international decision-making forums have been put front and center in this debate, ultimately placing the conversation around economic justice in the spotlight in a moment of growing authoritarianism and distrust of multilateral institutions. The process is currently being shaped by diverging interests, with developing countries driving momentum towards establishing a fair and universally ratified framework that strengthens their capacity to raise public revenue that can be invested in public policy. On the other side, high-income States are seeking to retain the existing status quo by elevating proposals that only lead to the application of existing OECD standards.

The emancipatory potential of this Convention lies in its capacity to enact a comprehensive, equitable and transparent international fiscal architecture that is anchored in the provisions of international law. This would entail a substantive rebalancing of the playing field in global tax cooperation to address systemic inequities in cross-border taxation, profit shifting, and financial secrecy practices. The promising integration of human rights alignment within the Terms of Reference has interjected a progressive normative framework that could reinforce States' duties to mobilise the maximum available resources for the realisation of economic, social and cultural rights — if only it is comprehensively operationalised in the final text.

The trajectory and dynamics of the negotiations prove that this transformative potential is neither guaranteed nor automatic. Agreements regarding the governance structure, the legal status of additional Protocols, the design of dispute resolution systems, and the degree of enforceability and transparency are all key. They will determine if the UN Tax Convention ends up being an instrument for justice and equality among States or just another failed attempt for reform that is undermined by the persistence of the status quo. Excessive optionality, institutional fragmentation, and restrictive accountability mechanisms could weaken the Convention's long-term impact and should be countered through articulate advocacy amongst the progressive base.

Ultimately, the extent to which the UN Tax Convention consolidates into a transformative instrument or results in an unambitious consensus framework will depend on whether equity, participation and accountability are preserved in the upcoming negotiation phases. Hence, sustained engagement from actors that seek to advance redistributive, transparent and rights-sensitive tax cooperation will be vital to guarantee that the Convention contributes decisively to a fairer, more progressive and human-rights-oriented global tax order.

