

# What's the UNFCITC?

The United Nations Framework Convention on International Tax Cooperation is a proposed international legal instrument that aims to achieve fully inclusive and more effective international tax cooperation.



## History

**Process** 

B))OECD In 2021, the OECD introduced the Global Tax Agreement, commonly referred to as the Two-Pillar Solution, in an effort to address Base Erosion and Profit Shifting (BEPS 2.0). However, the initiative has been criticized by both developing countries and experts for not adequately addressing the needs of countries in the Global South, with concerns that it prioritizes the interests of wealthier nations.

Against this backdrop, the African Group sought to create an alternative, binding international framework that would promote cooperation on tax issues. This effort resulted in the adoption of the Framework Convention on Tax Cooperation by the United Nations General Assembly on December 22,2023.

#### **Progress So Far**



Adoption of the ToR for UN tax convention and the theme of the first early protocol "Taxing Cross-Border Services in a Digitalized Economy".



First and Second substantive negotiating sessions in New York.

Adoption of the UN resolution 230/78 on the Promotion of inclusive and effective international tax cooperation.



December 2024

The organizational session of the INC. Selection of the second early protocol "dispute prevention and resolution".



### Next steps in the negotiations process

10 - 19 Nov 2025

Third

2-3 and 13-6 Feb 2026 3-14 Aug 2026

30 Nov - 11 Dec 2026 2027 [Dates TBC]

Three more substantive negotiation sessions planned as well as the Submission of the final text of the framework convention and of the two

early protocols.

Consideration of the framework convention and of the two early protocols by the UN **General Assembly** 

Sep 2027

Fourth negotiation negotiation session in session in New Nairobi. York.

Fifth negotiation session in New York.

Sixth negotiation session in Nairobi.

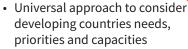
### Structural element of framework convention



#### **Objectifs**

A UNFCITC should focus on creating inclusive and effective cooperation in both substance and process. It should establish a governance system capable of addressing current and future tax challenges, and promote a fair, transparent, and efficient global tax system that supports sustainable development. The aim is to enhance the legitimacy, fairness, and resilience of international tax rules while helping strengthen domestic resource mobilization.

#### **Principles**



- · Sovereign right on tax policies and
- Pursuit international tax cooperation under human rights
- Sustainable development through fair taxing right allocation
- Simple and easy rules
- Transparency and accountability for all taxpayers

#### **Commitments**



- Fair allocation of taxing rights
- Effective taxation of high-net-worth individuals (against tax evasion and avoidance)
- International tax cooperation to achieve Sustainable development in its 3 dimensions: economic, social and environmental
- Mutual administrative assistance (transparency & information exchange for tax purposes)
- Addressing IFF
- Effective prevention and resolution of tax disputes

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