Policy Brief

The UN framework convention on tax cooperation: progress, fault lines and prospects

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Key messages

UN member states are negotiating a Framework Convention on International Tax Cooperation, the first time global tax rules have been negotiated at the UN rather than mainly through the G20/OECD Inclusive Framework. For lower-income countries, and the African Group that launched the process, the question is whether it gives them a fairer say over who taxes what.

In August 2026, member states debated the whole zero draft for the first time. Few disputed the areas of cooperation; the argument was over how binding the convention should be and who decides this. Most European and OECD members want a high-level instrument that complements existing treaties, with detail left to optional protocols; the African Group, usually joined by India and Brazil, wants binding commitments and a strong governing body, the Conference of the Parties.

The sharpest splits were over three linked questions: whether parties must align their existing tax treaties with the convention (Article 21); whether they can opt out of provisions (Article 25); and how the Conference of the Parties takes decisions. A concession on one is likely to shift positions on the others.

It is too early to say who is winning. European delegations do most of the talking, but the African Group alone speaks for 54 states, and in the committee's only vote so far, in February 2025, a European proposal to require decisions by consensus was defeated by 98 votes to 42. Around half of the countries in the process have not stated a position on the key questions.

The co-leads' revised draft of 16 November 2026 makes the Conference of the Parties the 'supreme body' governing the convention and keeps the treaty-alignment duty and the ban on opt-outs, while reassuring European delegations on double taxation and tax avoidance. All three linked questions remain open for the sixth session in Nairobi from 30 November to 10 December.

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1 Introduction: objectives and process

Who gets to tax the profits of cross-border services, and who sets the rules? Taxing digital services, curbing cross-border evasion and deciding where profits are taxed can only be settled internationally, and for more than a decade the answers have been written mainly at the OECD, through the G20/OECD Inclusive Framework. Lower-income countries won some ground there (Hearson et al., 2023), but many felt the outcomes favoured the richest economies. The reallocation of taxing rights to market countries (where customers or users are located) under the OECD's Pillar One has stalled, and the January 2026 'side-by-side' package, which exempts US-headquartered groups from key parts of the agreed global minimum tax, showed how far one large economy can reshape a multilateral deal (OECD, 2026).

The UN Framework Convention on International Tax Cooperation is the response. Launched by an African Group[1] resolution in 2022 (77/244), it moves the negotiation of global tax rules to the UN, where every country has a vote. Its terms of reference, adopted in August 2024 by 110 votes to eight with 44 abstentions (including the EU member states), commit it to fully inclusive cooperation, a system of governance that can respond to new challenges, and a fair tax system that helps countries raise their own revenues (United Nation, 2024). Whether it delivers turns on many questions still being negotiated such as how binding its commitments are; how it relates to existing tax treaties and OECD standards; and who decides how it evolves.

An Intergovernmental Negotiating Committee is drafting the convention (Workstream 1) alongside two early protocols, on taxing cross-border services (Workstream 2) and preventing and resolving tax disputes (Workstream 3). The process is open to all UN member states, although the United States left in February 2025 and Chile withdrew in September 2026. Decisions are taken by consensus where possible, or failing that by a simple majority for the convention and a two-thirds majority on matters of substance relating to the protocols (IISD, 2025). In the only vote so far, in February 2025, the committee settled these rules. A proposal by five European countries to take every decision by consensus, with no vote as a fallback, was defeated by 98 votes to 42, with 10 abstentions, a win for the side led by the African Group.

At the committee's fifth session in New York in August 2026, member states debated most of the articles of the Workstream 1 zero draft of the convention (A/AC.298/CRP.32), with 61 member states taking the floor. On 16 November, the co-leads' revised draft, Rev.1 (A/AC.298/CRP.38), was circulated. With the sixth session opening in Nairobi on 30 November, this note sets out the main fault lines from the previous session in August 2026, and what Rev.1 changed (Section 2); and the positions countries appear to be taking on the key issues and how much weight each camp might carry (Section 3).

1 The African Group comprises the 54 African Union member states at the United Nations.

2 Scope and key areas of contention in the Framework Convention

This section summarises the August 2026 debate on each part of the zero draft and ends each part with what changed in Rev.1. Across the articles, delegations rarely disputed whether to cooperate; they disagreed on how binding the cooperation should be and who decides this. The debate was heaviest on existing tax treaties (Article 21, 53 speakers) and on the governing body (Article 13, 43 speakers). Table 1 provides an overview of the articles in Workstream 1 and Table A1 in the Appendix gives the article-by-article detail.

Table 1 Articles in Workstream 1

2.1 **What the convention is for** Articles 1–3 *Can the agreed mandate still be changed?*	1 Objectives · 2 Principles · 3 Definitions
2.2 **Areas of cooperation** Articles 4–11 *Which areas belong in the convention itself, and how binding should cooperation be?*	4 Sustainable development · 5 Fair allocation of taxing rights · 6 High-net-worth individuals · 7 Illicit financial flows, tax avoidance and evasion · 8 Harmful tax practices · 9 Prevention and resolution of tax disputes · 10 Mutual administrative assistance · 11 Exchange of information
2.3 **Capacity building** Article 12 *Who provides and steers assistance?*	12 Capacity building and technical assistance
2.4 **Institutions** Articles 13–18 *How does the Conference decide, and how much power does it have?*	13 Conference of the Parties · 14 Subsidiary bodies · 15 Data collection and analysis · 16 Review and verification · 17 Secretariat · 18 Financial resources
2.5 **Final provisions** Articles 19–28 *Must existing treaties be aligned, and can countries opt out?*	19 Amendments · 20 Relation with protocols · 21 Relation with other agreements · 22 Settlement of disputes · 23 Depositary · 24 Signature and ratification · 25 Reservations · 26 Entry into force · 27 Withdrawals · 28 Authentic texts

Article Main fault line in the August 2026 debate

Note: This table shows the 28 articles of the draft convention grouped into the five parts discussed in Section 2, together with the main question at issue in each part. Highlighted articles are those on which delegations were most sharply divided during the August 2026 plenary debate. Article titles are shortened; numbering follows the Rev.1 draft.

Source: Author's elaboration based on the Co-Leads' Rev.1 Draft of the UN Framework Convention on International Tax Cooperation (A/AC.298/CRP.38, 16 November 2026) and author's coding of plenary transcripts, fifth session, August 2026. Figure layout revised with an AI tool.

2.1 The convention's objectives and principles

Articles 1 and 2 repeat, almost word for word, the objectives and principles countries agreed in the 2024 terms of reference. The main disagreement was whether that agreed text could still be changed. Several European and other OECD members proposed adding an objective on working with existing tax treaties and rules, others suggested moving both articles into a non-binding preamble, and one Latin American delegation wanted sovereignty referred to in the opening paragraph. The African Group, supported by several Asian delegations, wanted to keep the agreed text, and the Chair warned that changing it would conflict with the General Assembly mandate. The issue is how far the convention can reform existing rules: recognising existing agreements gives legal certainty but could limit reform. Several countries wanted more weight given to national sovereignty (each country's right to decide its own tax policy, which Article 2 already recognises), and a proposal for a dedicated article on sovereignty drew wide support among European and other OECD delegations. Discussion of definitions (Article 3) was held over until other articles are settled, but the zero draft's definition of tax-related illicit financial flows, which covered avoidance as well as evasion, was already contested.

What Rev.1 changes: Articles 1 and 2 are unchanged, with no preamble or sovereignty article. The definition of tax-related illicit financial flows is deleted.

2.2 Areas of international tax cooperation: the general provisions

Articles 4 to 11 list the areas of cooperation: sustainable development, allocation of taxing rights, high-net-worth Individuals, illicit financial flows, harmful tax practices, tax disputes, administrative assistance and exchange of information. Few delegations questioned these areas. The disagreements were over how firm the commitments should be and how they relate to existing rules, mostly developed at the OECD. The African Group and its partners want countries to 'develop and implement' measures rather than only 'cooperate'; European and other OECD countries prefer the lighter wording, with detail moved to the protocols.

Two articles go to the heart of why the African Group and developing countries pushed for the convention. On taxing rights (Article 5), the draft says they should reflect where value is created, including where customers, users and data are, even without a physical presence. This would depart from the physical-presence test in most existing tax treaties, which are largely based on the OECD Model Tax Convention[2] and tend to favour countries where multinationals are headquartered. European countries, Japan, China and South Korea warned of uncertainty and double taxation, and most European countries want this left to the protocols. India's proposal to restore 'economic activity' as a criterion drew support across the camps, from the African Group as well as some European and Asian delegations. On illicit financial flows (Article 7), European countries argued that

2 The OECD Model Tax Convention is a template that countries use when negotiating bilateral tax treaties. Treaties based on it tend to favour countries where multinationals are headquartered.

legal tax avoidance cannot be grouped with illegal evasion, while the African Group wants them kept together. A third view keeps avoidance within scope but distinguishes it from illicit flows, treating illicit flows as the cause and avoidance and evasion as the effect. The line is not always clear: the UN statistical framework counts aggressive avoidance as an illicit flow, and both the OECD and UN model tax conventions let countries deny treaty benefits to abusive arrangements.

The other general provisions show the same divide. On high-net-worth individuals (Article 6), delegations split over whether countries' should commit to firm measures or only to cooperation, and over who counts as high-net-worth. On harmful tax practices (Article 8), European and other OECD countries want to build on existing standards, while the African Group wants the convention's own governing body to set criteria. On exchange of information (Article 11), which overlaps heavily with the Convention on Mutual Administrative Assistance in Tax Matters developed by the OECD and the Council of Europe, a group of mostly EU delegations wanted the article deleted or moved to a protocol. A wider range of delegations from several regions supported keeping a short, high-level article that builds on existing standards. The African Group also wants it kept, and agrees the drafting can be simplified, but sees it as a core commitment in its own right rather than as a complement to existing frameworks.

What Rev.1 changes: Taxing rights are now to reflect 'the economic activities taking place in each relevant jurisdiction' rather than each jurisdiction's 'real economic contribution', restoring the reference to economic activity that India asked for in August, backed by the African Group (China, Switzerland and Norway asked for it too). Rev.1 keeps the full list of factors and taxing rights without physical presence, despite European and other OECD calls to narrow them or leave them to the protocols, and firms up the commitment: parties 'shall adopt' cooperative approaches rather than 'explore and pursue' them. But the factors are still joined by 'and' rather than the 'or' that India and the African Group wanted, and the African Group's proposed paragraph on implementing measures, including renegotiating treaties, was not taken up. A new paragraph commits parties to cooperate to 'reduce or eliminate the risks of' double taxation and non-taxation, which the zero draft had mentioned only as an aim of cooperation; this answers European and Asian concerns. In Article 7, avoidance stays but is listed separately from illicit flows, 'taking into account the different nature and sources' of each. European delegations, India and Russia had, in different ways, asked for this.

2.3 Help to apply the convention: capacity-building

Every country that spoke welcomed Article 12 on capacity-building. The split was over who provides and steers assistance: Belgium, Germany, Norway and Sweden, with Brazil, China and Singapore, want it to be voluntary and given on request, while the African Group and the African Tax Administration Forum want the convention's own bodies to identify needs and raise resources.

What Rev.1 changes: The two approaches are combined: help may be given on request, but common needs can also be identified through the convention's institutions and met through broader programmes.

2.4 Who runs the convention: institutions

Articles 13 to 18 set up the institutions: a Conference of the Parties as the governing body, a subsidiary body for implementation, data collection, reporting and review, a secretariat and financial resources.

The most contentious question is how the Conference takes decisions. Most European and other OECD members want consensus (adoption without formal objection), at least on anything affecting countries' obligations. The African Group, citing established UN rules of procedure, wants decisions taken by simple majority, while accepting that consensus may be pursued. Two proposals point to middle ground: one European delegation suggested keeping consensus as the general rule but writing into the convention a procedure for when it cannot be reached, possibly distinguishing budgetary, procedural and substantive matters; and an African delegation proposed consensus as the main rule, with a qualified rather than simple majority as the fallback.

The second question is the Conference's powers. Several European countries want it limited to supporting the convention, without the power to create new obligations, along with a lean secretariat. The African Group wants it to be the supreme body, meeting every year with a broad mandate and supported by permanent expert bodies. Views on funding follow the same divide: most European and other OECD countries want contributions to remain voluntary, while the African Group and some other developing countries want secure funding, including contributions from parties under a scheme set by the Conference, alongside voluntary and other sources.

What Rev.1 changes: The text moves towards the African Group on powers but not on decision-making. The Conference becomes the 'supreme body', its functions grow from five to 13 (including approving its budget, overseeing parties' obligations and creating subsidiary bodies) and observers are admitted, although almost every function is to be exercised 'in accordance with this Convention'. Article 13 still has no decision-making rule, the majority for amendments (Article 19) is still blank and the articles on subsidiary bodies, the secretariat and funding (14, 17 and 18) are unchanged.

2.5 How the convention works as a treaty: final provisions

Most of the final provisions (Articles 19 to 28) are standard treaty clauses, but two drew the sharpest splits of the session. Article 21 keeps existing tax treaties in force but requires parties to take 'progressive and meaningful steps' to align them with the convention, to negotiate in good faith if a treaty partner requests renegotiation, and to report on progress; it would not override treaties automatically. Citing legal certainty and their freedom to negotiate individual treaties, most European countries and several Asian economies want these paragraphs deleted; several Gulf, Asian and Latin American delegations, joined by Switzerland, want the duty replaced by a looser commitment that depends on the agreement of both treaty partners. India argued that

without these paragraphs the convention's review would become a 'dead letter'. The African Group wants the duty strengthened: it proposes deleting the request clause, so that the duty to align does not depend on a partner asking, and letting the Conference set a deadline.

Article 25 bans 'reservations', preventing countries from opting out of specific provisions. About 20 countries, mostly European and other OECD members together with some Asian and Latin American states, want opt-outs at least for the most operational provisions so that more countries can join; the African Group, India and others want the ban kept. Delegations treat these articles and the decision-making rule as a package: Mexico argued that a ban on reservations combined with majority voting would bind states to decisions they opposed, while Lesotho replied that the gradual alignment duty already gives enough flexibility.

What Rev.1 changes: It changes none of this: Article 21 keeps the alignment duty, Article 25 keeps the ban and Article 20 still does not say explicitly that protocols are optional. These questions are left to the forthcoming Nairobi session.

3 Reading the room: camps and coalitions

The proposed UN convention rests largely on its inclusiveness: unlike existing arrangements for setting international tax rules, it is premised on the participation of all states on an equal footing. The outcome will depend on how positions cluster, how coalitions form and how far the weight of each group is reflected in the negotiation. This section examines the positions states took at the August session. It identifies two broad camps and a number of states that move between them (3.1), and then compares each camp's share of interventions with the number of states it represents (3.2), as a basis for assessing the implications for the negotiations and for the convention's capacity to bring about meaningful change.

3.1 Two camps and the countries in between

The European and OECD camp. The 27 EU member states set out a joint position[3] in a statement delivered by Ireland at the start of the fifth session in August 2026 and then mostly spoke individually. Their position could broadly be described as supporting a high-level convention that complements existing treaties and standards rather than replacing them, protocols that bind only the countries that join them, a Conference of the Parties that decides by consensus on anything affecting countries' obligations, and a secretariat limited to administrative support. They noted that their concerns were 'still not sufficiently reflected in the drafting'. The UK, Norway and Switzerland took the same line, often joined by Japan and South Korea: about 34 states in all. On the institutional and final clauses, and especially on existing treaties (Article 21), China, Singapore and the United Arab Emirates joined them, and on reservations so did Malaysia and Azerbaijan.

The African Group camp. The African Group speaks for all 54 UN-recognised African states. It is backed by the African Union and the African Tax Administration Forum and is highly cohesive. India is its most consistent partner and Brazil often aligns with its positions. Russia supported it on the objectives and principles, the Conference of the Parties and Article 21, and the Philippines and Papua New Guinea sided with it on Article 21, with Thailand briefly echoing India, Brazil and the Philippines. With its regular partners, this camp represents roughly 55 to 60 states.

The countries in between. Latin America does not act as a bloc. Mexico defended sustainable development and human rights but agreed with Europe on complementarity with other forums and on reservations; Colombia pressed for sovereignty to be placed at the front of the convention; and Honduras sought flexible, gradual wording on treaty alignment and reservations. Brazil is close to the African Group but seems prepared to state explicitly that protocols are

3 The European Union delegation also took the floor in its own right on Article 13 (on observers at the Conference of the Parties).

optional and has kept an open mind on reservations. Asia is split, with India on one side and Chinaand Singapore on the other, joined by the non-European OECD members Japan and South Korea. Only two small island states spoke: Papua New Guinea backed India and the African Group on existing treaties (Article 21), while Jamaica sided with them on taxing rights and the very wealthy but was more cautious on existing treaties.

3.2 Voice and numbers: what the interventions show

To explore how states may be influencing the debate, we look both at how many states are speaking up in the meetings, and how many are represented by a particular position. For every article debated in August 2026, we recorded each time a member state took the floor (an 'intervention') and which other delegations it explicitly backed by name. A statement on behalf of a group counts as one intervention by the country that delivered it: Zambia or Kenya for the African Group, Ireland for the EU. To keep the regional grouping consistent, Russia is counted within Europe, although it often sided with the African Group. In all, 61 member states made 531 interventions. These counts measure how often a group speaks, not how many countries stand behind it: European countries mostly speak one by one, while one African Group statement speaks for 54 states. Table 2 shows both.

Table 2 Intervention analysis, August 2026

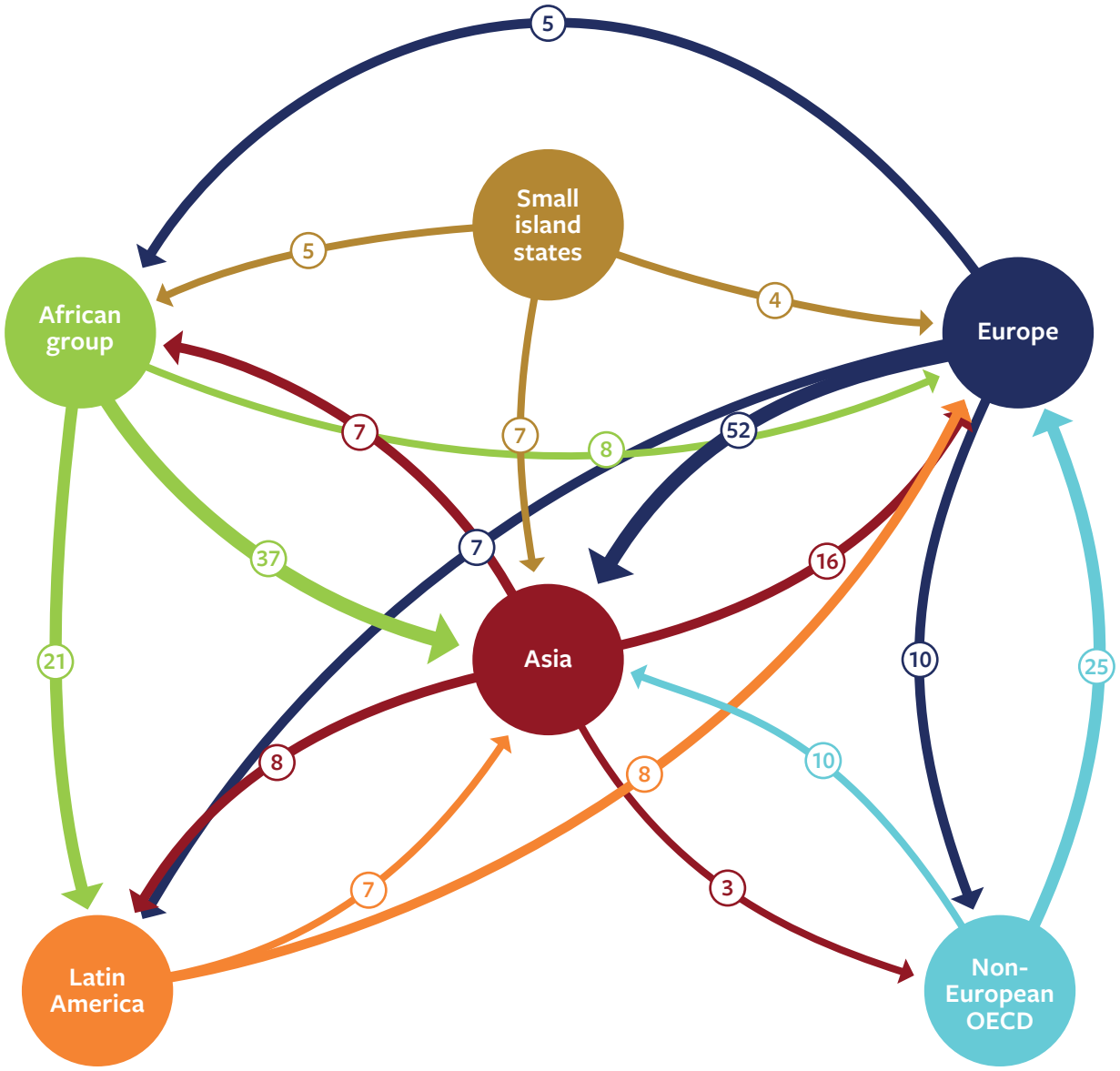
Group	States that spoke	States represented	Total Interventions	Backing own group	Backing other groups	Backed by other groups
Europe	22	32	215 (40%)	125 (58%)	76	61 (24%)
African Group	15	54	116 (22%)	87 (75%)	68	19 (8%)
Asia	13	13	103 (19%)	17 (17%)	36	113 (45%)
Latin America	6	6	45 (8%)	3 (7%)	17	38 (15%)
Non-European OECD	3	3	38 (7%)	3 (8%)	37	13 (5%)
Small island states[a]	2	2	14 (3%)	1 (7%)	18	8 (3%)

[a] Small island states' covers Jamaica and Papua New Guinea. Two other SIDS that spoke, Singapore and Mauritius, are counted with Asia and the African Group, respectively.

Note: This table shows, for each regional group, how many states took the floor, how many states they represented, how often they intervened, and how often their interventions backed delegations from their own group or from other groups during the August 2026 plenary debate. Percentages in the 'Total Interventions' column are shares of all 531 interventions. In 'Backing own group' they are shares of the group's own interventions, a measure of cohesion. In 'Backed by other groups' they are shares of all 252 cross-group backings. 'Backing' counts interventions that named a delegation in that group; an intervention backing delegations in two other groups counts once for each. Europe's 32 states are the 27 EU members (through Ireland's statement on their behalf) plus the United Kingdom, Norway, Switzerland, Liechtenstein and Russia.

Source: Author's coding of plenary transcripts, fifth session of the Intergovernmental Negotiating Committee on the UN Framework Convention on International Tax Cooperation, August 2026.

Figure 1 How often each group backed delegations from other groups, all articles, August 2026



Note: This figure shows how often delegations in each regional group explicitly backed delegations in other groups across all articles debated in August 2026. An arrow from group A to group B represents interventions by delegations in A that named a delegation in B. The number and the thickness of the arrow show how many such interventions there were, and the colour shows the group doing the backing. Backing within the same group is not shown (see Table 2). An intervention backing delegations in several groups is counted once for each group and flows of fewer than three interventions are omitted. Russia is counted as within Europe, and 11 of the 13 interventions linking Europe and the African Group involve Russia.

Source: Author's coding of plenary transcripts, fifth session of the Intergovernmental Negotiating Committee on the UN Framework Convention on International Tax Cooperation, August 2026 Figure layout revised with an AI tool.

Europe made 40% of all interventions (215 of 531) and more than half of them backed other Europeans. The African Group was the most cohesive, with three in four of its interventions (75%) backing fellow members. Neither camp really engaged with the other. Only 13 interventions linked Europe and the African Group (Figure 1), and 11 of them involved Russia. Outside Russia, only two European interventions backed an African delegation (Norway on tax disputes and Czechia on settlement of disputes), and no African Group intervention backed a European delegation.

Asian delegations received 45% of all cross-group backing, but they did not act as one group. India was the delegation most often supported by others outside its own group (66 times), mostly by the African Group (37) but also by Europe (16), largely on the general provisions, where it tabled compromise texts. On the institutional and final clauses, India sided with the African Group, while Singapore, the United Arab Emirates and China were backed almost only by European and OECD delegations. Asia's totals in Table 2 and Figure 1 therefore combine delegations pulling in opposite directions. Latin America shows a similar pattern on a smaller scale. Its six delegations took the floor 45 times, and almost all the outside support the region received went to Brazil (30 of 38 endorsements), two-thirds of it from African delegations. Like India, Brazil drew African support for its positions, while other Latin American delegations sided with Europe on complementarity with existing rules and on reservations.

3.3 Focus on three key questions

Figure 1 shows who backs whom across the whole Workstream 1 draft, but not which side would prevail on the most contested questions. Figures 2 to 4 take a deeper focus on three questions on which delegations split: whether the convention itself should recognise a right to tax without physical presence (Article 5), whether parties must bring their existing tax treaties into line with the convention (Article 21), and whether the Conference of the Parties should decide by consensus or by majority vote (Article 13).

Each country that spoke is placed according to what it said on that question, and a group statement counts for all the states it speaks for. Each chart covers the 191 UN member states in the process: on all three questions, between 87 and 108 have no stated position, because they did not speak, no group statement covered them or did not attend the session. The charts compare two kinds of weight: voice, measured by the delegations that spoke, and numbers, measured by the states they represent. In a vote, it is the numbers that count.

Taxing rights. As Figure 2 shows, European and other OECD countries, joined by several Asian and Gulf economies, want the list of factors narrowed and new taxing rights left to the protocols. The African Group and India, supported by a few delegations from Asia, Latin America and small island states want the article strengthened, so that any one factor is enough to give a taxing right; Brazil defends the draft as it stands, while Azerbaijan accepts taxing rights without physical presence but asks for clear, administrable criteria. Europe is the loudest voice (with 24 delegations

backing its position against eight to 10 on the other side) but the side wanting a stronger article represents more states. With more than half of all members yet to state a position, neither side can be sure of a majority.

Rev.1 suggests that, on this question, the numbers weighed more than the voice: it keeps the open-ended list and taxing rights without physical presence and firms up the commitment, though it does not make any one factor enough, and it adds a paragraph on double taxation for the louder side (Section 2.2). Its restoration of 'economic activity' was asked for on both sides.

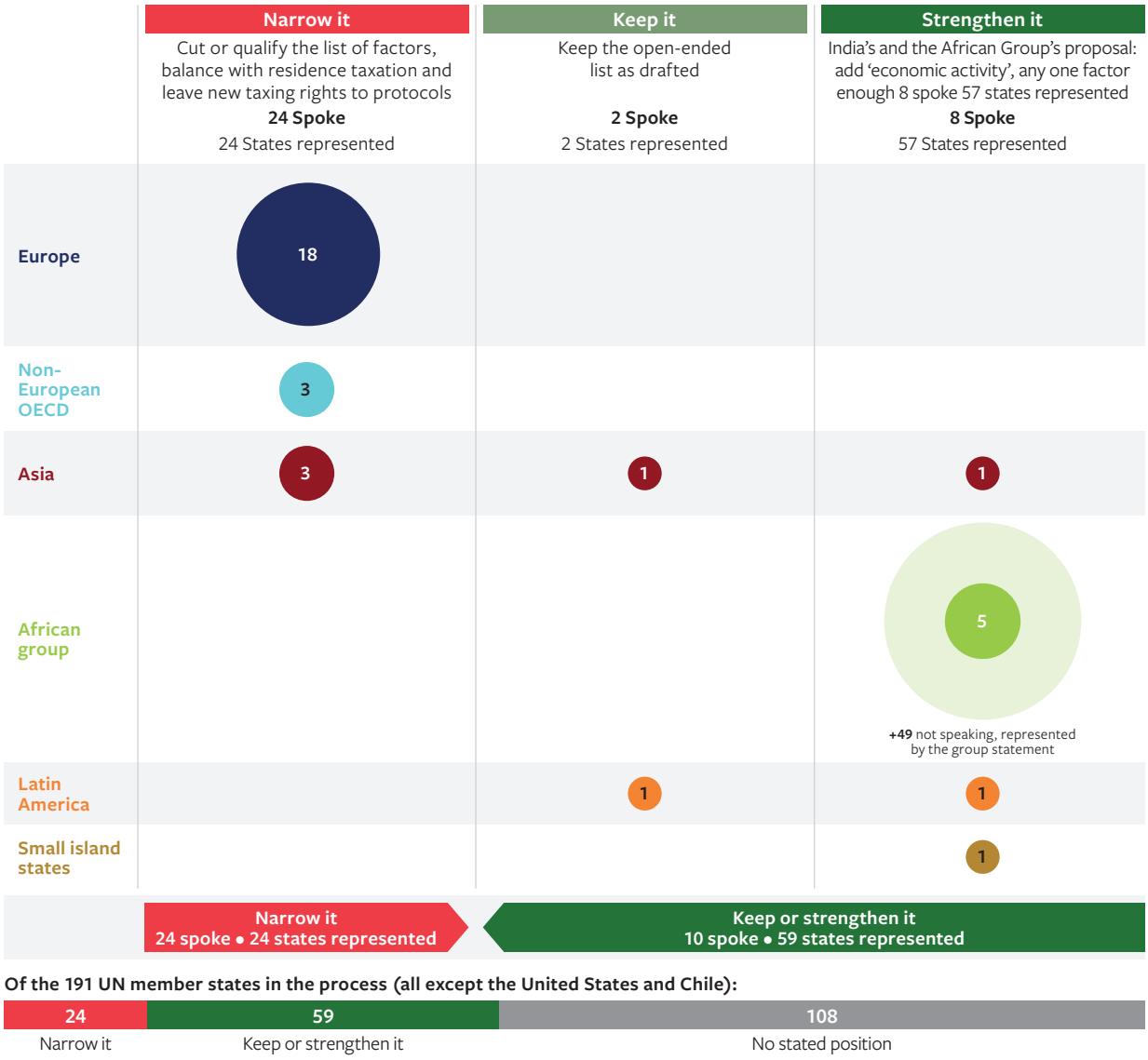
Existing treaties. As Figure 3 shows, the side opposing the duty to align existing treaties is itself divided. Nine European countries, three non-European OECD members, China and Singapore want it deleted, with Cambodia leaning the same way. Ten other European countries and several Asian, Latin American and Caribbean delegations want alignment made voluntary. The remaining EU members took the same line in the EU's opening statement: existing agreements should be affected only if the parties concerned expressly agree. The African Group alone asks for a stronger duty, while India, Brazil, the Philippines, Papua New Guinea and, more cautiously, Thailand and Russia want it kept. Asian delegations are spread across all three positions.

Rev.1 keeps Article 21 as it was, and that is itself an outcome: the calls to delete or soften the duty were not taken up, so the result favours the side with the numbers, although the African Group did not get the stronger duty and deadline it asked for.

Decision-making. As Figure 4 shows, the room splits mainly into the same two camps. European and other OECD countries, with Indonesia, want consensus, at least on anything affecting countries' obligations. The African Group, citing established UN rules of procedure, wants decisions taken by simple majority, while accepting that consensus may be pursued. Both camps contain signs of possible middle ground: one European delegation suggested that the convention could set out a procedure for when consensus cannot be reached, and an African delegation proposed a qualified rather than simple majority as the fallback. Again, Europe has the louder voice but the African Group's position has the numbers.

Rev.1 gives the Conference much more power, but it still does not say how it will take decisions. The UN Secretariat told delegations in August that when a treaty is silent on this, decisions are in practice taken by consensus. So unless a voting rule is written into the text, the Conference would work by consensus, aligning with the European request.

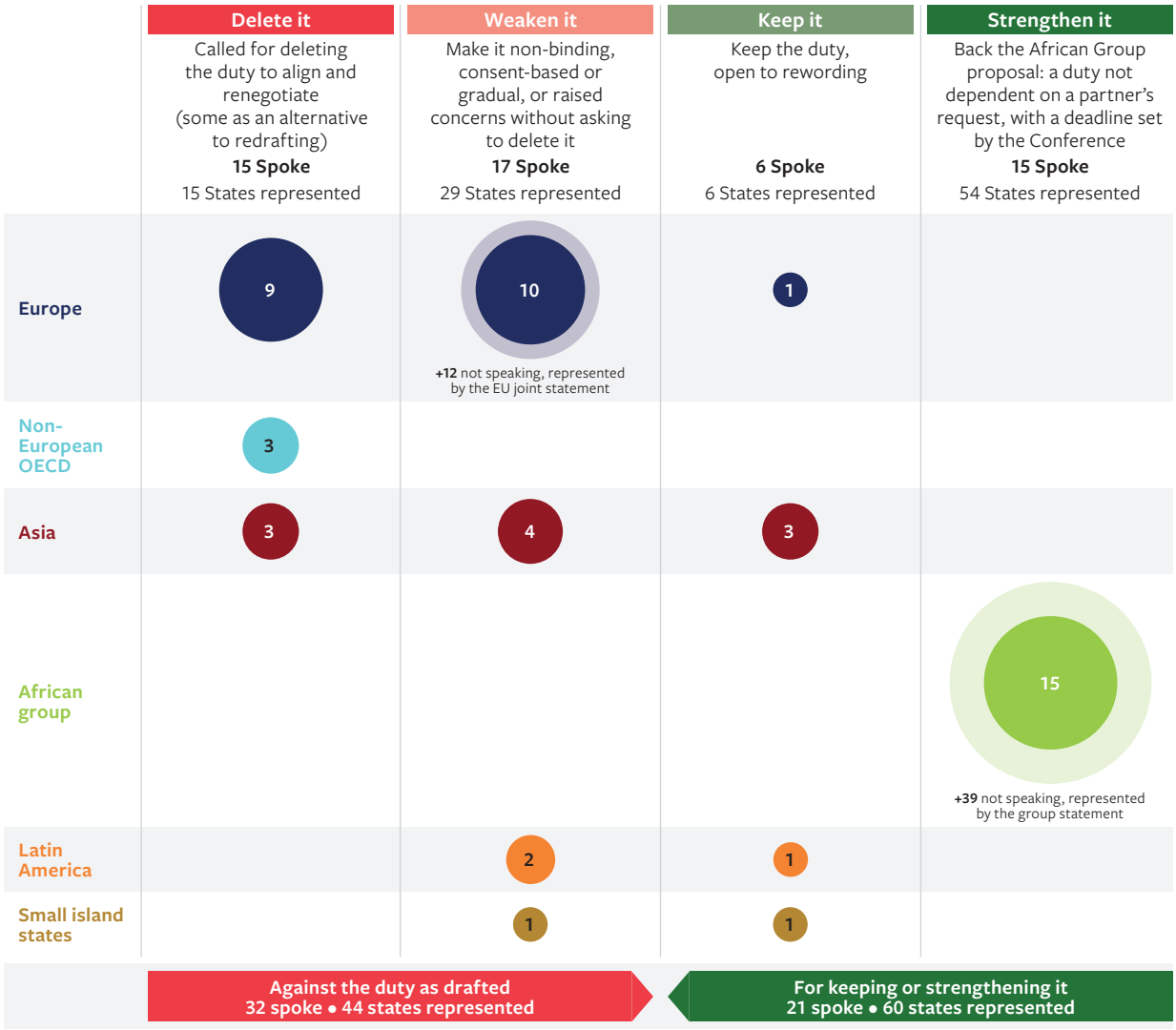
Figure 2 Taxing rights without physical presence (Article 5): positions by regional group, August 2026



Note: This figure shows the positions taken on paragraph 1 of Article 5 (fair allocation of taxing rights) during the August 2026 plenary debate. The question was whether taxing rights should reflect where value is created, including where markets, users and data are located, even without a physical presence. Of the 37 member states that spoke on Article 5, 34 took a position. The three other are not shown because they either took no position on the list of factors or expressed a mixed view. Each is placed by region according to what it said; the number in each circle is the number of countries that spoke, and the circle's area is proportional to that number. The dashed circle adds the 49 other African Group members represented by Zambia's group statement. The EU opening statement did not address taxing rights, so EU members are counted only where they spoke individually. The bar at the bottom places all 191 UN member states in the process (all except the United States and Chile) according to the position they spoke for or were represented in.

Source: Author's coding of plenary transcripts, fifth session of the Intergovernmental Negotiating Committee on the UN Framework Convention on International Tax Cooperation, August 2026. Figure layout revised with an AI tool.

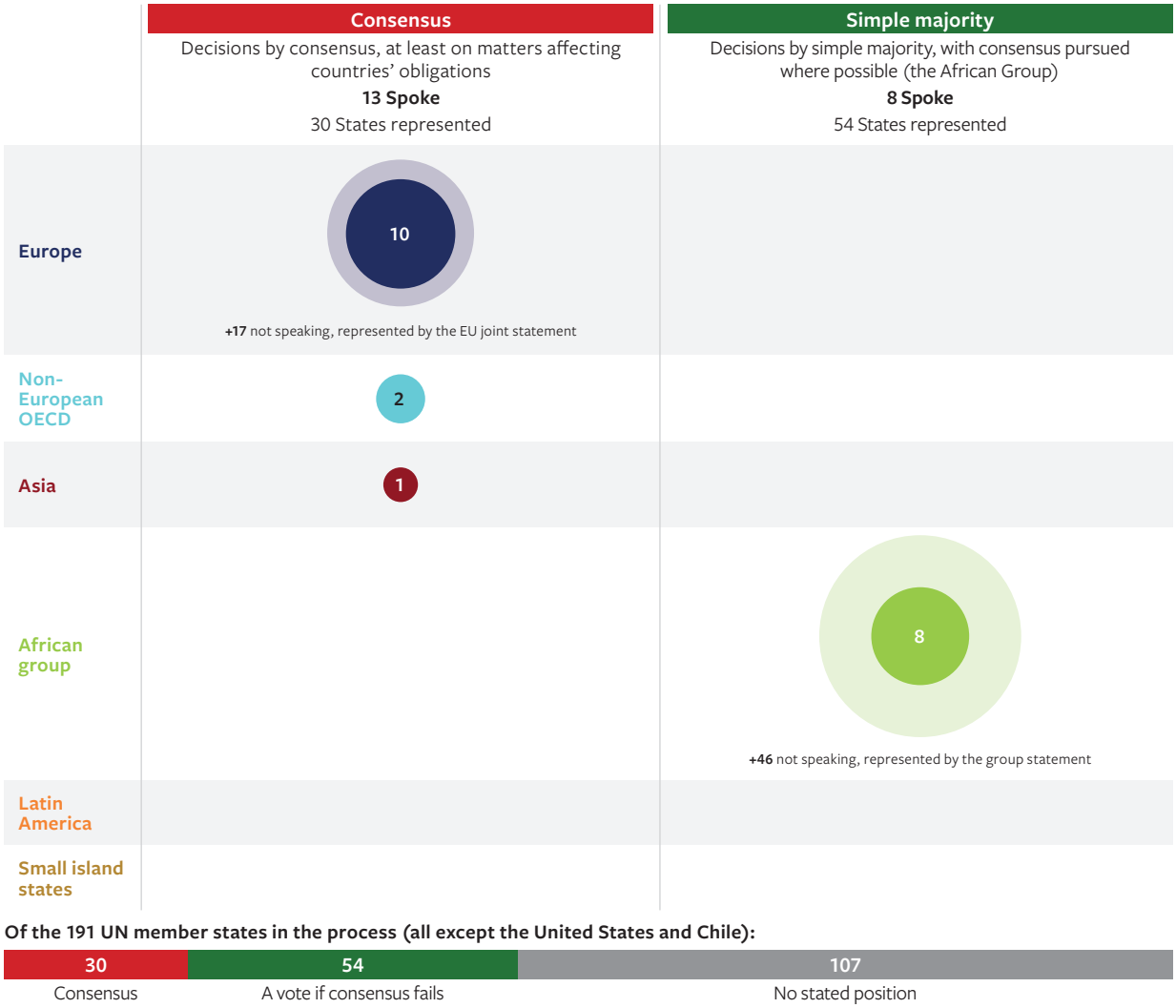
Figure 3 The duty to align existing tax treaties (Article 21): positions by regional group, August 2026



Note: This figure shows the positions taken on paragraphs 3 and 4 of Article 21 during the August 2026 plenary debate. These paragraphs set out the duty to bring existing tax treaties into line with the convention, to renegotiate on request, and to report on progress. The number in each circle is the number of countries that spoke, and the circle's area is proportional to that number. Dashed circles add members represented by a group statement who did not speak on Article 21: the 12 other EU members, through the EU opening statement delivered by Ireland, which said the convention should not affect existing treaties unless the parties concerned expressly agree; and the 39 other African Group members, through the statement delivered by Zambia. 'Weaken it' groups delegations that asked for the duty to be non-binding, consent-based or gradual, or raised concerns without asking for deletion. Europe includes Russia. The bar at the bottom places all 191 UN member states in the process (all except the United States and Chile) according to the position they spoke for or were represented in.

Source: Author's coding of plenary transcripts, fifth session of the Intergovernmental Negotiating Committee on the UN Framework Convention on International Tax Cooperation, August 2026. Figure layout revised with an AI tool.

Figure 4 How the Conference of the Parties should take decisions (Article 13): positions by regional group, August 2026



Note: This figure shows the positions taken on how the Conference of the Parties should take decisions during the Article 13 debate in August 2026. Of the 43 member states that spoke on Article 13, 21 stated a view on decision-making; each is placed by region according to what it said. The number in each circle is the number of countries that spoke, and the circle's area is proportional to that number. Dashed circles add members represented by a group statement who did not speak on this question: the 17 other EU members, through the EU opening statement delivered by Ireland, which called for consensus on any matter affecting countries' substantive rights and obligations; and the 46 other African Group members, through the statement delivered by Kenya. The bar at the bottom places all 191 UN member states in the process (all except the United States and Chile) according to the position they spoke for or were represented in.
Source: Author's coding of plenary transcripts, fifth session of the Intergovernmental Negotiating Committee on the UN Framework Convention on International Tax Cooperation, August 2026. Figure layout revised with an AI tool.

4 What to expect in Nairobi

August 2026 was the first time member states considered the framework convention as a whole. The debate showed that the main disagreements are not about the areas of international tax cooperation, but about how far the convention should change existing rules, how binding its commitments should be and who should decide how it develops.

The co-leads' revised draft, circulated on 16 November 2026, gives a first indication of how they have responded. It keeps the provisions on treaty alignment and reservations that the African Group and its partners defend, moves towards them on taxing rights, and makes the Conference of the Parties the convention's 'supreme body'. At the same time, it adds a commitment to reduce double taxation, separates tax avoidance from illicit financial flows, and deletes the definition that grouped them together, responding mainly to European concerns. But Rev.1 is the co-leads' proposal, not an agreement among countries.

Two articles remain the sharpest dividing lines. On existing treaties (Article 21), the African Group and its partners want the duty to align them with the convention strengthened, while most European and other OECD countries want it removed or softened. On reservations (Article 25), a ban would prevent countries from opting out of individual provisions.

Rev.1 leaves both articles unchanged. Possible compromises to watch for include softening the alignment obligation rather than deleting it, or allowing reservations only on the more practical provisions. On the question of who will control how the convention develops, Rev.1 gives the Conference of the Parties a much stronger role but still does not say how it takes decisions. As the Secretariat noted, where a treaty does not specify a rule, the established practice is consensus. Consensus-oriented delegations see consensus as a safeguard; the African Group wants a simple majority when consensus fails, so that a few countries cannot block progress. Delegations themselves treat this question as part of a package with Articles 21 and 25: countries are more likely to accept binding commitments without opt-outs if they cannot be outvoted on how those commitments evolve.

Finally, on how far countries are prepared to go on substantive cooperation, Rev.1's Article 5 keeps taxing rights without physical presence and restores 'economic activity' as a criterion, which delegations on both sides had requested. It balances this with a new commitment to reduce double taxation, and it does not settle how taxing rights would be allocated in practice. The article on exchange of information (Article 11) is still in square brackets, which means it is not yet agreed. In Nairobi, the test will be whether countries are willing to take on real commitments in these areas, or whether they prefer to keep the convention general and leave the specifics to future protocols. So far, the core of the more ambitious approach backed by the African Group and its partners has been kept, despite strong opposition from European and other delegations in August. But keeping these provisions in a draft is not the same as securing agreement on them.

The country positions sketched out in this note show why the outcome is uncertain. The African Group has been the most consistent voice for stronger commitments, and European delegations the most vocal for flexibility. Yet around half of the countries in the process have not stated a position on the key questions, and Asian delegations, which received 45% of all cross-group backing in August, are divided.

The sixth session in Nairobi, from 30 November to 10 December 2026, will help clarify which elements of Rev.1 can attract broad support and where further compromises are needed. With negotiations due to conclude in 2027, the central question is whether the convention can keep its ambitious provisions while winning broad support, or whether countries will soften commitments or defer the hardest questions to future protocols.

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Appendix 1 The zero draft

Table A1 The zero draft, August 2026

Article	What it does	Countries that spoke (Aug 2026)	Where member states split	Rev1 changes
Part I · Purpose and principles				
1. Objectives	Sets out what the convention is for: inclusive and effective tax cooperation, a system to govern it, and a fair international tax system that supports sustainable development. Wording copied from the General Assembly mandate (terms of reference).	36 (Arts 1–2 together)	• Whether to add an aim of working alongside existing treaties and standards (e.g. OECD rules), or keep the mandate's wording. • Whether the objectives stay as a binding article or move to a non-binding preamble.	Unchanged; no new objective and no preamble.
2. Principles	Lists nine guiding principles, including universal application, each country's right to decide its own tax policy, fair sharing of taxing rights, and simple, predictable and transparent rules.	36 (Arts 1–2 together)	• Whether to add principles such as avoiding duplication of existing rules, efficiency, gender equality or progressive taxation. • Whether tax sovereignty needs a separate article, and whether the mandate's wording can be changed at all.	Unchanged; no separate sovereignty article.
3. Definitions	Defines two terms so far: the national authorities in charge of cooperation, and tax-related illicit financial flows. More to be added.	Not debated	Held over until other articles are settled; key terms such as 'high-net-worth individuals' and 'harmful tax practices' still undefined.	Definition of tax-related illicit financial flows deleted; only 'competent authorities' is defined.
Part II · General provisions (commitments on specific tax issues)				
4. Sustainable development	Commits countries to tax cooperation that supports the economic, social and environmental dimensions of sustainable development.	12	Whether to add human rights, inequality and environmental principles, including 'common but differentiated responsibilities' from climate law (richer countries do more because they contributed more to the problem and can afford more), or keep the article as drafted.	Unchanged.

Article	What it does	Countries that spoke (Aug 2026)	Where member states split	Rev1 changes
Part II · General provisions (commitments on specific tax issues) continued				
5. Fair allocation of taxing rights	Taxing rights should reflect where economic value is generated, including where customers, users and data are, even without a physical presence. Basis for Protocol 1 on cross-border services.	37	• Whether the convention should recognise a right to tax companies with no physical presence, or leave this to optional protocols. • How to stop several countries taxing the same income; India's proposals to restore 'economic activity' and to make the factors alternatives ('or' rather than 'and') gained support.	Economic activities taking place in each relevant jurisdiction' replaces 'real economic contribution'; physical presence still not required; 'adopt' replaces 'explore and pursue'; new paragraph on reducing or eliminating double taxation and non-taxation.
6. High-net-worth individuals	Commits countries to cooperate to tax the very wealthy effectively, share general information on how they avoid tax, and explore joint approaches.	37	• Firm commitments or looser cooperation. • Who counts as high-net-worth. • Whether the reference to tax sovereignty belongs here.	Information sharing widened to typologies, experiences and best practices; still a commitment to cooperate.
7. Illicit financial flows, avoidance and evasion	Commits countries to cooperate against money moved abroad to escape tax, so that it is taxed in the country that lost the revenue.	35	• Whether legal avoidance can be grouped with illegal evasion and illicit flows. • Whether countries must take concrete measures or only cooperate.	Illicit flows, avoidance and evasion listed separately, 'taking into account the different nature and sources' of each; still a commitment to cooperate.
8. Harmful tax practices	Commits countries to cooperate against tax rules that unfairly draw profits from other countries, such as special low-tax regimes, and to explore measures against them.	34	How far to rely on existing standards, largely set at the OECD, versus new criteria set by the convention's own governing body.	Reference to 'international and regional levels' deleted; otherwise unchanged.
9. Prevention and resolution of tax disputes	Commits countries to prevent and resolve tax disputes, in line with their own needs and capacities. Basis for Protocol 2 on tax disputes.	20	• Whether it covers only cross-border disputes rather than purely domestic ones. • Whether to drop the 'needs and capacities' wording or the list of measures.	Unchanged
10. Mutual administrative assistance	Lists six ways tax authorities can help each other, from sharing information to collecting taxes on each other's behalf, and asks countries to remove obstacles.	35	• Whether countries must offer all six forms of help or can opt out of some. • How far to rely on the existing multilateral convention on tax assistance, which about 150 countries have joined.	Unchanged; all six forms still listed.

Article	What it does	Countries that spoke (Aug 2026)	Where member states split	Rev1 changes
Part II · General provisions (commitments on specific tax issues) continued				
11. Exchange of information	Rules for sharing tax information, with safeguards and support for developing countries. Whole article in square brackets (inclusion not yet agreed).	25	• Delete as too detailed, reduce to a general commitment, or keep. • Whether to keep the 'foreseeably relevant' test for what information must be shared.	Unchanged; still in square brackets, with 'may be' and 'is foreseeably' relevant shown as options.
Part III · Technical assistance				
12. Capacity-building and technical assistance	Commits countries to help each other build the skills, systems and technology to run their tax systems and apply the convention.	14	Help only on request, with a short list of examples, or a broader commitment that also covers the protocols and gives the convention's bodies a role.	Rev.1: Targeted help on request plus broader programmes for needs identified through the convention's institutions; parties 'shall cooperate, as appropriate', to facilitate material, logistical and financial support.
Part IV · Institutions				
13. Conference of the Parties	Sets up the governing body of member countries, meeting within a year of entry into force, to review implementation and adopt protocols.	43	• Decision-making: consensus only, or majority voting. • Whether it only facilitates cooperation or is the top decision-making body, with broad powers, annual meetings and its own budget rules.	Renamed Conference of the Parties and made the 'supreme body'; functions expanded from five to 13, including budget, oversight and subsidiary bodies; observers admitted; still no decision-making rule or set meeting frequency.
14. Subsidiary bodies	Creates a subsidiary body of the governing body to oversee how the convention is applied, reporting by [2035] and every five years after (date a placeholder). Lets the governing body create expert working groups.	19	A few narrow bodies set up when needed, with non-binding advice, or a permanent structure written into the convention, with expert bodies on key topics, more frequent reports and seats for every region.	Unchanged; [2035] still a placeholder.

Article	What it does	Countries that spoke (Aug 2026)	Where member states split	Rev1 changes
15. Data collection and analysis	Countries collect and share aggregate tax statistics (not taxpayer-level data) and agree common definitions and methods.	16 (Arts 15–16 together)	What data, who decides, safeguards and costs; more a shared call for clarity than a split between camps.	Minor wording change ('other relevant economic' data).
16. Review and verification	Countries report on implementation, for review by the governing body, with all countries treated equally.	16 (Arts 15–16 together)	• A supportive review or a compliance check. • Whether to merge with Article 15.	Unchanged; not merged with Article 15.
17. Secretariat	Sets up the secretariat to organise meetings and support the governing body.	13 (during the Art. 18 debate)	A small administrative secretariat, or one that also does research, supports capacity-building and helps countries prepare reports.	Unchanged
18. Financial resources	Lists possible funding sources, including a voluntary global fund, to be reviewed by the governing body.	15	Voluntary contributions only, or guaranteed funding through compulsory contributions or a dedicated fund. All sides asked who would pay.	Unchanged
Part V · Final provisions (how the convention works as a treaty)				
19. Amendments	Amendments agreed by consensus, with a majority vote only as a last resort; they bind only countries that accept them.	12	• Consensus only, or a vote when consensus fails. • Whether only parties to a protocol can vote on changes to it.	Ratification procedure tidied up; majority required still blank.
20. Relation with protocols	Protocols are separate treaties; a country is bound only by those it joins.	26	All agree protocols are optional; the split is whether to say so explicitly, and whether not joining could count against a country in reviews.	Unchanged
21. Relation with other agreements, instruments and domestic law	Existing treaties still apply, but countries must gradually align them with the convention, renegotiate if a partner asks, and report on progress.	53	• Delete the duty to align and renegotiate (legal certainty, freedom to negotiate), or keep and strengthen it with a deadline set by the governing body. • Whether future treaties must be consistent with the convention, and how this applies to multilateral agreements.	Unchanged in substance; duty to align and renegotiate kept.

Article	What it does	Countries that spoke (Aug 2026)	Where member states split	Rev1 changes
22. Settlement of disputes	Disputes between parties over the convention settled by negotiation, then conciliation (a neutral panel recommends a solution), under rules still to be drafted.	7	• Whether one country alone can trigger conciliation. • How this links to Protocol 2.	Unchanged
25. Reservations	Bans reservations (declarations opting out of specific provisions): 'No reservations may be made to this Convention'.	31	Allow opt-outs from some, more practical provisions so more countries can join, or keep the ban so all parties sign up to the same commitments.	Unchanged; ban kept.
23–24, 26–28. Other final clauses	Standard treaty clauses: depositary, signature and ratification, entry into force, withdrawal and official languages.	7	Mostly technical: how many ratifications are needed for entry into force, whether there is a signing deadline, and a two-year wait before withdrawal.	Unchanged

Note: This table summarises each article of the co-lead' zero draft of the framework convention, which Rev.1 numbers in the same way. 'What it does' briefly describes the article as drafted. 'Countries that spoke' gives the number of member states that took the floor on the article during the August 2026 plenary debate; a statement on behalf of a group counts as one country. 'Where member states split' summarises the main disagreements raised in that debate. 'Rev.1 changes' summarises how the co-lead' revised draft of 16 November 2026 changed the article; 'unchanged' means no change of substance, although wording may have been tidied. Descriptions are simplified and do not replace the draft texts.

Source: Author's elaboration based on the Co-Lead's Zero Draft (A/AC.298/CRP.32, 21 July 2026) and Rev.1 Draft (A/AC.298/CRP.38, 16 November 2026) of the UN Framework Convention on International Tax Cooperation, and author's coding of plenary transcripts, fifth session, August 2026

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