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Statement

Agenda Item 4, Article 4: Sustainable Development

Fourth Session of the Intergovernmental Negotiating Committee
for the United Nations Framework Convention on International
Tax Cooperation

Mr. Jaewon Choi

Executive Director

DMUN Foundation

Thematic Focal Point on International Tax Cooperation
Financing for Development Children and Youth Constituency
Major Group for Children and Youth
(Children and Youth International)

**Statement on behalf of
Major Group for Children and Youth
(Children and Youth International)**

10:00 - 13:00 | 2 February 2026 | Conference Room 1

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Thank you Chair.

I take the floor on behalf of the FfD Children and Youth Constituency of the Major Group for Children and Youth. As the General Assembly mandated children and youth constituency, we represent over 20,000 youth organizations in over 50 intergovernmental and 200 multistakeholder processes.

Distinguished colleagues, over 57 children and youth are participating in the Fourth Session of negotiations for the UN Tax Convention throughout the two week period. This is the largest children and youth participation to date in these negotiations, and for any tax-related intergovernmental bodies.



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We therefore would like to take this opportunity to express our deep appreciation to the Secretariat and the Bureau for the tireless facilitation of multistakeholder participation.

We also thank Member States that supported multistakeholder participation this morning, who reiterated the importance of public participation through the Amendment. We call for all member states to join this movement.

Mr. Chair, the Draft for Article 4 states, I quote, “pursue international tax cooperation approaches that will contribute to the achievement of sustainable development in its three dimensions, economic, social and environmental, in a balanced and integrated manner.”



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Children and youth firmly believe that the social dimension of sustainable development, in alignment with SDG 16 and 17, includes the question of meaningful and effective multistakeholder and intergenerational participation. Therefore we must stress the importance that representatives of stakeholders and rightsholders are - not left behind.

Finally, we suggest that the article be appended to add “in a balanced, integrated and inclusive manner, in partnership, as appropriate, with Agenda 21 Major Groups and Other Stakeholders.”

We also would like to join others in calling for the inclusion of the term “human rights” in the Article as well.



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Distinguished Colleagues, the Major Group for Children and Youth, with our members present in this Committee, will tirelessly work to ensure that this process remains open, inclusive, and grounded in intergenerational equity and collaboration, as this is the foundation of Sustainable Development.

I thank you.