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Joint Statement

First Plenary (Formal Meeting) of the Second Session of the Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation

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FfD Children and Youth Constituency
Major Group for Children and Youth

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Thank you Chair.

I take the floor on behalf of the FfD Children and Youth Constituency and the Major Group for Children and Youth.

We would like to first express our appreciation to the Bureau and the Secretariat for facilitating active children and youth participation last week, and we hope that this intergenerational partnership continues.

Chair, we believe that an equitable tax convention cannot exist without the regulation of cross-border services in both the digitalized and globalized economy. We firmly believe that the two protocols discussed are fundamental to this.

Acknowledging this, children and youth would like to offer two at-large suggestions to the Protocols:



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First, we call for Protocols that are future-proof. Recognizing the growing role of the digital economy, the text of the Protocols must establish a strong multisectoral nexus, allowing for a future-proof collaboration between member states, stakeholders, rightsholders, and the private sector.

We believe that children and youth can serve as that nexus, offering experience and fresh perspectives across various sectors from sustainable development to AI.

We call for the active participation of children and youth in the drafting process of future protocols, ensuring that meaningful intergenerational participation is protected and further enhanced.

Secondly, we urge the protocol to place equitability as a priority. Specifically, in the emergence of digitized age, it is essential that we ensure that all member states have the means to actively keep pace with such advancement.

We call for increased investment in the sustainable technological advancement of low and middle income countries, including LDCs, LLDCs, and SIDS states.

Namely, through continued investment in the implementation of the Protocols in the future, we can create a convention which allows all states parties to be active contributors to a just tax system.

Distinguished colleagues, Mr. Chair, children and youth remain committed to transforming the principles of fairness, equity, and inclusiveness into effective protocols that can effectively and sustainably address the most critical challenges of international taxation policy, not only in the present, but also the future.

We thank you.