

Statement
Children and Youth International (Major Group for Children and Youth)

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Thank you Chair for the floor.

My name is Alexa Dominique and I am a member of the DMUN Foundation. I am speaking on behalf of the FfD Children and Youth Constituency of Major Group for Children and Youth.

Chair, sustainable development is a promise made to our generation, and tax justice is essential to fulfil it. If we want the Convention to deliver long-term solutions, we must put Agenda 2030 and future generations at the core of the text.

As children and youth constituency, we highlight three main points on the commitment on sustainable development:

First, the Convention should explicitly recognize intergenerational equity as a foundational principle in its text, ensuring that international tax cooperation safeguards the rights of future generations. Furthermore, it must be harnessed to drive the reduction of inequality and the promotion of human rights, gender justice and social protection.

Second, the convention text must be consistent with the multilateral environmental treaties. We call for the mobilization of domestic public resources generated from the outcomes of the Convention to be used as a means of implementation for Agenda 2030 and for a just transition.

Third, in line with the Seville Commitment and SDG 5, tax systems should be designed to eliminate discriminatory effects on young women and gender-diverse youth, including access to SRHR and other essential health commodities. This includes having language in the conventional gender-responsive tax analysis frameworks and promoting equal access to benefits from tax-funded public services.

Finally, the pillar of sustainable development in the UN and the wider UN system processes follows the Agenda 21 modalities of the Rio Conference. Major Groups and Other Stakeholders, including groups identified in Agenda 21, must be enshrined in the Tax Convention as the modalities for stakeholder engagement.

We also call upon the Tax Convention to have strong synergies and report to the High Level Political Forum and the broader ECOSOC cycle.

Chair, MGCY is pleased to continue its contributions in the Committee; children and youth believes that these negotiations are directly linked to our future and will continue to advocate for a fair, inclusive, and forward-looking international tax system.

We thank you.

END OF STATEMENT