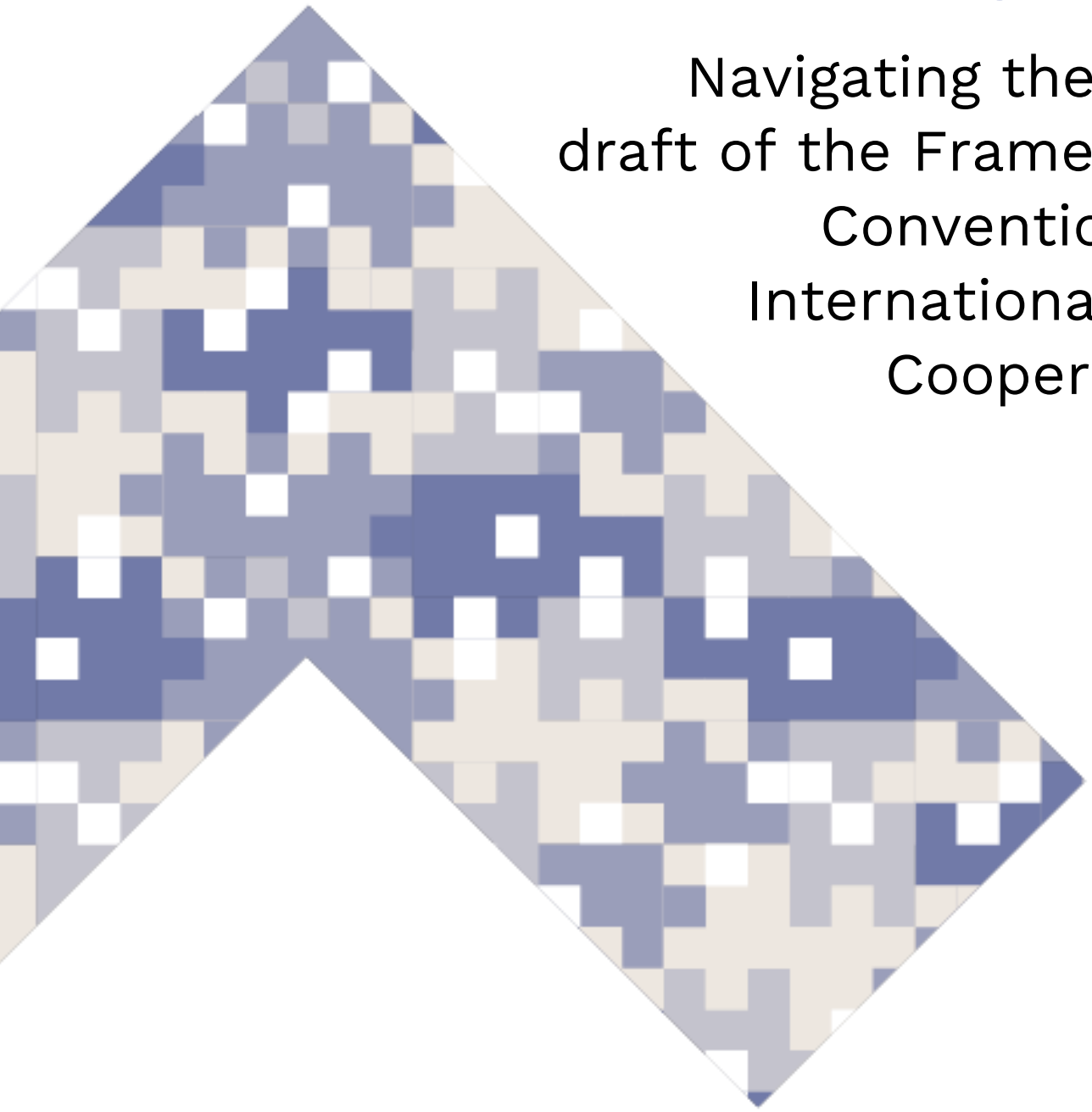
Preparing for Nairobi

Navigating the new draft of the Framework Convention on International Tax Cooperation



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TAX JUSTICE NETWORK

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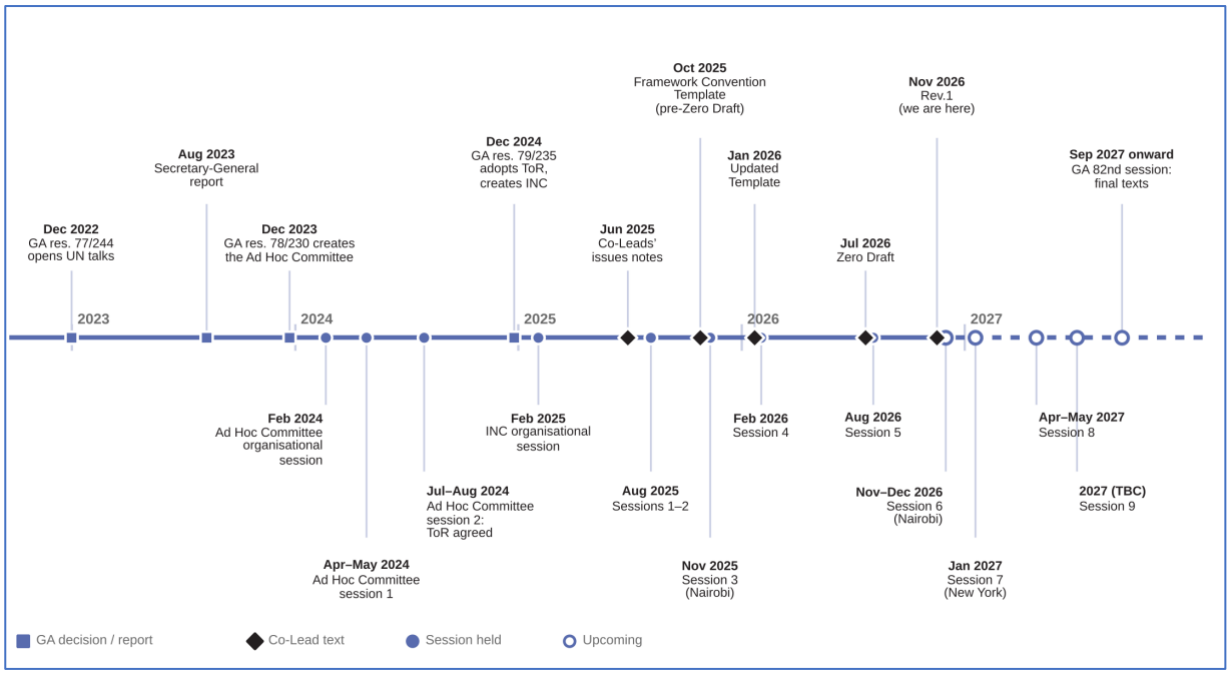
Introduction

In December 2023, the United Nations General Assembly (UNGA) approved resolution 78/230, which started negotiations on the terms of reference for a United Nations Framework Convention on International Tax Cooperation (UNFCITC). A year later, the UNGA adopted resolution 79/235, which established an Intergovernmental Negotiating Committee to draft the UNFCITC, based on the agreed Terms of Reference. Negotiations run from 2025 to 2027, and the final text, together with two early protocols, is expected to be submitted to the UNGA in the first quarter of its 82nd session, which opens in September 2027. The Committee's work is divided into three workstreams, with the Framework Convention itself negotiated in Workstream I.

Figure 1. From the Secretariat Report to the 2027 vote.



In July 2026, the Co-Lead of Workstream I presented the first complete draft of the Framework Convention (the Zero Draft). In August, Member States and stakeholders met at UN Headquarters in New York to discuss the text and give their first reactions. After these meetings, Member States and stakeholders were invited to submit written comments, some of which have since been published on the official website. Since then, Member States have also met in intersessional consultations, but those are closed to stakeholders, and their frequency and content is not public.

On 16 November 2026, the Co-Lead published a much-awaited new draft (Rev.1), which will be the basis for the negotiations in Nairobi in the first weeks of December. The text follows closely from the previous version. There remains work to resolve some areas of greatest contestation among delegates; and some of the most challenging and important elements of an effective framework are also yet to be

addressed. But some significant revisions have occurred. In this briefing we provide context for these, in terms both of the ambition of the new text and the expressed views of different countries.

This final Nairobi session will be followed closely by the January 2027 session in New York. Together, these will be crucial in shaping the Framework Convention. This briefing therefore closes with some cautious consideration of the likely issues of remaining disagreement, shaping up for intense negotiations.

What changed (and what did not)

In this section, we analyse each substantive change, grouped by part of the Convention. It is important to note that the Co-Lead draft does not provide information on the origins of any change. Here, we provide an assessment of the potential implications of the main changes, and link to the likely drivers. In particular, a country delegation is credited with a change when it asked for it at the Fifth Session, orally or in writing, and the Rev.1 text moved in the requested direction. In some cases, where change did *not* occur despite clear requests, we provide some context to interpret this.

Part I: Objectives, principles and definitions

Articles 1 and 2 are unchanged in the revised draft of the Framework Convention. They still mirror, almost word for word, the Terms of Reference approved in 2024.

This is a positive outcome, in that it improves the prospects that the Intergovernmental Negotiating Committee (INC) will deliver on its General Assembly mandate. At the last session, several delegations, mostly European, said they wanted these articles moved into a preamble. Other proposals included adding references to regional and supranational human rights obligations[1]. Further, some delegations, following an initial proposal by Belgium, even asked to upgrade the concept of sovereignty into a self-standing article[2].

Not every proposed change would have weakened the text. For example, Brazil said it would welcome a reference to progressivity if the articles were reopened[3], and Sweden suggested adding gender equality at the end

[1] The increase level of litigation at the EU level based on regional human rights frameworks to limit transparency and even deter access by tax authorities to banking information raised red flags related to the intent and potential impact this request in the last session. On this trend, which has been called the weaponisation of privacy, see Knobel *Dear European Court of Justice, You Were Played - Tax Justice Network*, 2022, https://taxjustice.net/2022/12/05/dear-european-court-of-justice-you-were-played/; 'The Secrecy Enablers Strike Back: Weaponising Privacy against Transparency', *Tax Justice Network*, 26 March 2024, https://taxjustice.net/2024/03/26/the-secrecy-enablers-strike-back-weaponising-privacy-against-transparency/; 'The European Court of Human Rights Has Upheld the Weaponisation of Privacy to Restrict Tax Authorities' Access to Banking Data', *Tax Justice Network*, 17 June 2026, https://taxjustice.net/2026/06/17/the-european-court-of-human-rights-has-upheld-the-weaponisation-of-privacy-to-restrict-tax-authorities-access-to-banking-data/..

[2] See Belgium, Fifth Session, meeting 1: "Given the particular importance of sovereignty in tax matters, we would very much support the inclusion of a separate article on the protection of sovereignty in Part 1" https://transcripts.un.org/en/asset/k1c/k1cm46on6o?t=1:27:20

[3] Brazil, Fifth Session, meeting 1: "We understand that the Article itself could have more principles mentioned, but we are happy with it. If we are reopening to

of subparagraph (d) of article 2[4]. Nonetheless, most countries, including the Africa Group[5], preferred to keep the articles as drafted, and the new draft reflects that.

The definitions, by contrast, suffered an important setback: the definition of illicit financial flows (IFFs) has been removed. We had our own worries about the former definition[6], but the fact that it has now been removed, read together with the edits made in article 7, raises red alerts regarding the direction of travel.

Notably, this definition has been a major source of conflict throughout the INC process, especially since the Third Session[7]. Mainly OECD countries have generally held the stance that tax avoidance should not be considered an illicit financial flow. This position met a series of counter arguments including a statement by India in the third session, where it noted that the United Nations already had adopted a formal statistical definition which includes tax avoidance[8], and that this should be a good starting point for the discussion. With regard to the substance of debate, ATAF put it that "[t]o delegations who object that avoidance is not illegal, we say respectfully that… the language it chose is illicit, not illegal, and the distinction is deliberate… Legality of form does not cure illegitimacy of outcome"[9].

The consequences of this removal remain unclear. Some might argue that by not making it explicit that tax avoidance is included in the definition of tax-related illicit financial flows, future work by the Conference of the Parties (COP) on this topic might struggle to include tax avoidance, which is identified as the largest element of IFFs in the High-Level Panel on

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mention more principles, we will be happy to include a few more, including progressivity and broad-based and so on."
https://transcripts.un.org/en/asset/k1c/k1cm46on6o?t=2:16:26

[4] Sweden, written submission, Fifth Session: "In subparagraph d) a reference to "as well as gender equality" should be added at the end."

[5] Africa Group, written submission, Fifth Session: "the Terms of Reference embody a bargain already struck, and Articles 1 and 2, which give them expression, must neither be attenuated nor demoted to the preamble."

[6] See our intervention on the topic in the fifth session here: https://transcripts.un.org/en/asset/k1y/k1yy7e4v6n?t=2:03:05. Our full written submission is available here.

[7] Florencia Lorenzo, 'After Nairobi and Ahead of New York: Updates to Our UN Tax Convention Resources and Our Database of Positions', *Tax Justice Network*, 27 January 2026, https://taxjustice.net/2026/01/27/after-nairobi-and-ahead-of-new-york-updates-to-our-un-tax-convention-resources-and-our-database-of-positions/.

[8] India, Third Session: "The United Nations has a formal statistical definition of the illicit financial flows, and it includes a specific category of illicit financial flows related to tax as well. […] And this definition includes tax avoidance being recognized as an illicit financial flow."
https://transcripts.un.org/en/asset/k1i/k1iv0duept?t=2:00:25
See also Africa Group, written submission, Fifth Session: "The AG is firm that Article 7, and the matching definition in Article 3, must capture tax avoidance and not tax evasion alone"

[9] ATAF, Fifth Session, meeting 4.
https://transcripts.un.org/en/asset/k1y/k1yy7e4v6n?t=2:06:40

Illicit Financial Flows from Africa (often referred to as the 'Mbeki Report'), and a wide body of research.

A less pessimistic reading might suggest that the co-lead is taking the position adopted by Brazil, which suggested in the fifth session that there was no need to adopt a unified definition in the body of the Convention.[10] Listing IFFs, tax evasion and tax avoidance does not imply that evasion or avoidance do not form elements of IFFs: it simply allows for different interpretations. As long as the three concepts appear together, countries could rely on domestic definitions but develop the measures on the three issues under the Convention.

Even in this scenario, however, it would be a missed opportunity not to use the Framework Convention to consolidate the work which started at the Mbeki panel and continued in the Sustainable Development Goals. It could appear curiously pandering to a group of OECD members if the Framework Convention were not to rely on the formal statistical definition already adopted by the United Nations. Nonetheless, the current draft avoids providing an opposing definition, and at the same time steps back from a potential narrowing of the qualifier 'tax-related' that could have excluded the range of illicit flows that are not primarily tax-motivated but nonetheless have revenue implications.

No new definitions were added to Article 3 either. We have argued before that the article on definitions does not need to be exhaustive. A framework convention is not a dictionary, and some concepts may need further discussion under the COP. However, postponing the discussion on definitions, some of which are bound to be contentious, also creates future risks, by giving blocking countries a later opportunity to narrow the practical application of some commitments.

[10] Brazil, Fifth Session, meeting 4: "There is a second question the definition that we have proposed, that is in the document, actually, whether we should have an international definition of illicit financial flow or whether it should be— should work as a reference to the domestic law. I have the impression that we don't have to deal with it for the moment, as long as we don't make tax avoidance and tax evasion a subspecies."
https://transcripts.un.org/en/asset/k1y/k1yy7e4v6n?t=1:09:52

Table 1: Objectives, principles and definitions: change by change

Art.	What changed in Rev.1	Who asked for it (oral / written)	Who opposed it or lost	Link
3(2)	IFF definition deleted entirely	**Keep avoidance out of the definition, or do not define:** Portugal (oral, meeting 4; led the European intervention), explicitly echoed by Israel, the UK, Singapore and Denmark; also Germany, Austria, Belgium, Czechia, Estonia, Ireland, Italy, Japan, Korea, Norway, Poland and the UAE (oral). The UK "would not be able to support" the definition. **The IFF definition belongs in the protocols:** Sweden (written). **Definition unclear:** Austria, Italy, Singapore, Slovenia (written). **No new definitions of avoidance or evasion:** Honduras (oral). **Wait for the OECD/G20 report:** Netherlands, Czechia (written). **Definition can stay open, provided avoidance and evasion are not IFF subspecies:** Brazil (oral; its written submission proposed no change to Art. 3).	**Wanted a definition covering avoidance:** Africa Group, India (oral). Kenya (oral) opposed the principal-purpose test. **Delete only the final sentence (non-tax-crimes carve-out):** Africa Group (written; Zambia orally), Senegal, Morocco, Jamaica, Jamaica, Nigeria, Algeria (oral); Pakistan ("unduly narrow") and Algeria ("too restrictive") (written). Senegal also backed the Africa Group orally.	Direction. Those who asked to delete only the final sentence got it, but lost the whole definition

Part II: Commitments

Since negotiations began, commitments have attracted most of the attention and debate. This is partly because they are seen as where the substance lies, and partly because they were expected to serve as the basis for the parallel protocol negotiations.

In this Review, half of the commitments (four of eight) saw only editorial changes or none at all. This lack of change does not have a shared meaning across articles. In Article 4 on sustainable development, Jamaica[11] and others tabled proposals to strengthen the text, but a significant share of countries seem to have little appetite to expand it - so no change reflects what appears a somewhat settled view. By contrast, some of the most fiercely debated articles, such as those on exchange of information (Article 11) and mutual administrative assistance (Article 10), have not changed either.

In the articles that did change, most changes were not structural.

Perhaps the most substantive are the changes to Article 5. Here, the new draft reintroduces "economic activities", a concept found in earlier versions and drops "real economic contribution". This language brings it closer to the text of the Compromiso de Sevilla, and it is also similar to language that was present in the onset of the BEPS project[12].That should

[11] Jamaica, written submission, Fifth Session: "Taking into account State's common but differentiated responsibilities and respective capabilities, the States Party to the Convention agree to pursue international tax cooperation approaches that are aligned and informed by the principle of sustainable development, in a manner that promotes the alignment of fiscal policies with the international commitments assumed under environmental treaties."

[12] The Compromiso de Sevilla (2025) states, in paragraph 28(e), "We will make sure that all companies, including multinationals, pay taxes to the Governments of countries where economic activity occurs and value is created, in accordance with national and international laws and policies." The G20 Leaders' Declaration

not necessarily be interpreted as a weakening of ambition. Arguably, one of the most ambitious aspects of the BEPS project was its single goal, to "better align rights to tax with [the location of] economic activity"[13]. The insistence on maintaining the arm's length principle prevented the other elements of the action plan from delivering results on a level with the original ambition - and so the goal remains, unachieved, informing both the reopening of BEPS from 2019, and the commitments of the fourth Financing for Development process made in 2025.

In the current negotiations, a number of profit shifting jurisdictions had supported the removal of 'real economic contribution', presumably because this language is familiar from anti-avoidance efforts. But article 5 is not focused on tax avoidance. Rather, it is setting out the high-level principles for the taxing rights that should stem from future tax rules. The simpler formulation now requires that taxing rights should reflect 'the economic activities taking place in each relevant jurisdiction'.

This language does not square with the separate entity accounting that underpins the arm's length approach, which seeks to derive taxable profits at the entity level rather than the jurisdiction level, and without taking account of the economic activities in *each jurisdiction*. Instead, this formulation is more conducive to an alternative approach of unitary taxation with formulary apportionment since this does indeed allocate taxing rights over the global profits of a multinational group according to the jurisdictions where economic activities take place.

The article also adopts more binding language: States Parties shall now "adopt" cooperative approaches rather than "explore and pursue" them. These cooperative approaches are now framed to support "domestic resource mobilization". This is an important improvement from what currently exists in tax treaties, which normally discuss the allocation of taxing rights primarily or *only* in function to avoiding double taxation. The current version of the commitment makes clear that fair allocation of taxing rights is a goal in itself and one that should support domestic resource mobilization. Cooperation to reduce the risk of double taxation and non-taxation is inserted in a new final paragraph of the article. In the current wording, avoiding double taxation remains important but is not the sole objective.

In Article 6 on high-net-worth individuals, the reference to "general" information has been removed. The article was expanded to clarify that States Parties would now share information on structures, techniques and typologies, as well as experiences and best practices. This might intend to widen what can be shared, but the current text does not cover

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made at St Petersburg (2013) states, in paragraph 50, "Profits should be taxed where economic activities deriving the profits are performed and where value is created." The resulting BEPS Action Plan (p.11) is more explicit: "Specifically, this Action Plan should... better align rights to tax with economic activity."

[13] The other would likely be introduction of country by country reporting, which provides the data that confirms the degree of misalignment and the lack of progress since. See, for example, the most recent edition of the State of Tax Justice.

the exchange of information on individual taxpayers' actual taxable assets or income, nor allow tax authorities to consult on the enforcement of HNWI tax provisions. In this sense, the current version of the commitment would not allow the elaboration of tools to directed to the *enforcement* of an effective taxation of HNWIs.

The edits to Article 7 follow the same approach as Article 3: they sidestep the debate on the definition of illicit financial flows (IFFs). By removing "including", the new draft is ambiguous as to whether IFFs necessarily cover tax avoidance. Although the article talks about the three phenomena as having 'different natures', this would not necessarily mean that they are mutually exclusive. The debate may have been left to the COP to agree in the future or to a specific protocol. As drafted, the article seems to forego a shared definition. It focuses instead on developing tools and on the effective taxation by the jurisdiction whose tax base has been reduced, including in cases of tax avoidance.

Finally, the removal of the limiting phrase "at international and regional levels" from Article 8 on harmful tax practices had been requested by several stakeholders and negotiating parties and is a welcome development.

Table 2: Commitments: change by change

Art.	What changed in Rev.1	Who asked for it (oral / written)	Who opposed it or lost	Link
5(1)	"real economic contribution of" → "economic activities taking place in"	**Replace with, or restore, "economic activity":** Senegal (oral and written); India, China, Zambia (for the Africa Group), Kenya, Switzerland, Sweden, Norway, Germany, Netherlands, Azerbaijan (oral, meeting 2); Africa Group (written: economic activity as the nexus), Brazil (written: "real economic activities"), Czechia (written, if the article is not deleted), Singapore (written: Sevilla wording, "where economic activity occurs and value is created"), Portugal, Switzerland, Indonesia (written). **Drop "real":** Switzerland, Singapore (oral), Ireland (written). Norway proposed "economic [contribution]/[activity] in each jurisdiction" (oral and written)	**Supported "real economic contribution":** Italy (oral and written), Pakistan (supported, but should be clarified)	Text (Senegal, Norway)
5(2)	"explore and pursue" → "adopt"; now tied to domestic resource mobilisation	**"Shall adopt":** Africa Group and Senegal (identical text). **Criticised "explore and pursue":** Kenya, Nigeria, Zambia, India (oral, meeting 2), Algeria, Pakistan		**Text** (Africa Group, Senegal). The domestic-resource-mobilisation link has no clear source
5(3)	New free-standing duty to "reduce or eliminate" double taxation and non-taxation	**"Eliminate":** Switzerland, France, Norway, Ireland, Liechtenstein, Czechia. **Take double taxation out of the 5(2) purpose clause:** Russia ("while") (written); de-link allocation from double taxation.		Direction
6(2)	"general" deleted; typologies, experiences and best practices added	**Delete "general":** India, South Africa, Mexico, Zambia (oral, meeting 3); AU, Saudi Arabia ("needs revisiting") (oral, meeting 4); Indonesia (written). **Typologies:** Russia (written: "risk typologies"). **"Experiences and best practices":** Sweden (oral and written), UAE (oral and written), Japan (oral).		Text, in part (Sweden, Russia)

Art.	What changed in Rev.1	Who asked for it (oral / written)	Who opposed it or lost	Link
7	"including" deleted, so IFFs, avoidance and evasion become parallel. "enforced" → "implemented". Effective taxation now covers all three	**Same restructuring:** Brazil (oral, meeting 4, and written). **Delete "including":** Singapore (oral and written), Czechia, Germany (oral, backing Czechia). **Distinct concepts:** UK, Belgium ("3 different concepts"), Portugal, Poland (oral, meeting 4); Peru (oral, meeting 5); Netherlands, Ireland ("separate matters") (written). **Unlawful or abusive avoidance only:** Iran (written). India (oral) questioned "including", seeing IFFs as cause and avoidance and evasion as effect. **Objected to the enforcement language:** Italy (written)	**Wanted avoidance inside IFFs:** Africa Group, Zambia (for the Africa Group), Senegal. Morocco and Nigeria wanted avoidance and evasion out of the title (written; unchanged).	Text (Brazil) "Different nature and sources" has no clear source
8(1)	"at international and regional levels" deleted	Indonesia (oral, meeting 4); Kenya, Nigeria, Ghana, Brazil (oral, meeting 5); Mauritius questioned the phrase (oral); Nigeria. The Africa Group's redraft omitted it.	No explicit opposition.	Text

Part III: Technical assistance

Together with the article on the Conference of the Parties, Article 13 on capacity building saw the most significant changes in the new draft, and they seem broadly positive. Most notably, the article now provides for shared capacity-building needs to be identified through the Framework's institutional arrangements and addressed through broader programmes, rather than relying only on bilateral relationships. This is combined with demand-driven assistance, as several Member States had requested. In addition, a new paragraph requires Parties to facilitate material, logistical and financial support. The draft also removes "to the extent possible" from the clause that protects existing commitments on capacity building, technical assistance and financial cooperation, close to the wording Jamaica[14] proposed. It is not clear, however, that this article is fully in line with the agreed Terms of Reference, where the emphasis was capacity building for all countries to actively engage in norm setting, and not only on implementation[15].

[14] Jamaica, Fifth Session, meeting 7: "So our proposal, Chair, is to delete the words to the extent possible and just simply start with these measures shall be without prejudice to existing" https://transcripts.un.org/en/asset/k1b/k1bi3qv865?t=28:12

[15] Terms of Reference, Capacity Building, available here: https://financing.desa.un.org/sites/default/files/2024-09/2415701E.pdf

Table 3. Capacity building: change by change

Art.	What changed in Rev.1	Who asked for it (oral / written)	Who opposed it or lost	Link
12(2), (3), (5)	**12(2):** assistance and support now go "in other States Parties". 12(3) (new): targeted assistance on request, plus programmes for common needs. 12(5): duty to facilitate material, logistical and financial support	**On request (demand-driven):** Brazil, Singapore, China, Belgium, Norway, Germany (oral, meeting 6); Netherlands (written: add "upon request" to 12(2)), Czechia (written: "voluntary and demand-driven"). **Demand-driven plus Framework-initiated, and "financial and material" support:** AU (written), ATAF (oral). **Financial support:** Pakistan, Jamaica (written), Senegal (oral, meeting 7)	The Netherlands wanted the old §§3–4 deleted (written: "redundant"). **Germany:** financial and material assistance "should remain voluntary" (oral)	Direction. 12(3) reconciles both camps. The 12(2) recast has no clear source
12(4)	"To the extent possible" deleted; protected category becomes existing commitments on capacity-building, technical assistance or financial cooperation	**Jamaica (oral, meeting 7):** delete "to the extent possible", start with "these measures shall be without prejudice to existing…", replace "foreign assistance".	No explicit opposition found	Text (Jamaica)

Part IV: Institutional arrangements

Article 13 on the Conference of the Parties (COP) saw the most significant change of all. Consistently renamed to Conference of the Parties (instead of Conference of State Parties), the article was rebuilt on the model of the UN climate change convention (UNFCCC). It makes the COP the "supreme body" of the Convention, with clearer and broader responsibilities. The new text spells out the instruments the COP can develop: policies, guidance and administrative instruments, as well as regular reports with recommendations on implementation. It also gives the COP the power to approve the budget and to develop strategies to mobilise adequate and predictable resources, both for implementing the Convention and for running its institutions, including the secretariat. Finally, it now allows for the participation of stakeholders as observers of the meetings, which was an ask both from civil society as well as several countries.

Interestingly, the COP article now speaks the language of obligations: the COP will periodically review "the obligations of the Parties" and consider measures to help Parties fulfil them. The COP's relationship with the secretariat and technical bodies is also clearer. It can set up subsidiary bodies and technical working groups with defined mandates, oversee them and the secretariat, and can delegate functions to both working groups and the secretariat. The power to adopt protocols, however, has been removed from the COP's functions, but this seems an editorial change only since the power remains under Article 20.

This clearer role contrasts with the funding article (Article 18 on financial resources) which still needs reform to match this mandate. Also worrying is the fact that Article 13 still says nothing about how the decision-making rules will be determined, including regarding the adoption of new protocols. In the Organisational Session, the INC has defined that matters on the creation of the framework convention will be voted by simply majority. Matters pertaining to the two initial protocols will be voted by

two-thirds majority.[16] As the Secretariat reminded delegates at the last session, if the treaty remains silent, the established practice is for any decisions by the COP to be taken by consensus[17]. Any later inclusion of rules to change from consensus to majority voting, including through the rules of procedure, would itself also require consensus. If we contrast this article with Article 19 on the Amendments, which still adopts majority voting as the decision-making rule, we could end up with a treaty that is easier to amend than to implement, with a COP whose budget, rules and day-to-day decisions remain hostage to the objection of a single Party.

On the other hand, the edits made to Article 15 -the substitution of 'research data' with 'economic data'- seems odd. In our previous submission, we argued it would be ideal for article 15 to provide a non-exclusive list of initial data that countries should be required to prepare and share, including some of which should be made publicly available. The use of 'economic data' adopted in the new draft may inadvertently limit other data that might be equally relevant for this review. 'Relevant data' might be a better term.

Article 19 on amendments to the Convention underwent mostly technical changes, but they are not without consequence. The amendment procedure now refers to "ratification, acceptance, approval or accession", aligning it with Article 24, and votes are counted among Parties "present and voting at the meeting". The second change means amendments can only be adopted at a COP, where abstentions do not count, so presence becomes decisive. Amendments can only be voted by countries that are party to the Convention. Nevertheless, without adequate funding to ensure the participation of developing countries party to the Convention, any majority rule risks favouring the richest Convention countries. This is another example of the importance of crafting financing rules under the Convention which neutralize these types of far-reaching discrepancies among countries.

The reference to ratification also matters for the debate on consensus: an amendment adopted by majority binds only the Parties that accept it, as already present in the previous draft. The insistence of some countries on consensus therefore seems less about protecting sovereignty, which acceptance already guarantees, than about keeping a veto over the evolution of the Convention for everyone. The same logic applies to the threshold for entry into force, still left blank: a high threshold could give a minority the power to block amendments by simply not ratifying them.

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[16] https://financing.desa.un.org/sites/default/files/2025-02/A_AC.298_CRP.9%20-%20Draft%20decision%20submitted%20by%20the%20Chair.pdf.

[17] UN Secretariat, Fifth Session, meeting 7: "Now, where an instrument does not specify how decisions are to be taken, the established practice of treaty bodies has been to proceed by consensus. [...] the Conference of Parties could decide by consensus to adopt rules of procedure that provide for decision-making by majority vote. But again, unless otherwise provided for in the convention, such a decision would have to be taken by consensus."
https://transcripts.un.org/en/asset/k1b/k1bi3qv865?t=2:34:42

Finally, the edit to Article 21 is of an editorial nature, removing a sentence from paragraph 4 which was mentioned twice.

Table 4: Governance: change by change

Art.	What changed in Rev.1	Who asked for it (oral / written)	Who opposed it or lost	Link
13	Renamed "Conference of the Parties"; "supreme body"; 13 functions; new observer paragraph. Protocol-making function and old 13(5) deleted	**Structure and functions:** Africa Group (written); most new subparagraphs (a), (b), (d), (f), (g), (i), (j), (l), (m) have a counterpart in its text. **Name:** Nigeria. **"Supreme":** India, Honduras, Brazil, Kenya (for the Africa Group), Colombia, Cameroon, Algeria; Africa Group, Algeria, Morocco, Nigeria (written). **Observers:** Germany, Czechia, Austria, Sweden, Norway, Ireland, France, Malta, Kenya, Russia, Nigeria, Zambia, Ghana, Brazil (oral); Belgium, UK, Finland, Slovenia, Netherlands, Portugal, Africa Group (written). **Drop the protocol-making function:** Netherlands (written: "Subparagraph (d) is covered by Article 20"). **Drop old 13(5):** Czechia (oral). **COP role on exchange of information:** Singapore (written: "Review and facilitate the EOI"), Netherlands (written)	**One-line Art. 13 ("hereby established", full stop):** Czechia, Netherlands, Ireland (written). The UK found the COP's role "wide-ranging" (written) and its powers "far too broad" (oral). Decision-making (Rev.1 still has no rule, so both camps lost).	Text (Africa Group: functions and observers)
15(1)	"research data" → "other relevant economic data"	No clear source.	None	No clear source for "economic data"
19	Majority counted among Parties present and voting "at the meeting". Ratification, acceptance, approval or accession. Entry-into-force threshold counted against Parties at the time of adoption	**Acceptance and entry into force:** Belgium (oral, meeting 8). **Streamline paragraphs 3–4 on other framework conventions such as the BBNJ:** Czechia (oral, meeting 8). **COP decisions that change obligations to need ratification, acceptance or approval:** Finland (written; indirect link). **Clarify the fallback threshold, and that amendments bind only those who accept:** Indonesia (written), Brazil (oral)	n.	Direction
9, 11(2), 14, 16–18, 21(4)	**Editorial and conforming only:** "its" → "their"; cross-reference fixed; (b) → (c); duplicated tail removed; Conference renamed	—	—	No political credit

The discussions ahead

Overall, the text has changed relatively little. This means that our previous submission remains relevant. It may also suggest that the debate is moving away from the commitments and towards other parts of the Convention, including the institutional arrangements, the role of the COP, how the Framework will interact with existing institutions and, above all, what kind of governance system will emerge.

This does not mean the commitments are settled. Whether Article 4 on sustainable development is reopened, for example, will depend on whether a coalition forms around a specific proposal acceptable to a broader group of countries, perhaps crucially including the Africa Group. The exchange of information commitment, in the current form of Article 11, is out of place and needs drastic redrafting, which some countries are expected to highlight once again. With the article still bracketed in full, we expect countries to return to it at the next session.

The welcome overhaul of the COP article will also require work elsewhere in the text. Article 13 now mandates the COP to "develop strategies to mobilize adequate and predictable resources for the implementation of this Convention and the functioning of its institutions". Article 18, however, still gives the Convention none of the tools it needs to fulfil that mandate. Given the financing crisis facing several international organisations, it is hard to imagine Parties not returning to Article 18 to bring it into line with the new Article 13.

How this is resolved matters well beyond the budget. Without adequate text, any effort to secure fair and inclusive decision-making rules could be undercut by the bilateralisation or 'minilateralisation' of funding. The literature has documented this trend, in which inclusive decision-making is sidelined by keeping financing outside multilateral oversight[18]. The Convention should therefore establish assessed contributions based on the UN scale of assessments. The proposal by the Africa Group, to suspend the voting rights of Parties in arrears is also welcome; the UN General Assembly already applies such a rule under Article 19 of the UN Charter. Any voluntary funds that are adopted should be subject to multilateral oversight, ideally through core contributions. Earmarked contributions where the decisions are left to the individual donors, can undermine the nature of this process, by allowing countries to unilaterally choose the projects they fund.

Funding, in turn, will shape the design of the secretariat and the technical bodies. An emerging question is how the Framework Convention will relate to the UN Committee of Experts on International Cooperation in Tax Matters. Brazil asked for an explicit reference to the Committee's

[18] On the 23 of November, we held a webinar with one of the leading specialist on the topic, Professor Erin Graham, where she examined the different implications of different financing systems https://www.youtube.com/watch?v=5oGJHJL7RPU

work[19] and Nigeria asked whether it would become one of the Convention's subsidiary bodies[20]. The Africa Group proposed a Technical Advisory Committee partly to address the issue[21], yet Rev.1 refers only to "other relevant forums". Some integration seems desirable, but its form remains to be decided. Because the Committee's work only partly overlaps with the Convention's scope, it may be important for the COP how this integration would occur.

Decision making rules continue to be relevant, both in Article 19, where the discussion is explicit due to the presence of brackets, but also in article 13, on how the COP will actually function. We find it encouraging that Article 19 still frames the choice, when consensus cannot be reached, as one between a qualified and a simple majority. The Africa Group, Nigeria and the African Union support a simple majority[22] and Azerbaijan and Pakistan suggested two-thirds[23], while Czechia, Israel and the UK want consensus alone. Brazil put the counter-argument simply: if

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[19] Brazil, Fifth Session, meeting 7: "we suggest that we could have an explicit mention to the work already carried out by the Committee of Experts on International Tax Matters."
https://transcripts.un.org/en/asset/k1b/k1bi3qv865?t=1:00:13
Brazil, written submission, Fifth Session: "Take into consideration the work of the UN Committee of Experts on Tax Matters and other relevant forums in the area of international tax cooperation;"

[20] Nigeria, Fifth Session, meeting 7: "Also, currently we have the committee of experts at the UN. We also want to seek clarity on what will be the role or is he expected to be one of the subsidiary body that we created"
https://transcripts.un.org/en/asset/k1b/k1bi3qv865?t=2:58:08

[21] Kenya, on behalf of the Africa Group, Fifth Session, meeting 8: "it would be important to make reference to the UN tax committee and how this work would be related to that committee. And the Africa group drafted a proposed article on a technical advisory committee, which would answer quite a number of these questions and concerns."
https://transcripts.un.org/en/asset/k1j/k1jjed6hka?t=1:09:04
Africa Group, written submission, Fifth Session: "This submission also includes a proposal for the establishment of a Technical Advisory Committee that will act as a bridge between the Conference of the Parties and the Subsidiary Bodies."

[22] Kenya, Fifth Session, meeting 8: "we would want to retain our support for adoption of simple majority vote in this article"
https://transcripts.un.org/en/asset/k1j/k1jjed6hka?t=1:58:03
Nigeria, Fifth Session, meeting 8: "So in that instance, when there is amendment, that amendment should see through by simple majority."
https://transcripts.un.org/en/asset/k1j/k1jjed6hka?t=2:00:45
African Union, Fifth Session, meeting 8: "we wish to emphasize that voting mechanism should be by simple majority"
https://transcripts.un.org/en/asset/k1j/k1jjed6hka?t=2:04:33
Algeria, written submission, Fifth Session: "although consensus may be sought, the decision-making modality should be simple majority."
Morocco, written submission, Fifth Session: "Morocco proposes a simple majority for the voting procedure on amendments."

[23] Azerbaijan, Fifth Session, meeting 8: "If consensus cannot be reached, we suggest requiring at least a two-thirds majority of States Parties present and voting, subject to the existence of appropriate minimum participation requirements." https://transcripts.un.org/en/asset/k1j/k1jjed6hka?t=2:03:40
Pakistan, written submission, Fifth Session: "We suggest a two-thirds majority for adoption of an amendment."

the Convention itself will not be adopted by consensus, there is no reason its amendments should be[24].

Crucially, an additional sentence on decision making rules is needed under article 13. Several delegations have argued for this. Brazil proposed text under which the COP would "make every effort" to reach consensus and, as a last resort, decide by vote[25]. Pakistan argued for a voting fallback precisely to avoid "requiring unanimity that would allow a small number of States to block progress and output".[26] Interestingly, Singapore suggested a two-thirds majority, modelled on the BBNJ Agreement. It also asked why the Zero Draft proposes a decision-making rule for amendments but not for the rules of procedure or the financial rules[27]. Algeria and Russia also called for majority voting, by simple and enhanced majority respectively[28]. Czechia, Ireland, Portugal, Finland and Latvia also want decision-making rules spelled out in Article 13, but as consensus only[29]. Thus, the debate is not about whether Article 13 needs such a sentence, but about what it should say.

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[24] Brazil, Fifth Session, meeting 8: “if the approval of the convention will not be by consensus, I don't see the reason why it should be by consensus to amend it.” https://transcripts.un.org/en/asset/k1j/k1jjed6hka?t=2:02:19

[25] Brazil, written submission, Fifth Session: "For all other decisions, the Conference of the Parties shall make every effort to reach agreement by consensus. If all efforts to reach consensus have been exhausted and no agreement has been reached, the Conference of the Parties shall proceed as a last resort as follows: [...]"

[26] Pakistan, written submission, Fifth Session: "Pakistan proposes that Article 13 [...] and that the rules of procedure to be adopted under paragraph 3 provide for decision-making by consensus wherever possible, and otherwise by simple or qualified majority vote of States Parties present and voting, rather than requiring unanimity that would allow a small number of States to block progress and output."

[27] Singapore, written submission, Fifth Session: "On decision-making modality, we suggest the COP adopt decisions by consensus, failing which by at least a two-thirds majority of States Parties present and voting, to ensure decisions command broad support – consistent with Article 47(5) of the BBNJ Agreement."
Singapore, Fifth Session, meeting 8: "We appreciate the inclusion of a decision-making rule for amendments, and we think this is a useful addition. That said, we were wondering why such a rule is proposed specifically for this article, but not for other matters that may also require decision-making, such as the rules of procedure or the financial ru[les]"
https://transcripts.un.org/en/asset/k1j/k1jjed6hka?t=1:56:53

[28] Algeria, written submission, Fifth Session: "Regarding the question of decision-making, Algeria considers that the United Nations has established rules of procedure on decision-making modalities, and although consensus may be sought, the decision-making modality should be simple majority."
Algeria, Fifth Session, meeting 7: "On decision-making, We would recommend that decisions be made by a simple majority."
https://transcripts.un.org/en/asset/k1b/k1bi3qv865?t=2:11:51
Russian Federation, written submission, Fifth Session: "With respect to decision-making, substantive, financial and institutional matters should require consensus or an enhanced majority."

[29] Czechia, written submission, Fifth Session: "We would also suggest adding another sentence stating that 'Until such time as the rules of procedure have been adopted, the Conference of Parties decides by consensus.'"
Ireland, written submission, Fifth Session: "The Conference of States Parties

Parties should of course aim for consensus. But consensus rules have repeatedly allowed a handful of states to block change. The UNFCCC has never adopted its rules of procedure because Parties could not agree on a voting rule, leaving consensus as the default. At the WTO, the consensus requirement allowed a single member to block appointments to the Appellate Body, and therefore stopped the resolution of international trade disputes since 2019. Ongoing negotiations on a UN plastics treaty have gone backwards due to the exploitation of a requirement for consensus by countries opposed to meaningful progress.

Article 21 will certainly return to the table as well. It was the most divisive article at the last session, and Rev.1 has made only editorial changes. On one side, the Africa Group, India, Brazil, the Philippines, Russia and Papua New Guinea insisted that the Convention carry a real commitment to align and, where necessary, renegotiate existing treaties. As India put it, a country that signs up to a commitment should align its treaties with it. On the other side, most OECD members sought to weaken or delete the obligation. They were joined by China and Japan, which called for deleting paragraphs 3 and 4, and by Singapore, Indonesia, Saudi Arabia and Mexico, which raised concerns of their own.

Closely related is the question of reservations, which we expect to resurface, even if it really should not. While there were several calls in the room for them to be allowed, the main UN framework conventions point the other way: the UNFCCC, the Convention on Biological Diversity and the WHO Framework Convention on Tobacco Control all prohibit reservations.

More broadly, we expect the nature of the process itself to be contested. Procedural questions are often raised by countries more interested in slowing progress than in reaching a good outcome. At the last session, the Netherlands said it was unclear where parts of the text were coming from[30], a concern which was echoed by other countries. Meanwhile, the Netherlands, Germany and others asked for informal consultations, which are closed to civil society[31].

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shall adopt by consensus its Rules of Procedure, ensuring a consensus-based decision-making process, at its first session and rules governing the activities set forth in this article."
Finland, written submission, Fifth Session: "The Framework Convention should make clear that decisions of the Conference of the Parties are to be taken by consensus."
Latvia, written submission, Fifth Session: "In our opinion the article shall provide that decisions of the COP should be taken by consensus."

[30]Netherlands, Fifth Session, meeting 8: “There seems to be text in this framework convention that is not clear where this text is coming from.” https://transcripts.un.org/en/asset/k1j/k1jjed6hka?t=1:20:03

[31] Netherlands, Fifth Session, meeting 4: “We therefore support informals on this article and Article 5 likewise” https://transcripts.un.org/en/asset/k1y/k1yy7e4v6n?t=1:53:32
Germany, Fifth Session, meeting 5: “to deepen the discussions between delegations on Article 5 with an aim of gaining a better understanding of the respective positions in a more informal setting” https://transcripts.un.org/en/asset/k11/k115qyhs27?t=2:03:1

It is hard not to feel frustrated by these challenges, given how far the UN process improves on the way decisions are taken at the OECD. Had OECD rulemaking faced similar scrutiny a decade ago, we might not be stuck with today's ineffective and unfair rules. The move to the United Nations has already brought a significant improvement with regards to transparency, so much that we were able to trace a significant part of the changes adopted in the text to contributions from negotiating parties. Some delegations do claim that the secretariat has been prioritising some drafting language, contrary to Member States' shared view that greater clarity was needed on the issues and more (public) discussions were needed to bridge the gaps between positions. It is also clear that the secretariat has to make do with very limited resources, something which (high-income) countries could have prevented going into the negotiations process, but they did not.

Finally, we are also wary of the move towards more closed sessions in during the upcoming Nairobi session, which seems to indicate that the secretariat heeded to calls from countries which wanted them. Closed room discussions may help making progress on core elements of disagreement, but we are wary that these "silent politics" tend to serve the interests of and the most powerful countries and this without allowing governments to be held accountable to their citizens for their demands and concessions. We have heard privately from an OECD government that their position in the closed sessions will be 'very similar' to their public positions; and yet they will not take the step of requesting that the sessions remain open. It is unclear what positions governments are unwilling to share with their own people; but it is hard to imagine that negotiating on this basis would be in the public interest. Transparency matters, not least for the future interpretation of the treaty, since a public record of the debates places each decision in the context in which it was made.

Netherlands, written submission, Fifth Session: "we reiterate our support for the proposal to engage in in-depth article specific discussions in 'closed informal informal sessions' to facilitate an open conversation between member states."
Belgium, written submission, Fifth Session: "we reiterate our support for the proposal to engage in in-depth and line-by-line article specific discussions in 'closed informal informal sessions' to facilitate an open conversation between UN member states."
Austria, written submission, Fifth Session: "Austria welcomes the proposal for article-specific, informal discussions in closed sessions to foster open dialogue among Member States."

Annex: Changes from the Zero Draft to Rev.1

This annex shows every article of the Framework Convention as it changed between the Co-Leads' Zero Draft (A/AC.298/CRP.32, 21 July 2026) and Rev.1 (A/AC.298/CRP.38, 16 November 2026). Changed paragraphs are shown in full; unchanged paragraphs are indicated in square brackets. Where the only change is the renaming of the Conference of the Parties, it is summarised in one line.

Legend: ~~deleted text~~ inserted text *[unchanged paragraph]*

Part I — Introduction

Article 1 — Objectives

No change.

Article 2 — Principles

No change.

Article 3 — Definitions

[Chapeau and subparagraph (1) — no change]

~~(2) the term "tax-related illicit financial flow" means a financial flow that is illicit in origin, transfer or use, that reflects an exchange of value and that crosses country borders (an "illicit financial flow") where the principal purpose, or one of the principal purposes of such flow, is the avoidance or evasion of a legitimate government revenue claim. It does not include illicit financial flows that consist primarily of non-tax crimes (e.g., trafficking or smuggling) even if the crime would also give rise to a revenue claim;~~

(2) [additional definitions as needed]

Part II — General Provisions

Article 4 — Sustainable Development

No change.

Article 5 — Fair Allocation of Taxing Rights

1. A fair allocation of taxing rights among jurisdictions shall reflect the ~~real~~ economic ~~contribution of~~activities taking place in each relevant jurisdiction, including jurisdictions where value is created, markets are located, revenues are generated and users or data are located, and taking into account such other factors that may become relevant as business models evolve, whether or not such activities involve physical presence in a jurisdiction.

2. The States Parties shall ~~explore and pursue~~adopt cooperative approaches to support domestic resource mobilization through the fair

allocation of taxing rights ~~with a view to reducing the risks of double taxation and non-taxation~~.

3. The States Parties shall cooperate to reduce or eliminate the risks of double taxation and non-taxation.

Article 6 — ~~High-net worth~~High-net-worth individuals

[Paragraph 1 — no change]

2. The States Parties shall share ~~general~~ information ~~regarding~~on structures ~~and techniques used by high-net worth~~, techniques and typologies, as well as experiences and best practices, relevant to detecting, deterring and preventing tax avoidance and evasion by high-net-worth individuals ~~to avoid and evade taxes~~.

3. The States Parties shall explore coordinated approaches to ensuring effective taxation of ~~high-net worth~~high-net-worth individuals while respecting each State Party's sovereign right to determine the design, structure and level of taxation within its national tax system.

Article 7 — Tax-Related Illicit Financial Flows, Tax Avoidance and Tax Evasion

[The July text is a single unnumbered paragraph; Rev.1 splits it at the second sentence into numbered paragraphs 1 and 2]

1. The States Parties shall cooperate to combat tax-related illicit financial flows, ~~including~~ tax avoidance and tax evasion, taking into account the different nature and sources of these activities.

2. Such cooperation shall include ~~developing~~the development of effective tools for the detection and prevention of ~~such~~ tax-related illicit financial flows, tax avoidance and tax evasion, to be ~~enforced~~implemented through mutual administrative assistance ~~and~~, exchange of information and any other agreed forms of international ~~co-operation~~cooperation, to ensure the effective taxation of income and profits ~~from tax-related illicit financial flows~~arising from such activities by, and in accordance with the national laws of, the jurisdiction whose tax base has been reduced as a result of ~~the tax-related illicit financial flow~~such activities.

Article 8 — Harmful Tax Practices

1. The States Parties shall cooperate~~, at international and regional levels,~~ to develop and apply common principles and standards to identify harmful tax practices and measures to deter them, enabling all countries to tax income in accordance with their domestic laws and policies.

[Paragraph 2 — no change]

Article 9 — Prevention and Resolution of Tax Disputes

1. The States Parties shall take effective measures, in accordance with ~~its~~their needs, capacities and priorities, to ensure effective prevention and resolution of disputes regarding taxpayers.

[Paragraph 2 — no change]

Article 10 — Mutual Administrative Assistance

No change.

Article 11 — Exchange of Information

[Paragraph 1, including the [may be][is foreseeably] alternatives — no change]

2. Any information received by a State Party under paragraph 1 or Article ~~9~~10 shall be treated as secret in the same manner as information obtained under the domestic laws of that State and, to the extent needed to ensure the necessary level of protection of personal data, in accordance with the safeguards which may be specified by the requested Party as required under its domestic law. It shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes referred to in paragraph 1. Such persons or authorities shall use the information only for such purposes. They may, however, disclose the information in public court proceedings or in judicial decisions.

[Paragraphs 3–6 — no change]

Part III — Technical Assistance

Article 12 — Capacity Building and Technical Assistance

[Paragraph 1 — no change]

2. States Parties shall, according to their capacity, provide ~~one another~~ technical assistance and support capacity development in other States Parties, especially ~~for the benefit of~~ developing countries. Such ~~cooperation~~assistance and support shall promote the transfer of technology and technical and legal expertise to strengthen international tax cooperation and capacities of States Parties to effectively administer taxes, implement this Convention, boost domestic resource mobilization and drive accountability in the use of mobilized resources. Such technical assistance may include, inter alia:

[Subparagraphs (a)–(d) — no change]

(e) Where feasible, coordination of technical assistance or capacity-building programmes for States Parties, from various stakeholders, in a manner that ensures efficient use of resources, avoids undue duplication of efforts and ~~boost~~boosts impact.

3. The assistance and support referred to in paragraph 2 may be in the form of targeted technical assistance provided upon the request of the recipient States Parties. Common capacity-building needs may also be identified through the institutional arrangements established under this Convention and addressed through broader programmes offered to States Parties.

~~3.~~4. ~~To the extent possible, these~~The measures under this Article shall be without prejudice to existing ~~foreign~~commitments concerning capacity-building, technical assistance ~~commitments or to other~~or financial cooperation ~~arrangements~~ at the bilateral, regional or international level.

~~4.~~5. In implementing this Article, States Parties ~~may conclude bilateral or multilateral agreements or arrangements on~~shall cooperate, as appropriate, to facilitate the material ~~and logistical assistance, taking into~~

~~consideration the~~, logistical and financial ~~arrangements necessary for the means of international cooperation provided for by this Convention to be effective~~support needed for effective technical assistance and capacity development.

Part IV — Institutional Arrangements

Article 13 — Conference of the ~~States~~ Parties to the Convention

1. A Conference of the ~~States~~ Parties ~~to the Convention~~ is hereby established ~~to achieve the objectives set forth in~~as the supreme body of this Convention ~~and to promote and review its implementation~~. It shall exercise its functions in accordance with this Convention.

2. The Secretary-General of the United Nations shall convene the Conference of the ~~States~~ Parties not later than one year following the entry into force of this Convention. Thereafter, regular meetings of the Conference shall be held in accordance with the rules of procedure adopted by the Conference.

3. The Conference of the ~~States~~ Parties shall adopt its rules of procedure ~~and rules governing the activities set forth in this article~~, in accordance with this Convention.

4. ~~The~~In accordance with this Convention, the Conference of the ~~States~~ Parties shall promote, facilitate and oversee the implementation of this Convention ~~by the States Parties~~and exercise the functions assigned to it under this Convention. In particular, it shall:

~~(c)~~(a) ~~Review periodically~~Periodically review the implementation of this Convention ~~by its States~~, the obligations of the Parties ~~in accordance with Article [16] of~~and the institutional arrangements established under this Convention, taking into account the objectives of the Convention and experience gained in its implementation;

~~(a)~~(b) ~~Facilitate~~Promote and facilitate the exchange of information ~~on legal~~and experience concerning legislative, administrative, policy and ~~technological developments pertaining to international tax cooperation~~other measures adopted by Parties to implement this Convention, and facilitate cooperation among Parties in matters relating to the exchange of information for tax purposes;

(c) Facilitate, take measures to promote, and oversee the implementation of this Convention by the Parties, and consider measures to support Parties in fulfilling their obligations under this Convention;

(d) Promote cooperation and coordination among Parties concerning measures to achieve the objectives of this Convention, including the development, as appropriate, of relevant policies, guidance and administrative instruments in accordance with this Convention;

~~(d) Elaborate and adopt supplementary protocols to this Convention on the basis of article [20] of this Convention; and~~

(e) Consider the technical assistance and capacity-building ~~requirements of States~~needs of Parties, particularly developing

country Parties ~~regarding the implementation of this Convention and recommend any action it may deem necessary in that respect.~~and Parties in special situations, and promote and coordinate appropriate support and cooperation;

(f) Consider and approve the programme and budget for the activities of the Conference of the Parties and its subsidiary bodies, and develop strategies to mobilize adequate and predictable resources for the implementation of this Convention and the functioning of its institutions;

(g) Consider, review and adopt regular reports on the implementation of this Convention, ensure their publication as appropriate and make recommendations concerning implementation;

~~(b)~~(h) Take into consideration the work of other relevant forums in the area of international tax cooperation;

(i) Foster dialogue, the exchange of experience, cooperation and coordination of measures among Parties and relevant stakeholders in matters covered by this Convention;

(j) Establish such subsidiary bodies and other mechanisms, including technical working groups, as may be necessary to assist in the implementation of this Convention and the achievement of its objectives, and determine their mandates, functions and reporting arrangements, in accordance with this Convention;

(k) Make the arrangements necessary for the effective functioning of the secretariat;

(l) Exercise overall oversight of the institutional arrangements established under this Convention, including the subsidiary bodies and the secretariat, and provide guidance concerning their activities. The Conference of the Parties may assign or delegate functions to subsidiary bodies or the secretariat, in accordance with their respective mandates and this Convention;

(m) Exercise other functions as may be required to achieve the objectives of this Convention, as well as any other functions assigned to it under this Convention.

~~5. The Conference of the States Parties shall examine the most effective way of receiving and acting upon information, including, inter alia, information received from States Parties in accordance with Article [15] and from competent international organizations.~~

5. The United Nations, its specialized agencies, States that are not Parties to this Convention, and relevant intergovernmental and non-governmental organizations and other bodies with competence in matters covered by this Convention may participate as observers in meetings of the Conference of the Parties, in accordance with its rules of procedure.

Article 14 — Subsidiary Bodies

Paragraphs 1–3 — conforming change only: "Conference of the ~~States~~ Parties" (9 occurrences). No other change.

Article 15 — Data Collection and Analysis

1. Each State Party shall collect and develop statistical and ~~research~~other relevant economic data to enable them to formulate, analyse and implement policies to give effect to the Framework Convention and any of its protocols to which it is a party.

[Paragraphs 2–3 — no change]

Article 16 — Review and Verification

Paragraphs 1–3 — conforming change only: "Conference of the ~~States~~ Parties" (4 occurrences). No other change.

Article 17 — Secretariat

Paragraphs 1 and 3(a), (b), (d), (f), (g) — conforming change only: "Conference of the ~~States~~ Parties" (6 occurrences). No other change.

Article 18 — Financial Resources

[Paragraphs 1 and 2(a)–(b) — no change]

> ~~(b)~~(c) the Secretariat shall advise developing country Parties and Parties with economies in transition, upon request, on available sources of funding to facilitate the implementation of their obligations under the Convention.

Paragraph 3 — conforming change only: "Conference of the ~~States~~ Parties" (2 occurrences). No other change.

Part V — Final Provisions

Article 19 — Amendments to the Convention

[Paragraph 1 — no change]

Paragraph 2 — conforming change only: "Conference of the ~~States~~ Parties" (1 occurrence). No other change.

3. The ~~State~~States Parties shall make every effort to reach agreement on any proposed amendment to the Convention by consensus. If all efforts at consensus have been exhausted, and no agreement reached, the amendment shall as a last resort be adopted by [ ] majority vote of the States Parties present and voting at the meeting. The adopted amendment shall be communicated by the Secretariat to the Depositary, who shall circulate it to all States Parties for their ratification, acceptance, approval or accession.

4. Instruments of ratification, acceptance, approval or accession in respect of an amendment shall be deposited with the Depositary. An amendment adopted in accordance with paragraph 3 above shall enter into force for those ~~State~~States Parties having accepted it on the ninetieth day after the date of receipt by the Depositary of an instrument of ratification, acceptance, approval or accession by at least [ ] of the States Parties to the Convention which were Parties at the time of the adoption of the amendment.

5. The amendment shall enter into force for any other Party on the ninetieth day after the date on which that Party deposits with the

Depositary its instrument of ratification, acceptance ~~of~~or approval of, or accession to, the said amendment.

Article 20 — Relation with Protocols

No change.

Article 21 — Relation with Other Agreements, Instruments and Domestic Law

[Paragraphs 1–3 — no change]

4. Each State Party shall report to the Conference of the ~~States~~ Parties, at intervals and in a form to be established by the Conference of the Parties, on actions that they have taken in furtherance of paragraph 3, including information regarding the number of requests they have made or received to renegotiate existing treaties and the disposition of such requests~~, in a form to be established by the Conference of the States Parties~~.

Article 22 — Settlement of Disputes regarding the Convention

No change.

Article 23 — Depositary

No change.

Article 24 — Signature, ratification, acceptance, approval and accession

No change.

Article 25 — Reservations

No change.

Article 26 — Entry into force

No change.

Article 27 — Withdrawals

No change.

Article 28 — Authentic Texts

No change.