

Written Submission to the Intergovernmental Negotiating Committee

Organization: Youth For Tax Justice Network (YTJN)

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Submitted To: Intergovernmental Negotiating Committee on the UN Framework Convention on International Tax Cooperation

Introduction

YTJN welcomes the opportunity to contribute to this historic process. As a global youth-led network, we stress that international tax rules must prioritize intergenerational justice, equitable public service financing, and youth participation in decision-making. Tax policy directly impacts young people's access to education, healthcare, climate resilience, and economic opportunities.

Workstream I: Framework Convention

Youth-Specific Concerns:

1. Intergenerational Equity as a Core Principle

- The Convention must embed "future generations" in its objectives, ensuring tax policies do not exacerbate youth debt burdens or underfund essential services (e.g., education, mental health).

2. Tax Spillovers & Education Funding

- Combat tax avoidance by multinationals that drains revenue from education budgets in developing countries. 260+ million youth lack access to education globally — tax justice is key to funding SDG 4.

3. Youth Participation Mechanism

- Establish formal youth advisory seats in the Convention's governance structure to integrate intergenerational perspectives.

Recommendation:

Include Article to read, "Parties shall ensure tax cooperation frameworks actively reduce disparities in public service access for youth and future generations."

Decolonizing Tax Language: The framework's language should resonate with African youth realities, framing taxation as a tool for economic empowerment, social justice, and sustainable development rather than abstract fiscal concepts.

Youth Inclusion & Representation: The convention must institutionalize meaningful youth participation in tax policy dialogues and decision-making, recognizing youth as key stakeholders in shaping fair tax systems that affect their futures.