

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 II: Taxation of Services

Youth-Specific Concerns:

1. Digital Services & Youth Labor

- 78% of youth work in the gig/digital economy (ILO). Tax rules must secure fair contributions from digital platforms while protecting young workers' rights.

2. Taxing Streaming, E-Learning & Digital Goods

- Ensure progressive taxation of digital services (e.g., streaming, cloud tools) without burdening low-income youth. Revenue should fund digital literacy and affordable e-learning access.

3. Green Transition Funding

- Allocate revenue from aviation/shipping taxes (under Workstream II scope) to youth-led climate adaptation projects.

Recommendation:

Adopt nexus rules capturing digital service giants and earmark 20% of revenues for youth education/climate funds.

Digital Economy & Youth Employment: Tax policies must address the digitalization of services, ensuring fair taxation of multinational digital companies to prevent erosion of domestic revenues that fund youth employment programs and social services.