

Written Submission to the Intergovernmental Negotiating Committee

Organization: Youth For Tax Justice Network (YTJN)

Date: 7/06/2025

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 III: Dispute Prevention & Resolution

Youth-Specific Concerns:

1. Transparency in Tax Disputes

- Secretive dispute resolutions deprive youth of public funds. Mandate public disclosure of all rulings affecting national education/climate budgets.

2. Youth as Stakeholders in Disputes

- Allow civil society (including youth networks) to submit amicus curiae briefs in tax disputes impacting social services. Empowering youth to hold governments and corporations accountable in tax disputes promotes equitable resource allocation for youth-centered development.

3. Preventing Race-to-the-Bottom Incentives

- Curb harmful tax competition that forces austerity in youth-critical sectors.

Recommendation:

Create a public registry of tax disputes and introduce a "youth impact assessment" clause in resolution mechanisms.

Leveraging Technology and Social Media: Youth are increasingly using digital platforms to expose tax injustices and mobilize for reform; dispute resolution processes should harness these tools to enhance transparency and participation.

Cross-Cutting Priorities

1. Climate Tax Justice

- Redirect fossil fuel subsidies (est. \$7 trillion/year) via carbon taxes to fund green jobs for youth.

2. Data Disaggregation

- Require tax expenditure reports to analyze impacts by age cohort.

3. Capacity Building

- Fund youth tax literacy programs to foster future policymakers. Support for youth-led initiatives to understand and engage with taxation of services, dispute resolution and the framework convention is essential to build their capacity to advocate for equitable tax reforms.

Conclusion

Tax systems must serve the next generation, not lock them into inequality. We urge:

- Binding commitments to youth-inclusive governance in the Convention;
- Hypothecated taxes on digital/gig economy revenue for youth services;
- Transparency as a non-negotiable standard.

YTJN urges that the UN Framework Convention integrates youth perspectives explicitly, ensuring tax cooperation frameworks promote equity, transparency, and sustainable development that directly benefit young people across Africa and globally. Youth must move from the periphery to the center of tax governance to realize their social, political, and economic rights.

We remain committed to collaborating with Member States and stakeholders to advance just and progressive tax systems that empower the next generation.