



Youth Letter to Delegates Negotiating the UN Tax Convention Negotiations

Re: A Call from Youth to Champion Fair, Just, and Future-Proof International Tax Systems

Dear Delegates,

We write to you as the Youth for Tax Justice Network (YTJN), a global, youth-led coalition advocating for inclusive and equitable tax systems that serve the needs of both present and future generations across Africa and Europe. As the Intergovernmental Negotiating Committee deliberates on the United Nations Framework Convention on International Tax Cooperation in New York, we urge you to recognize this moment for what it is: a generational turning point.

For decades, opaque and inequitable global tax rules have enabled illicit financial flows, drained public revenues, and exacerbated inequalities, especially in the Global South. The cost has been most acutely borne by young people, whose futures are being stifled by underfunded education systems, poor healthcare, rising debt burdens, and climate vulnerability. The world's youth deserve a tax system that works for them, with them, and because of them.

We call on you to show leadership by supporting a UN Tax Convention that is:

Just for Future Generations.

Tax justice is intergenerational justice. As leaders, your choices today will either expand or erode the opportunities available to the world's 1.8 billion youth. We call on you to embed intergenerational equity as a core principle of the Convention, ensuring tax cooperation contributes to sustainable public financing for education, health, climate adaptation, and decent work. The long-term wellbeing of our societies must not be sacrificed for short-term political or economic interests.

Grounded in Youth Realities.

Over 260 million young people remain out of school today, with millions more struggling in under-resourced education systems. According to the World Economic Forum, over 65 million young people are unemployed. This is not a funding gap, it is a justice gap, created by outdated tax rules that allow corporations to shift profits and avoid taxes in the very countries that need them most. We urge you to address tax spillovers and corporate tax avoidance that undermine youth futures, especially in Africa, Latin America, and small island developing states.

Built with Us, Not Just for Us.

A tax convention without youth voices is a tax convention without a future. We urge the institutionalization of formal youth participation mechanisms in the governance of the UN Tax Convention, including advisory seats and structured engagement platforms. Meaningful youth representation will not only strengthen legitimacy, it will ensure tax policy is more attuned to the challenges of tomorrow, not just the priorities of yesterday.

Our Call for a Transformative Vision for Africa and the Global South.

As youth across Africa and the Global South, we also call for the decolonization of tax norms and language by leveraging advancements in technology. For too long, international tax discourse has excluded local perspectives, prioritizing technical jargon over human impact. We need a tax convention that frames taxation as a tool for economic justice, collective dignity, and sovereign development, not merely a fiscal instrument.

Our Core Recommendation

We urge you to support the inclusion of an article in the Convention that features two key clauses:

"Parties shall ensure tax cooperation frameworks actively reduce disparities in public service access for youth and future generations." and "Parties must establish laws, policies, and actions that ensure tax cooperation frameworks effectively diminish disparities in access to public services for youth and future generations."

This language affirms a collective commitment to build equitable, rights-based tax systems that uphold the dignity and potential of young people everywhere.

Honorary Delegates,

The world is watching, and so are we ... the youth who will inherit the outcomes of these negotiations. We ask you to rise to the occasion and champion a tax convention that does not leave us behind but instead centers our voices, reflects our realities, and invests in our futures. Remember, the decisions you make today will echo for generations. Let those echoes be of justice, inclusion, and hope.

In solidarity,

Youth for Tax Justice Network (YTJN)
Global Secretariat