

YOUTH FOR  
TAX JUSTICE  
NETWORK



Financing for Development  
Children & Youth Constituency

# Centering Youth In Global Tax Governance

*Your Ultimate Guide to Understanding  
the UN Tax Convention*

**For More Information:**



Youth For Tax Justice Network

# Foreword

In an era marked by deepening inequalities and shifting global financial systems, the question of who decides how resources are raised, shared, and governed has never been more urgent. Taxation, which has been long perceived as a technical issue reserved for experts and state negotiators, is now at the heart of global justice debates. As nations move toward a new United Nations Framework Convention on International Tax Cooperation, the need to ensure inclusivity, fairness, intergenerational equity and legitimacy within this process is critical.

At this critical juncture, the Youth Tax Justice Network (YTJN) stands at the forefront of redefining participation and representation in fiscal processes and discourse by championing the voices, priorities, and aspirations of young people across the Global South and beyond. We are backed by the belief and recognition that youth are not merely future taxpayers, but they are present stakeholders, who continue to find ways of organizing, researching, and advocating for a tax system that delivers equity, transparency, and sustainability.

*By Allan Murangira (Team Lead, YTJN) & Jon Kafuko (Programmes Manager, YTJN)*

Working closely with the **Financing for Development (FfD) Children and Youth Constituency**, YTJN continues to strengthen youth engagement and coordination within global fiscal spaces, ensuring that young voices contribute meaningfully to shaping the UN Tax Convention process and its outcomes.

This publication offers a guide to the UN Tax Convention—its process, negotiations, and key elements—to enhance understanding of how global tax governance is evolving and where youth can strategically engage. It serves as both a resource and a roadmap for young advocates, policymakers, and partners seeking to advance inclusive, accountable, and development-oriented tax systems. Centering youth in global tax governance is more than symbolic. It is an affirmation that global fiscal reform must reflect intergenerational justice, democratic accountability, and the lived realities of those inheriting the outcomes of today's decisions. Through YTJN's pioneering engagement, young advocates are demonstrating what inclusive multilateralism looks like in practice: informed, intersectional, and grounded in justice.





The UN Framework Convention on International Tax Cooperation aims to establish a legally binding instrument to create “an inclusive, fair, transparent, efficient, equitable and effective international tax system for sustainable development.”

# Your Guide to Understanding the UN Tax Convention!

*Welcome!*

This guidebook is your comprehensive yet accessible introduction to the United Nations Tax Convention, which is considered a groundbreaking effort to make global tax cooperation fairer and more inclusive. Inside, you'll find clear explanations of the process, negotiations, and implications of the Convention, along with insights on how young people can actively participate in shaping it.

Written in plain language and grounded in real-world relevance, this resource aims to bridge the gap between policy and participation, empowering youth aged 15 to 35 (and beyond) to understand, engage, and influence the future of global tax governance.

## Background: Why a UN Tax Convention?

### THE UN TAX CONVENTION IS ABOUT CREATING A FAIRER GLOBAL TAX SYSTEM

Where all countries get a say, tax loopholes are closed, and money that is owed in taxes actually goes to communities.



IT'S A RESPONSE TO DECADES OF IMBALANCE AND A CHANCE TO FIX THE RULES SO THEY WORK FOR EVERYONE, NOT JUST A POWERFUL FEW.

For years, global tax rules – the rules that decide how multinational companies and wealthy individuals pay taxes across countries – were set by a small club of rich countries (mainly the OECD and G20). This meant many developing countries had little say in decisions that affected their revenues and public services. Imagine a game where a few players always set the rules and others just have to follow – not very fair, right? This is how international tax governance felt for a lot of countries.

Things started to change after the Addis Ababa Action Agenda (2015), a global agreement on development financing. In Addis, world leaders called for stronger international tax cooperation and more inclusive global tax governance. Developing countries, especially the African Group at the UN, began pushing hard for a tax decision-making space where all nations have an equal seat at the table. Their message was clear: global tax rules shouldn't be decided behind closed doors by a few, instead they should be decided together by all countries, in the open.

Meanwhile, awareness has grown about the huge losses caused by tax abuse. Countries collectively lose around \$492 billion every year because multinational corporations and super-rich individuals shift profits to tax havens and avoid paying taxes. The global South (poorer countries) is hit hardest, as these lost taxes could have funded healthcare, education, and jobs. This unfair situation fueled the call for a UN Tax Convention, which is a global agreement to stop tax dodging and ensure everyone pays their fair share.

In short: The UN Tax Convention is about creating a fairer global tax system where all countries get a say, tax loopholes are closed, and money that is owed in taxes actually goes to communities. It's a response to decades of imbalance and a chance to fix the rules so they work for everyone, not just a powerful few.



### Discussion Question (For Reflection or Group Chat):

Why do you think it's important for all countries to have a say in global tax rules? Can you think of ways tax avoidance by big companies might affect you or your community (for example, funding for schools or hospitals)?

# What Is the UN Tax Convention?



The UN Tax Convention is a proposed global treaty under the United Nations aiming to establish common international tax rules agreed upon by all 193 member countries. It shifts tax governance towards fairness by ensuring multinational corporations pay equitable taxes, the wealthiest individuals contribute their fair share, and countries cooperate to stop harmful tax avoidance like profit shifting to offshore havens. The goal is a legally binding framework supporting sustainable development through fair revenue generation and addressing broader issues, such as environmental challenges. Essentially, it seeks to ensure tax is paid where value is created, so every country receives a fair share of global wealth. For the convention is to use a quick analogy: Imagine the world's wealth as a big pizza. Right now, some companies slice themselves an extra-large piece (by exploiting tax loopholes) while some countries are left with crumbs. The UN Tax Convention is about everyone agreeing on how to slice the pizza fairly, so that every country – big or small – gets a fair portion. It would close those loopholes that let certain players take more than their fair share.

## Key features expected in the UN Tax Convention include:

**Inclusive Decision-Making:** All countries have a voice and vote, not just the rich ones. This equal representation is a game changer because it brings in perspectives from the global South that were long ignored in tax talks.

**Fair Taxation Rules:** Commitments to equitably tax multinational corporations and the wealthiest individuals, so they contribute fairly everywhere they operate. No more hide-and-seek with profits.

**Transparency and Cooperation:** Rules for countries to share information and cooperate to catch tax evaders and close down tax havens. It's about teamwork, with countries helping each other ensure taxes are paid where they should be.

**Link to Development and Justice:** The convention explicitly ties tax policies to sustainable development, meaning tax systems should raise funds for public services and reduce inequality. It's not just about technical tax rules; it's about building a fair economy that works for people and the planet.

Down the line, the convention will also come with more detailed protocols, like add-on agreements focusing on specific issues. In fact, countries have already agreed to develop two initial protocols: one on taxing cross-border services (think of digital services like streaming or online ads that create revenue in countries where companies may not have a physical office) and one on resolving tax disputes between countries.

These are meant to handle complex parts of the tax puzzle in more detail. Other topics like taxing the digital economy, tackling illicit financial flows, or addressing tax and environmental issues could become future protocols as the convention evolves.

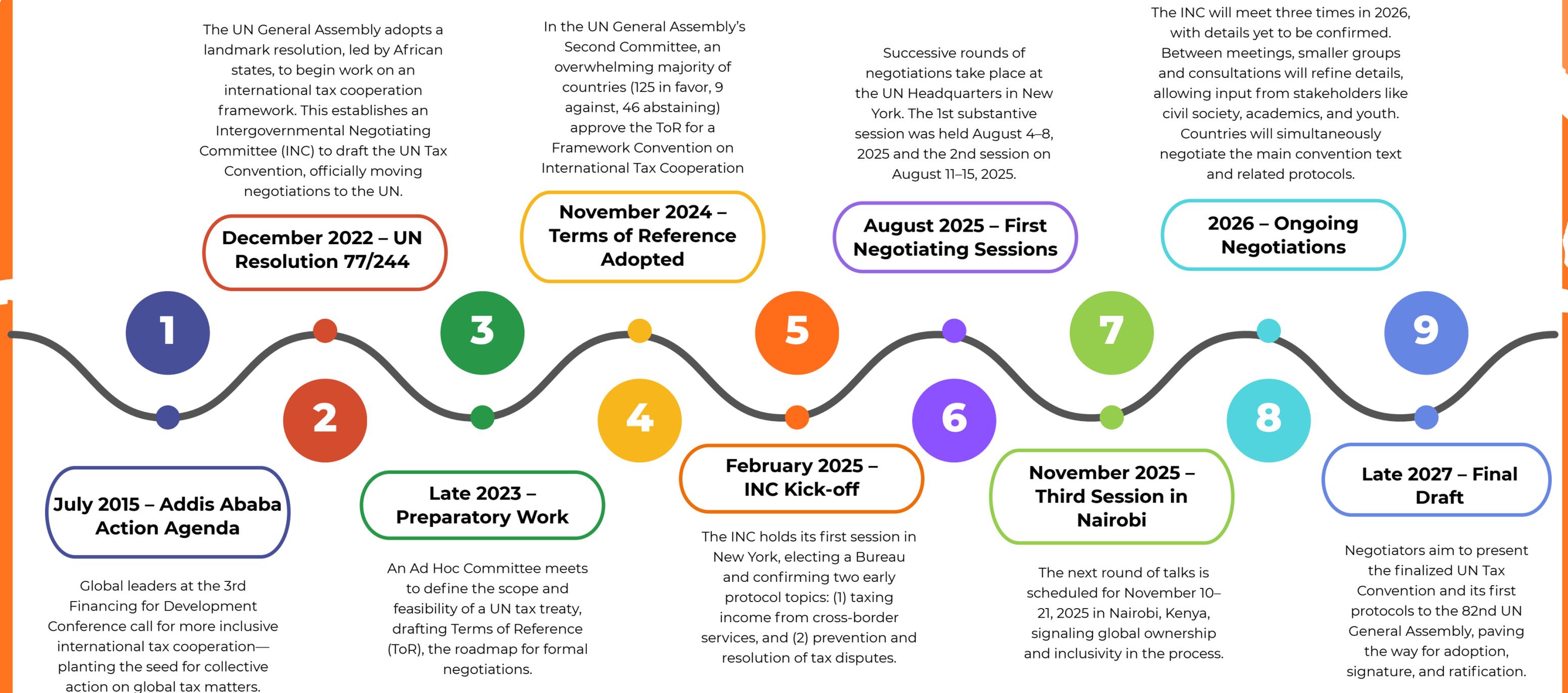


### Discussion Questions:

What do you find most exciting or important about the idea of a UN Tax Convention? If you were writing the "global tax rulebook," what is one rule you would definitely include to make the system fairer?

# Timeline and Process of the UN Tax Convention

The journey toward a UN Tax Convention has been building for a while. Here's a quick timeline of key moments and what happens next:



## Timeline and Process of the UN Tax Convention (continued...)



United Nations Headquarters in New York – where countries kicked off formal talks for the tax convention. All 193 UN member states are part of the INC, which means every country from Brazil to Uganda to the Philippines has a voice in these negotiations. The INC operates by consensus as much as possible (nations try to agree), but if needed, decisions can go to a vote – unlike at the OECD, where a few powerful countries informally dominated, at the UN each country, big or small, formally has one vote. The INC Bureau (led in 2025 by Chair Ramy Youssef of Egypt) helps steer the discussions, but ultimately countries themselves must compromise and craft a deal.

So far, the negotiations have revealed some political divides. Many developing countries (Global South) are pushing for bold changes – like clearer rights for countries to tax foreign companies operating within them, and strong rules against tax havens. Some wealthy countries have been more cautious, favoring optional or non-binding commitments and wanting to align with existing OECD tax standards. There's also debate over principles: what does a "fair" tax system really mean, and how broad should the convention's commitments be? These debates will continue in each session. The good news is that despite some differences, there is global momentum to get this done – in the words of one observer, "we are watching tax history in the making" as this process moves forward.



### Discussion Question (For Reflection or Group Chat):

How do you feel about the timeline – does 2027 to finalize a deal feel too slow or just right? Why do you think some countries might be hesitant about changing the tax rules? If you were a negotiator, what's one thing you'd push for in the treaty?



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# What the UN Tax Convention means to the Youth



# Challenges faced by Young People Today

## Unemployment and Informality

Youth unemployment remains alarmingly high, with many unable to secure formal jobs even after completing their education. The informal sector dominates the job market, often characterized by low wages, precarious working conditions, and little to no social protection.

## Heavy Tax Burden

Young entrepreneurs and workers frequently face disproportionate tax pressures, particularly within informal economies. The absence of meaningful tax reliefs or incentives for youth-led businesses stifles innovation, discourages entrepreneurship, and constrains growth.



## Weak Service Delivery in Health and Education

Underfunded health systems limit access to quality care, including mental health and sexual and reproductive health services. Similarly, education systems struggle with overcrowded classrooms, outdated curricula, and inadequate infrastructure, leaving many graduates ill-equipped for the labor market.

## Limited Participation in Decision-Making

Youth voices remain underrepresented in policymaking spaces at local, national, and international levels. The lack of structured avenues for participation and mentorship often leaves young people on the margins of governance, resulting in policies that fail to reflect their realities and aspirations.

## Persistent Poverty

A significant number of young people live below the poverty line, a situation worsened by unemployment, inflation, and limited access to social safety nets. Poverty not only drives migration and social unrest but also restricts civic engagement and long-term economic mobility.

## How the UN Tax Convention Can Help address these challenges

**Fairer Global Tax Systems:** The Convention aims to close loopholes that allow multinational corporations and wealthy individuals to avoid taxes, ensuring more revenue for governments.

**Increased Domestic Revenue:** By improving tax transparency and cooperation, countries can mobilize more domestic resources to invest in youth-focused programs like education, healthcare, and job creation.

**Better Public Services:** With more equitable tax systems, governments can fund quality public services, reducing the burden on young people and improving access to health and education.

**Economic Empowerment:** The Convention promotes inclusive tax policies that can support youth entrepreneurship, reduce tax burdens on small businesses, and create a more enabling environment for innovation.

**Strengthening Youth Voice:** By encouraging inclusive governance and equitable resource allocation, the Convention can support frameworks that prioritize youth participation in fiscal policy and development planning.

**Global Solidarity :** Developing countries gain a stronger voice in shaping international tax rules, helping ensure that youth priorities are reflected in global economic policies.



# How Can Youth Participate and Influence the Process?

**Get Informed and Spread the Word:** Knowledge is power. Start by learning the basics (which you're doing right now!) about tax justice and the UN process. Then talk about it – with friends, on social media, in student groups. Sometimes global tax issues seem distant or too “big” to tackle, but breaking them down in simple terms or using creative memes and analogies can raise awareness. You could organize a casual teach-in or webinar for your community or write a blog post from a youth perspective. The more people know about the UN Tax Convention and why it matters, the more public support there will be to get a fair deal.

**Advocate at Home:** Global change often starts local. You can influence your home country's position in the negotiations. How? By engaging with your government officials – perhaps writing an open letter to your Ministry of Finance or Foreign Affairs, asking what their stance is and urging them to support a strong, fair convention. Get a group of young people to sign on. Politicians do take note when youth speak up on policy issues (it shows the next generation is watching!). If possible, attend any national consultation meetings on the UN Tax Convention – some governments hold stakeholder meetings to gather input. Be the youth voice in those rooms. Share real stories from your community – e.g. how more tax revenue could improve your local school or clinic – to remind negotiators what's at stake.

**Join Youth Networks and Campaigns:** You're not alone – there are youth and civil society groups already active on tax justice. For example, the Youth for Tax Justice Network (YTJN) (a pan-African youth-led coalition) has been campaigning for a fair UN Tax Convention, even writing an open letter to world leaders calling for a convention that secures future generations' rights. Link up with such groups or with the Financing for Development (FfD) Youth Constituency of the UN. The FfD Youth Constituency is the official platform for children and youth to engage in UN financing issues (which include tax). By joining their mailing lists or chats, you can collaborate with like-minded youth globally, share ideas, and plan advocacy actions. Youth coalitions often prepare position papers, statements, or creative actions (like social media storms or art contests) to highlight our priorities in the tax debate.

**Use Creative Activism:** Tax justice doesn't have to be boring. Use art, music, or social media creativity to get the message out. Maybe design a cartoon illustrating “tax havens” as actual hiding places and superheroes (youth!) helping shine a light to uncover hidden money. Or start a hashtag challenge (for example, #TaxJustice or #UNTaxConvention coupled with a simple message). During key moments – like major UN meetings – youth can organize side-events (virtual panels, Twitter chats, etc.) to amplify our demands. Media is another tool: write to a local newspaper or make a short YouTube explainer on the UN Tax Convention. By being loud and inventive, you put pressure on decision-makers to listen.

**Participate in Official Sessions (Yes, You Can!):** Unbelievable as it may sound, youth representatives can attend the UN tax negotiation meetings in person (or virtually when available). The meetings are not closed-door secret sessions – they welcome observers from accredited organizations. Through the FfD Youth Constituency and Major Group for Children and Youth (MGCY), young people can get accreditation to attend INC sessions as part of civil society[29][30]. Typically, you need to be linked with an NGO that has UN ECOSOC status or one that got special accreditation for these talks. The youth constituency helps by matching interested individuals with organizations – basically helping you get a badge to sit in the room. While funding for travel is a challenge (usually it's self-funded or sponsored), being there means you can make real-time interventions, deliver statements on behalf of youth, and network with delegates. Even if you can't be in New York or Nairobi, you can follow the sessions via UN webcasts or live blogs (e.g., some NGOs provide daily updates). After each session, discuss what happened with your peers and share feedback – this can shape how youth advocacy adapts for the next round. Young delegates and civil society observers in a UN conference room during tax negotiations. Youth voices are being raised in these halls – for instance, some countries have included youth representatives in their delegations, and civil society coalitions (often including youth) have given powerful speeches urging ambitious reforms. Your voice can highlight issues others might overlook – like how tax injustice affects education, jobs, or inequality from a youth lens.

## Conclusion

The movement for a UN Tax Convention shows that the world is waking up to the need for tax justice on a global scale. It's about fairness, inclusion, and making sure rules aren't rigged for the rich. For young people, this might sound like a wonky technical issue, but at its core it's about the kind of future we want: one where our hospitals and schools are well-funded, where companies play by the rules and contribute to society, and where no country is left behind because of unfair financial systems.

As this guidebook explained, the UN Tax Convention is a once-in-a-generation chance to rewrite the rules of the game in a way that puts people first. And youth are not just spectators in this, we're stakeholders and change-makers. Whether by joining campaigns, educating peers, or even sitting at the negotiating table, your involvement can tilt the balance toward a more equitable outcome.

So, let's stay engaged and hopeful. Change can be slow (2027 can feel far away!), but it is coming. Every voice ... including yours... adds pressure on world leaders to be bold and do the right thing. Imagine picking up this handbook a few years from now, after a just tax convention is in place, and knowing you played a part in making history. That's the power of youth in action.



**Now, over to you .... What will you do to shape a fairer tax system?**





## Open Letter by Youth to Delegates Negotiating for a UN Tax Convention

**To:** All Delegates negotiating for a Framework Convention on International Tax Cooperation

**Subject:**

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

**From:** Youth across Africa and the Global South

## Open Letter by Youth to Delegates Negotiating for a UN Tax Convention

This open letter, authored by the Youth for Tax Justice Network (YTJN) and young people across the African continent, is a bold statement from a new generation of advocates demanding fairness, transparency, and inclusion in global tax governance. Addressed to delegates of the Intergovernmental Negotiating Committee (INC) on the United Nations Framework Convention on International Tax Cooperation, the letter positions the ongoing negotiations as a generational turning point – one that will shape the fiscal and social future of billions of young people worldwide.

The letter draws attention to the inequities embedded in the current international tax system – from illicit financial flows and tax avoidance to the resulting loss of public revenue that undermines education, healthcare, and climate resilience across the Global South. It situates these systemic issues within the lived realities of youth in developing countries, linking unjust tax practices to unemployment, poor service delivery, and limited opportunities for meaningful participation in public life.

In its call to action, YTJN urges global leaders to ensure that the emerging UN Tax Convention is:

- Just for Future Generations – embedding intergenerational equity and sustainable financing at the heart of tax cooperation;
- Grounded in Youth Realities – addressing tax spillovers, corporate profit shifting, and their direct impact on youth livelihoods; and
- Built with Us, Not Just for Us – institutionalizing formal youth participation in the governance and implementation of the Convention.

**Read the full letter here:**





PROMOTING  
ACCOUNTABLE  
JUST SYSTEMS  
THROUGH  
CIVIL  
MOBILIZATION  
IN AFRICA

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# The UN Tax Convention: A Youth-Friendly Handbook



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