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BETWEEN COOPERATION AND DIVERGENCE: THE
UN FRAMEWORK CONVENTION ON INTERNATIONAL
TAX COOPERATION AND THE CHALLENGES OF
MULTILATERALISM

Mariana Passos Beraldo



Fundação
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BETWEEN COOPERATION AND DIVERGENCE: THE UN FRAMEWORK CONVENTION ON INTERNATIONAL TAX COOPERATION AND THE CHALLENGES OF MULTILATERALISM

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Abstract

This paper examines the political, legal, and procedural developments surrounding the United Nations Framework Convention on International Tax Cooperation (UN FCITC), with particular focus on the negotiation of its Terms of Reference and the outcomes of the February 2025 organisational session. Central to the analysis is the question of legitimacy—specifically, whether the UN FCITC can serve as a credible and inclusive vehicle for global tax reform in light of persistent tensions between multilateralism and divergent national interests. A key focus of the study is the representativeness of UN Member States in the negotiation and decision-making processes. It critically assesses the extent to which all States—particularly those from the Global South—have had meaningful opportunities to shape the agenda and institutional architecture of the Framework Convention. The paper also addresses broader challenges such as the rivalry between the UN and the OECD, risks of institutional duplication, and the operational difficulties of establishing a new multilateral legal instrument. Drawing on official documents and academic analyses, the study argues that while the UN FCITC constitutes a significant step toward more inclusive global tax governance, it continues to face legitimacy deficits across three dimensions: input (participation and representation), throughput (process transparency and fairness), and output (effectiveness and equity of outcomes). The Framework Convention reflects a possible reconfiguration of authority in international tax rulemaking—but its success will depend on sustained political will and an institutional design that ensures broad and balanced representation throughout its development and implementation.

Keywords: UN Framework Convention; International Tax Cooperation; Global Tax Governance; Tax Sovereignty; Sustainable Development Goals.



Introduction

The evolution of international tax cooperation reflects a longstanding tension between the goals of inclusivity, effectiveness, and sovereignty in global governance. Historically dominated by the Organisation for Economic Co-operation and Development (OECD), the international tax regime has faced ongoing criticism for its limited inclusiveness and legitimacy, particularly from developing countries³. While these mechanisms—particularly the Base Erosion and Profit Shifting (BEPS) Project and the Inclusive Framework—have yielded notable advancements in combatting harmful tax practices, they have simultaneously reinforced structural asymmetries that hinder the effective participation of developing countries in rulemaking⁴. The Inclusive Framework, in particular, has been characterised as a strategic instrument to maintain OECD hegemony by offering only superficial multilateralism, while effectively rubber-stamping the organisation’s predetermined agenda⁵. Unfairness and the marginalisation of the majority of states—especially those from the Global South—have emerged as central motivations for reimagining the regime’s architecture⁶.

Jogarajan & Teo⁷ offer a complementary critique, arguing that developing countries have long lacked genuine agency in global tax norm-setting. Their participation has often been reactive and structurally constrained, with input shaped more by technical assistance programmes than by equal deliberative footing. According to the authors, the United Nations (UN) process—despite its imperfections—offers a potential shift from this pattern, especially through its more democratic structure and the formal equality it grants to all member states.

3 Mosquera Valderrama, I. J. (2024). *Global Tax Governance: Searching for Consensus and Legitimacy. EU Platform for Tax Good Governance.*, p. 3; Titus, A. (2025). The Role of the United Nations in Ensuring Equitable Tax Policies for Developing Countries. *Journal of International Economic Law*, 27, 624.

4 Peters, C. (2025). International Tax Cooperation at the United Nations: Clearing the Way for Everlasting Deliberation. *Intertax*, 53(1), p. 6.

5 Brauner, Y. (2024). A UN Dawn for the International Tax Regime Editorial. *Intertax*, 52(2), p. 1.

6 Brauner, *Intertax*, op. cit., pp. 2-3

7 Jogarajan, S., & Teo, N.J. (2025). The Old UN Ghosts Speak: Quo Vadis, International Tax Regime?. *Intertax*, 53(1), p. 24.

The UN has long sought to play a more active role in shaping international tax cooperation, particularly through its Committee of Experts on International Cooperation in Tax Matters, established in 2004⁸. However, for years, the UN's influence remained secondary to the OECD's, which continued to dictate the key principles of international tax governance⁹. The emergence of the United Nations Framework Convention on International Tax Cooperation (UN FCITC)¹⁰ represents a critical juncture in the pursuit of such inclusivity. Catalysed by mounting dissatisfaction with the OECD's dominance, the UN initiative aspires to institutionalise an alternative model of tax governance rooted in sovereign equality, transparency, and developmental justice. It is, therefore, not merely a technical framework, but a site of contestation over the normative direction of international taxation and the future architecture of fiscal multilateralism.

As highlighted by Schoueri¹¹, the growing dissatisfaction of developing countries with the OECD's approach—especially regarding the complexity, limited benefits, and high costs associated with the Inclusive Framework—provided a significant impetus for the UN initiative. According to the author, the Inclusive Framework does not genuinely reflect global consensus, as developing countries often lack the time, resources, and procedural capacity to meaningfully participate, with silence frequently misconstrued as assent. In this light, the proposed UN convention constitutes a “once-in-a-lifetime opportunity” to reframe the governance of international taxation on more equitable and democratic terms.

A major shift occurred in 2022 when the UN General Assembly adopted Resolution 77/244, calling for an intergovernmental process to strengthen international tax cooperation under the UN's leadership. This resolution marked the first formal challenge to the OECD's dominance in tax policymaking and initiated discussions on creating a UN FCITC. The Global Alliance for Tax Justice considered the resolution “a first step towards an inclusive, democratic and transparent process of reforming the world's tax

8 Tax Justice Network (2025, p. 2-3) clarifies the difference between the UN Tax Committee and the UN FCITC: “The convention in the making (the UNFCITC) is distinct from the already established Committee of Experts on International Cooperation in Tax Matters (commonly referred to as ‘the UN Tax Committee’). The latter consists of experts who operate without government mandate, provides non-binding technical guidance on tax matters and is a subsidiary body of the UN Economic and Social Council (“ECOSOC”). In contrast, the UNFCITC is a legal instrument that provides the framework for intergovernmental tax governance based on democratic principles of transparency and inclusivity and, under the auspices of the UN, provides an apparatus not only for technical work but for intergovernmental negotiation and international cooperation. While its exact role under the UNFCITC is yet to be determined, it is expected that the UN Tax Committee will continue to serve its role in the development of technical guidance but now acting in support of the framework body to be established.”.

9 Dourado, A. P. (2025). United Nations, International Tax Justice and Mutual Recognition of Interests. Editorial. *Intertax*, 53(1), p. 5.

10 Also referred as UN Framework Convention.

11 Shoueri, L. E. (2025). The UN Framework Convention: A Once-in-a-Lifetime Opportunity Editorial. *Intertax*, 53(6-7), p. 2.

architecture”¹². As Brauner¹³ argues, the choice of a framework convention—rather than a rigid multilateral treaty—signals a shift toward flexibility, legitimacy, and more responsive global governance, especially in contrast to the OECD’s one-size-fits-all logic¹⁴.

The UN FCITC, formalised through a series of intergovernmental negotiations culminating in the 2024 Terms of Reference (ToR), marks a potential shift in this paradigm. It seeks to institutionalise a more democratic and balanced approach to tax governance that transcends the OECD’s dominance¹⁵. According to Brauner¹⁶, the UN initiative offers not only a platform for fairer representation, but also a chance to recalibrate the global tax system to address long-ignored challenges such as digitalisation, transfer pricing failures, and the complexity of Pillar Two implementation.

The proposed Framework Convention has generated significant interest, in part due to its broad political base. It received overwhelming support at the UN General Assembly in December 2024, with 110 votes in favour, 8 against, and 44 abstentions. Nonetheless, this support belies deep-seated tensions concerning the legitimacy, scope, and institutional overlap of the new mechanism. The negotiation of the ToR and the inaugural organisational session held in February 2025 exposed divergent visions for the future of global tax cooperation, ranging from developmental solidarity to the defence of institutional hegemony. The UN Framework Convention is currently being negotiated, and the General Assembly is supposed to review the framework convention and the first two protocols in the first quarter of the 82nd General Assembly session, beginning in September 2027¹⁷.

This paper asks: Can the UN FCITC serve as a legitimate vehicle for reforming global tax governance, given the enduring tensions between multilateral cooperation and divergent national interests? To address this, the analysis focuses particularly on the question of representativeness—whether UN Member States, especially from the Global South, are

12 Global Alliance for Tax justice (2022). Press release: Governments Approve Proposal for International Tax Cooperation at United Nations. November 23, 2022. Available at: <https://globaltaxjustice.org/news/press-release-governments-approve-proposal-for-international-tax-cooperation-at-united-nations/>.

13 Brauner, Y. (2024). A UN Dawn for the International Tax Regime Editorial. *Intertax*, 52(2), p. 3.

14 The discussions gained further momentum in 2023, following the publication of the UN Secretary-General’s Report on the Promotion of Inclusive and Effective International Tax Cooperation (A/78/235), which outlined three possible approaches: (a) a multilateral convention on tax; (b) a framework convention on tax cooperation; and (c) a framework for international tax cooperation (UN, 2023, p.1).

15 Parada, L. (2024). UN International Tax Cooperation: The Terms of Reference Final Draft. *Tax Notes International*, 116(5), 771; Avi-Yonah, R. (2024). Whither the UN Framework Convention? <http://dx.doi.org/10.2139/ssrn.5014213>, p. 2.

16 Brauner, Y. (2024). A UN Dawn for the International Tax Regime Editorial. *Intertax*, 52(2), p. 4.

17 For more information, check the Intergovernmental Negotiations for the United Nations Framework Convention on International Tax Cooperation official website: <https://financing.desa.un.org/inc>.

meaningfully included in the negotiation and implementation processes. Beyond the issue of participation, the study also engages with other contentious dimensions of the current institutional shift: the rivalry between the OECD and the UN, the risks of institutional overlap and duplication of efforts, and the complex practical challenges of implementing a new multilateral legal instrument in an already crowded and contested global governance space.

In doing so, the paper seeks to contribute to the scholarly discourse on international tax coordination by analysing whether the UN FCITC can meaningfully transform the global tax regime or whether it risks reproducing the very exclusions it aims to address. By foregrounding the procedural and political dimensions of the negotiation process, this study interrogates the extent to which the UN FCITC advances the goals of reduce inequality, sustainability, and global cooperation.

The research methodology is qualitative, anchored in a doctrinal analysis of relevant legal texts, negotiation records, and academic literature. The approach is both descriptive and critical, capturing the contours of the debate while questioning the underlying assumptions that frame institutional preferences. It also incorporates elements of comparative institutional analysis to highlight the contrasts between the UN framework and the prevailing OECD-led model.

Structurally, the article is divided into two main chapters, in addition to this introductory section and the concluding notes. The discussion unfolds in two main chapters: the first analyses the structural and procedural foundations of the UN FCITC; the second evaluates the challenges of legitimacy, inclusivity, and institutional overlap in light of prior multilateral efforts such as the OECD's Base Erosion and Profit Shifting (BEPS) project and the Inclusive Framework.



Foundations and Rationale of the UN FCITC - Towards an Inclusive Institutional Framework?

The formulation of the UN FCITC stems from longstanding dissatisfaction with the global tax architecture. OECD-led initiatives—while technically ambitious—have long been criticised as structurally biased toward developed economies, failing to adequately reflect the fiscal constraints, policy space, and developmental needs of the Global South¹⁸. The dominance of the OECD, particularly through the BEPS framework and the Inclusive Framework, has been perceived as excluding developing countries from meaningful participation and reinforcing asymmetries in tax rule-setting¹⁹. In contrast, the UN FCITC seeks to establish a “fully inclusive and effective” multilateral tax framework premised on equal participation of all UN Member States²⁰, responding to the call for reform first formalised in General Assembly Resolution 77/244 (2022)²¹, and later reaffirmed in Resolution 78/230 (2023)²². The diplomatic momentum generated by the Global South—particularly Africa—was instrumental in the adoption of Resolution 77/244, which provided the political impetus for the current process²³.

18 Araújo, H. E. P. (2020). Multilateralism Versus Exceptionalism in International Tax: Would the Multilateral Instrument be a Reconciliation? *Revista Direito Tributário Internacional Atual*, 7, 183; Parada, L. (2024). UN International Tax Cooperation: The Terms of Reference Final Draft. *Tax Notes International*, 116(5), 772; Peters, C. (2025). International Tax Cooperation at the United Nations: Clearing the Way for Everlasting Deliberation. *Intertax*, 53(1), p. 11; Dourado, A. P. (2025). United Nations, International Tax Justice and Mutual Recognition of Interests. Editorial. *Intertax*, 53(1), p. 5.

19 Dourado, A. P. (2025). United Nations, International Tax Justice and Mutual Recognition of Interests. Editorial. *Intertax*, 53(1), p. 5.

20 UN FCITC Draft, 2025, Art. 2.

21 The General Assembly Resolution A/RES/77/244 (2022) is available at: <https://docs.un.org/en/A/RES/77/244>

22 The Resolution A/RES/78/230 (2023) is available at: <https://docs.un.org/en/A/RES/78/230>

23 Avi-Yonah, R. (2024). *Whither the UN Framework Convention?* <http://dx.doi.org/10.2139/ssrn.5014213>, p. 2; Titus, A. (2025). The Role of the United Nations in Ensuring Equitable Tax Policies for Developing Countries. *Journal of International Economic Law*, 27, 625.

The negotiation of the Terms of Reference (ToR)

The negotiation of the ToR for the UN FCITC represented a pivotal institutional moment in the recalibration of global tax governance. Emerging from the mandate of UN General Assembly Resolution 78/230 (28 December 2023)²⁴, the process was led by an intergovernmental ad hoc committee with representatives from all UN regional groups, in deliberate contrast to the OECD's Inclusive Framework, which, despite its name, has been characterised by significant imbalances in influence²⁵.

The Zero Draft, circulated on 7 June 2024, incorporated inputs from over 100 Member States and other stakeholders²⁶, serving as the foundation for negotiations²⁷. It proposed a bold redefinition of the tax governance landscape, including the explicit mention of illicit financial flows (IFFs) and a strong alignment with international human rights frameworks²⁸. These provisions quickly became points of contention. USA, EU, Japan and other developed countries rejected the inclusion of IFFs as a core objective²⁹, arguing that they should be dealt with through separate protocols. As a compromise, IFFs were moved to the commitments section, significantly weakening their importance as a guiding principle. This decision is problematic given that developing countries lose billions in revenue annually due to illicit capital outflows, depriving those of resources for public services and economic development³⁰.

Similarly, the strong human rights language³¹ provoked opposition from countries such as India, Saudi Arabia, and Russia, which feared a broadening of the UN Framework

24 The General Assembly Resolution A/RES/78/230 (2023) is available at: https://financing.desa.un.org/sites/default/files/2024-01/A.RES_78.230_English.pdf

25 Mosquera Valderrama, I. J. (2024). *Global Tax Governance: Searching for Consensus and Legitimacy. EU Platform for Tax Good Governance.*, p. 3; Titus, A. (2025). The Role of the United Nations in Ensuring Equitable Tax Policies for Developing Countries. *Journal of International Economic Law*, 27, p. 626.

26 Beraldo and Monteiro submitted NOVA Tax Lab's contribution to the Zero Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation, available for consultation at: https://financing.desa.un.org/sites/default/files/2024-06/NOVA%20Tax%20Research%20Lab_Inputs_AHC%20Tax_2nd.pdf.

27 Parada, L. (2024). UN International Tax Cooperation: The Terms of Reference Final Draft. *Tax Notes International*, 116(5), p. 772.

28 Parada, L. (2024). UN International Tax Cooperation: The Terms of Reference Final Draft. *Tax Notes International*, 116(5), p. 773-776; Marinheiro, P. F. & Beraldo, M. P. (2024). *NOVA Tax Lab Weekly Report on UN Framework Convention on International Tax Cooperation – Report 1*, p. 2.

29 The text originally stated that the Framework Convention should aim to establish “an inclusive, fair, transparent, efficient, equitable, and effective international tax system for sustainable development while addressing illicit financial flows and strengthening domestic resource mobilisation”. (Art. 7, “c”)

30 The African Tax Administration Forum (ATAF) and other organizations have stressed the necessity of international cooperation to combat illicit financial flows. To know more, check: African Tax Administration Forum (ATAF), *The Place of Africa in the Shift Towards Global Tax Governance* (2019).

31 The text originally stated that “the framework should be fully aligned with international human rights law and states”.

Convention's scope beyond fiscal matters³². It failed to reflect consensus within the Bureau and laid bare foundational disagreements over both scope and legal structure. Critics, especially from OECD-aligned states, argued the proposed Framework Convention risked duplicating efforts and fragmenting the international tax order³³. Conversely, delegations from African and Latin American blocs rejected this framing, emphasising that existing frameworks lack normative legitimacy and do not serve the fiscal realities of developing countries³⁴. This divergence echoed long-standing structural imbalances in global economic governance. On more than one occasion, the Chair emphasised that the purpose of the Committee and the Framework Convention was not to evaluate the work of the OECD³⁵.

In response to mounting contention, the Revised Draft of 18 July 2024 diluted key provisions. IFFs were moved from the objectives to the commitments section, and human rights language was softened³⁶ — replacing obligations with general references to “respect” for human rights³⁷. The governance model was also recalibrated: earlier ambitions to create a permanent UN tax body were reduced in scope, and stronger emphasis was placed on preserving tax sovereignty. It incorporated key provisions on legal complementarity—chiefly through Article 22, which clarifies that the UN FCITC shall build upon, not supplant, existing standards. Nevertheless, this effort to reconcile did little to allay opposition from OECD members. Even with these revisions, opposition remained. OECD-aligned states continued to express concern over the potential fragmentation of international tax norms³⁸. This culminated in the EU bloc's collective abstention during the General Assembly vote, a move framed in legal terms but interpreted as political resistance to shifting the centre of tax diplomacy toward the UN³⁹. As Marinheiro &

32 Check 2nd session on the ToR of a UN FCITC, morning meeting - 12/08/2024.

33 Check 2nd session on the ToR of a UN FCITC, morning meeting - 05/08/2024; Marinheiro, P. F. & Beraldo, M. P. (2024). *NOVA Tax Lab Weekly Report on UN Framework Convention on International Tax Cooperation – Report 2*, pp. 1-2.

34 Jogarajan, S., & Teo, N.J. (2025). The Old UN Ghosts Speak: Quo Vadis, International Tax Regime?. *Intertax*, 53(1), p. 26.

35 For example, check 2nd session on the ToR of a UN FCITC, afternoon meeting - 30/07/2024.

36 Parada, L. (2024). UN International Tax Cooperation: The Terms of Reference Final Draft. *Tax Notes International*, 116(5), p. 776.

37 “9 Efforts to achieve the objectives of the framework convention therefore should: (...)
- be fully aligned with international human rights law and States' existing commitments under human right (“The Chair's Revised Draft ToR”, available at: https://financing.desa.un.org/sites/default/files/2024-07/Revised%20draft%20ToR_18%20July%202024.pdf).

38 Check 2nd session on the ToR of a UN FCITC, morning meeting - 12/08/2024.

39 Tax Justice Network, op. cit., p. 2.

Beraldo⁴⁰ observed, the abstention underscored a broader institutional reluctance to accept normative leadership by the UN.

Despite opposition, the final draft of the ToR (A/AC.295/2024/L.4) was approved on 16 August 2024, via qualified majority voting, a strategic innovation that departed from consensus rules often used to shield dominant actors from reform, marking a significant milestone in the UN's effort to establish a permanent institutional structure for international tax cooperation. The adopted text introduced a tripartite negotiation structure: the framework convention itself and two optional protocols, the first protocol on cross-border digital services taxation, and a second protocol, which will describe dispute resolution as defined in the organisational session held in February 2025. The initial protocols to be developed in parallel with the Framework Convention, and signatory states may choose whether to bind themselves to them⁴¹. This modular format reflects a political compromise: it offers flexibility in implementation while preserving ambition in scope and was designed to ensure adaptability while targeting both legacy inefficiencies and emerging tax challenges.

Crucially, the ToR place developmental justice at the centre of the process. Provisions for differentiated responsibilities, institutional capacity-building, and technical assistance for countries with limited fiscal infrastructure signal a paradigmatic shift in global tax discourse—from efficiency and neutrality toward equity and redistribution⁴². This aligns with the broader normative agenda promoted in the UN Secretary-General's 2023 report, which emphasised the need for legal certainty, fairness, and truly inclusive multilateral governance⁴³.

40 Marinheiro, P. F. & Beraldo, M. P. (2024). *NOVA Tax Lab Weekly Report on UN Framework Convention on International Tax Cooperation – Report 3*, p. 5 The Tax Justice Network (2025, p. 2) points out that the widespread abstention, nominally framed as legal prudence, effectively signalled political resistance to the UN's normative entrepreneurship.

41 “The Chair’s final Proposal for the Draft ToR (A/AC.295/2024/L.4), dated 15 August 2024, only presented significant changes in the protocols section in relation to the previous proposal - Draft ToR_Rev.2 (11 August 2024).

42 Titus, A. (2025). The Role of the United Nations in Ensuring Equitable Tax Policies for Developing Countries. *Journal of International Economic Law*, 27, p. 629.

43 UN (2023). *Promotion of inclusive and effective international tax cooperation at the United Nations Report of the Secretary-General (A/78/235)*.

The final draft of the ToR reinforces this reorientation. Articles such as 9 (sovereignty)⁴⁴, 14 (optional protocols)⁴⁵, and those related to capacity-building reinforce a flexible, yet coherent legal structure aimed at levelling the playing field⁴⁶. Regarding truly inclusive multilateral governance, international organizations, civil society organizations, and other relevant stakeholders, such as the academia, private sector, and even taxpayers' representatives are encouraged to contribute to the work of upcoming intergovernmental negotiating committee. The current paragraph 21⁴⁷, initially missing from the Zero Draft, originally proposed by Costa Rica and later developed by Canada, mustered support from all delegations.

Nonetheless, certain areas of legal ambiguity remain. As Parada⁴⁸ notes, the Framework Convention's interaction with bilateral tax treaties is not clearly specified, which could lead to jurisdictional conflicts and hinder coherent interpretation. The UN FCITC emphasis on state sovereignty⁴⁹ and harmonisation also introduces an internal tension that will need to be carefully managed in the drafting of articles and binding protocols.

Taken together, the negotiation of the ToR constitutes a historic moment in international tax diplomacy. It challenges longstanding hierarchies and proposes a new locus of global norm production. Parada⁵⁰ rightly notes that the ToR signify an institutional turning point by offering a legally robust and procedurally democratic alternative for states historically marginalised in global tax negotiations. The author also notes that although

44 The final draft clarified the role of tax sovereignty, explicitly stating that Member States have the sovereign right to decide their tax policies while also respecting the principles of international tax cooperation (Marinheiro, P. F. & Beraldo, M. P. (2024). *NOVA Tax Lab Weekly Report on UN Framework Convention on International Tax Cooperation – Report 3*, p.1-2.).

45 "14. Protocols are separate legally binding instruments, under the framework convention, to implement or elaborate the framework convention. Each party to the framework convention should have the option whether or not to become party to a protocol on any substantive tax issues, either at the time they become party to the framework convention or later.

15. Two early protocols should be developed simultaneously with the framework convention. One of the early protocols should address taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy. (UN. "Chair's Proposal for Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation," A/AC.295/2024/L.4 (Aug. 16, 2024).

46 Titus, A. (2025). The Role of the United Nations in Ensuring Equitable Tax Policies for Developing Countries. *Journal of International Economic Law*, 27, p. 626.

47 "21. International organizations, civil society and other relevant stakeholders are encouraged to contribute to the work of the intergovernmental negotiating committee in accordance with established practices." (UN. "Chair's Proposal for Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation," A/AC.295/2024/L.4 (Aug. 16, 2024).

48 Parada, L. (2024). UN International Tax Cooperation: The Terms of Reference Final Draft. *Tax Notes International*, 116(5), p. 773.

49 UN Draft FCITC, 2025, Art. 3.

50 Parada, (2024). UN International Tax Cooperation: The Terms of Reference Final Draft. *Tax Notes International*, 116(5), p. 773.

the ToR represent a meaningful institutional achievement, they also reflect unresolved tensions between legal ambition and political feasibility⁵¹.

In sum, the negotiation of the ToR reflects both institutional innovation and deep-rooted political complexity. It stands as a milestone in the ongoing shift of the locus of international tax lawmaking from club-based arrangements to universal multilateralism. However, as the drafting transitions into implementation, the durability and legitimacy of this framework will depend on its ability to deliver on its inclusive promises—particularly in a geopolitical climate marked by unpredictability, fragmentation, and a growing North-South divide.

The organisational session of the UN FCITC

The organisational session of the UN FCITC, held from 3 to 6 February 2025 in New York⁵², constituted the first formal step in implementing the Convention’s negotiation mandate. Spread across seven plenary meetings, the session was intended to establish procedural rules, elect the Bureau, and initiate the division of substantive workstreams. Despite its preparatory character, the session rapidly evolved into a politically charged forum, revealing not only logistical shortcomings but also deep fissures in institutional commitment and geopolitical alignment. However, as Mosquera Valderrama⁵³ rightly observes, the report fails to provide a detailed account of the discussions that took place during the organizational session or indicates whether such issues will be addressed in future sessions.

A central point of contention was decision-making procedures. France, echoing the views of several EU states, insisted on consensus as the default mode, citing legitimacy and inclusiveness⁵⁴. Yet for many developing countries—including those represented by

51 Parada, *Tax Notes International*, op. cit., pp. 771-772.

52 The outcome of the session has been made available in a Report (A/AC. 298/3): <https://docs.un.org/en/a/ac.298/3>.

53 Mosquera Valderrama, I. J. (2025). *The Legitimacy of the UN Negotiations and the Path Towards International Inclusive and Effective Tax Cooperation?*. Blogpost, pp. 1-2. The author points out that the only reference appears in the 7th Meeting, through statements by Canada (also on behalf of Australia and New Zealand) and Poland (on behalf of EU Member States), which express concern about the lack of discussion and progress on organisational issues. Neither the report nor any other UN document available on the Convention’s official website elaborates on these concerns.

54 18. Also at the same meeting, the Committee was informed that the draft amendment submitted by France, contained in document A/AC.298/CRP.8 and which read as set out below, would therefore not be considered: Czechia, France, Italy, Malta and the United Kingdom of Great Britain and Northern Ireland: amendment to draft decision A/AC.298/CRP.3

Decision-making on matters of substance

Replace subparagraphs (a) to (c) with “that the Committee shall conduct its work and take decisions by consensus”. (UN. Report (A/AC. 298/3).

the African Group —consensus had historically served as a tool of obstruction, allowing powerful states to block reform under the guise of procedural neutrality⁵⁵.

The session also reaffirmed support for the protocol-based structure established in the ToR. Delegates broadly endorsed the development of the first protocol on cross-border digital services and reiterated the importance of a second protocol on dispute resolution⁵⁶, an area many experts consider fundamental for institutional legitimacy and enforceability⁵⁷.

The session ultimately adopted a bifurcated decision-making model: procedural matters would be decided by simple majority, while substantive issues would first seek consensus and, failing that, be decided by a two-thirds majority. This hybrid and pragmatic approach seek to reconcile the need for decision-making efficiency with safeguards for broad legitimacy, while avoiding stalemates—an approach that mirrors the broader institutional dynamics of the UN, where the tension between inclusivity and effective governance is a constant.

In sum, while procedural in form, the organisational session laid bare the political tensions that will shape the coming negotiations. Whether the UN Framework Convention can move beyond these early fractures and generate a functional, enforceable, and equitable tax governance framework remains an open—and critical—question.

55 19. Also at the 7th meeting, the Committee was informed that the draft decision submitted by the members of the African Group, contained in document A/AC.298/CRP.7 and which read as set out below, had been withdrawn:

(...)

Decision-making on matters of substance

The Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation:

(a) Decides that the Committee shall make every effort to reach consensus on all matters of substance while taking into account the available time frame for negotiations;

(b) Decides that decisions on matters of substance relating to a protocol shall be taken by a three-fifths majority of members present and voting;

(c) Recalls rule 161 of the rules of procedure of the General Assembly. (UN. Report (A/AC. 298/3).

56 32. At its 7th meeting, the Committee adopted the draft decision contained in document A/AC.298/CRP.5, as follows:

Decision 5 Subject of Protocol II The Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation, recalling paragraph 5 of resolution 79/235, decides that “Prevention and resolution of tax disputes” shall be the subject of Protocol II, as drawn from the list of priority areas set out in paragraph 16 of its terms of reference (A/AC.298/2), on the understanding that subjects not selected from paragraph 16 of the terms of reference shall be considered along with the subjects listed in paragraph 17. (UN. Report (A/AC. 298/3).

57 Parada, L. (2024). UN International Tax Cooperation: The Terms of Reference Final Draft. *Tax Notes International*, 116(5), p. 780.



Structural Limits of Legitimacy

Change in international tax governance appears imminent. A new era of cross-border tax cooperation is taking shape⁵⁸. The redefinition of contemporary international tax governance demands that the leading institutional framework offers both legitimacy and representativity to ensure inclusive, effective processes and globally sustainable solutions

Legitimacy In, Out, and Throughout

Drawing on the tripartite framework developed by Mosquera Valderrama⁵⁹, legitimacy is assessed along three interrelated dimensions: input, throughput, and output. These elements are not just conceptual distinctions—they serve as practical benchmarks to evaluate institutional credibility and inclusiveness.

Input legitimacy concerns the representativeness and participatory structure of decision-making processes. Persistent asymmetries—particularly in the OECD’s BEPS Inclusive Framework—developing countries remain structurally sidelined from agenda-setting and norm formulation, despite their formal inclusion. In this regard, Andrés-Aucejo⁶⁰ underscores that the necessary legitimacy for constructing a new architecture in international tax cooperation is rooted in the centrality of the United Nations. According to Andrés-Aucejo⁶¹, the UN, by virtue of its foundational charter—particularly its highest legal status in the international hierarchy (Article 103 of the UN Charter)—possesses the

58 Andrés-Aucejo, E. (2023). Promotion of inclusive and effective international tax cooperation at the United Nations: About: The United Nations A/C.2/77/L.11/Rev.1 of the Second Commission of the General Assembly (23th November 2022); The United Nations A/RES/77/441 of the General Assembly (30th December 2022), and The report A/78/235 of the Secretary-General of the United Nations (26th July 2023). *Review of International and European Economic Law*, 2(4), A5.1-A5.27. pp. 2-3.

59 Mosquera Valderrama, I. J. (2015). Legitimacy and the Making of International Tax Law: The Challenges of Multilateralism. *World Tax Journal*, 7(3), p. 344–366; Mosquera Valderrama, I. J. (2024). *Global Tax Governance: OECD, UN, developed and developing countries*. WU Vienna Tax Colloquium, p. 4; Mosquera Valderrama, I. J. (2024). *Global Tax Governance: Searching for Consensus and Legitimacy*. EU Platform for Tax Good Governance., pp. 2-3.

60 Andrés-Aucejo, E. (2023). *Review of International and European Economic Law*, op. cit., p. 6.

61 Andrés-Aucejo, E. (2023). Promotion of inclusive and effective international tax cooperation at the United Nations: About: The United Nations A/C.2/77/L.11/Rev.1 of the Second Commission of the General Assembly (23th November 2022); The United Nations A/RES/77/441 of the General Assembly (30th December 2022), and The report A/78/235 of the Secretary-General of the United Nations (26th July 2023). *Review of International and European Economic Law*, 2(4), A5.1-A5.27. pp. 7-8.

institutional mandate and normative authority to spearhead the creation of rules and multilateral instruments shaping global fiscal justice. The author further notes that the UN's functions of codification and progressive development of international law consolidate its legal leadership in advancing "inclusive and effective" agreements for international fiscal cooperation, overcoming the limitations of less inclusive forums such as the OECD.

As Brauner⁶² aptly notes, the BEPS Inclusive Framework was designed less as a tool for genuine participation than as a "fig leaf" to legitimise decisions already shaped by OECD members, thus reinforcing rather than redressing existing inequalities. The historical exclusion of developing countries from shaping global tax norms has created deep scepticism about whether a genuine redistribution of taxing rights and institutional power can be achieved under the new framework.

In this context, the Secretary-General's endorsement of a Framework Convention model is particularly significant. As Brauner⁶³ argues, the choice of a framework convention—rather than a rigid multilateral treaty—signals a deliberate shift toward flexibility, legitimacy, and more responsive global governance. This move directly addresses the long-standing representational deficits of the OECD-led processes.

A key advantage of this model lies in its modular structure. As Picciotto⁶⁴ explains, binding protocols adopted under the Framework Convention can advance technical reforms among coalitions of willing States without diluting the integrity or inclusiveness of the broader process. This design helps balance the tension between universality and effectiveness—allowing progress without being stalled by consensus requirements or the reluctance of dominant actors. It also addresses another core legitimacy challenge: avoiding institutional overlap and reducing fragmentation by consolidating efforts under a single, more representative governance body. In that sense, the Framework Convention is not just a procedural innovation—it is a political response to the legitimacy crisis of global tax governance.

Another dimension of legitimacy involves the internal dynamics of regional representation. While the African Group demonstrated unified leadership and strategic coherence, the same cannot be said for the European Union. Throughout both the ToR negotiations and the Organizational Session, the EU struggled to present a cohesive position. Despite efforts by the European Commission to coordinate a unified stance, Member States often diverged in their statements and voting behaviour. These differences were not merely rhetorical—they reflected deep structural fragmentation, particularly between Eastern and Western EU members. This lack of coordination weakened the EU's

62 Brauner, Y. (2024). A UN Dawn for the International Tax Regime Editorial. *Intertax*, 52(2), p. 1.

63 Brauner, Y. (2024). *Intertax*, op. cit., p. 3.

64 Picciotto, S. (2024). The Design of a UN Framework Convention on International Tax Cooperation, *SSRN*, pp. 2, 8, 15-26.

overall influence and highlighted the complexity of achieving effective, representative regional engagement in multilateral tax negotiations⁶⁵.

Throughput legitimacy refers to the procedural quality—transparency, accountability, and integrity—of decision-making. In this regard, the UN process showed mixed results. The ad hoc nature of agenda-setting, late circulation of key documents, and limited clarity on procedural steps compromised transparency⁶⁶. Several countries expressed frustration with the opaque conduct of intra-bureau deliberations and lack of preparatory materials, echoing Brauner’s critique of governance models that prioritise efficiency over deliberative inclusiveness⁶⁷. This not only exacerbated the existing capacity gaps but also impaired the deliberative quality of the session. Such limitations point to deficits in “throughput legitimacy”—the quality of the decision-making process in terms of openness, inclusiveness, and accountability⁶⁸. These concerns echo Brauner’s critique that the OECD-led processes privilege speed and internal coherence over deliberative depth and fairness, marginalising the voices of smaller or less technically equipped States⁶⁹.

The European Union’s ambivalence regarding the UN FCITC process was further highlighted during the December 2024 meeting of the EU Platform for Tax Good Governance. EU Member State representatives reiterated their commitment to a viable and effective framework convention but criticised the UN process for lacking structure and adequate technical preparation, citing these as reasons for their collective abstention during the vote on the ToR⁷⁰. They expressed concern over the absence of transparency and sufficient groundwork, arguing that such shortcomings jeopardise the potential for broad-based consensus—an essential component of input and throughput legitimacy. Brauner⁷¹ emphasises that the UN’s procedural structure introduces a qualitatively different model of legitimacy, not simply by expanding participation, but by operationalising sovereign equality through majority-based decision-making and institutional transparency. He contends that the OECD has lost its ability to act as a neutral global standard-setter and that only an UN-based process can provide the necessary legitimacy and neutrality to achieve

65 Mosquera Valderrama, I. J. (2025). *The Legitimacy of the UN Negotiations and the Path Towards International Inclusive and Effective Tax Cooperation?*. Blogpost, p. 5.

66 Mosquera Valderrama, I. J. (2025). *The Legitimacy of the UN Negotiations and the Path Towards International Inclusive and Effective Tax Cooperation?* Blogpost, pp. 1-2.

67 Brauner, Y. (2024). A UN Dawn for the International Tax Regime Editorial. *Intertax*, 52(2), p. 4.

68 Mosquera Valderrama, I. J. (2024). *Global Tax Governance: OECD, UN, developed and developing countries*. *WU Vienna Tax Colloquium*, p. 4; Mosquera Valderrama, I. J. (2024). *Global Tax Governance: Searching for Consensus and Legitimacy*. *EU Platform for Tax Good Governance*., p. 2.

69 Brauner, *Intertax*, op. cit., p. 4.

70 EU Commission. Ares (2025) 1476280. Company Taxation initiatives. *Summary Record of the Meeting of the Platform for Tax Good Governance held on 17 December 2024*., pp. 3–4.

71 Brauner, Y. (2025). What Can the UN Do That the OECD Can’t or Won’t? *Intertax*, 53(1), p. 6.

broadly accepted tax norms. According to him, what the UN offers is not perfection, but an institutional environment more resilient to informal power dynamics and better suited to accommodate the diversity of fiscal and developmental realities across countries.

Output legitimacy, finally, relates to the fairness, effectiveness, and distributive impact of outcomes. Here, scepticism persists. While the UN FCITC represents a procedural innovation, its ability to produce substantively fair outcomes remains uncertain. As Mosquera Valderrama⁷² emphasizes, legitimacy is incomplete without tangible redistribution of taxing rights and institutional power—objectives historically undermined by OECD-dominated rulemaking. The abstention of several States and the early withdrawal of the United States from the process⁷³ further illustrates the fragility of the emerging consensus.

A further challenge to legitimacy involves the effectiveness of non-state actors' participation. Non-state actors, while not formally integrated into the negotiation architecture, also play a role in legitimacy dynamics. Civil society and academic institutions, though confined to observer status, exert indirect influence through coalition-building with Global South officials. Jogarajan & Teo⁷⁴ argue that the mobilisation of civil society—particularly in supporting developing countries' negotiation positions—has become a key source of indirect influence. They highlight how coalitions between NGOs, academic experts, and Global South officials have helped to elevate alternative norms and challenge OECD-centric expertise.

Aware of this need, the report of the Organisational Session highlighted the decision regarding the participation of non-state actors during the negotiation process of the UN Framework Convention⁷⁵. Nevertheless, stakeholder participation must also go beyond formality. It is the responsibility of State Delegations to seriously consider the contributions and concerns of academic experts, business representatives, and civil society actors⁷⁶. The design of global tax norms must reconcile economic, social, and political interests with the technical precision such standards demand. Without this balance, the process risks failing both in legitimacy and effectiveness.

72 Mosquera Valderrama, I. J. (2025). The Legitimacy of the UN Negotiations and the Path Towards International Inclusive and Effective Tax Cooperation?. *Blogpost*, p. 3.

73 Mosquera Valderrama, I. J. (2025). The Legitimacy of the UN Negotiations and the Path Towards International Inclusive and Effective Tax Cooperation?. *Blogpost*, p. 1.

74 Jogarajan, S., & Teo, N.J. (2025). The Old UN Ghosts Speak: Quo Vadis, International Tax Regime?. *Intertax*, 53(1), p. 29.

75 Check paragraphs 21 of the Report of the Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation on its organizational session (A/AC.298/3): <https://docs.un.org/en/a/ac.298/3>.

76 During the 2nd session of the ToR negotiations, NOVA Tax Research Lab had the opportunity to present statements on two topics that are sensitive for our Knowledge Centre: "Taxation and Gender Equality" - ODS 5 and 10 - and "Tax Education as a tool for capacity building". The statements are available: https://taxlab.novalaw.unl.pt/?page_id=5362.

Representativeness in Decision-Making: The Dilemma of “One Country, One Vote” versus Qualified Majority

Regarding representativeness, Andrés-Aucejo⁷⁷ argues that the UN’s legitimacy is fundamentally tied to its democratic and inclusive institutional structure, particularly its “one country, one vote” system, equal voting rights and opportunities for nearly all sovereign states. This stands in sharp contrast to forums like the OECD, where economic and regional asymmetries distort representation in favour of developed countries. The UN’s broad inclusiveness and near-universality position it as the most representative forum for crafting global tax norms and agreements that seek fairness and legitimacy.

In this sense, the UN offers a distinct institutional alternative. Open to all 193 UN Member States and free from conditions such as BEPS membership, the UN process reflects a procedural openness that enhances its input legitimacy⁷⁸. Participation is structured around formal voting mechanisms, regional balance, and transparency - elements lacking in the OECD’s confidential, consensus-driven framework.

A central issue during the ToR negotiations was the choice of decision-making mechanisms. France’s proposal to adopt consensus-based decision-making was ultimately rejected, largely due to opposition from the African Group. Although consensus is often framed as inclusive, critics argued it can entrench veto power and obstruct reform⁷⁹.

This tension resurfaced during the December 2024 meeting of the EU Platform for Tax Good Governance⁸⁰. While EU representatives criticized the UN process for lacking structure and technical rigor, civil society groups such as Eurodad and Oxfam challenged the EU’s insistence on consensus, pointing out that such consensus was absent in OECD-led processes as well. They argued that clinging to consensus could obstruct progress and perpetuate existing rule-making imbalances.

Ultimately, the February 2025 Organisational Session adopted a hybrid decision-making model: procedural issues are resolved by simple majority, while substantive issues aim for consensus and, failing that, require a two-thirds majority. This compromise reflects the broader institutional dynamics of the UN, which constantly seeks to balance inclusivity with operational effectiveness. However, the adequacy of this model remains debatable.

77 Andrés-Aucejo, E. (2023). Promotion of inclusive and effective international tax cooperation at the United Nations: About: The United Nations A/C.2/77/L.11/Rev.1 of the Second Commission of the General Assembly (23th November 2022); The United Nations A/RES/77/441 of the General Assembly (30th December 2022), and The report A/78/235 of the Secretary-General of the United Nations (26th July 2023). *Review of International and European Economic Law*, 2(4), A5.1-A5.27. p. 7.

78 Tax Justice Network (2025). *Negotiating Tax at the United Nations: An introductory factsheet from an EU perspective* pp. 5-7.

79 Check paragraphs 22-24 of the Report of the Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation on its organizational session (A/AC. 298/3): <https://docs.un.org/en/a/ac.298/3>.

80 EU Commission. Ares (2025) 1476280. Company Taxation initiatives. *Summary Record of the Meeting of the Platform for Tax Good Governance held on 17 December 2024.*, pp. 3-4.

However, the ‘solution’ found by the Committee remains open to question: if the goal is a truly inclusive system where every vote has real weight, does qualified majority voting fulfil the promise of representative legitimacy? While scholars like Brauner⁸¹ and Andrés-Aucejo⁸² stress that sovereign equality is best preserved through equal voting rights, the practical implementation—majority voting with a two-thirds quorum—raises doubts. Does it truly prevent informal domination while promoting equity?

This question becomes more pressing when considering geopolitical dynamics. The strong coordination between African and some South American countries stood in contrast to the internal fragmentation of the European Union, where Eastern and Western Member States often acted independently. This fractured representation weakened the EU’s collective influence and added complexity to discussions about whether the adopted voting model ensures fair and effective representation.

Finally, while “one country, one vote” advances formal equality, it does not automatically translate into equitable influence. In practice, the ability to shape agendas and navigate complex technical issues remains uneven, often favouring states with greater resources and expertise. Addressing these structural imbalances is essential if legitimacy is to be more than a procedural formality—it must be substantive and credible.

Technical Inequality as a Limit to Representativeness: Numerical Power versus Specialised Power

In recent international tax negotiations, a clear tension has emerged between numerical power and technical expertise. The African Group under the principle “one country, one vote”, wields significant numerical influence. However, its ability to fully leverage this power is constrained by limited access to technical expertise, institutional infrastructure, and the specialized resources required to engage on equal footing in complex negotiations. Conversely, OECD countries, though numerically in the minority, possess robust technical capacity and longstanding experience in developing intricate tax frameworks. This allows them to shape agendas, drive technical discussions, and exert disproportionate influence – even without majority control in voting procedures.

81 Brauner, Y. (2025). What Can the UN Do That the OECD Can’t or Won’t? *Intertax*, 53(1), p. 6.

82 Andrés-Aucejo, E. (2023). Promotion of inclusive and effective international tax cooperation at the United Nations: About: The United Nations A/C.2/77/L.11/Rev.1 of the Second Commission of the General Assembly (23th November 2022); The United Nations A/RES/77/441 of the General Assembly (30th December 2022), and The report A/78/235 of the Secretary-General of the United Nations (26th July 2023). *Review of International and European Economic Law*, 2(4), A5.1-A5.27. p. 7.

As Mosquera Valderrama⁸³ and Dourado⁸⁴ warn, formal participation alone does not guarantee meaningful inclusion. For inclusiveness to be genuine, all Member States must be equipped to engage substantively in highly technical debates—particularly those that challenge entrenched interests and dominant legal or economic models. This issue surfaced repeatedly during the ToR negotiations, where several developing countries stressed the importance of tailoring the process to reflect their structural limitations. True legitimacy, therefore, hinges on institutional arrangements that address these underlying disparities in capacity and expertise⁸⁵.

It is important to note that many countries in the Global South—including several on the African continent—demonstrated technical expertise and clearly articulated positions during the substantive discussions. However, when assessing developing countries as a group, a clear capacity gap remains. The need for technical capacity building for tax authorities and access to specialised resources was consistently raised throughout the ToR negotiations as a structural constraint that must be addressed to ensure effective and equitable participation.

The exclusion of developing countries from critical agenda-setting and technical discussions continues to undermine their influence over international tax policies, exacerbating existing inequalities. As highlighted by the UN Secretary-General⁸⁶, the G20 and OECD frameworks structurally favour developed nations, perpetuating a system in which the Global South lacks a meaningful voice. This power imbalance has direct consequences: developing countries lose billions in tax revenue each year—resources that are essential for funding equitable public policies. Jogarajan and Teo⁸⁷ emphasise the strategic role played by NGOs and academic experts in helping Global South officials contest OECD-centric norms, often through coalition-building and technical assistance.

The February 2025 Organizational Session, much like the ToR negotiations, exposed persistent knowledge asymmetries. Many delegations, particularly those represented by generalist diplomats unfamiliar with international tax law, were unable to participate

83 Mosquera Valderrama, I. J. (2025). The Legitimacy of the UN Negotiations and the Path Towards International Inclusive and Effective Tax Cooperation? *Blogpost*, p. 1.

84 Dourado, A. P. (2025). United Nations, International Tax Justice and Mutual Recognition of Interests. Editorial. *Intertax*, 53(1), pp. 5-6.

85 For example, during the 2nd Session on the ToR negotiations (05/08/2024, afternoon meeting), in the discussion of the principles section (Article 8), Mauritius raised an important point regarding the use of the term “universal.” The delegation clarified that universality, in this context, relates to the collective effort toward shared objectives—but those efforts must be shaped by a full awareness of differing national needs and priorities. “Universal,” therefore, implies an equitable, not equal, approach. Its meaning is context-dependent and grounded in the principle of differentiation.

86 UN (2023). Promotion of inclusive and effective international tax cooperation at the United Nations Report of the Secretary-General (A/78/235), pp. 8-12

87 Jogarajan, S., & Teo, N.J. (2025). The Old UN Ghosts Speak: Quo Vadis, International Tax Regime?. *Intertax*, 53(1), p. 29.

effectively in deliberations. Complex issues such as digital taxation and fiscal sovereignty proved especially challenging. These gaps significantly weakened the deliberative quality of the session and underscored the urgent need for targeted capacity-building—a prerequisite for ensuring that all voices are substantively included, not just procedurally present⁸⁸.

An additional and particularly controversial issue in last year's negotiations concerned fiscal sovereignty⁸⁹, closely tied to the legitimacy of the negotiation process⁹⁰. The Final Draft of the ToR included a provision guaranteeing each Member State's right to retain full control over its tax system. While developed countries initially opposed this clause—arguing it could obstruct efforts toward global tax harmonization—developing countries saw it as a vital safeguard against external pressure and policy coercion. Brauner⁹¹ supports this position, arguing that in a majority-based system such as the UN's, affirming fiscal sovereignty enhances legitimacy, by ensuring countries retain meaningful autonomy over fundamental aspects of their fiscal policy.

Capacity Building and Time for Deliberation: Addressing Structural Limits of Legitimacy

Addressing the structural limits of legitimacy in international tax governance requires more than formal inclusion—it demands the correction of systemic imbalances that hinder meaningful participation. Two institutional solutions are especially urgent: capacity building and adequate time for deliberation.

Targeted capacity building is essential to ensure that all Member States—particularly those from the Global South—can engage substantively in technically complex negotiations. Disparities in expertise and institutional readiness were consistently raised during the ToR and Organizational Session. Many of these delegations were represented by generalist diplomats with limited training in international tax law, revealing a persistent need for investment in the technical formation of negotiation teams. For numerical power to translate into actual influence, technical preparedness must be strengthened.

In this regard, it is worth mentioning Andrés-Aucejo's proposal, which expressly advocates the inclusion of tax education as a substantive element within the future UN

88 Mosquera Valderrama, *Blogpost*, op. cit, pp. 1-2.

89 The principle that nations have the right to design their own tax policies without external interference.

90 For example, check 2nd session on the ToR of a UN FCITC, afternoon meeting - 05/08/2024/.

91 Brauner, Y. (2024). A UN Dawn for the International Tax Regime Editorial. *Intertax*, 52(2), p. 3.

Tax Convention. In her study, Andrés-Aucejo⁹² argues that tax education—especially when strengthened using artificial intelligence—should be explicitly included in the text of the Framework Convention and in its development protocols, as it is a key element in building a new global tax governance architecture. She even proposes the drafting of a specific article on the subject, emphasising its role in mobilising domestic resources, strengthening taxpayers’ rights, and promoting fairer, more efficient and inclusive tax systems.

Consequently, academic actors, though formally observers, play a crucial role. Academia can offer decades of research, analytical insight, and comparative knowledge to inform debates and help level the playing field. Academic coalitions also contribute by supporting norm contestation and empowering underrepresented voices from the Global South. The integration of stakeholder expertise into official processes should not be optional—it is a strategic asset for legitimacy.

Institutional support mechanisms are equally important. The creation of consultative groups to assist less technically equipped delegations would help standardize access to information and reduce asymmetries during negotiations. These mechanisms would provide technical summaries, legal guidance, and real-time analysis, enabling all countries to engage effectively and on equal footing. Without such support, the promise of inclusivity risks becoming purely symbolic.

Time itself is another structural variable of legitimacy. Compressed timelines disproportionately affect countries with limited technical capacity or smaller teams. As noted during the negotiations, the lack of clear deadlines and structured procedures can delay the adoption of sensitive protocols and encourage blockages by regional blocs or technical coalitions. In contrast, a transparent, accessible calendar—with defined stages, time for internal coordination, and ongoing feedback—can enhance both deliberative quality and procedural fairness. This makes a well-structured debate process—not just time, but also clarity on methods and scope—fundamental to a truly inclusive and legitimate framework.

Ultimately, investing in capacity building and ensuring deliberative space are not auxiliary to the negotiation process—they are structural correctives. When institutionalized through technical support bodies, open stakeholder engagement, and realistic procedural timelines, these measures help bridge the gap between formal equality and substantive influence. In doing so, they reinforce the legitimacy, resilience, and fairness of the emerging global tax framework.

92 Andrés-Aucejo, E. (2024). Towards a Holistic UN Tax Convention (And Protocols), Including Human, Economic, Social, Environmental and Cultural Rights: The “Substantive Issues” with Special Mention to Tax Education and Tax Compliance Enhanced with Artificial Intelligence. *Review of International and European Economic Law*: 3 (6), pp. 10-14.



As Brauner⁹³ argues, the UN FCITC's legitimacy lies not in its perfection, but in its potential. By institutionalising majority-based decision-making, promoting procedural clarity, and foregrounding developmental equity, it offers a framework better aligned with the fiscal realities of the Global South.

93 Brauner, Y. (2024). A UN Dawn for the International Tax Regime Editorial. *Intertax*, 52(2), p. 3; Brauner, Y. (2025). What Can the UN Do That the OECD Can't or Won't? *Intertax*, 53(1), pp. 7-8.



Structural Constraints: Legitimacy, Institutional Rivalry, and Implementation Challenges

Beyond legitimacy, the UN FCITC must navigate a broader set of structural hurdles that complicate its path forward. Two interlinked constraints—ongoing institutional rivalry and formidable implementation challenges—pose significant risks to the coherence and effectiveness of the emerging framework. This section explores how geopolitical competition, overlapping mandates, and capacity asymmetries create friction across institutions and hinder the Framework Convention’s ability to deliver meaningful, enforceable outcomes. This chapter examines these structural impediments through two interrelated dimensions: institutional rivalry and implementation challenges. Each of these factors, together with legitimacy, interacts with, and amplifies, the others, shaping the normative and operational potential of the UN initiative.

The Institutional Rivalry

The relationship between the UN FCITC and existing frameworks such as the OECD/G20 Inclusive Framework remains ambiguous. While the OECD’s BEPS project represents major advances in harmonising tax rules, they have also entrenched a club model of governance that excludes or marginalises lower-income countries. The new Framework Convention attempts to rectify these asymmetries but may lead to jurisdictional overlaps and normative confusion unless mechanisms for coherence and mutual recognition are developed.

Some delegations have voiced concerns about duplication of efforts and fragmentation in global tax governance. However, this perception may overlook the unprecedented nature of the UN process. For the first time, 193 jurisdictions are “supposedly” participating on equal footing, with no conditionality or pre-selection. No OECD-led initiative—regardless of its technical quality—has ever achieved this degree of representativeness. The outcomes of the OECD’s work, though often technically sophisticated, have not produced symmetric effects across jurisdictions, especially for smaller or less influential economies. The UN FCITC offers a singular opportunity to evaluate, adapt, and design cross-border tax norms with real attention to the diverse fiscal realities of both developed and developing

countries. In this sense, concerns about overlap should be weighed against the structural deficits of the existing regime.

Picciotto⁹⁴ describes the Framework Convention as a constitutive instrument: not merely a procedural container, but a foundational legal and institutional architecture for a more inclusive and equitable global tax system. Drawing from the experience of the UN Framework Convention on Climate Change (UNFCCC), Picciotto⁹⁵ emphasises that such frameworks can articulate shared goals and core principles while preserving the sovereign equality of states. The author argues, “effectiveness also implies that the new framework should aim to rationalise and, if possible, reduce rather than increase, the number of international bodies dealing with international tax”⁹⁶.

This corrective ambition is further reinforced by the broader political context. Jogarajan and Teo⁹⁷ argue that the UN’s renewed engagement in global tax negotiations is best understood as a response to the entrenched hegemony of the OECD and the structural exclusion of developing countries from meaningful participation. Echoing this view, Brauner⁹⁸ frames the UN initiative as a “third phase” in the evolution of the international tax regime, which challenges the OECD’s monopolistic role and offers a more open, representative, and flexible framework for norm-setting.

Schoueri⁹⁹ adds a critical layer to this debate by highlighting that the procedural design of the OECD’s Inclusive Framework undermines the very notion of consensus. In practice, developing countries often lack the resources, technical capacity, and time to scrutinise complex proposals, leading to a pattern of passive acquiescence rather than active agreement. Their silence, he argues, is not indicative of consent, but of systemic exclusion—a silence frequently driven by fear of diplomatic repercussions or the desire to avoid antagonising powerful economic partners.

In contrast, the UN Framework Convention has the potential to provide space for a more symmetrical dialogue. The effective participation of all jurisdictions—whether large, small, developed, or developing—requires that tax cooperation mechanisms be attentive to different needs and constraints. This does not mean discarding the valuable technical

94 Picciotto, S. (2024). The Design of a UN Framework Convention on International Tax Cooperation, *SSRN*, p. 2.

95 Picciotto, S. (2024). *SSRN*, op. cit., p. 1.

96 Picciotto, S. (2024). *SSRN*, op. cit., p. 3.

97 Jogarajan, S. & Teo, N. J. (2025). The Old UN Ghosts Speak: Quo Vadis, International Tax Regime?. *Intertax*, 53(1), pp. 23-24.

98 Brauner, Y. (2024). A UN Dawn for the International Tax Regime Editorial. *Intertax*, 52(2), pp. 1-2.

99 Shoueri, L. E. (2025). The UN Framework Convention: A Once-in-a-Lifetime Opportunity Editorial. *Intertax*, 53(6-7), p. 2.

legacy of the OECD¹⁰⁰. Rather, it means using that extensive background as a foundation to guide negotiations, retain successful innovations, and avoid past mistakes. The challenge is not duplication, but correction and inclusion.

The UN Framework Convention thus aspires to recalibrate the governance of international tax by asserting a more representative and development-oriented institutional model. Nonetheless, institutional inertia and the continued reliance on OECD-originated norms risk entrenching old hierarchies within a rebranded multilateral forum¹⁰¹. As Brauner¹⁰² cautions, the success of the UN FCITC depends on its ability to resist reproducing the procedural and substantive biases embedded in the OECD framework, particularly the dominance of cash-rich, technically advanced states.

Broekhuijsen and Van Apeldoorn¹⁰³ deepen this perspective by introducing a neorealist lens to analyse the rivalry. They argue that international tax cooperation is not simply shaped by procedural legitimacy or mutual benefit, as neoliberal institutionalism suggests, but is increasingly governed by zero-sum geopolitical competition¹⁰⁴. From this standpoint, the UN FCITC is less a cooperative evolution than a strategic move within a broader struggle for institutional realignment. The authors caution that such fragmentation may undermine the coherence and long-term viability of global tax governance, as major powers shift from collaboration to competition in shaping institutional norms¹⁰⁵.

The political economy of tax cooperation suggests that multilateralism in this domain is inherently fraught. As Broekhuijsen and Van Apeldoorn¹⁰⁶ assert, the shift toward a multipolar world order entails a structural transformation in international cooperation,

100 This point was repeatedly emphasised during the ToR negotiations and resulted in the drafting of the following provision:

“22. Throughout its work, the intergovernmental negotiating committee should take into consideration the work of other relevant forums, potential synergies and the existing tools, strengths, expertise and complementarities available in the multiple institutions involved in tax cooperation at the international, regional and local levels”.

101 Avi-Yonah, R. (2024). *Whither the UN Framework Convention?* <http://dx.doi.org/10.2139/ssrn.5014213>, pp. 1-2; Parada, L. (2024). UN International Tax Cooperation: The Terms of Reference Final Draft. *Tax Notes International*, 116(5), pp. 771–772.

102 Brauner, Y. (2024). A UN Dawn for the International Tax Regime Editorial. *Intertax*, 52(2), p. 4.

103 Broekhuijsen, D. M. & van Apeldoorn, L. C. J. International Tax Cooperation in a Multipolar World. *Intertax*, 53(1), 56.

104 The authors suggest such cooperation as driven primarily by the strategic self-interest of dominant powers focused on preserving their own positions. From this standpoint, recent UN developments are interpreted not as a move toward inclusivity, but as a direct challenge to the prevailing dominance of the United States and other Western actors. In their view, the prospect of achieving truly inclusive and effective global cooperation remains slim, as international tax governance is increasingly framed by geopolitical tensions between the established hegemon—the US—and emerging powers like China (Broekhuijsen & Van Apeldoorn, *Intertax*, op. cit., pp. 64-65).

105 Broekhuijsen D. M. & van Apeldoorn, L. C. J. International Tax Cooperation in a Multipolar World. *Intertax*, 53(1), pp. 64–65.

106 Broekhuijsen, *Intertax*, op. cit., p. 65.

where tax governance becomes another arena in which great powers compete for institutional influence. From a neorealist perspective, the UN FCITC does not necessarily signal greater inclusivity or stability but rather reflects the declining ability of Western powers to sustain a global order based on their terms. While the opt-in protocol design may accommodate sovereign preferences, it may also dilute the force of consensus and further fragment international tax cooperation, reducing the likelihood of binding commitments in contentious areas like digital taxation and dispute resolution¹⁰⁷.

Nonetheless, Brauner¹⁰⁸ maintains that a flexible framework—if combined with principled leadership and simplified rules—offers a more legitimate and sustainable path forward than the technocratic uniformity promoted by the OECD. In this respect, Brauner¹⁰⁹ highlights the UN’s choice of a framework convention—rather than a fully binding treaty—as a pragmatic decision that enables gradual, inclusive norm development while avoiding the rigidity and exclusivity associated with OECD-led instruments¹¹⁰.

The UN may not replace the OECD, but it has the capacity to reaffirm its normative role in international taxation, and this initiative, therefore, represents a rare opportunity for developing countries to articulate their fiscal priorities on equal footing, potentially reshaping the global distribution of authority in tax norm-setting. Overlapping mandates, divergent procedural cultures, and competing claims to legitimacy can weaken the institutional identity of the UN initiative.

Therefore, the UN process, rather than fragmenting the governance landscape, presents a unique opportunity for a reconsideration and reset “of both the organisational basis of the institutions and the approach towards international tax reform”¹¹¹. From this perspective, the creation of a new institutional locus under the UN is less about duplication and more about structural correction—replacing an exclusionary regime with one that is more representative, development-oriented, and transparent.

Implementation Challenges

Equally salient are the multifaceted implementation challenges confronting the UN FCITC. First, technical and administrative asymmetries across States severely constrain the

107 Draft UN FCITC, 2025, Art. 14; Tax Justice Network (2025). *Negotiating Tax at the United Nations: An introductory factsheet from an EU perspective* pp. 7-8.

108 Brauner, Y. (2024). A UN Dawn for the International Tax Regime Editorial. *Intertax*, 52(2), p. 3.

109 Brauner, Y. (2024). *Intertax*, op. cit., pp. 3-4.

110 According to Brauner (2024, p.4), whereas a multilateral convention would require significant complexity to allow for flexibility, a framework agreement can provide a basic rule structure that accommodates diverse national approaches while still setting boundaries to ensure coherence.

111 Picciotto, S. (2024). The Design of a UN Framework Convention on International Tax Cooperation, SSRN, p. 4.

realisation of inclusive cooperation. As Titus¹¹² notes, many developing countries lack the institutional capacity to implement complex international tax norms, making them reliant on external assistance and thereby vulnerable to policy conditionalities.

Second, the substantive divergence among negotiating parties—particularly on the allocation of taxing rights, digital economy taxation, and dispute resolution—has led to delays and stalemates in both the Convention and its proposed protocols¹¹³. The UN Framework Convention’s structure, while inclusive in theory, has so far struggled to accommodate these heterogeneous priorities in a manner that ensures legal certainty and developmental justice. Parada¹¹⁴ adds that these difficulties are exacerbated by the UN Framework Convention’s hybrid legal structure, which seeks to balance flexibility with legal enforceability.

In this context, it is crucial to recognise that the effective implementation of the UN FCITC will require more than technical solutions; it will demand political maturity, normative clarity, and a shared commitment to global equity. Negotiators must exhibit discernment and unity around non-negotiable principles—such as the protection of human rights, the advancement of sustainable development, and the reduction of inequalities in line with Sustainable Development Goals - SDG 10.4 and SDG 5. At a time marked by resurgent state protectionism and growing political polarisation, it is essential that decision-makers resist the temptation to replicate past errors. The experience of recent decades—and particularly the proliferation of uncoordinated digital taxation rules—has shown that the absence of global coordination invites harmful tax competition and accelerates a race to the bottom.

Third, the procedural dimension of implementation remains fragile. The withdrawal of the United States from the negotiations¹¹⁵ and the abstentions by several EU Member States during the adoption of the ToR illustrate the lack of unified political backing¹¹⁶.

112 Titus, A. (2025). The Role of the United Nations in Ensuring Equitable Tax Policies for Developing Countries. *Journal of International Economic Law*, 27, p. 628.

113 Tax Justice Network (2025). *Negotiating Tax at the United Nations: An introductory factsheet from an EU perspective* p. 2.

114 Parada, L. (2024). UN International Tax Cooperation: The Terms of Reference Final Draft. *Tax Notes International*, 116(5), p. 773.

115 Mosquera Valderrama, I. J. (2025). *The Legitimacy of the UN Negotiations and the Path Towards International Inclusive and Effective Tax Cooperation?*. Blogpost, p. 1.

116 As Avi-Yonah (2025, p. 4) observes, opposition from major OECD countries may affect treaty compatibility, notably through refusal to grant tax credits for levies introduced under the UN framework, which could in turn chill investment in Global South economies.

While some see the UN process as duplicative or politically polarised¹¹⁷, others view it as a long-overdue corrective to OECD-centred governance¹¹⁸.

From a structural standpoint, Broekhuijsen and Van Apeldoorn¹¹⁹ offer a neorealist reading of these implementation challenges, seeing them less as technical obstacles than as reflections of strategic contestation in a multipolar world order. For them, the UN initiative is not merely a cooperative evolution but a strategic manoeuvre by emerging powers to counterbalance OECD dominance. In this context, the absence of a coordinating hegemon and the rise of geopolitical rivalries make institutional consolidation more difficult and fragile.

Brauner¹²⁰ complements this diagnosis by emphasising that legitimacy deficits—if unaddressed—pose long-term risks to implementation. He highlights that the success of the UN Framework Convention depends not only on achieving formal agreement, but also on perceptions of procedural justice and the credibility of outcomes. Unlike the OECD's Inclusive Framework, which privileges consensus among a restricted and often informal group, the UN FCITC introduces mechanisms aimed at inclusion through institutional design—such as open membership, majority voting, and transparent documentation. However, Brauner warns that if these mechanisms are not meaningfully operationalised—especially in follow-up negotiations and implementation—the Convention may replicate the same exclusions it was designed to overcome.

Moreover, Brauner¹²¹ underscores a paradox at the heart of the UN process: while it enhances legitimacy by including all states equally, that very inclusiveness makes coordination more complex and potentially slower. He argues that implementation will require sustained institutional learning and a robust secretariat capable of facilitating capacity-building and supporting states with limited technical expertise. Without these supports, the inclusive design may fail to translate into inclusive outcomes.

Parada¹²² also draws attention to the growing politicisation of technical tax negotiations, cautioning that this dynamic may impair long-term institutional stability

117 Jogarajan, S., & Teo, N.J. (2025). The Old UN Ghosts Speak: Quo Vadis, International Tax Regime?. *Intertax*, 53(1), p. 23.

118 Titus, A. (2025). The Role of the United Nations in Ensuring Equitable Tax Policies for Developing Countries. *Journal of International Economic Law*, 27, p. 625; Parada, op. cit., p. 774.

119 Broekhuijsen, D. M. & van Apeldoorn, L. C. J. International Tax Cooperation in a Multipolar World. *Intertax*, 53(1), pp. 64-65.

120 Brauner, Y. (2025). What Can the UN Do That the OECD Can't or Won't? *Intertax*, 53(1), pp. 5-6.

121 Brauner, Y. (2025). What Can the UN Do That the OECD Can't or Won't? *Intertax*, 53(1), p. 7

122 Parada, L. (2024). UN International Tax Cooperation: The Terms of Reference Final Draft. *Tax Notes International*, 116(5), p. 774.

and compromise the perceived neutrality of the UN as a convening forum. Avi-Yonah¹²³ (2024, p. 5) proposes a pragmatic path forward: developing countries could leverage the technical infrastructure of the OECD—particularly the proposals under Pillar One—while adapting its content through an UN-led multilateral framework that prioritises equity and inclusivity. This strategy would enable complementarity between institutions while circumventing the OECD’s consensus constraints.

Although the absence of the United States is undeniably a setback in terms of political weight and global influence, it does not invalidate the legitimacy or the necessity of the process. The development of a multilateral convention that safeguards fiscal sovereignty while promoting effective cooperation remains both feasible and urgent. The UN FCITC must aim to protect jurisdictions’ capacity to tax their own bases and to cooperate without sacrificing autonomy.

Brauner¹²⁴ offers a guarded optimism: the UN FCITC may not replace the OECD, but it has the potential to recalibrate the architecture of international taxation around principles of fairness, transparency, and true inclusivity—provided its implementation mechanisms are designed and supported with the same normative ambition that animated its creation and Avi-Yonah¹²⁵ echoes this ambivalence, noting that while a dual-track regime is possible, its viability will hinge on the UN’s ability to learn from the past and assert a genuinely independent normative role in global tax governance.

Moreover, several States underscored the Framework Convention’s alignment with the SDGs, particularly SDG 10 (reduced inequalities) and SDG 16 (inclusive institutions). However, such references have remained largely rhetorical, with no clear framework for operationalising SDG-linked indicators in the UN FCITC’s negotiation or implementation. This omission weakens the Framework Convention’s output legitimacy—its capacity to produce outcomes perceived as effective and fair. In this respect, Brauner¹²⁶ argues that aligning tax policy with development agendas—especially through increased space for source-based taxation—would strengthen the normative justification of the UN process and directly support broader global equity goals.

Ultimately, the Framework Convention’s success will depend on sustained political commitment, institutional resilience, and the ability to deliver tangible outcomes that meet the developmental priorities of a diverse membership.

123 Avi-Yonah, R. (2024). *Whither the UN Framework Convention?* <http://dx.doi.org/10.2139/ssrn.5014213>, p. 5.

124 Brauner, Y. (2025). *Intertax*, op. cit., p. 8.

125 Avi-Yonah, R. (2024). *Whither the UN Framework Convention?* <http://dx.doi.org/10.2139/ssrn.5014213>, p. 5.

126 Brauner, Y. (2024). A UN Dawn for the International Tax Regime Editorial. *Intertax*, 52(2), p. 4



Conclusion

The UN Framework Convention on International Tax Cooperation (UN FCITC) represents a unique opportunity to recalibrate the balance of power dynamics in global tax governance. By institutionalising a process grounded in sovereign equality, participatory legitimacy, and developmental priorities, the UN FCITC aims to address long-standing asymmetries that have historically shaped international tax norm-making. The negotiation of its Terms of Reference and the February 2025 Organisational Session marked a decisive—if uneven—shift toward procedural democratisation.

Yet, despite its progressive ambitions, the UN FCITC faces considerable challenges that expose persistent tensions in international tax diplomacy, foremost among them the question of legitimacy. While procedurally inclusive, the UN FCITC continues to face scrutiny regarding its substantive fairness and capacity to deliver effective outcomes. The abstention of several states and the withdrawal of the United States from the initial negotiations illustrate the fragility of the emerging consensus and raise questions about the long-term continuity of the process and its binding protocols.

These developments reflect deeper fault lines between competing visions of international cooperation: one grounded in multilateral inclusivity and global justice; the other rooted in institutional conservatism and path dependence. The resistance of traditional powers—particularly OECD-aligned countries—reveals the extent to which the UN-led process challenges entrenched norms and privileges. At the same time, the assertive and coordinated engagement of developing countries, especially through regional blocs, signals the possibility of a substantive shift in norm-setting authority within the international tax regime.

However, this transition is neither linear nor guaranteed. The legitimacy deficits observed during the discussions of the ToR and at the Organisational Session — including disparities in technical capacity, procedural opacity, and unequal representation — underscore the fragility of the institutional architecture that is taking shape. Without sustained investment in institutional capacity and procedural safeguards, the UN FCITC risks becoming a symbolic alternative to existing regimes rather than a substantive one.

For the Framework Convention to realise its transformative potential, its normative aspirations must be translated into well-discussed, defined and enforceable commitments

and coherent legal standards. The tension between sovereignty and harmonisation, between national autonomy and international coordination, must be navigated with legal precision and political foresight. The UN FCITC's success will depend not only on its formal adoption but also on its ability to deliver equitable outcomes and embed fairness into the core of global tax governance.

In practical terms, this means aligning the implementation of the Framework Convention with the Sustainable Development Goals and institutionalising the inclusion of marginalised voices — particularly developing countries and stakeholders such as civil society and academia. The active involvement of these parties is vital not only for transparency, but also for capacity building and knowledge transfer. Academia, in particular, brings decades of empirical research and conceptual clarity that can strengthen the technical foundations of the negotiation process.

To genuinely level the technical playing field, the UN FCITC must also recognise that tax education—especially when paired with the responsible use of emerging technologies such as artificial intelligence—is not a peripheral concern but a structural requirement. The new umbrella instrument cannot afford to marginalise these tools, which are essential to empowering less-equipped delegations, improving institutional readiness, and enabling informed participation. Advisory bodies should be tasked with assisting delegations and should be formally integrated into the process to translate complex proposals, offer legal and policy guidance, and ensure that technical disparities do not undermine substantive equality. Without such mechanisms, the inclusiveness and legitimacy of the instrument risk becoming performative rather than transformative.

Moreover, the process itself must be governed by a clear, accessible calendar with defined phases for consultation, internal coordination, and feedback. As highlighted during the negotiations, the absence of clear timelines and structured debate procedures can delay progress on sensitive issues, create bottlenecks, and enable strategic obstruction by regional or technical coalitions. Looking ahead, future phases of negotiation will benefit from a more structured engagement mechanism for non-governmental stakeholders. This would not only enrich the deliberative process but also help counterbalance the technocratic dominance of some delegations, ensuring that technical legitimacy does not override political inclusivity.

Ultimately, the UN FCITC is more than a treaty negotiation—it is a test case for whether the United Nations can reclaim a central role in global tax governance. If successful, it could provide a replicable model for other domains, reinforcing both the legitimacy and the relevance of multilateralism in an increasingly fragmented international order.

In conclusion, the early stages of the UN FCITC expose a constellation of structural and procedural challenges that must be confronted if the Framework Convention is to fulfil



its foundational objectives. As Broekhuijsen and Van Apeldoorn¹²⁷ warn, in the absence of a hegemonic anchor or shared geopolitical consensus, multilateral tax governance may remain fragmented. In this context, issues of legitimacy, institutional rivalry, and implementation capacity are not merely technical or transitional; they are constitutive of the emerging regime and will define its normative trajectory.

¹²⁷ Broekhuijsen, D. M. & van Apeldoorn, L. C. J. International Tax Cooperation in a Multipolar World. *Intertax*, 53(1), p. 66.



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