

Press Release

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ISER Calls on Countries to Support the 2023 UN Tax Resolution on Promotion of Inclusive and Effective International Tax Cooperation.



Kampala, Uganda - October 26, 2023 – The Initiative for Social and Economic Rights (ISER), welcomes and supports the 2023 UN tax resolution submitted by the Africa Group under the UN General Assembly's Second Committee. ISER commends the leadership and initiative of the Africa Group in advancing this resolution and calls on all UN member states to support its adoption and implementation.

“Public services like health, education, social protection are under threat from shrinking fiscal space and rising debt levels all owing to a broken tax system,” noted Angella Nabwowe, ISER’ Ag. Executive Director. “As a result, the African continent struggles with dysfunctional public healthcare systems, lack of quality public schools and a lack of strong social protection systems.”

The resolution, titled “**Promotion of inclusive and effective international tax cooperation at the United Nations**”, is a follow-up to the resolution adopted in 2022, which resolved to begin intergovernmental discussions at United Nations Headquarters on ways to strengthen the inclusiveness and effectiveness of the international tax system, including through the evaluation of additional options to achieve this.

The resolution emphasizes that a United Nations comprehensive convention on international tax cooperation is needed in order to strengthen the existing global tax system. It calls for the formation of an open-ended ad hoc intergovernmental committee

led by Member States to draft a comprehensive convention on international tax cooperation, and it further requests that the ad hoc committee submit a progress report to the General Assembly at its 79th session (next year), addressing the scope and basic mechanisms of the comprehensive convention on international tax cooperation.

“ISER believes that the resolution is a historic step towards democratizing the rulemaking on global tax, which has been largely dominated by the OECD, a group of mostly high-income countries, excluding most of the developing world” noted Ausi Kibowa, ISER’s program officer, economic justice and social protection. “We believe this resolution is in line with the vision of ‘The Africa We Want’, as articulated in the African Union’s Agenda 2063 and the African Charter on Human and Peoples’ Rights.”

The resolution also calls for measures to combat tax-related illicit financial flows and the taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized world.

“A fair and progressive global tax system that ensures that multinational corporations and wealthy individuals pay their fair share of taxes and contribute to the domestic resource mobilization of African countries is overdue,” noted Allana Kembabazi, ISER’s Program Manager. “As ISER’s research on [illicit financial flows](#) and [progressive taxation](#) has shown, African countries need these resources to invest in public services which are essential for our development.”

About ISER

The Initiative for Social and Economic Rights (ISER) is a not-for-profit human right non-governmental organization (NGO). ISER was founded and registered in 2012 to ensure full recognition, accountability and realization of social and economic rights (SERs) primarily in Uganda but also within the African region.

<https://iser-uganda.org>

info@iser-uganda.org

0414581041