Global Initiative
for Economic, Social
& Cultural Rights

REPORT

The Tax Convention Is Only the Beginning

What Public Service Movements Taught Us About the Long Road to Tax Justice at the UN

Public Services

Why Participation Cannot Wait

The negotiations underway at the United Nations for a Framework Convention on International Tax Cooperation represent a major opportunity to reshape international tax governance and address structural barriers that limit States' ability to mobilise resources. The consequences extend well beyond tax policy. The outcomes of the process will affect governments' capacity to finance universal public services, social protection and care, advance gender equality, and fulfil economic, social and cultural rights.

The fact that the legal architecture of this new instrument will be that of a 'framework convention' is particularly important for understanding what is at stake. By their own normative design, framework conventions establish general principles, institutions and procedures for continued international cooperation. They do not resolve every substantive issue when the treaty is adopted. If the Convention enters into force, negotiations and political decisions on many aspects of international tax cooperation are likely to continue through its institutional mechanisms, including future Conferences of the States Parties and any subsidiary bodies or protocols created under it.

The experience of the United Nations Framework Convention on Climate Change (UNFCCC) offers a useful comparison. Civil society engagement in that process did not begin with the large climate COPs that we know today. Arrangements for NGO participation were established from the first session of the Intergovernmental Negotiating Committee in 1991, and environmental organisations and business and industry organisations were already recognised as constituencies during the negotiations. When the Convention was adopted, Article 7.6 established a basis for qualified non-governmental organisations to participate in future COPs as observers.

Participation then expanded considerably as the climate regime developed. At COP1 in Berlin in 1995, 165 NGOs were represented by 979 participants. By COP3 in Kyoto in 1997, where the Kyoto Protocol was adopted, NGO participation had reached 3,663 people. Three decades later, the UNFCCC counted 4,081 admitted observer organisations, including 3,907 NGOs, at COP30 in 2025. Demand for access was much larger still: nearly 2,400 observer organisations submitted more than 39,000 nominations for 9,500 available on-site observer places at COP30. COP28 in Dubai had already demonstrated the overall scale of the climate governance ecosystem, bringing together around 85,000 participants from governments, civil society, Indigenous Peoples, business, youth, philanthropy and international organisations.

This level of participation is supported by an institutional and financial infrastructure that has developed over decades. The UNFCCC secretariat had an approved core budget of €74.1 million for the 2024–2025 biennium. The UNFCCC also operates a Trust Fund for Participation that, for COP30, offered flights and daily subsistence allowances for two delegates from each of 144 eligible countries, with additional support for least developed countries and small island developing States. This mechanism supports government delegations rather than civil society, but it illustrates an important principle: participation in a global negotiating process requires dedicated resources and cannot depend only on the ability of individual actors to finance their presence.

Beyond the formal UNFCCC system, an extensive philanthropic and civil society infrastructure has emerged around climate action. ClimateWorks estimates that foundation funding for climate mitigation reached a record US$4.8 billion in 2023, nearly three times the US$1.7 billion recorded in 2019. When giving by individuals is also included, an estimated US$9.3 billion to US$15.8 billion in philanthropy went to climate mitigation in 2023. Public engagement was the leading enabling strategy supported by climate philanthropy over the 2019–2023 period. These resources are directed to the climate field broadly rather than specifically to participation in UNFCCC negotiations, but they help illustrate the scale of research, advocacy, communications, movement-building and institutional capacity that has developed around a framework convention over time.

This infrastructure has mattered not only for access, public scrutiny and legitimacy, but also for the substance of climate negotiations. Sustained engagement by civil society and social movements has helped put contested issues on the negotiating agenda, develop policy proposals and legal language, and build political pressure around concrete outcomes. After decades of campaigning by climate-vulnerable countries and movements, sustained civil society advocacy helped secure loss and damage finance as a formal COP27 agenda item and contributed to the subsequent decision to establish a dedicated Loss and Damage Fund. Feminist organisations and the Women and Gender Constituency have similarly combined technical submissions, direct engagement with negotiators and public mobilisation. At COP30 in 2025, advocacy by trade unions, Indigenous Peoples, feminist groups and climate justice movements contributed to the creation of the Belém Action Mechanism on Just Transition, including unusually strong recognition of human rights, labour rights and Free, Prior and Informed Consent.

The starting point for the UN Tax Convention is very different. Civil society has already played an important role in creating and defending the process, and a dedicated tax justice movement is actively participating in the negotiations.

More than 50 civil society experts attended the first two substantive negotiating sessions in New York in August 2025, bringing expertise not only on tax but also on gender, development, human rights and climate justice. More than 100 civil society representatives participated collectively during the third session in Nairobi later that year, and more than 190 civil society organisations and trade unions subsequently supported a joint response to the draft Convention text.

These numbers nevertheless remain small in relation to the range of constituencies whose agendas will ultimately be affected by international tax rules. The material support available is also much thinner. The UN arrangements for the Tax Convention currently encourage Member States and other stakeholders with sufficient resources to help cover travel, local expenses and capacity-building for developing countries, rather than providing a mature participation infrastructure comparable to the one that has developed around the UNFCCC.

The funding landscape reinforces this contrast. A 2023 study by the Transparency and Accountability Initiative estimated that funding for international tax justice and work against illicit financial flows averaged approximately US$25.5 million per year when spending and forward commitments for 2020–2025 were considered. Its broader estimate was around US$153 million across those six years, including international tax justice, illicit financial flows, tax and extractives, tax and climate, and relevant Global South regional and country work. The study itself emphasises the limitations of the available funding data, so these figures should be treated as approximate. They are also not directly comparable with the much broader climate philanthropy figures above. The difference in orders of magnitude is nevertheless indicative of how much less financial infrastructure currently surrounds international tax justice.

The above-mentioned remains critical because, at least for now, the UN Tax Convention is moving in the opposite direction to what its future importance demands. As negotiations become more technical and intensive, organisations need greater capacity to follow them, while the future institutional architecture of the Convention is still being defined. Waiting until a Convention has been adopted and COPs have begun would mean trying to build the necessary constituency after many of the rules determining access, participation and future decision-making have already been established. The period between now and 2027 is therefore vital for expanding participation, building links with movements outside the specialised tax justice community and attracting sustained support for civil society engagement.

This means that the negotiations scheduled to continue until 2027 should be understood as the first stage of a much longer process. As we have argued recently, civil society organisations concerned about austerity, underfunded public services, care, inequality, labour rights, gender justice, racial justice, climate justice and human rights will have an interest not only in the text agreed during the current negotiations, but also in the institutions and participation rules being established for the Convention's future implementation. Sustained engagement and monitoring will be necessary if international tax cooperation is to contribute meaningfully to expanding fiscal space and strengthening the ability of States, particularly in the Global South, to allocate sufficient resources to the financing of rights. As detailed in language proposals shared during the session and consolidated here, the draft Convention does not yet provide sufficient guarantees for that in the future Conference of the States Parties.

What We Learned from the 'Taxing for the Common Good' Trainings

In July 2026, GI-ESCR and Public Services International organised the 'Taxing for the Common Good' training series with organisations and movements working on public services, care and related rights agendas in Africa and Latin America and the Caribbean. The initiative sought to bring organisations that experience the austerity-predominant consequences of the current international tax system closer to a negotiating process with which many were not previously familiar.

Across the three sessions, and as reflected in surveys applied prior to and after the trainings, participants showed strong interest in understanding the Convention, identifying possible avenues for engagement and connecting international tax cooperation with national struggles around public services, care and economic justice.

The experience also highlighted several barriers that hinder participation. International tax negotiations are highly technical; documents circulate with little time for analysis, and the institutional language is unfamiliar to many organisations working outside specialised tax-policy circles. The negotiations themselves take place in New York or Nairobi, creating significant financial barriers for organisations that would need to participate in person. Governments are often represented by finance ministries, revenue authorities or specialised tax officials that may have limited traditions of engagement with trade unions, public-service organisations, feminist groups, human rights organisations and other constituencies affected by fiscal policy.

These barriers help explain why many movements whose agendas depend directly on public financing have remained distant from international tax negotiations. The training series provided an opportunity to examine what happens when organisations are given accessible information about the process and are encouraged to connect international tax cooperation with issues they already work on.

Watch our training series here.

LESSON LEARNED 1

Tax Is Already a Public Services Issue

One of the clearest findings was the strength of the connection participants made between taxation and public services. In the Latin America and Caribbean training, 82% of participants initially agreed that fair and effective taxation is essential for financing universal and rights-based public services. After the training, agreement reached 100%. The care-focused training showed a similar pattern, with participants strengthening their understanding of the relationship between taxation and the financing of care systems.

These results reinforce an important point for advocacy around the Convention. Tax policy should not be treated as a separate technical domain detached from debates about public services, care or human rights. Movements advocating for universal health, education, social protection, housing, water or care systems are already concerned with the consequences of fiscal policy, even when they do not describe their work as tax advocacy.

The potential constituency for international tax reform is therefore considerably broader than the organisations that currently identify themselves as part of the tax justice movement. A central challenge for the coming years will be to make these connections clearer and to provide movements with the tools they need to intervene in international tax debates without requiring them to become specialised tax organisations.

LESSON LEARNED 2

The Barriers to Public Financing Are Political as Well as Financial

Participants also identified structural and political factors as central obstacles to adequate public financing. In the Latin America and Caribbean session, political resistance, privatisation, tax avoidance and illicit financial flows together accounted for nearly two-thirds of responses concerning the main obstacles to financing universal public services. Participants also pointed to external debt, corruption, regressive tax systems and state capture. In Africa, political will was identified by 41% of participants as the main obstacle, while political and structural barriers including tax avoidance, illicit financial flows and privatisation accounted for 56% of responses.

This finding is relevant to how the Convention is framed and discussed. International tax cooperation cannot be reduced to the technical question of how much revenue States collect. It also concerns who contributes to public revenue, where resources are located, which actors influence international rules, how the benefits and burdens of taxation are distributed, and what governments choose to finance.

A human rights perspective can help keep these questions connected to the consequences of tax policy for people and communities. It also provides a basis for linking discussions about tax avoidance, illicit financial flows and international tax rules with the concrete effects of underfunding in health, education, care, housing and social protection.

LESSON LEARNED 3

The Knowledge Gap Can Be Reduced

The questionnaires confirmed that the Convention remains unfamiliar to many organisations working on public services and human rights. Before the trainings, 38% of participants from Latin America and the Caribbean and 41% of African participants had never heard of the UN Tax Convention. Average familiarity with international tax cooperation was 2.38 out of 5 in Latin America and the Caribbean and 2.21 in Africa.

At the same time, the trainings showed that this knowledge gap can be addressed relatively quickly when information is presented in an accessible way and connected to organisations' existing priorities. In both regions, 100% of respondents reported that their understanding of the Convention and its relationship with public services had increased after the training. Interest in continuing to work on the Convention also increased, from 70% to 100% in Latin America and the Caribbean and from 93% to 100% in Africa.

The low level of prior familiarity should therefore not be interpreted as a lack of interest. In many cases, organisations simply lack access to information, spaces for political discussion and clear entry points into the process. Capacity-building can help broaden the constituency participating in international tax advocacy, provided that it is followed by opportunities for continued engagement.

LESSON LEARNED 4

Care Offers One Example of How These Connections Can Be Built

The care-focused training illustrated the potential for stronger collaboration between movements working on care, gender equality and tax justice. Participants linked fair and effective taxation with the sustainable financing of universal care systems and connected progressive taxation and action against tax avoidance with States' capacity to recognise unpaid care work, address gender inequalities and provide quality public services. At the same time, participants working primarily on gender and care reported much greater familiarity with gender and public services than with taxation and budgeting.

Connecting these agendas can strengthen both. Care advocacy benefits from greater attention to the fiscal architecture needed to sustain public investment, while tax justice advocacy gains a clearer connection to the services and rights that public revenue is intended to support. The same approach can be applied to education, health, social protection, housing, water and climate justice. Organisations do not need to replace their existing priorities with a separate tax agenda. International tax cooperation can instead be incorporated into the struggles they are already leading.

LESSON LEARNED 5

Participants Identified Concrete Ways to Engage

The trainings also generated a range of commitments that extended beyond the sessions themselves. Participants expressed interest in disseminating information through their organisations and networks, conducting research, organising national and subnational discussions on fiscal policy, engaging legislators and government representatives, monitoring national participation in the Convention process, developing fiscal literacy initiatives and integrating the Convention into existing campaigns.

Some participants identified opportunities that were closely connected to national policy debates. These included linking illicit financial flows with underfunding in health, education and gender programmes in Nigeria, incorporating tax-related recommendations into national development planning in Zambia, monitoring government participation in Colombia, and connecting the Convention with education financing and housing-rights advocacy in Brazil and Chile.

These examples suggest that broader participation in international tax cooperation can be built through existing national and sectoral agendas. Organisations are more likely to engage when the Convention is connected to policy questions they already confront and when international advocacy is linked to national accountability.

LESSON LEARNED 6

Capacity-Building Needs to Become Sustained Participation

The interest generated through the trainings also made clear that isolated capacity-building activities will not be sufficient. Organisations need timely and accessible information about developments in the negotiations, opportunities to discuss their governments' positions, support to engage national delegations and policymakers, and spaces for coordination with movements in other countries and sectors.

The material conditions of participation also matter. Negotiations taking place in New York and Nairobi remain difficult to access for organisations with limited travel budgets, particularly those from the Global South. The technical pace of the process creates additional disadvantages for organisations without specialised staff who can follow every negotiating document and meeting. Participation therefore requires both political openings and sustained investment in the capacity of civil society to use them.

The training findings point to several areas where this support will be important: accessible technical briefings and fiscal-literacy resources, national and regional advocacy, cross-movement collaboration, research and monitoring, strategic communications, and regular guidance throughout the negotiating process. Participants also identified journalists and communicators as an important audience for expanding understanding of the Convention beyond specialised tax-policy circles.

For organisations already working on tax justice, this means creating stronger links with public-service, care, feminist, labour, human rights, climate and development movements. In parallel, for organisations working in such fields, it means developing enough understanding of international tax cooperation to identify when and how the negotiations affect their own priorities. For funders, sustained engagement requires support that extends beyond attendance at individual UN sessions and helps build the infrastructure for long-term participation.

Private philanthropy has a particular role to play here. Unlike many bilateral donors, whose governments are themselves negotiating positions in the Convention, philanthropic institutions can support independent research, advocacy, coalition-building, communications and civil society participation over the full duration of the proces

Investing in Sustained Participation

The UN Tax Convention negotiations have created an opportunity to address longstanding inequalities in international tax governance. Their significance will ultimately depend on the rules that are adopted, the institutions established to develop them and the ability of governments and civil society to translate international commitments into national policy and public resources.

The Taxing for the Common Good trainings suggest that a broader constituency for this work can be built. Organisations working on public services, care and human rights were able to recognise the relevance of international tax cooperation to their agendas, increase their understanding of the process and identify concrete avenues for continued engagement. The challenge now is to turn that initial interest into sustained participation throughout the negotiations and during the future institutional life of the Convention.

The experience of climate governance also suggests that the movements, expertise and infrastructure surrounding a framework convention are built over time. The scale of engagement around the UNFCCC today is the result of decades of investment in organisations, networks, research, public communications, policy expertise and participation. International tax cooperation is at a much earlier stage, and the next few years offer an opportunity to develop that infrastructure while the new system itself is still taking shape.

This has important implications for private philanthropy. Foundations concerned with public services, poverty and inequality, gender and racial justice, care, labour rights, human rights, climate justice and democratic governance should increasingly understand the UN Tax Convention as one of the most consequential multilateral policy spaces of this decade. The rules developed through this process will influence the resources available to States to pursue many of the outcomes those philanthropic programmes are trying to advance. Tax justice is therefore not simply another specialised funding field alongside health, education, gender equality or social justice. It is part of the fiscal infrastructure on which progress across all of those fields depends.

Supporting engagement with the Convention also requires a longer time horizon than a single negotiating session or the adoption of the treaty in 2027. The experience of other framework conventions indicates that substantive development will continue through future Conferences of the States Parties, protocols, subsidiary bodies and implementation processes. Effective support therefore means investing in durable civil society capacity, particularly in the Global South: multi-year and flexible funding, technical expertise, movement infrastructure, national and regional organising, communications, monitoring and the resources required for organisations to participate directly in international negotiations.

Fair international taxation is a means of strengthening States' capacity to fulfil rights, finance universal public services and build more equal societies. Achieving that potential will require sustained civil society engagement with the Convention, stronger connections between international negotiations and national advocacy, and meaningful participation by the movements and communities whose rights and public services depend on the fiscal choices being made. Building and sustaining that participation should be understood as part of the broader investment in social, economic, gender and racial justice itself.

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ABOUT GI-ESCR:

The Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) is an international non-governmental organisation. Together with partners around the world, GI-ESCR works to end social, economic and gender injustice using a human rights approach.

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