21 July 2026

Co-Lead's Zero Draft of
UN Framework Convention on International Tax Cooperation

PART I
INTRODUCTION

Article 1
Objectives

The objectives of this Convention are to:

(a) Establish fully inclusive and effective international tax cooperation in terms of substance and process;

(b) Establish a system of governance for international tax cooperation capable of responding to existing and future tax and tax-related challenges on an ongoing basis;

(c) Establish an inclusive, fair, transparent, efficient, equitable, and effective international tax system for sustainable development, with a view to enhancing the legitimacy, certainty, resilience, and fairness of international tax rules, while addressing challenges to strengthening domestic resource mobilization.

Article 2
Principles

The present Framework Convention shall be guided by the following general principles:

(a) Universality in approach and scope, fully considering the different needs, priorities, and capacities of all countries, including developing countries, in particular countries in special situations;

(b) Recognition that every Member State has the sovereign right to decide its tax policies and practices, while also respecting the sovereignty of other Member States in such matters;

(c) Alignment, in the pursuit of international tax cooperation, with States' obligations under international human rights law;

(d) A holistic, sustainable development perspective that covers in a balanced and integrated manner economic, social and environmental policy aspects;

(e) Sufficiently flexible, resilient and agile approaches to ensure equitable and effective results as societies, technology and business models and the international tax cooperation landscapes evolve;

(f) Contributing to achieving sustainable development by ensuring fairness in allocation of taxing rights under the international tax system;

(g) Providing for rules that are as simple and easy to administer as the subject matter allows;

(h) Ensuring certainty for taxpayers and governments;

(i) Requiring transparency and accountability of all taxpayers.

Article 3
Definitions

For the purposes of this Convention, unless otherwise specified,

(1) the term “competent authorities” means the persons or authorities authorized to perform functions specified in this Convention under procedures to be established by the Conference of the Parties;

(2) the term “tax-related illicit financial flow” means a financial flow that is illicit in origin, transfer or use, that reflects an exchange of value and that crosses country borders (an “illicit financial flow”) where the principal purpose, or one of the principal purposes of such flow, is the avoidance or evasion of a legitimate government revenue claim. It does not include illicit financial flows that consist primarily of non-tax crimes (e.g., trafficking or smuggling) even if the crime would also give rise to a revenue claim;

[additional definitions as needed]

PART II
GENERAL PROVISIONS

Article 4
Sustainable Development

Taking into account their different capacities, the States Parties agree to pursue international tax cooperation approaches that will contribute to the achievement of sustainable development in its three dimensions, economic, social and environmental, in a balanced and integrated manner.

Article 5
Fair Allocation of Taxing Rights

1. A fair allocation of taxing rights among jurisdictions shall reflect the real economic contribution of each relevant jurisdiction, including jurisdictions where value is created, markets are located, revenues are generated and users or data are located, and taking into account such other factors that may become relevant as business models evolve, whether or not such activities involve physical presence in a jurisdiction.

2. The States Parties shall explore and pursue cooperative approaches to support the fair allocation of taxing rights with a view to reducing the risks of double taxation and non-taxation.

Article 6
High-net worth individuals

1. States Parties shall cooperate to enhance measures to detect, deter and prevent tax avoidance and evasion by high-net-worth individuals.

2. The States Parties shall share general information regarding structures and techniques used by high-net worth individuals to avoid and evade taxes.

3. The States Parties shall explore coordinated approaches to ensuring effective taxation of high-net worth individuals while respecting each State Party's sovereign right to determine the design, structure and level of taxation within its national tax system.

Article 7
Tax-Related Illicit Financial Flows, Tax Avoidance and Tax Evasion

The States Parties shall cooperate to combat tax-related illicit financial flows, including tax avoidance and tax evasion. Such cooperation shall include developing effective tools for the detection and prevention of such tax-related illicit financial flows, to be enforced through mutual administrative assistance and exchange of information and any other agreed forms of international co-operation, to ensure the effective taxation of income and profits from tax-related illicit financial flows by, and in accordance with the national laws of, the jurisdiction whose tax base has been reduced as a result of the tax-related illicit financial flow.

Article 8
Harmful Tax Practices

1. The States Parties shall cooperate, at international and regional levels, to develop and apply common principles and standards to identify harmful tax practices and measures to deter them, enabling all countries to tax income in accordance with their domestic laws and policies.

2. The States Parties shall explore appropriate measures and tools to address harmful tax practices including those that provide for:

(a) enhanced transparency;

(b) monitoring and identifying emerging harmful tax practices; and

(c) the effective taxation of economic activities that benefit from harmful tax practices.

Article 9
Prevention and Resolution of Tax Disputes

1. The States Parties shall take effective measures, in accordance with its needs, capacities and priorities, to ensure effective prevention and resolution of disputes regarding taxpayers.

2. In furtherance of paragraph 1, the States Parties shall, among other measures,

(a) minimize the potential for disputes by providing clear and accessible legislation and interpretative guidance regarding tax obligations; and

(b) implement dispute resolution mechanisms that are fair, independent, accessible, and effective in resolving disputes in a timely manner for both taxpayers and the tax authorities involved.

Article 10
Mutual Administrative Assistance

1. States Parties shall cooperate to promote mutual administrative assistance in tax matters to facilitate the administration of taxes, combat tax evasion and avoidance and support domestic resource mobilization, including through:

(a) exchange of information;

(b) assistance in tax collection;

(c) simultaneous tax examination;

(d) tax examination abroad;

(e) service of documents; and

(f) any other form of mutual administrative assistance as may be agreed by the States Parties from time to time;

in each case, under procedures to be specified in future protocols or other instruments.

2. The States Parties shall identify barriers to effective mutual administrative assistance in tax matters and cooperate to eliminate them if and as appropriate.

[Article 11
Exchange of Information

1. The competent authorities of the States Parties shall exchange such information as [may be][is foreseeably] relevant for the administration or enforcement of the domestic laws of the State Party concerning taxes of every kind and description imposed on behalf of the State Parties (but not including social security contributions). In particular, information shall be exchanged that would be helpful to a State Party in preventing avoidance or evasion of such taxes, including:

(a) information regarding types of assets and instruments that in the future have been identified by the States Parties as providing opportunities to circumvent then-existing automatic exchange of information mechanisms;

(b) transaction information to allow the matching of exports and imports of goods and services to facilitate the detection and prevention of tax-related illicit financial flows; and

(c) such other information as may be agreed by the States Parties from time to time through protocols or other instruments.

2. Any information received by a State Party under paragraph 1 or Article 9 shall be treated as secret in the same manner as information obtained under the domestic laws of that State and, to the extent needed to ensure the necessary level of protection of personal data, in accordance with the safeguards which may be specified by the requested Party as required under its domestic law. It shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes referred to in paragraph 1. Such persons or authorities shall use the information only for such purposes. They may, however, disclose the information in public court proceedings or in judicial decisions.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a State Party the obligation:

(a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other State Party;

(b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other State Party; or

(c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (*ordre public*).

4. If information is requested by a State Party in accordance with this Article, the other State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a State Party to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a State Party to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

6. In implementing this article, the States Parties shall take into account the needs and capacities of developing countries and countries in special situations as well as such limitations as may be agreed by the States Parties from time to time through protocols or other instruments.]

PART III
TECHNICAL ASSISTANCE

Article 12
Capacity Building and Technical Assistance

1. Each State Party shall cooperate to strengthen its capacity in tax matters, including infrastructure and human resources, taking into account the needs, capacities and priorities of each State Party, in order to fulfill its obligations under this Convention.

2. States Parties shall, according to their capacity, provide one another technical assistance, especially for the benefit of developing countries. Such cooperation shall promote the transfer of technology and technical and legal expertise to strengthen international tax cooperation and capacities of States Parties to effectively administer taxes, implement this Convention, boost domestic resource mobilization and drive accountability in the use of mobilized resources. Such technical assistance may include, inter alia:

(a) Establishment of institutional mechanisms to support Member States, especially developing countries, in their efforts to build capacity on relevant international tax practice and related issues including through exchange programmes;

(b) Assistance, upon request, in the development of a strong legislative foundation to support domestic resource mobilization;

(c) Setting up data analytics and exchange of information frameworks;

(d) Financial and material assistance to support capacity building and technical assistance; and

(e) Where feasible, coordination of technical assistance or capacity-building programmes for States Parties, from various stakeholders, in a manner that ensures efficient use of resources, avoids undue duplication of efforts and boost impact.

3. To the extent possible, these measures shall be without prejudice to existing foreign assistance commitments or to other financial cooperation arrangements at the bilateral, regional or international level.

4. States Parties may conclude bilateral or multilateral agreements or arrangements on material and logistical assistance, taking into consideration the financial arrangements necessary for the means of international cooperation provided for by this Convention to be effective.

PART IV
INSTITUTIONAL ARRANGEMENTS

Article 13
Conference of the States Parties to the Convention

1. A Conference of the States Parties to the Convention is hereby established to achieve the objectives set forth in this Convention and to promote and review its implementation.

2. The Secretary-General of the United Nations shall convene the Conference of the States Parties not later than one year following the entry into force of this Convention. Thereafter, regular meetings of the Conference shall be held in accordance with the rules of procedure adopted by the Conference.

3. The Conference of the States Parties shall adopt rules of procedure and rules governing the activities set forth in this article.

4. The Conference of the States Parties shall facilitate the implementation of this Convention by the States Parties. In particular, it shall:

(a) Facilitate the exchange of information on legal, policy and technological developments pertaining to international tax cooperation;

(b) Take into consideration the work of other relevant forums in the area of international tax cooperation;

(c) Review periodically the implementation of this Convention by its States Parties in accordance with Article [16] of this Convention;

(d) Elaborate and adopt supplementary protocols to this Convention on the basis of article [20] of this Convention; and

(e) Consider the technical assistance and capacity-building requirements of States Parties regarding the implementation of this Convention and recommend any action it may deem necessary in that respect.

5. The Conference of the States Parties shall examine the most effective way of receiving and acting upon information, including, inter alia, information received from States Parties in accordance with Article [15] and from competent international organizations.

Article 14
Subsidiary Bodies

1. A subsidiary body for implementation is hereby established to assist the Conference of the States Parties in the effective implementation of the Framework Convention and its protocols. This body shall be open to participation by all States Parties and shall comprise government representatives who are technical experts on matters within the scope of the Framework Convention. The subsidiary body for implementation shall report regularly to the Conference of the States Parties on all aspects of its work. No later than [2035] and then every five years thereafter, the subsidiary body for implementation will recommend to the Conference of the States Parties such actions as it considers necessary to ensure implementation of this Convention.

2. The Conference of the States Parties shall also establish, if it deems it necessary, additional mechanisms or bodies, including technical working groups, to assist in the effective implementation of the Framework Convention and its protocols. Such mechanisms or bodies may report directly to the Conference of the States Parties or to the subsidiary body for implementation as directed by the Conference of the States Parties. They may be temporary to perform specific tasks or research particular topics or standing bodies to provide ongoing advice to the Conference of the States Parties.

3. The Conference of the States Parties shall determine the rules of procedure for the mechanisms and bodies established pursuant to paragraph 2 of this Article. In determining the composition of standing bodies, the Conference of the States Parties shall ensure equitable geographical representation.

Article 15
Data Collection and Analysis

1. Each State Party shall collect and develop statistical and research data to enable them to formulate, analyse and implement policies to give effect to the Framework Convention and any of its protocols to which it is a party.

2. States Parties shall share with each other generic information, including statistics, analytical expertise and information concerning the subject matter of the Framework Convention and any of its protocols to which they are parties with a view to developing common definitions, standards and methodologies, as well as best practices, in the implementation of such agreements. This may be done bilaterally, multilaterally or through regional organizations.

3. The process of collecting, maintaining and sharing the information described in this article shall comply with internationally accepted professional standards in the collection and use of statistics. Before sharing such information under paragraph 2, a State Party shall ensure that it will not disclose any taxpayer-specific information that would be protected by Article [11] or anonymize the information.

Article 16
Review and Verification

1. Each State Party shall monitor its policies and practical measures to give effect to this Convention and any of its protocols to which it is a party in order to assess the effectiveness and efficiency of such policies and measures. Each State Party shall provide the Conference of the States Parties with information on its programmes, plans and practices, as well as on legislative and administrative measures to implement this Convention, as required by the Conference of the States Parties.

2. The Conference of the States Parties shall undertake periodic reviews of the extent to which the Framework Convention is achieving its objectives as set out in Article 1.

3. The process for such reviews shall be established by the Conference of the States Parties and may be adjusted as necessary to ensure that all States Parties participate in such reviews on an equal footing.

Article 17
Secretariat

1. A secretariat is hereby established. The Conference of the States Parties, at its first meeting, shall make arrangements for the functioning of the secretariat.

2. Until such time as the secretariat commences its functions, the Secretary-General of the United Nations shall perform the secretariat functions under the Convention.

3. The secretariat shall:

(a) Assist the Conference of the States Parties in carrying out the activities set forth in this Convention;

(b) Make arrangements for sessions of the Conference of the States Parties and any subsidiary bodies and provide them with services as required;

(c) Prepare reports on its activities and present them to the Conference, and compile and transmit reports submitted to it;

(d) Upon request, assist States Parties in providing information to the Conference of the States Parties, as envisaged in this Convention;

(e) Ensure the necessary coordination with the secretariats of relevant international and regional organizations;

(f) Enter, as needed and under the guidance of the Conference of the States Parties, into such administrative and contractual arrangements as may be required for the effective discharge of its functions; and

(g) Perform the other Secretariat functions specified in the Convention and any of its protocols and such other functions as may be determined by the Conference of the States Parties.

Article 18
Financial Resources

1. Each State Party shall, within its capabilities, ensure that it has sufficient resources to support its national activities that are intended to achieve the objectives of this Convention, taking into account its national policies, priorities, needs and capacities.

2. The State Parties agree that:

> (a) to assist Parties in meeting their obligations under the Convention, all relevant potential and existing resources, financial, technical, or otherwise, both public and private, that are available for international tax cooperation, should be mobilized and utilized for the benefit of all Parties, especially developing countries;
>
> (b) State Parties shall promote, as appropriate, the utilization of bilateral, regional, subregional and other multilateral channels to provide funding to support the capacity building and technical assistance activities set out in Article 12;
>
> (b) the Secretariat shall advise developing country Parties and Parties with economies in transition, upon request, on available sources of funding to facilitate the implementation of their obligations under the Convention.

3. The Conference of the States Parties in its first session shall review existing and potential sources and mechanisms of assistance based on a study conducted by the Secretariat and other relevant information, and consider their adequacy. The results of this review shall be taken into account by the Conference of the States Parties in determining the necessity to enhance existing mechanisms or to establish a voluntary global fund or other appropriate financial mechanisms to channel additional financial resources, as needed, to developing country Parties to assist them in meeting the objectives of the Convention.

PART V
FINAL PROVISIONS

Article 19
Amendments to the Convention

1. Any State Party may propose amendments to the Convention.

2. Amendments to the Convention shall be adopted at an ordinary session of the Conference of the States Parties. The text of any proposed amendment to the Convention shall be communicated to the States Parties by the Secretariat at least six months before the meeting at which it is proposed for adoption. The Secretariat shall also communicate proposed amendments to the signatories to the Convention and, for information, to the Depositary.

3. The State Parties shall make every effort to reach agreement on any proposed amendment to the Convention by consensus. If all efforts at consensus have been exhausted, and no agreement reached, the

amendment shall as a last resort be adopted by [ ] majority vote of the States Parties present and voting. The adopted amendment shall be communicated by the Secretariat to the Depositary, who shall circulate it to all States Parties for their acceptance.

4. Instruments of acceptance in respect of an amendment shall be deposited with the Depositary. An amendment adopted in accordance with paragraph 3 above shall enter into force for those State Parties having accepted it on the ninetieth day after the date of receipt by the Depositary of an instrument of acceptance by at least [ ] of the States Parties to the Convention.

5. The amendment shall enter into force for any other Party on the ninetieth day after the date on which that Party deposits with the Depositary its instrument of acceptance of the said amendment.

Article 20
Relation with Protocols

1. The Conference of the Parties may adopt protocols to implement or elaborate this Convention.

2. The requirements for the entry into force of any protocol shall be established by that instrument.

3. In order to become a Party to a protocol, a State must also be a Party to this Convention.

4. A State Party to this Convention is not bound by a protocol unless it becomes a Party to the protocol in accordance with the provisions thereof.

Article 21
Relation with Other Agreements, Instruments and Domestic Law

1. (a) Each State Party shall take such legislative, administrative and other measures as may be necessary to give effect to its obligations under this Convention in accordance with its domestic law and constitutional procedures.

   (b) The provisions of the Framework Convention and its protocols shall in no way affect the right of Parties to enter into bilateral or multilateral agreements, including regional or subregional agreements, on issues relevant or additional to the Convention and its protocols, provided that such agreements are compatible with the State Party's commitments under the Framework Convention.

2. Subject to paragraph 3, this Convention shall not affect the rights and obligations of any party under a bilateral, regional or multilateral agreement into which a State Party has entered prior to the entry into force of this Convention.

3. States Parties shall take progressive and meaningful steps towards aligning their existing international tax agreements and related instruments with the provisions and principles of this Convention, including, where necessary, the renegotiation of existing agreements. Where a State Party requests the renegotiation, amendment, or modification of an existing agreement to achieve such alignment, the other State Party shall enter into negotiations in good faith and without undue delay.

4. Each State Party shall report to the Conference of the States Parties, at intervals and in a form to be established by the Conference of the Parties, on actions that they have taken in furtherance of paragraph 3,

including information regarding the number of requests they have made or received to renegotiate existing treaties and the disposition of such requests, in a form to be established by the Conference of the States Parties.

Article 22
Settlement of Disputes regarding the Convention

1. The States Parties shall endeavour to settle any dispute among them concerning the interpretation or application of the Convention through negotiation or other peaceful means of their own choice.

2. Any dispute between two or more States Parties concerning the interpretation or application of this Convention that cannot be settled through negotiation within a reasonable time shall, at the request of one of those States Parties, be submitted to conciliation in accordance with Annex 1.

Article 23
Depositary

The Secretary-General of the United Nations shall be the depositary of the present Framework Convention and of protocols adopted in accordance with Article [ ].

Article 24
Signature, ratification, acceptance, approval and accession

1. This Convention shall be open to all States for signature in [ ] from [ ] to [ ] and thereafter at United Nations Headquarters in New York until [ ].

2. This Convention is subject to ratification, acceptance or approval. Instruments of ratification, acceptance or approval shall be deposited with the Secretary-General of the United Nations.

3. This Convention is open for accession by any State. Instruments of accession shall be deposited with the Secretary-General of the United Nations.

Article 25
Reservations

No reservations may be made to this Convention.

Article 26
Entry into force

1. This Convention shall enter into force on the ninetieth day after the date of deposit of the [number to be determined] instrument of ratification, acceptance, approval or accession.

2. For each State ratifying, accepting, approving or acceding to this Convention after the deposit of the [number to be determined] instrument of such action, this Convention shall enter into force on the thirtieth day after the date of deposit by such State of the relevant instrument or on the date on which this Convention enters into force pursuant to paragraph 1 of this article, whichever is later.

Article 27
Withdrawals

1. At any time after two years from the date on which this Convention has entered into force for a State Party, that State Party may withdraw from the Convention by giving written notification to the Depositary.

2. Any such withdrawal shall take effect upon expiry of one year from the date of receipt by the Depositary of the notification of withdrawal, or on such later date as may be specified in the notification of withdrawal.

3. Any State Party that withdraws from the Convention shall be considered as also having withdrawn from any protocol to which it is a Party.

Article 28
Authentic Texts

The original of this Convention, of which the Arabic, Chinese, English, French, Russian and Spanish texts are equally authentic, shall be deposited with the Secretary-General of the United Nations.