

WORKING PAPER

Borrowing the Rulebook

How Can Decades of UNFCCC Experience Strengthen the UN Tax Convention?

Nouhaila Zaki, Carmen Wabnitz, and David Ryfisch

Executive Summary

As negotiations for a UN Framework Convention on International Tax Cooperation (UNFCITC) advance, a unique window has opened to apply lessons from three decades of climate diplomacy under the United Nations Framework Convention on Climate Change (UNFCCC) to the design of a new global tax regime.

While the climate regime has succeeded in establishing a near-universal governance framework, it continues to face persistent gaps in ambition, finance, and implementation. At the same time, international tax cooperation, long dominated by the Organisation for Economic Co-operation and Development (OECD), has been widely criticised for its limited inclusiveness, lack of transparency, and unequal representation of developing countries. Moving tax cooperation into the UN system therefore represents both a corrective and an opportunity to build a more legitimate and effective global regime.

Despite several differences, climate and tax governance share key structural features: both address cross-border spillovers, are shaped by deep global inequalities, and require coordination beyond national sovereignty. These parallels make the UNFCCC a valuable reference point for the UNFCITC.

This paper argues that the central design challenge for the UNFCITC is to balance inclusiveness with effectiveness. Drawing on the evolution of the UNFCCC, as well as lessons from other regimes such as the World Trade Organization and the Montreal Protocol, it identifies core principles for a robust institutional architecture:

- **Protocol architecture:** Use a robust convention with limited, issue-specific protocols to enable progress while avoiding fragmentation.
- **Commitments:** Combine clear political direction with flexible implementation, anchoring 'soft' substantive goals in binding procedural obligations.
- **Differentiation:** Embed dynamic, evidence-based differentiation to reflect countries' evolving capacities and ensure equity.
- **Decision-making:** Adopt a hybrid model that preserves consensus where possible but prevents deadlock through majority voting.
- **Transparency and accountability:** Establish strong reporting, review, and global stocktaking mechanisms to drive implementation and compliance.
- **Institutional capacity:** Build a well-resourced secretariat, supported by subsidiary bodies and an independent expert panel.
- **Civil society participation:** Ensure meaningful, structured engagement to enhance legitimacy, accountability, and policy quality.

The experience of the UNFCCC demonstrates that no single institutional design can fully reconcile sovereignty, inclusiveness, and effectiveness. However, it also shows that carefully calibrated frameworks – combining flexibility with accountability – can achieve near-universal participation and sustained cooperation.

The UNFCITC negotiations present a rare opportunity not to replicate existing shortcomings, but to design a more inclusive, transparent, and effective system of global economic governance. Getting the institutional architecture right from the outset will be critical to ensuring that international tax cooperation contributes meaningfully to sustainable development and global equity.

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List of Abbreviations

CBDR-RC	Common but Differentiated Responsibilities and Respective Capabilities
CMA	Conference of the Parties Serving as the Meeting of the Parties to the Paris Agreement
CMP	Conference of the Parties Serving as the Meeting of the Parties to the Kyoto Protocol
COP	Conference of the Parties
ETF	Enhanced Transparency Framework
ICJ	International Court of Justice
IPI	International Panel on Inequality
IPCC	Intergovernmental Panel on Climate Change
NDC	Nationally Determined Contributions
NGO	Non-Governmental Organisation
OECD	Organisation for Economic Co-operation and Development
S&DT	Special and Differential Treatment
UNFCITC	United Nations Framework Convention on International Tax Cooperation
UNFCCC	United Nations Framework Convention on Climate Change
WTO	World Trade Organization

1 Introduction

As the world convened for the 30th UN Climate Summit (COP30) in Belém in November 2025, parallel negotiations took place in Nairobi for the UN Framework Convention on International Tax Cooperation (UNFCITC). This moment offers a rare opportunity to draw lessons from decades of climate diplomacy and explore synergies between these global governance regimes.

After three decades of negotiations under the United Nations Framework Convention on Climate Change (UNFCCC), its success remains contested. At the outset of the convention's work, global temperatures were projected to rise by around 4.4°C by the end of the century. The Paris Agreement of 2015 spurred national commitments, lowering projections to 2.6°C (Climate Action Tracker, 2025). Yet, finance and implementation gaps persist. Consequently, calls to reform the climate governance regime are growing louder. Understanding the UNFCCC's institutional strengths and weaknesses offers critical insights: not only for strengthening climate governance but also for guiding the design of a UN tax convention.

Global tax issues have long been centred in the Organisation for Economic Co-operation and Development (OECD), a system criticised for limited effectiveness, unequal representation of developing countries, and opaque decision-making restricting scrutiny by stakeholders such as civil society (Irfan et al., 2025; Tax Justice Network, 2024; UNSG, 2023). In response, efforts are underway to shift international tax cooperation under UN auspices through the establishment of the UNFCITC. Negotiations began in February 2025, with adoption targeted for 2027.

Although taxation and climate change may seem distinct, they share substantive and institutional features. Both involve cross-border policy spillovers, driven by inadequate rules governing transnational interactions, and are shaped by persistent global inequalities. Together, these dynamics underscore the need for coordinated international governance. From an institutional perspective, the evolution of UNFCCC provides valuable lessons for establishing the UNFCITC. In both governance regimes, a central challenge lies in balancing effectiveness with inclusiveness, a key consideration in institutional design.

Given that both the tax and climate policy domains are highly complex, demand flexible governance arrangements, and lack an established political consensus, a framework convention provides a particularly appropriate governance model, as it allows for ongoing deliberation and gradual consensus-building.

Drawing on these shared features, this working paper focuses on the institutional architecture of the UNFCCC as an example of a framework convention with further protocols having developed over time. At the same time, it acknowledges that climate governance is not the only relevant precedent and draws on other pertinent international regimes such as the World Trade Organization (WTO) and the Montreal Protocol, which have structural features akin to those proposed for the UNFCITC.

We first compare the climate and tax policy domains, outline the UNFCCC structure, analyse features like decision-making, transparency, and civil society participation, and conclude with recommendations for establishing the UNFCITC.

This working paper is part of a two-paper series designed to foster dialogue between the tax and climate communities. This paper draws lessons from decades of UNFCCC negotiations for the tax justice community – including insights on institutional design, decision-making, transparency, and stakeholder engagement – while its companion paper addresses the climate community, showing how the UN Tax Convention can serve as a tool to advance UNFCCC objectives.

2 Crossing Borders: Institutional and Policy Parallels between Climate and Taxation

Although climate change and taxation address quite distinct policy domains, both confront trans-boundary challenges that exceed the capacity of unilateral state action. Rising global temperatures and cross-border profit shifting alike demand international cooperation, and policy responses in both areas can produce spillover effects. For instance, renewable energy subsidies in one country may affect trade patterns, while low tax rates can attract capital across borders.

Despite the cross-border commonality, the underlying nature of these policy fields differs in some crucial respects. Understanding both the differences and similarities between these domains is essential to draw lessons from the UNFCCC for the UNFCTC.

2.1 Different landscapes: What sets climate and tax policy apart?

The challenges to be addressed through a climate or tax convention differ fundamentally. The climate regime is anchored in a single, science-based objective: the ‘stabilization of greenhouse gas concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system’ (UN, 1992). Taxation, by contrast, has no equivalent unifying scientific goal. Instead, it encompasses a broad set of interlinked normative and technical issues, including illicit financial flows, tax evasion by multinational corporations and individuals, and progressive environmental taxation.

A second important distinction lies in the scale and nature of change needed. Climate policy demands deep, structural transformation across nearly all sectors of the real economy including energy, transport, agriculture, and industry. It also calls for shifts in consumption patterns (Stern, 2025; Thøgersen, 2021) making the transition not only technically complex, but also culturally contentious. By contrast, achieving a fair and sustainable tax system primarily requires change at the political and governance level. While the implications of tax reform are far-reaching, the changes themselves tend to be negotiated and implemented within highly technical policy spaces, involving specialised agencies, finance ministries, and tax administrations – similar to trade (Wales & Wales, 2012).

Moreover, the history of climate and tax as multilateral policy domains is quite distinct. While the climate emerged relatively recently as a subject of international diplomacy, debates on global cooperation on taxation trace back to the League of Nations process a century ago (Picciotto, 2024). Since then, international taxation has remained on the global agenda, though it has largely been shaped outside the UN system, most prominently by the OECD. Unlike the UNFCCC, which was developed within the UN system, building on earlier multilateral UN environmental agreements, the existing international tax architecture – widely regarded as exclusionary and inefficient – requires the UNFCTC process to be designed with deliberation. This offers an opportunity to draw lessons from past attempts at international tax (non-)cooperation to avoid reproducing the high-income country dominance that prompted the call for a UN tax convention in the first place (Wojewska, 2024).

Lastly, one must reckon with the different political environments in which the two conventions have evolved. When the UNFCCC was adopted in 1992 as part of the Rio Earth Summit, the Iron Curtain had just fallen and optimism for enhanced global cooperation was the dominant sentiment among

political leaders (Spohr, 2022). By contrast, current efforts to negotiate an international tax regime unfold amid growing protectionism, new geopolitical rivalries, and a strained UN budget. This is considered by some policy experts to be ‘multilateralism in crisis’ (Diniz, 2025; Eggel & Galvin, 2020).

2.2 Common threads: Where tax meets climate

Despite these differences, both regimes share structural features that make multilateral cooperation not only desirable but indispensable. Uncoordinated national actions give rise to cross-border externalities (IMF, 2021): greenhouse gas emissions traverse borders, and tax policies in one jurisdiction may erode other countries’ tax bases. It is the imperative to coordinate these actions across borders, rather than the effects themselves, that underpins the establishment of dedicated climate- and tax-specific international frameworks.

Inequality within and between states is another shared challenge. Crucially, both areas exhibit pronounced North–South asymmetries in responsibility, capability, and institutional power (Chancel et al., 2023; OECD, 2024). In the UNFCCC, this has partially been recognised by the principle of Common but Differentiated Responsibilities and Respective Capabilities (CBDR-RC). In taxation, similar dynamics surface in debates over taxing rights, profit shifting, and capacity building.

Finally, both regimes operate under heightened sensitivity to national sovereignty – an inherent tension in any international agreement (Rita & Mataba, 2025).

3 Constructing the Global Climate Regime: The UNFCCC as a Legal Framework

At the Rio Earth Summit in 1992, states adopted the UNFCCC,¹ which now has near-universal ratification by 198 countries, including the EU. Today, the UNFCCC serves as one of the principal legal instruments for global climate governance² (International Court of Justice (ICJ), 2025, para. 116), with the single overarching objective to reduce greenhouse gas emissions at a pace that allows ecosystems to ‘adapt naturally’ to rising temperatures (UN, 1992). Such a clear and common goal necessitates a governance structure that prioritises a broad ratification by states. This logic is reflected by several institutional design choices of the UNFCCC, most notably the principle of CBDR-RC, which comprises two core elements. First, it recognises that while all states share a common responsibility to address climate change, their obligations differ according to their varying historical contributions to the problem. Second, it acknowledges different capacities (i.e. financial, technological) among countries to undertake mitigation and adaptation measures (Pauw et al., 2014).

¹ In international law, a framework convention refers to a binding treaty that establishes broad principles and creates a governance structure applicable to all parties, while leaving the detailed rules to be developed in subsequent agreements or decisions (Oxford Public International Law, 2011). Such agreements may take the form of protocols, which are supplementary treaties to the convention. This sequencing allows states to reach initial agreement on general commitments while maintaining space for further negotiation and deeper cooperation (UN, n.d.; UNSG, 2023).

² In its 2025 Advisory Opinion, the ICJ clarified that the UNFCCC and its two subsequent agreements, the Kyoto Protocol and the Paris Agreement, constitute together the principal legal instruments governing climate change (Voigt, 2025). Importantly, the Court underscored that states’ climate-related obligations also derive from human rights law and customary international law (Tigre et al., 2025).

Accordingly, developed countries³⁴ are obligated to lead emissions reduction and support developing countries in fulfilling their mitigation obligations and adapting to rising temperatures. Notably, this takes into consideration the changing economic structures of countries and thus moves away from the strict developed/developing country distinction.

In 1997, Parties to the Convention adopted and overwhelmingly ratified the Kyoto Protocol to operationalise the objective set out in the convention. Aligned with the CBDR-RC principle, this first protocol legally obliged developed countries to reduce their emissions by approximately 5% compared to 1990 levels by 2012 (UN, 1997). Although emissions in developed countries slowly began to decline, the Kyoto Protocol soon emerged as ill-designed in addressing the urgency of the climate crisis and the degree of economic transformation needed. This can in parts be attributed to the fact that emissions from emerging economies, namely China, were not covered by Kyoto. With the US withdrawing from the protocol altogether in 2001, both major emitters were left unchecked, leaving the impact of Kyoto limited (Bals, 2021; Beggin, 2017). A subsequent attempt to impose binding reductions on all countries failed at COP15 in Copenhagen in 2009, not least because countries viewed top-down emission reduction obligations as an infringement on their national sovereignty (Bals, 2021).

It took until 2015 for a successor agreement to Kyoto to be adopted. The architects of the Paris Agreement⁵ intended to circumvent the issue of state sovereignty by adopting a hybrid approach between top-down and bottom-up. For the first time, it obliged every Party to the Convention to set emission reduction targets, though instead of prescribing them, each country is to 'nationally determine' its contribution to the collective goal. As a result, the Paris Agreement succeeded in bringing all countries into a common legal framework. However, many experts argue that there is a tension between this flexibility in determining reduction targets and the very temperature goals of the Paris Agreement – limiting global warming to 1.5°C (Könneke et al., 2024; UN, 2015).

This evolving dynamic of protocols under the UNFCCC underscores the fact that balancing flexibility with enforceable compliance remains central to achieving effectiveness in global governance.

4 Bridging Regimes: Lessons from UNFCCC for an Effective UNFCITC

The evolution of global climate governance under the UNFCCC offers valuable institutional and procedural insights for the emerging negotiations of the UNFCITC. While climate and taxation are distinct policy domains, both involve complex, cross-border challenges that are best addressed

³ The terms 'developed' and 'developing' countries are ambiguous in the UNFCCC context. For the purposes of this paper, when using this terminology in relation to the UNFCCC, 'developed countries' refers to Parties listed in Annex I and 'developing countries' to non-Annex I Parties. These Annex-based groupings – originally based on 1992 OECD membership plus certain economies in transition – structured the differentiation of mitigation and support (including finance) obligations under the UNFCCC and Kyoto Protocol until the Paris Agreement in 2015 introduced a more flexible model of nationally determined contributions.

⁵ While the Paris Agreement is not formally a 'protocol' under the UNFCCC, but a separate agreement adopted, it functions in practice as the post-Kyoto implementation regime, advancing the goals of the convention (International Court of Justice (ICJ), 2025). Classifying it as an 'agreement' allowed for ratification as an executive agreement in the US, avoiding Senate approval needed for treaties or protocols (US Senate, n.d.).

through a framework convention. As the UN Secretary-General report on international tax cooperation notes, such a convention is best suited for issues without ‘political consensus on binding measures’ and ones expected to substantially evolve over time (UNSG, 2023).

4.1 Walking the tightrope: Designing for both reach and results

A framework convention must inherently balance broad participation with effective action. The UNFCCC’s trajectory reveals how challenging it can be to translate general commitments into actual implementation and, ultimately, progress. For the emerging UNFCITC, this tension between inclusiveness and effectiveness emerges as a central design challenge (Stein, 2008) that must be carefully navigated from the outset. In the following sections, key institutional choices – including protocols, commitments, and differentiation – will be examined.

4.1.1 Voluntary protocols – with ‘bite’

Parties to a framework convention may decide to adopt comprehensive or issue-specific protocols, both of which are supplemental legally binding treaties clarifying objectives and measures under the convention (UN, n.d.). This choice has implications for balancing inclusiveness and effectiveness.

Climate change represents a singular global problem requiring coordinated action across regions and sectors. The additional treaties to the UNFCCC – Kyoto (1997) and Paris (2015) – both cover nearly the entirety of the climate problem, including mitigation, adaptation, and finance (UN, 1997, 2015). This problem-wide protocol model may be less suited for domains that involve multiple technically and politically distinct policy issues such as taxation.

By adopting the Terms of Reference of the UNFCITC, states have already chosen an issue-specific protocol design. Two early protocols are to be negotiated in parallel to the convention itself, with a list of potential further agreements (UN, 2025a). Importantly, the Terms of Reference define ‘protocol’ under the UNFCITC as ‘separate legally binding instruments, [... whereby] each party to the framework convention should have the option whether or not to become party to a protocol’⁶ (UN, 2025a).

Contrary to the UNFCCC’s comprehensive approach, this explicit opt-in approach enables ‘coalitions of the willing’ to advance specific areas of tax cooperation, accelerating action when full consensus is out of reach; this is a lesson from climate negotiations, where unanimity often stalled ambition (Buylova et al., 2023). It also responds to today’s political realities of rising fragmentation, protectionism, and declining trust in global institutions (Patel, 2026). At best, such flexibility can generate a form of “political fear of missing out”, where the costs of remaining outside these coalitions begin to outweigh the perceived benefits of independence, thereby incentivising broader participation over time (Sandbu, 2025). However, this dynamic is far from guaranteed. The same flexibility can backfire if key holdouts - ‘coalitions of the unwilling’, including tax havens – choose to opt out, effectively undermining the regime’s reach and impact.

⁶ Legally speaking, the UNFCCC does not define protocols differently (UN, 1992). However, the Terms of Reference’s explicit emphasis on optionality may in practice lead to an opt-in approach to protocols. Even though Paris and Kyoto are optional for Parties to the Convention, all countries were expected to join, leading to near-universal ratification.

Civil society cautions against such ‘protocolisation’, i.e. treating all commitments under the convention through additional protocols. They warn that placing key tax issues such as the taxation of ultra-high-net-worth individuals into a menu of protocols states can choose from risks weakening the consistent implementation of a fair and effective international tax system. To curb such fragmentation, many civil society actors advocate for protocols only where necessary and all other implementation of the convention should happen through decisions by the Conference of the Parties (COP) (CS FfD Mechanism, 2025; Ryding, 2025). Nevertheless, since protocols generally carry greater legal weight⁷, there remains a benefit to establishing a limited number of further protocols under the convention. This applies specifically to certain tax issues with direct and far-reaching consequences for domestic law.

Although the UNFCCC offers limited lessons on the issue-specific protocol architecture, it does still provide insight on the protocols’ relationship to the convention. The very title of the Kyoto Protocol – Kyoto Protocol to the United Nations Framework Convention on Climate Change – and its preambular references position it explicitly as a protocol to the convention rather than as an independent climate treaty (UN, 1997). Regarding the Paris Agreement, this relationship is not as clearly formulated: while the Paris Agreement incorporates UNFCCC definitions and pursues the convention’s objective, its text does not define it as a ‘protocol to’ the convention. Hence, scholars continue to debate the precise legal relationship between Paris and the convention (Legal Response International (LRI), 2022). The emerging UN tax regime can avoid similar legal ambiguities by explicitly stating that any future protocols are subordinate to, and function as vehicles for implementation of, the convention’s overarching objectives.

4.1.2 Binding principles, flexible commitments, and the politics of participation

Formulating principles and commitments lies at the centre of reconciling effectiveness and inclusivity. The challenge is to craft language broad enough to secure widespread participation, yet precise enough to ensure the convention’s objectives are meaningfully advanced.

The principles of a convention are general normative statements that frame the interpretation and implementation of the convention (Sustainability Directory, 2025). By contrast, commitments refer to concrete obligations that countries to the convention commit to fulfil.

4.1.2.1 Normative foundation

The principles established under Article 3 of the climate convention serve two core purposes. First, they act as the normative foundation, guiding the implementation of the entire climate regime. Second, they work as a benchmark that civil society and other non-state actors can use to assess the actions of states (see section 3.5) (Lima & Dal Ri Jr., 2025). These principles are either climate-specific – such as the obligation to ‘protect the climate system for the benefit of present and future generations’ – or relate more generally to the principles of international law (UN, 1992).

⁷ The UNFCCC and its associated protocols and agreements constitute legally binding instruments under international law upon ratification. By contrast, COP decisions are generally regarded as forms of soft law: while they do not create new legally binding obligations, they carry significant normative weight and function as authoritative political commitments. (Legal Response International (LRI), 2010).

Notably, the work under the convention is to be guided by principles of prevention, precaution when there is a lack of scientific evidence, and above all cooperation. These constitute norms of customary international law.⁸ As underlined in the 2025 International Court of Justice (ICJ) Advisory Opinion on climate change, this is significant as it implies that certain obligations to protect the climate system may stem from general international law, applying beyond treaty Parties (Gehring, 2025; Schäfer & Klein, 2025).

The highest court has therefore formulated a clear lesson for the establishment of future conventions. A combination of policy field-specific and more general principles – particularly those of customary international law – is essential to provide strong interpretive guidance of the obligations states have under this international convention.

4.1.2.2 Commitments: the ‘hard-procedural – soft-substantive’ approach

Critics of the UNFCCC as ‘soft law’ largely target the commitments set out in Article 4. Yet, under the Vienna Convention on the Law of Treaties (1969), any treaty is, by definition, internationally binding, and its obligations are presumed to be binding unless the text clearly indicates otherwise (Kirgis, 1997; UN, n.d.).

The wording of Article 3 (principles) and Article 4 (commitments) reinforces this binding character: both operative clauses employ the verb ‘shall’. In treaty interpretation, ‘shall’ typically denotes a binding obligation, rather than political aspiration (International Court of Justice (ICJ), 2025, para. 202). This yields an important drafting lesson for the UNFCCC: where commitments are meant to be legally enforceable, the convention should employ obligatory language (‘shall’) rather than softer formulations (‘should’ or ‘may’). Such language provides a clearer basis for domestic and international courts to review state compliance (Udell & Tan, 2025a).

Despite the legally binding nature of the framework convention, the scope and strength of its commitments can vary, with important implications for a convention’s overall effectiveness in achieving its objectives. In this regard, the UNFCCC offers crucial lessons for the design of the UNFCCC.

Within the climate regime, harder procedural commitments are combined with softer substantive provisions (Pickering et al., 2018). The convention text already indicates this approach, yet it was more deliberately employed within the Paris Agreement architecture. The commitments contained in Article 4 of the climate convention primarily constitute procedural ones – such as to ‘develop, periodically update, publish’ and to ‘promote and cooperate’ (UN, 1992) – rather than quantifiable emissions reduction obligations. Within the Paris Agreement, this ‘hard-procedural, soft-substantive’ approach can best be illustrated by the Nationally Determined Contributions (NDCs), the obligation for countries to publish national climate plans but self-determine their level of ambition and policy instruments (UN, 2015). Many experts argue this flexibility was a ‘critical factor’ for the near-universal ratification, for it largely preserved national sovereignty (Bals, 2021; Lima & Dal Ri Jr., 2025; Pickering et al., 2018).

The downside of the absence of measurable substantive commitments for all is evident: the regime risks under-delivering on its objectives. In anticipation of this risk, earlier attempts were made to establish more stringent obligations. The Kyoto Protocol introduced measurable emission reduction targets for developed countries. The Kyoto experience does not so much show that top-down commitments are inherently ineffective. Rather, the lesson is that if such top-down targets apply to only a limited number of countries, they are perceived as unfair and politically unsustainable (Bals,

⁸ Customary international law arises from consistent state practice accepted as an obligation for all countries (Legal Information Institute, 2022).

2021). Canada, for example, exited the Kyoto Protocol upon overshooting its emissions target to avoid financial consequences (Vaughan, 2011). Later attempts to extend a top-down architecture more broadly collapsed against the political reality that states perceived collectively negotiated numbers as intruding on their sovereignty. This, in turn, often results in lower participation which ultimately undermines the overall effectiveness of a regime.

For the UNFCCC, this experience within the UNFCCC suggests that strict substantive commitments without an independent international enforcement authority do not necessarily secure the objectives of the regime.

Nicholas Stern, among other influential voices in the climate sphere, argues that, rather than pursuing hard substantive commitments internationally, treaties should formulate softer substantive obligations equipped with ‘legal hooks’ that national courts can interpret and enforce domestically (Stern, 2025). Importantly, the ICJ confirmed that the obligations under the UNFCCC and the Paris Agreement are not merely procedural or fully nationally interpretable. In its Advisory Opinion, the court underscored that countries are obliged to act with due diligence, stating that ‘each party has to do its utmost to ensure that the NDCs it puts forward represent its highest possible ambition in order to realize the objectives of the Agreement’ (International Court of Justice (ICJ), 2025, para. 246). This interpretation provides benchmarks for national courts to assess whether governments are fulfilling their international commitments. In monist⁹ legal systems, such treaty obligations apply directly upon ratification and have already been used in various national climate litigation cases (Udell & Tan, 2025).

Evidently, there is no straightforward approach for simultaneously maximising broad participation and legal enforceability in international treaties. The UNFCCC showcases that striking a balance will inevitably come with trade-offs and offers lessons to the UNFCCC. These lessons suggest that the UNFCCC should articulate clear but non-prescriptive substantive commitments that define the political direction of cooperation and give future COPs and protocols clear mandates. This is of particular importance, since protocols are explicitly framed as optional. Without such guidance, there is a risk that the convention could become little more than a shell, with all meaningful substantive commitments deferred to protocols that may never be adopted. Consequently, a clear political direction within the convention itself is indispensable (Global Alliance for Tax Justice (GATJ), 2025). Detailed design choices – such as concrete minimum rates or environmental taxes and their revenue use – can then be developed through further negotiations.

Such relatively “softer” substantive commitments should, however, be coupled with obligatory procedural provisions, for example, for Parties to publish country-by-country reports and to develop national reports on the progress made towards the convention’s goals (Ryding, 2022).

4.1.3 Equity through differentiation

A key strategy to reconcile inclusivity and effectiveness in the UNFCCC is the principle of ‘common but differentiated responsibilities’ (CBDR), reflected in the convention and both Kyoto and Paris. This acknowledged historical emissions and development disparities, facilitating widespread ratification. However, the convention lacked a formal mechanism to periodically reassess the categorisation of developed and developing countries, in light of changing capacities and economic realities. As large emerging economies grew, this rigid structure became an obstacle to negotiations (Pauw et al., 2014). In response, the Paris Agreement tried to move away from this rigid classification,

⁹ A monist legal system views international law and domestic law as a single unified legal order, where ratified treaties and customary international law are automatically incorporated into national law upon ratification without needing separate implementing legislation (Law Gratis, n.d.).

by employing wording that allows for countries to move from the developing to the developed category (UN, 2015). In its 2025 Advisory Opinion on climate, the ICJ considers that the Paris Agreement, while moving away from rigidity, does not dilute differentiation and thereby equity. Rather, it re-operationalises it through universal mitigation obligations (NDCs) for all Parties, while the stringency of national efforts is determined in light of national circumstances rather than rigid Annex groupings (Bajaj et al., 2025; ICJ, 2025). Importantly, the ICJ clarifies that these “national circumstances” are dynamic, meaning that classifications of States as “developed” or “developing” are not static. As countries’ emissions profiles and income levels evolve, so too can their responsibilities: states with rising emissions and increasing economic capacity may assume heightened obligations, particularly with regard to the provision of financial resources and transparency (Schäfer & Klein, 2025).

Due to the heterogeneity of the developing country category, a further differentiation has emerged through negotiating practice: the ‘special circumstances for Least Developed Countries and Small Island Developing Countries’. This is intended to reflect their particularly high vulnerability to the climate crisis and their limited capacity to respond to it. Politically, it gives these specific countries leverage in negotiations and helps them obtain means of implementation as well as tailored rules and timelines (UNFCCC, 2023). Such differentiation is crucial for ensuring support reaches those most in need.

International trade governance offers additional lessons. Within the WTO, economic, social, and institutional asymmetries between developed and developing countries are to be addressed through the so-called Special and Differential Treatment (S&DT). Unlike the UNFCCC’s initially rigid differentiation, the WTO does not have clear criteria to determine a country’s eligibility for S&DT. Instead, countries self-declare as being a developing country (Magwape, 2024). Critics decry that this undermines the legitimacy of the differentiation system by allowing advanced economies to claim the same S&DT as the poorest countries. This both diverts support from the most vulnerable countries and reduces the ambition and effectiveness of the overall regime in achieving its goals. Reform proposals (of the WTO) advocate for ‘evidence-based, case-by-case’ eligibility criteria to account for changing economic contexts (Magwape, 2024; Ukpe, 2025).

Hence, the lesson for establishing the UNFCITC is to reflect the heterogeneity of countries in a differentiation principle and allow for its evolution as countries’ economic circumstances change.

Differentiation has precedent in global tax governance, e.g. special rules for ‘low-capacity jurisdictions’ under the OECD Inclusive Framework. However, it has not been formally recognised as a guiding principle and thus its application has been ‘inconsistent and scarce’ (Magwape, 2024). Systematically integrating differentiation across tax rules requires a truly inclusive and global legal framework for international tax cooperation. The UNFCITC presents an opportunity to formalise a coherent differentiation principle, including longer transitional periods for low-income countries as well as technical and financial assistance on tax administration capacity (Magwape, 2024). Such provisions would ensure that the needs and capacities of vulnerable countries are systematically reflected in the design and implementation of international tax rules. This direction is already anticipated in principle 9.a of the UNFCITC Terms of Reference, stating that while the convention is supposed to be universal, it should ‘fully consider the different needs, priorities, and capacities of all countries’ (UN, 2025a).

While the UNFCITC will likely operate with a principle similar to CBDR or S&DT, the eligibility question remains to be answered. Taken together, the climate and trade regime provide a clear lesson: eligibility criteria for differential treatment under a UN tax convention should strike a balance between adaptability and clarity. Drawing from the experience of the UNFCCC, rigid groupings – such as the 1992 Annexes – should be avoided. Instead, the convention should allow for dynamic differentiation that reflects countries’ evolving capacities and circumstances over time. At the same time, the challenges faced by the WTO due to the absence of clear eligibility rules underscores the need

for clear criteria. Self-declaration alone risks undermining the legitimacy and effectiveness of differentiation provisions. Therefore, the UNFCITC should consider an evidence-based, periodically reviewed approach to eligibility.

4.2 Decision-making: From consensus paralysis to hybrid governance

Consensus decision-making under the UNFCCC remains one of its most contentious features, viewed as both a core strength of the regime and one of its ‘biggest weaknesses’ (Buylova et al., 2023). Requiring consensus can strengthen legitimacy by creating shared ownership of decisions – especially for states wary of sovereignty constraints – and it ensures that even less influential countries retain a voice. But this inclusiveness comes at a cost: consensus often slows progress and drives outcomes towards the lowest common denominator (Karlas & Petri, 2025). Critics argue that it effectively grants veto power to obstructionist states (Depledge, 2024), prompting civil society to call for majority-based voting when consensus proves impossible, to prevent a small minority from blocking urgently needed ambition (Climate Action Network International (CAN) et al., 2025).

The decision-making model adopted for the UNFCITC appears to reflect these essential learnings from the UNFCCC space. At the first negotiating session in February 2025, states agreed on a hybrid approach: future Parties to the Convention must first ‘exhaust every effort to find consensus’, but where consensus proves impossible, substantive decisions may be adopted by a two-thirds majority, while procedural matters require only a simple majority (UN, 2025b). This model reflects a trend in decision-making rules within global governance frameworks. Bodies such as the Green Climate Fund or most recently the Global Ocean Treaty have adopted such a hybrid approach (Green Climate Fund (GCF), 2015; Harvard University, n.d.). The intent is to preserve the legitimacy and inclusiveness associated with consensus while preventing individual states or small groups from indefinitely obstructing progress.

A heavy reliance on the voting option with slim majorities may, however, reduce the effectiveness of the convention. As in the climate regime, certain tax measures, such as a global minimum corporate tax or common transparency standards, derive their strength from near-universal adoption (Partington, 2021). The hybrid system therefore offers a pragmatic balance: it mitigates the paralysis often seen in climate negotiations while retaining the benefits of broad agreement where it is most needed. In doing so, it marks a significant governance innovation, acknowledging the tension between inclusiveness and timely action.

4.3 Facilitating multilateral cooperation: The role of the COP Presidency and secretariat

A COP serves as the highest decision-making body, with all countries (Parties to the Convention) meeting periodically (usually annually) to assess implementation progress and negotiate further action. Experience from the UNFCCC highlights several institutional lessons, particularly regarding the roles of the secretariat, COP Presidency and the model for Presidency rotation.

Under the UNFCCC, the COP Presidency and the UNFCCC secretariat are central to the functioning of the regime. The secretariat acts as the administrative backbone of the UNFCCC, managing knowledge, providing technical assistance, and supporting the Presidency in organising meetings. Beyond its administrative function, the secretariat assists Parties in drafting decision texts, preparing technical papers, and synthesising national transparency reports (Legal Response International

(LRI), 2022). Notably, the past two executive secretaries of the UNFCCC, Christiana Figueres and Simon Stiell, have used their position to repeatedly emphasise the urgency of the climate crisis and call on countries for heightened ambition (Stern, 2025). The Presidency, held by the host country, is expected to remain neutral in the negotiation process, but can exercise political leadership by setting the agenda for negotiations, leveraging diplomatic networks, and brokering compromise. The annual rotation of the COP Presidency across the five UN established regions brings visibility to diverse national contexts and enables countries to showcase climate action (COP30, 2025), highlighting various geographical and developmental contexts.

However, the model also presents challenges. Rapid turnover can weaken institutional memory, create inconsistencies in negotiation quality, and impose substantial organisational burdens on host countries (Betts, 2025). Recent innovations, such as the Troika presidencies aimed at fostering coordination across successive COP hosts (e.g. United Arab Emirates, Azerbaijan, and Brazil), emerged in response to this challenge and reflect efforts to (at least partly) address it.

Recent COPs in major fossil fuel producer countries (Egypt, UAE, and Azerbaijan) have further intensified calls for conflict-of-interest safeguards and more robust host country selection criteria (Climate Action Network International (CAN et al., 2025). Then there are also the logistical challenges seen under the Brazilian COP30 Presidency and the recurrent visa barriers that negotiators and non-state participants routinely encounter (Weise, 2025).

These lessons raise the question of whether a rotating-host COP model is appropriate for the UNFCCC. Unlike climate policy, taxation does not require the demonstrative function of shifting physical venues. Other multilateral bodies, such as the United Nations Environment Programme in Nairobi and the WTO in Geneva, demonstrate that having multilateral conferences at the permanent institutional home can enhance continuity and operational efficiency. The UNFCCC could adopt a similar model, maintaining regional rotation for the COP chair while convening meetings in a permanent location that facilitates easy access for all participating states. With increasingly stringent travel requirements complicating attendance at UN HQ sessions in New York, the UN office in Nairobi could be a practical alternative, having hosted previous negotiation rounds and likely future ones.

A strong, well-resourced secretariat will be essential. Beyond administrative functions, it could support transparency, reporting, and compliance by standardising templates, publishing country-by-country reports, synthesising progress towards convention objectives, and providing tailored assistance to developing countries (Ryding, 2022).

4.4 Ensuring implementation: Transparency, accountability, and compliance

A persistent challenge in global governance – whether in climate or taxation – is translating commitments into action (Hoffman et al., 2022).

The UNFCCC addresses this through robust transparency and stocktaking mechanisms, leveraging reputation to incentivise compliance (Bals, 2021). Central to this is the Paris Agreement’s Enhanced Transparency Framework (ETF), which requires all Parties to submit Biennial Transparency Reports detailing progress towards national climate plans (NDCs), adaptation, and financial support provided, needed, or received.

While every country is obliged to issue said reports, there exists flexibility and capacity building provisions for developing countries in need thereof. Subsequently, these reports undergo a two-step review process: by independent experts as well as a peer-review among Parties (UNFCCC, n.d.-a).

One might consider public scrutiny by civil society as a third, independent review. For the Montreal Protocol against ozone depletion, public scrutiny has been identified as a ‘key factor’ in the protocol’s success (Nanyangwe-Moyo et al., 2024).

The Biennial Transparency Reports go beyond disclosure: they are essential to tracking collective progress towards the agreement’s goals through the stocktaking process and thereby informing the built-in ratcheting mechanism. The Global Stocktake, conducted every five years, assesses relevant information and also issues recommendations to increase ambition (Tietz, 2021). The ratcheting mechanism ensures that progress is not merely tracked, but that countries subsequently adopt measures to increase ambition. In this respect, the Montreal Protocol serves as another proof of concept: it also foresees an independent expert panel to review and develop recommendations that in the past have been repeatedly taken up by countries, an approach credited as a key success factor for phasing out ozone-depleting chemicals (Nanyangwe-Moyo et al., 2024).

Critics note that the ETF lacks a formal compliance mechanism, leaving enforcement largely reputational. In response, civil society organisations called for the ETF reviews to result in binding recommendations (Climate Action Network International (CAN) et al., 2025).

Transparency under the ETF thereby serves two key functions: tracking collective progress and informing forward-looking recommendations. For taxation, transparency is equally central. Beyond that, disclosure within the tax domain is not just a tool to track progress but a precondition for achieving key objectives, such as combatting tax evasion, ensuring fair allocation of taxing rights, and addressing illicit financial flows. Accordingly, there are widespread calls for a robust automatic information exchange mechanism, including proposals for a UN Global Asset Registry and a UN Public Registry for Corporate Transparency (Piketty, 2014; Ryding, 2022).

Considering how salient transparency is for the process and substance of effective tax cooperation, a model comparable to the ETF as well as further transparency provisions should be adapted for the UNFCITC. Eurodad proposes a secretariat-led periodic review of each Party’s implementation of its obligations and commitments under the convention. Building on these reviews, COPs would deliberate on additional measures to enhance compliance and overall effectiveness. Reviews would draw on national reports, detailing the adoption and impact of measures (i.e. translation of guidelines into national law, introduction of environmental taxes), and assess policy alignment with cross-cutting objectives of the convention, including sustainable development and gender equality (Ryding, 2022; UN, 2025a).

In terms of compliance, it is important to acknowledge that almost no international convention or global intergovernmental body currently provides a definitive solution to the lack of enforcement. International law is horizontal, as it upholds the sovereignty of states and respects their autonomous decision to comply with commitments or not (Štulajter, 2017). This structural characteristic creates a fundamental enforcement issue that international regimes – including the UNFCCC – cannot fully overcome. In this context, transparency and reputational pressure emerge as critical incentives for compliance. For Parties seeking stronger enforcement, the WTO offers valuable lessons. Despite its appellate body being dysfunctional since 2019, the WTO remains unique for its binding dispute settlement system and the authority to impose trade sanctions in cases of non-compliance (Berger, 2025; Štulajter, 2017). This provides a relevant reference point for the UNFCITC, particularly to address the absence of a comprehensive enforcement framework for international tax matters.

4.5 Institutionalising civil society engagement within global governance regimes

Civil society has proven instrumental in advancing climate ambition, from mobilising mass movements in Europe to initiating the ICJ Advisory Opinion on state climate obligations (Eckersley et al., 2025; Haunss & Sommer, 2020; Sefeti, 2025).

Within the UNFCCC, Non-Governmental Organisations (NGOs) exert reputational pressure on states, enhance governments' accountability (Bals, 2021), and contribute technical and context-specific expertise, strengthening both negotiation outcomes and implementation (Pouget & Qi, 2022). Similarly, in the emerging global tax regime, civil society's participation is equally essential for improving decision-making, ensuring transparency, and representing public interests (Beghin & Alemayehu, 2025).

The UNFCCC is regarded as one of the most inclusive international regimes for NGOs. Article 7.6 of the convention text formally recognises non-Party stakeholders, including NGOs, as observers to COPs; this status was reinforced in the Paris Agreement (UN, 1992, 2015). Observers can attend and intervene in negotiations, technical meetings, and workshops, submit commentaries on agenda items to the secretariat, and organise side events, press conferences, or actions. A large group of observers is organised through constituencies to coordinate and balance representation across interests such as environment, indigenous peoples, young people, or business. This institutionalised participation enables engagement beyond consultation (UNFCCC, n.d.-b), extending throughout COPs and intersessional work. Innovative engagement methods, like world cafés or formal representation in advisory bodies under the UNFCCC, have further fostered meaningful dialogue between states and civil society (Pouget & Qi, 2022).

Compared to the UNFCCC, institutions such as the WTO or OECD Inclusive Framework offer little formal civil society participation, which is largely limited to consultative input (Walker & Groen, 2024). Yet, even the UNFCCC faces challenges: accessibility does not automatically translate into meaningful engagement (Walker & Groen, 2024). Participation is skewed towards well-resourced Global North organisations (Together First, 2021), and barriers like visa restrictions persist for Global South actors (Lo, 2024; Stewart & Bishop, 2025). Moreover, fossil fuel lobbyists are often overrepresented, with over 1,600 coal, oil, and gas lobbyists attending COP30 in Belém (Lakhani, 2025), highlighting the need for conflict-of-interest policies and transparency around state delegation membership (CAN et al., 2025).

For the UNFCITC, these lessons are critical. The Terms of Reference already encourage civil society participation (UN, 2025a), but meaningful engagement requires investment in capacity building, addressing funding and logistical barriers, and ensuring accessible information and dialogue formats. Doing so can enable balanced, substantive contributions throughout the decision-making process, making the convention more effective, legitimate, and accountable (Together First, 2021).

Recent negotiations on the UNFCITC have demonstrated strong interest from civil society (CS FfD Mechanism, 2025). Observers participated in all three of the first negotiation rounds in 2025 but criticised the lack of inclusion and transparency in intersessional work (CS FfD Mechanism, 2025). An initial hesitancy by UNFCITC negotiators towards civil society engagement can partly be traced to tax negotiators' limited familiarity with the more open practices typical of UN institutions, given that tax issues have historically been negotiated behind closed doors at the OECD (Ryding, 2025). Tax negotiators stand to benefit from embracing a more open and approachable stance towards civil society, as practised by many climate diplomats. The UNFCCC offers a best-practice example, making most documents publicly available and providing structured engagement avenues, such as dialogues, consultations, and regular observer briefings.

4.6 Science-policy integration

Unlike climate change, which is anchored in a measurable physical target (limiting warming to 1.5°C), international tax cooperation lacks a comparable benchmark. However, a shared empirical foundation is no less important for evidence-based policy-making on tax issues. Thus, the question of how to integrate science into decision-making processes emerges as a critical design choice. Given the UNFCCC's provisions for enhancing the science-policy integration, the climate regime offers both a model and cautionary lessons for establishing an analogous structure for the UNFCITC. This section examines two distinct institutions: the IPCC as an independent scientific advisory body and the Subsidiary Body for Scientific and Technological Advice as a bridge between scientists and policymakers.

4.6.1 The IPCC: Independent yet intergovernmental

Through direct linkages between the Intergovernmental Panel on Climate Change (IPCC) and the UNFCCC, scientific evidence is formally integrated into multilateral decision-making. Established in 1988 as an independent body of climate scientists, the IPCC played a foundational role in shaping the UNFCCC and is explicitly mandated to cooperate closely with its secretariat (UN, 1992). Over recent decades, the IPCC has provided authoritative assessments on climate science, impacts, and response options (IPCC, n.d.), helping to build the scientific consensus that underpins climate negotiations.

While the panel's establishment and operation provide a blueprint for creating a credible, science-based advisory panel, it also highlights important complexities. Functioning as both scientific authority and intergovernmental forum, the IPCC requires governments to adopt its Summaries for Policymakers by consensus (IPCC, n.d.). This creates an inherent tension between scientific independence and political influence: while the scientific findings cannot be altered, the government review process may dilute the clarity and urgency of the scientific language. At the same time, this political ownership of the panel's work lends it great authority and heightens the likelihood of the reports being considered in the UNFCCC process (Geden & Hansen, 2023).

Recently, there has been debate around aligning the publication cycle of IPCC reports with the review of Parties' climate ambitions. Former IPCC author Pörtner argues that the current misalignment between report publication and policy cycles of the UNFCCC hinders the IPCC in effectively informing the climate negotiations (Pörtner, 2025).

These experiences, including the need to uphold scientific independence and authority when responding to policy priorities, should inform the design of any scientific panel established under the UNFCITC.

The tax domain's lack of a clear physical root cause is inherently more contentious. Nevertheless, an independent expert body remains equally vital in this domain. It ensures that political decisions are grounded in a shared, evidence-based understanding rather than driven by competing national interests or political biases. The climate convention provides a model for science-policy integration. The IPCC, in particular, demonstrates how scientific assessments can inform political decision-making, though it is not without limitations. The UNFCITC should follow this example by connecting its work to an authoritative, independent expert body.

There are two bodies possibly relevant for the emerging UNFCITC. First, there already exists a UN Committee of Experts on International Cooperation in Tax Matters. In contrast to the IPCC, which assesses climate science, the committee provides tax policy guidance to countries (UN, 2025c). In

practice, however, some members of this committee – who serve in a personal capacity – have simultaneously acted as country delegates to the UN Tax Convention. This dual role raises concerns regarding the independence of the committee, as well as the potential for redundancy: debates under the expert committee may simply replicate discussions already held within the UNFCITC. To function effectively as an independent advisory body, the Committee of Experts would therefore require structural reforms that clearly delineate its advisory role and prevent conflicts of interest.

Second, the International Panel on Inequality (IPI), recently proposed by the Extraordinary Committee of Independent Experts on Global Inequality under the 2025 South African G20 Presidency, is promising. Mirroring the IPCC's role in guiding climate negotiations (Stiglitz et al., 2025), the IPI could deliver authoritative analyses of the drivers and impacts of inequality in all its dimensions, helping to create a shared evidence basis for decision-making.

To avoid duplicating existing expert bodies, both the potential IPI and the UN Committee of Experts should be taken into account when designing a policy-science integration architecture for the UN Tax Convention. Given the OECD's dominant expertise on international tax matters, an independent UN body remains essential to ensure that entrenched, insular approaches do not continue to dominate international tax cooperation.

4.6.2 The subsidiary bodies: A bridge between expert assessment and policy-making

The UNFCCC institutional framework also includes two permanent subsidiary bodies. The Subsidiary Body for Implementation and the Subsidiary Body for Scientific and Technological Advice bridge practical and scientific expertise with policy-making. They provide all three governing bodies (COP, CMP, and CMA¹⁰) with guidance, drawing on input from national practitioners as well as the IPCC. In practice, these bodies serve as technical negotiation spaces, where government representatives prepare draft decisions for subsequent negotiation and adoption by the COP (Legal Response International (LRI), 2025; UNFCCC, n.d.-c). This additional¹¹ space for technical exchanges has proven to be instrumental for governments to take substantive and well-informed decisions. Given the similarly technical and complex nature of international tax governance, establishing comparable subsidiary bodies could substantially benefit the prospective UNFCITC.

In sum, the UNFCCC's dual structure, combining an independent scientific panel with two standing subsidiary bodies, offers a compelling blueprint for the UNFCITC. Adapting its strengths while addressing its limitations can help embed robust, politically relevant expertise into global tax governance.

¹⁰ CMP refers to the governing body of the Kyoto Protocol (Conference of the Parties Serving as the Meeting of the Parties to the Kyoto Protocol), CMA is the governing body of the Paris Agreement (Conference of the Parties Serving as the Meeting of the Parties to the Paris Agreement).

¹¹ Unlike the COP, the subsidiary bodies have biannual meetings, open to observers alike.

5 Towards a Coherent Architecture for the UNFCITC

The UNFCITC can draw on institutional lessons from the UNFCCC while selectively integrating elements from other regimes – notably the WTO and the Montreal Protocol – that are structurally or functionally more analogous.

Protocol architecture

- Avoid “protocol cherry-picking” and fragmentation of membership. Protocols must be explicitly subordinate to the framework convention, clearly defined as implementation tools, and designed to prevent parallel or selective membership that could undermine universality or coherence.
- Use issue-specific protocols as flexible “coalitions of the willing,” while clearly circumscribing their scope and reserving core, system-wide rules for the convention/COP framework.
- Design protocols to drive progressive participation rather than lock-in of opt-outs.

Principles

- A combination of policy field-specific and more general principles – particularly those of customary international law – is essential to provide strong interpretive guidance on the obligations states have under this international convention.

Commitments

- Prefer a “hard procedural, soft substantive” pairing strong, enforceable procedural duties (reporting, transparency, cooperation) with flexible substantive commitments that set direction rather than fixed outcomes. These substantive commitments should, however, be backed by “legal hooks” enabling domestic courts to interpret and enforce them, strengthening accountability without undermining participation or policy space.
- Anchor direction, delegate detail: Set clear overall objectives and political direction in the convention, while leaving technical and quantitative specifics to COP decisions and (to a lesser extent) protocols, supported by domestic “legal hooks” for implementation.

Differentiation

- Embed dynamic differentiation based on evolving capacities with evidence-based criteria for transitional support, capacity building, and targeted support measures for developing countries.
- Regularly review eligibility to reflect economic realities, ensuring equitable participation without rigid classifications.

Decision-making

- The envisaged hybrid approach between consensus and majority voting-based decision-making is a commendable step forward and should be employed when consensus fails, in order to prevent obstructionism from slowing progress and producing lowest common denominator decisions.

COP Presidency and the secretariat

- Establish a permanent headquarters with rotating regional presidencies for continuity and improved logistical provisions. The work under the convention requires a strengthened secretariat capable of handling technical, administrative, and facilitation roles.

Transparency and accountability

- Implement mandatory, regular national reports with standardised templates, public disclosure, and independent expert reviews. Link these to a global stocktake mechanism for collective progress assessment.
- Agree on provisions for automatic information exchange – such as global asset registries and country-by-country reporting – to facilitate international cooperation on tax matters.

Civil society participation

- Formally grant non-state actors observer status within the convention text.
- Move beyond merely granting access by facilitating meaningful engagement, including through transparent processes, a right to intervene, intersessional engagement, and further innovative formats of participation.
- Develop a conflict-of-interest policy to prevent vested interests from undermining the process, particularly with regard to state delegation membership.

Science-policy integration

- Establish an independent expert body to inform decision-making under the UNFCITC. To most effectively inform the process, report cycles should be aligned with decision-making. Existing bodies and proposals should be taken into account in its establishment.
- Establish subsidiary bodies as spaces for technical negotiations to prepare substantive decision texts for consideration by the governing bodies of the convention and its protocols.

6 References

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