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International Union
of Socialist Youth



IUSY WORLD CONGRESS

26-29
MARCH
2026

ISTANBUL,
TURKIYE

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ONLY ONE RESOLUTION PER SHEET! | SOLO UNA RESOLUCIÓN POR HOJA! | UNE SEULE RÉOLUTION PAR

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FEUILLE!

Title | Título | Titre:

UN Tax Convention

**Organization | Organización |
Organisation:**

AUF Norway (Workers' Youth League)

Country | País | Pays:

Norway

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Global inequality is reinforced by an international tax system that enables multinational corporations and wealthy elites to avoid paying their fair share.

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Every year, countries in the Global South lose vast public revenues through tax avoidance, tax evasion, and illicit financial flows—resources urgently needed for

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public services, climate action, and social development.

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In 2023, the African Group put forward a historic proposal at the United Nations to establish a UN Tax Convention, marking a decisive step toward a fairer and more inclusive global tax system.

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12 IUSY therefore demand that:

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● States fully support the African Group's initiative for a UN Tax Convention, ensuring binding, transparent, and globally representative tax rules.

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● Developing countries are granted equal decision-making power in shaping international tax standards, ending the dominance of closed and exclusionary forums.

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● Multinational corporations are taxed where real economic activity and value creation occur, not where profits are artificially shifted.

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● Strong global action is taken against tax havens, profit shifting, and illicit financial flows.

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● Tax justice is recognised as a core pillar of development, reducing aid dependency and strengthening democratic sovereignty in the Global South.

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