

International-Lawyers.Org Statement
at the
CSO Financing for Development (FfD) Forum

1. There is a Need for Global Tax Authority

International-Lawyers.Org believes that there is a urgent need for a global tax authority under the auspices of the United Nations to foster tax cooperation between States. International-Lawyers.Org deeply regrets the position taken by the European Union and the United States that any tax cooperation should be done under OECD (Organization of Economic Cooperation and Development). The OECD has not and will not respond to the needs and concerns of the overwhelming majority of States in the international community. The OECD is inefficient as a body and does not take into account the concerns of developing States. At the same time, the Group of 77 has called establishing an international tax body under the auspices of the United Nations. Such a body will be more efficient and equitable than the OECD if it is under the authority of the United Nations General Assembly or even ECOSOC and its governing body reflects the United Nations Membership.

2. There is a Need to Reform the Global Financial and Economic Institutions

International-Lawyers.Org supports the longstanding call of the overwhelming number of States, including the G77 and China representing approximately 85% of world's population, for a reform of the world's financial and economic institutions to make them more representative, more transparent, and more responsive to the concerns of the world's most vulnerable people. International-Lawyers.Org believes that the failure to reform the Bretton Woods institutions contributes significantly to the violation of human rights around the world and incurs the responsibility of the States these institutions in their current forms.

3. There is a Need for Value-Oriented Approach to Global Finance

International-Lawyers.Org believes that there is a need for value-oriented approach to global finance based on the principles of equity and common but differentiated responsibilities as well as international human rights law. The principle of equitable treatment is a collateral of the sovereign equality of States. It requires that all States are allowed to benefit from their resources and the shared resources of the planet for the benefit of their people and Mother Earth. The common but differentiated responsibilities of States means that all States have legal obligations, but while the legal obligations of developed States are unconditional and based on their historic responsibilities, the legal obligations of developing States are conditional and based on the adequate provision of non-profit financing, capacity building and the sharing of technology in an affordable manner.

Finally it must be remembered that both the international human rights law established in treaties to which most States have expressly consent as well as those rules that have achieved the quality of customary international law are legally binding on States and remain so even in light of States other international obligations. Multilateral obligation may only be changed, when they have not achieved the status of *jus cogens* and all relevant States have agreed to the modification of a rule of law. The unilateral action or the action of only some States that is not consistent with international obligations is a violation of an international obligation. As such it give rise to State responsibility for an internationally wrongful and the attendant consequences.

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4. There is a Need to Address Tax Avoidance

International-Lawyers.Org believes that there is a need to address tax avoidance, which when it is facilitated by one country or a company based in that country and causes harm to another country may give rise to the State responsibility of the former country for an internationally wrongful and the attendant consequences. The global tax authority mentioned above is one means of addressing this problem.

5. There is a Need to Reconcile ODA, SDG, and Climate Finance

International-Lawyers.Org urges all State Parties to clearly delineate what funding will be traditional ODA that is related to achieving the .7% Monterrey commitment, what funding is given under the new SDG regime that replaces the MDG regime, and what funding is climate finance to be given in accordance with commitments undertaken in the climate negotiations.

Failure to clearly delineate the channels of funding may lead to double-counting, under-funding, and the avoidance of moral and legal obligations that have been undertaken by States. If any of these happened they will also have the consequence of interfering with the fundamental human rights of billions of people and therefore may again give rise to State responsibility for an internationally wrongful and the attendant consequences.