



16 October 2023

H. E. Dennis Francis
President, United Nations General Assembly
United Nations Headquarters
New York, NY 10017
USA

Your Excellency:

In a world confronting multiple crises – the cost of living crisis, the pushback on democracy, human rights and gender justice, and the climate emergency – the need for financial resources has never been more crucial. However, the prevailing profit-driven international financial and tax system systematically diverts resources to the already wealthy and powerful, aggravating inequalities and damaging our increasingly fragile ecosystems. Every year, nearly USD 500 billion in tax revenues is lost to international corporate tax abuse and private tax evasion. This severely limits the ability of countries to tackle poverty, provide health and other essential services for their citizens, and build resilience to a rapidly warming climate.

Representing over 600 million Christians in 120 countries, our organisations – the World Council of Churches, World Communion of Reformed Churches, Lutheran World Federation, World Methodist Council, and Council for World Mission have called – and continue to call – for a [New International Financial and Economic Architecture \(NIFEA\)](#) that fosters equity, sustainability and peace. An inevitable part of NIFEA is the fair redistribution of wealth and social protection, as a matter of justice and human rights.

We welcome and applaud that the United Nations (UN), in this ongoing General Assembly (UNGA), has included an agenda on the promotion of inclusive and effective international cooperation on tax matters. Through the [Zacchaeus Tax](#) (ZacTax) campaign, we, the above named organisations, have long been calling for the development of fairer and more transparent tax rules under the aegis of the UN where there is broad participation of all countries.

As you deliberate on tax matters during these days, we call on the UNGA to continue to advance the process of delivering a legally binding UN Convention on Tax, ensuring that it responds to the needs of developing countries as well as enables the meaningful contribution of civil society, including churches and other faith communities, in the process of drafting the proposed convention.



Such a convention is necessary to effectively combat illicit financial flows and tax evasion and avoidance by multinational corporations (MNCs) and affluent individuals, including through the development of unitary methods of corporate taxation to ensure that MNCs pay taxes where economic activities occur, closing tax havens, and publishing country-by-country reports of profits.

We further call on the UNGA to consider our repeated calls under the ZacTax campaign for the enactment of progressive wealth taxes, financial transaction taxes, and carbon and pollution taxes.

We pray that you will place impoverished communities, the common good, and our only planetary home at the centre of the UNGA discussions, and that the outcomes of the UNGA will contribute towards global reparation, restoration and resiliency in a time of polycrisis.

Sincerely,

Prof Rev. Dr Jerry Pillay
General Secretary
World Council of Churches

Rev. Philip Vinod Peacock
Collegial General Secretariat
World Communion of Reformed Churches

Rev. Anne Burghardt
General Secretary
Lutheran World Federation

Bishop Ivan M. Abrahams
General Secretary
World Methodist Council

Rev. Dr Jooseop Keum
General Secretary
Council for World Mission

cc: H.E. Mr Antonio Guterres, Secretary-General, United Nations