



We can


build a system

for the people

UN TAX CONVENTION FOR HEALTH



It's 2024, the global tax system* is shaped by competition to win over large corporations with low tax rates. As tax rates decrease, countries struggle to collect enough in tax revenue to fund basic public services like healthcare, education, and social goods.



Historically, groups that have large influence over global economics and taxation — the World Bank, the International Monetary Fund (IMF), and G20 — have promoted tax policies that heavily favor wealthy nations, wealthy individuals, and corporations at the direct expense of low- and lower-middle income countries.

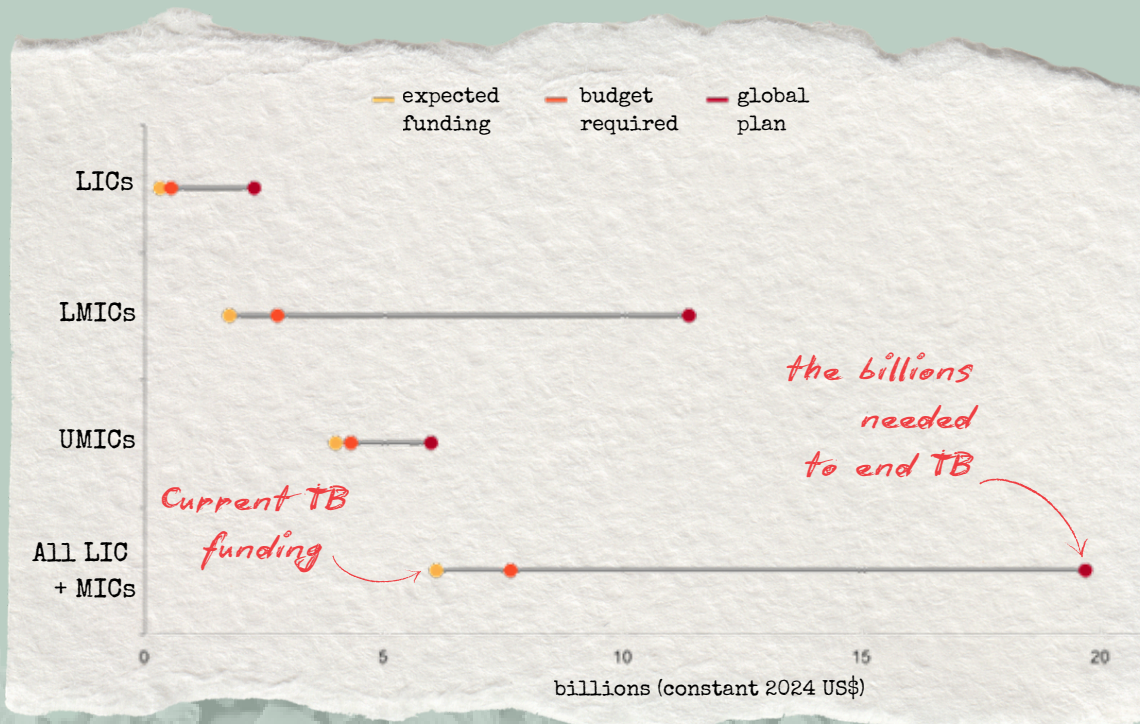
Then, in 2025, the United Nations (UN) General Assembly voted to establish a **UN Framework Convention on International Tax Cooperation (UNTC)**. The General Assembly called for the establishment of an equitable and effective global tax system for sustainable development and strengthened domestic resource mobilization.

The UNTC, which the General Assembly will vote on in 2027, will be the result of a multi-decade battle to take influence over tax cooperation away from bodies that prioritize wealthy countries, corporations, and rich individuals to the UN, where countries hold equal voting power.

*the global tax system is defined as the network of tax laws that shape how companies and wealthy individuals pay into the public systems. The global tax system shapes how countries are incentivized to move their money to one country or another.

WHAT DOES THAT MEAN FOR TB & HEALTH INVESTMENT?

TB, HIV, and health are often viewed as separate from taxation, with tax officials failing to consider the impact of tax policy on health investment at the global or national levels.



But TB programs are heavily reliant on domestic spending and woefully underfunded, especially in the post-USAID era.

Health budgets and resource mobilization are directly tied to tax revenues — if countries can't collect money, they can't spend it.

When domestic revenue is reduced, investment in TB programs, health systems, food systems, and social goods suffers. This results in poor health outcomes through worse health service, closed clinics, and increased malnutrition due to food shortages or poverty.

For decades, average investment in health has been well below the target of 15% of budgets, leaving a lot of room to improve with more tax revenue.

Annual tax revenue lost is well beyond the estimated \$371B yearly required to meet SDG 3 (Health) in 67 low- and lower-middle income countries.

The potential scale of increased tax revenue under fairer, more equitable tax systems would have far reaching impacts on TB programs, the health infrastructure that undergirds them, and the social programs that support recovery, treatment, and prevention — even assuming that countries maintain the percentage of their budgets spent on health.

By leaving taxation up to individual countries, which aren't working together, we've created a system where large corporations are able to make a lot of money on the sale of things like medicine, food, or infrastructure in one country and move all the profits to another with low tax rates — regardless of where profit was made. This practice robs countries of tax income, workers of wages, and the people of social services — especially healthcare!

The international tax system

UNTC negotiations have created a unique opportunity for creating new means of international tax cooperation. A successful, ambitious UNTC could tackle the tax loopholes that benefit multinational corporations and high-net-worth individuals and stop the race to the bottom for tax rates.

Budget for health programs & other social services

Communities that pay the price



EVERY COUNTRY STANDS TO BENEFIT...

...if the final text of the UNTC includes guidelines on:

1. Allocating taxing rights based on where value, labor, and goods are created (e.g., in the jurisdiction of the factory, not just the marketplace).
2. Taxing multinational corporations based on where money is made — not just where a company is headquartered (e.g., Netflix paying taxes in all countries with subscribers).
3. Country-by-country reporting so corporations can't hide profits
4. Taxing high-net-worth individuals.

Wealthy countries stand to benefit the most in terms of absolute increase in revenue (i.e., their revenues will increase the most in terms of dollars collected)

LICs & LMICs stand to benefit the most in terms of % increase to their domestic revenues (i.e., their revenues will increase the most as a proportion of their current revenue).

An ambitious UNTC has the potential to re-write Global North and Global South relationships by reducing LIC and LMIC's reliance on debt and foreign aid to fund critical services and expanding collective investment in the Sustainable Development Goals (SDG) around the world.

International tax cooperation could strengthen social program budgets in all countries, including health and nutrition. These changes would have far reaching impacts for realizing SDG 3: Health including realizing Universal Health Care and the end of the TB and HIV epidemics.

UNTC NEGOTIATIONS ARE PROCEEDING ALONG THREE PARALELL TRACKS:

WORKSTREAM ONE:

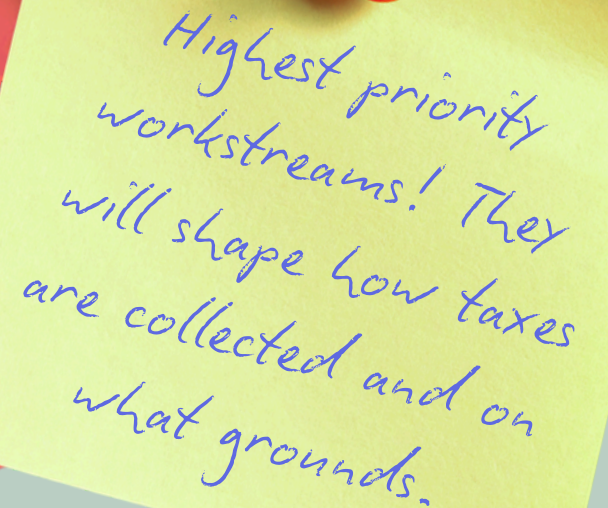
This workstream is focused on writing the core treaty text, building the principles, commitments, and the institutional architecture of the UNTC.

WORKSTREAM TWO:

Tasked with developing a protocol on the taxation of income from cross-border services, such as digital services like Netflix or Google.

WORKSTREAM THREE:

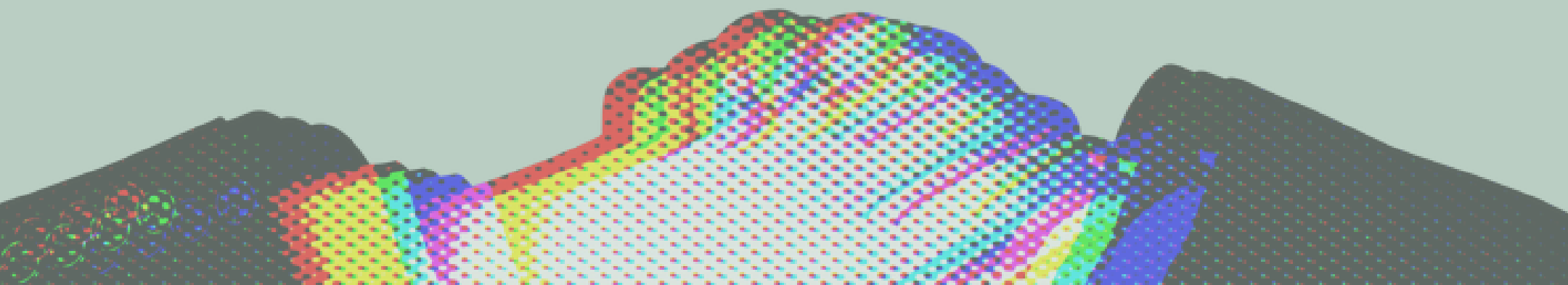
Responsible for developing a Protocol on tax disputes between Member States establishing norms around tax revenue competition between countries.



Highest priority workstreams! They will shape how taxes are collected and on what grounds.

WHAT CIVIL SOCIETY IS FIGHTING FOR IN THE UNTC

- **ELIMINATION OF TAX ABUSE PATHWAYS, I.E., LOOPHOLES, TAX HAVENS, AND UNFAIR TAX INCENTIVES**
- **UNIVERSAL, EFFECTIVE, AND EQUITABLE RULES TO ADEQUATELY TAX THE RICH + MULTINATIONAL CORPORATIONS ACROSS JURISDICTIONS**
- **REALLOCATION OF TAXING RIGHTS TO ENSURE THAT ALL COUNTRIES CAN ADEQUATELY COLLECT REVENUE**
- **DEDICATED TAX REVENUE STREAMS FOR SDGS**
- **ACCOUNTABILITY + CIVIL SOCIETY PARTICIPATION TO ENSURE TAX RESOURCES ARE FLOWING TO SOCIAL INVESTMENTS.**



The decisions made in Workstream 1 will shape how countries are able to benefit from profit created in their borders. Most importantly, it will determine how real economic activity (e.g., production or flow of goods and services) of multinational corporations is measured to ensure they are paying their fair share of taxes. The workstream will also shape a framework for taxing high net worth individuals globally. This will serve as the foundation for expanding tax revenues and will have the most immediate impact on domestic resource mobilization.

It will also establish methods for member states to collaborate in the prevention of tax evasion, tax erosion, and illicit financial flows that harm all countries and draw money away from social investments like healthcare.

The final text from Workstream 1 establishes means of growing tax revenues in the short term and establish means of continuing international tax cooperation to address pressing issues (i.e., through protocols).

Workstream 2 will generate the first protocol of the convention, focused on new rules for taxing in a globalized economy, with emphasis on cross border services (e.g., digital services, social media, etc.).

This workstream is exploring innovative global taxation tools that ensure a fair distribution of profits from global activities and debating questions on how to measure profit for taxing (i.e., gross vs net profits).

In an increasingly digital world, taxation of digital services holds the promise of increasing country revenue and expanding the budget to invest in opening or re-opening TB clinics or purchasing more TB diagnostics, treatments, and preventives.



With the constriction in foreign aid, there is an urgent need for more government resources for health. The UNTC offers a pathway to generating resources, one that also bolsters country ownership of health investments.



This moment, alongside an existing organic grassroots movement for fairer taxation, can be leveraged to push for an ambitious tax agreement that meets the needs of communities worldwide.



Health is a visible and tangible metric of the impact of weak government spending – when governments restrict investment in health, communities and individuals suffer. We should connect closed clinics, people dying without access to life saving medicine, or hospitals overwhelmed with patients to poor domestic revenues and an inability of countries to invest in health. Making visible this relationship between tax revenues, health budgets, and health outcomes can be a tool to galvanize advocates in support of the UNTC for health spending.





WHAT CAN HEALTH ADVOCATES AND ACTIVISTS DO?

UNTC negotiations continue through 2026, with the goal of adopting the framework at the 2027 General Assembly (September). Civil society must move quickly to engage in the UNTC and shape the final text before in support of health.

3 - 13 AUG 2026 | NEW YORK

Fifth negotiating session

30 NOV - 11 DEC 2026 | NAIROBI

Sixth negotiating session

2027 | DATES TBD

- Three substantive sessions

- Submission of the Final Text

SEPT-DEC 2027

Consideration of Final Text

Join the Civil Society Mechanism for Financing for Development to follow UNTC negotiations, priorities, and plug into advocacy.

Track commitments and apply pressure on UNTC to ensure an equitable tax convention, expanded tax revenues, and investments in health and other SDGs.

Bring Ministries of Health, Finance and members of parliament together to apply pressure on UNTC negotiators to hold the line on ambitious language and Global South Solidarity to ensure an effective tax convention.

Work with other grassroots health organizations, civil society, and Ministries of Health to tie investing in TB and health to international tax cooperation and the UNTC. Make fair taxation an issue that demands government attention through demonstrations and media.

Raise economic questions in key multilateral or funding bodies (e.g., WHO, Global Fund, etc.) and encourage them to engage in the UNTC to address the financing crisis. Raise issue of financing procurement of innovations with drug developers and researchers. Consider larger macroeconomic questions when discussing access and implementation of new tools (e.g., vaccines) in all spaces.

**TAX RIGS
STOP OUTS
to POOR and
WORKING People**

Our Tax System Should Make You Furious

Stop the madness: Austerity is crippling South Africa's healthcare system

The global south loses \$47B a year to tax abuse. That may soon change

Experts Find Profitable Corporations Paid Little or No Federal Income Tax in 2025

What died and let the OECD set tax policy?

How Africa's schools and hospitals are paying the price of IMF austerity

Much "Foreign Aid" Is Taxpayer-Funded Plundering of the Global South

Foreign aid is largely being used to protect and enrich U.S. businesses, exploiting host countries' resources.

IMF delegation praises Sri Lankan government's austerity measures

Money can't buy health, but taxes can improve healthcare

Want to read more? Check out references and resources here:
<https://taglink.info/tax4tb>



TAG

Treatment Action Group