



BRICS

Brasil 2025

COOPERATING FOR AN INCLUSIVE AND SUSTAINABLE WORLD

**BRICS JOINT STATEMENT IN SUPPORT OF THE
UNITED NATIONS FRAMEWORK CONVENTION ON
INTERNATIONAL TAX COOPERATION**

BRASÍLIA, JULY 2025

BRICS Joint Statement in support of the United Nations Framework Convention on International Tax Cooperation

Reaffirming our commitment to a multilateral order grounded in equity, sovereignty, transparency, cooperation, solidarity, and mutual respect,

Recognizing the need to enhance the international tax architecture to promote tax justice, strengthen domestic resource mobilization, and achieve the Sustainable Development Goals,

Underscoring that taxation can play a key role in reducing inequalities and promoting a more equitable and inclusive economic growth,

Aiming for consensus and encouraging constructive participation, with the spirit of compromise,

We support the establishment of a United Nations Framework Convention on International Tax Cooperation (UNFCITC) as a decisive step to an inclusive, effective, equitable, and fair global tax architecture. The Convention represents a historic opportunity to improve international tax cooperation and ensure meaningful representation of all United Nations members, including emerging and developing economies, in the design of tax frameworks.

Inclusive and effective international tax cooperation must be based on universal principles, general objectives, and commitments to enhance mutual understanding among parties. We also recognize the role of the early protocols, serving as legal instruments and provisions that contribute to achieving the Sustainable Development Goals. In this regard, we encourage active participation in the design of the two early protocols, aiming for a balanced and development-oriented approach.

By promoting a fair allocation of taxing rights under the international tax system, our cooperation will be based on tax sovereignty, building a framework that allows all countries to adapt and implement provisions in accordance with national circumstances, needs, and priorities. We will continue our efforts to make tax systems more transparent, fair, simple, and efficient, fostering balanced economic growth.

To advance commitments in line with the Terms of Reference, our efforts must promote effective mutual assistance in tax matters, improve transparency, and address tax-related illicit financial flows, as well as curb harmful tax practices and tax evasion, including by high-net-worth individuals. We call on all United Nations members to join in our efforts to build fair and more inclusive tax systems fit for the 21st century.



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