

Comments on the Zero Draft Terms of Reference

Submission to the Ad Hoc Committee to include Education Financing in the Terms of Reference of the UN Framework Convention on International Tax Cooperation Coordinated by the Global Campaign for Education (GCE)

We, the education and tax justice movements, campaigning collectively for the right to education and tax justice urge the Ad Hoc Committee to include education financing in its deliberations of the Terms of Reference of the UN Framework Convention on International Tax Cooperation (FCITC).

In Article 13 of the International Covenant on Economic, Social and Cultural Rights, State Parties “recognize the right of everyone to education. They agree that education shall be directed to the full development of the human personality and sense of its dignity, and shall strengthen the respect for human rights and fundamental freedoms.”

The economic consequences of the pandemic, conflicts, climate emergencies and consequent decrease in tax revenues have impaired the countries’ abilities to raise domestic resources for education. The [Education Finance Watch 2022](#) reported that “approximately 41 per cent of lower-income countries reduced their spending on education after the onset of the COVID-19 pandemic, with an average decline in spending of 13.5 per cent.” Further, it noted that in “lower-income countries, the education share fell in 2020, rebounded slightly in 2021 but fell again in 2022 below 2019 levels.”

Lower-income countries, even those that spend a significant share of their national budgets on education are unable to fulfil their SDG4 commitments due to insufficient revenues to fund quality public education. Thus, countries need to broaden their tax base in progressive and sustainable ways.¹ Over 97% of finance comes from domestic resources and shifting attention to domestic financing is part of decolonizing education financing, moving beyond the North-South transfer of resources to look at universal, sustainable and systemic solutions² to financing education.

The State of Tax Justice 2023 reported that more than US\$480 billion is lost globally in public revenues every year. This tax abuse hits lower-income countries the hardest, eroding a large share of their overall tax revenues, with serious implications on their ability to invest in public services such as education, health and social protection.

Education and tax justice movements support the current deliberations on the UN FCITC. By ensuring fair and equitable tax systems, countries can mobilize the public resources needed to invest in public education and other essential public services. The change in the global tax rules will enable countries to broaden their tax base in progressive and sustainable ways.³

The Transforming Education Summit (TES) in September 2022 forged a new social contract for education based on the principles of the right to education and education as a public endeavor and public good. The Transforming education financing pillar calls for “integrating education

¹Lifted from the Board Paper 18c reference is <https://actionaid.org/publications/2022/taxed-alliance#:~:text=The%20TaxEd%20Alliance%20brings%20together,domestic%20financing%20of%20public%20education>.

² <https://actionaid.org/opinions/2022/transforming-financing-education>

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financing in the UN's broader work on SDG financing" and the "advocacy for the inclusion of education in the investment on the agenda of global finance dialogues... for increased fiscal space and increased funds for education and social protection."

Building on the agreements of Member States in the TES, we urge the Ad Hoc Committee and representatives of Member States who will deliberate the Terms of Reference (TOR) of the UN Framework Convention on International Tax Cooperation to:

1. Include as part of the principles the linkage between tax policies and mobilizing financing for quality public services, importantly for equitable, inclusive and quality education for all which is foundational to achieving the Sustainable Development Goals.
2. Integrate education financing in the Terms of Reference of the UN FCITC to ensure countries can provide public, adequate and predictable financing for public education at all levels.
3. Work towards decolonizing financing and integrate guidelines in the TOR that will support domestic resource mobilization for education and public services as a better alternative to contracting loans with austerity measures that negatively impact on the education sector and social services.
4. Institute mechanisms for broad and meaningful participation of civil society organizations and education movements in the deliberations of the UN FCITC at the country and international levels.

By including education financing in the TOR and continuing deliberations of the Ad-Hoc Committee and Member States, the UN Framework Convention on International Tax Cooperation will significantly contribute to the resolve of governments to guarantee the right to education that will empower people to build a gender-just, equitable, democratic, and sustainable world for all now and in the future.

SIGNATORIES:

1. Global Campaign for Education (GCE)
2. Action Aid International
3. Action Contre la Pauvreté (ACP)
4. Africa Network Campaign on Education For All (ANCEFA)
5. Agenda Ciudadana por la Educación Costa Rica (ACED)
6. "All for Education!" National Civil Society Coalition (AFE-Mongolia)
7. Alliance contre la Pauvreté au Mali
8. Arab Campaign for Education for All (ACEA)
9. Arab House for Adult Education and Development
10. Arab Network Popular Education - Lebanese Coalition
11. Armenian Constitutional Right – Protective Centre (ACRPC) NGO
12. Asia South Pacific Association for Basic and Adult Education (ASPBAE)
13. Asociación Acción Colectiva por la Inclusión y Derechos Humanos (ACIDHU)
14. Association d'Aide à l'Éducation de l'Enfant Handicapé (AAEH)
15. Association pour la Défense et la Promotion des Droits Humain et le Développement Familial, (ADDHF-DUKUNDANE)
16. Alliance contre la Pauvreté au Mali
17. Brazilian Campaign for the Right to Education (BCRE)
18. Basic Education Network Ethiopia (BEN-E)
19. Campaña Latinoamericana por el Derecho a la Educación (CLADE)
20. Campaña Mundial por la Educación (CME) España
21. Campaña por el derecho a la educación en México (CADEM)
22. Campaña Argentina por el Derecho a la Educación (CADE)
23. Campaña Boliviana por el derecho a la educación – CBDE
24. Campaign for Popular Education (CAMPE) - Bangladesh
25. Carrefour de Développement
26. Center for Economic and Social Rights (CESR)
27. Civil Society Action Coalition on Education for All (CSACEFA)
28. Civil Society Education Coalition (CSEC) – Malawi

29. Civil Society Network for Education Reforms (E-Net Philippines)
30. Coalición Colombiana por el Derecho a la Educación
31. Coalition EPT – BAFASHEBIGE
32. Coalition pour la Fin du Mariage des Enfants au Togo (CFME-T)
33. Coalition Nationale de l'Education Pour Tous (CONEPT RDC)
34. Coalition Nationale Togolaise pour l'Education Pour Tous
35. Coalition Nationale pour l'Education Pour Tous du Burkina Faso
36. Coalition for Educational Development (CED) Sri Lanka
37. Colectivo TLGB de Bolivia – TLGBBOL
38. Education Coalition of Zimbabwe (ECOZI)
39. Education for All Campaign Network-The Gambia (EfANet)
40. Education International (EI)
41. Foro Dakar Honduras (FDH)
42. Foro Socioeducativo
43. Fundación SES
44. Ghana National Education Campaign Coalition (GNECC)
45. Girls Not Brides: The Global Partnership to End Child Marriage
46. Global Campaign for Education Netherlands (GCE-NL)
47. Global Call to Action Against Poverty (GCAP)
48. Irish Forum for Global Education (IFGE)
49. Marcha Global contra el Trabajo Infantil – Sudamérica
50. Muslim Family Counselling Services (MFCS)
51. National Campaign for Education Nepal (NCE-Nepal)
52. National Charity Schools (NFS)
53. National Coalition for Education (NCE-India)
54. Network for Education Watch Indonesia (NEW Indonesia)/ Jaringan Pemantau Pendidikan Indonesia (JPPI)
55. Otras Voces en Educación
56. Pakistan Coalition for Education an initiative of Society for Access to Quality Education (PCE-SAQE)
57. Rede Sem Fronteiras (RSF)
58. Philippine Rural Reconstruction Movement (PRRM)
59. Samoa Education Network (SEN)
60. Somali Weyn Development organization (SOWDO)
61. Tax and Education Alliance
62. The Norwegian Students' and Academics' International Assistance Fund – SAIH
63. TEACHERS Inc. – Philippines
64. Rwanda Education for All Coalition
65. World Organisation for Early Childhood Education (OMEP)
66. Zambia National Education Coalition (ZANEC)