



**UNITED ROMAN-RUTHENIAN CHURCH**  
**PONTIFICAL IMPERIAL STATE OF ROME-RUTHENIA**

**Statement Ad Hoc Committee to Draft Terms of Reference for a  
United Nations Framework Convention on International Tax Cooperation**

The Church, as a major global institution that advocates for the common good, social justice, and care for the poor and vulnerable, here assesses whether the draft resolution aligns with both moral justice from an Orthodox and Old Catholic perspective and with the UN Sustainable Development Goals (SDGs), particularly those aimed at ending poverty, protecting the planet, and ensuring peace and prosperity for all.

First, we consider the following three key points as a framework:

The universal destination of goods - The goods of the earth are meant for all, and economic structures should provide access for every person to have an adequate standard of living. Effective, fair international taxation is essential for equitably distributing resources.

Preferential option for the poor - Giving priority concern to the needs of the poor is a fundamental ethical obligation. The tax resolution must be scrutinized for whether it will benefit impoverished populations and developing nations.

Solidarity - We are one human family, whatever our national, racial, ethnic, economic, and ideological differences. International tax cooperation reflects our interdependence and shared responsibility for the welfare of all.

Viewed through this lens, the draft resolution has many promising elements. Its objectives of making international tax cooperation more inclusive, establishing fair principles, building capacity in developing countries, and addressing tax-related illicit financial flows are all aligned with basic ethical principles. Thus, we generally applaud its holistic, sustainable development approach integrating economic, social and environmental concerns.

However, the resolution's impact on the poor deserves careful analysis. Will its proposals truly benefit those in poverty? Provisions for transparency, exchange of information, and preventing tax disputes and harmful practices could help, but the details matter. The Church therefore advocates for more explicit ethical criteria to ensure the system works for the good of all, not just the wealthy and powerful.

Next, we consider alignment with the UN Sustainable Development Goals. The draft resolution rightly recognizes the link between effective international tax cooperation and achieving the Sustainable Development Goals. Many of the SDGs, especially those related to ending poverty, reducing inequality, funding public services, and strengthening institutions, require government revenues that are directly impacted by global tax policies.

From the Church's perspective, the SDGs, while quite imperfect, represent overall an important global effort towards integral human development and care for our common home. Tax systems are not just

technical financial tools, but powerful means to serve the universal common good and protect human dignity.

Several aspects of the draft resolution could meaningfully advance the SDGs, including the draft's commitment to capacity building would help developing countries improve their tax systems and mobilize domestic resources for sustainable development; addressing tax-related illicit financial flows and abusive tax practices would reduce corruption and tax avoidance that drain resources from the SDGs; and ensuring fair allocation of taxing rights could increase revenues for public investments in health, education, infrastructure, and environmental protection in line with the SDGs.

### ***Areas for Improvement***

The Church has identified several areas for improvement.

#### **1. Emphasize the Dignity of the Human Person**

Every human being is created in the image and likeness of God and therefore has inherent dignity. The resolution should explicitly recognize this and state that the ultimate purpose of international tax cooperation is to serve the good of each and every human person, not just the interests of states or corporations.

The preamble and objectives sections should be revised to put the focus squarely on promoting human flourishing and the common good. Fairness, transparency, and efficiency in taxation are important, but they are means to an end - and that end is the wellbeing of all people, especially the poor and vulnerable.

#### **2. Prioritize Distributive Justice and Solidarity**

*"The rich exist for the sake of the poor. The poor exist for the salvation of the rich." - St. John Chrysostom*

An ethical tax system is one that advances distributive justice - the equitable allocation of goods across society. Those with greater ability to pay taxes should shoulder a higher burden in order to provide for the needs of those with less.

The resolution calls for a "fair allocation of taxing rights" but stops short of advocating for a progressively structured global tax system. It should go further and explicitly endorse the principles of solidarity and wealth redistribution as ethical imperatives.

Early protocols to the convention should focus not just on taxing multinationals and the wealthy, but on directing those revenues toward poverty alleviation, healthcare, education, and other social goods that promote integral human development.

### 3. Strengthen Provisions on Capacity Building

The disparities between rich and poor nations' ability to participate in international tax cooperation are a major ethical concern. Developing countries often lack the technical expertise and resources to negotiate on an equal footing or to implement complex new rules.

The resolution rightly calls for capacity building to support the meaningful participation of all countries. But these provisions should be strengthened and made more specific. A dedicated, well-funded capacity building mechanism should be created and developing countries should be given robust technical and financial assistance throughout the process.

### 4. Add Safeguards for Human Rights and the Environment

Finally, the resolution appears largely silent on two key ethical issues related to taxation: human rights and environmental protection. Language should be added to ensure that international tax policies respect fundamental rights like privacy and freedom of religion.

The convention should also require that tax measures contribute to addressing climate change and other ecological challenges. Care for God's creation is a sacred duty and tax policies can be a powerful tool for incentivizing sustainable development.

### ***A Call for Ethical Discernment and Action***

In the Church's have an important role to play as the world considers this draft UN resolution on international tax cooperation. The resolution presents an opportunity to shape a fairer, more ethical global tax system to serve the common good, but it is not perfect.

With prayerful discernment, the Church calls for the resolution to be thoroughly grounded in clear ethical principles, ensure meaningful participation of developing nations, and keep the needs of the poor and the vision of integral ecology at the center. With such an approach, there is hope that action resulting from this resolution could become a major milestone in building a more just and humane global economic order. The world's tax systems should affirm the God-given dignity of every human person and promote the common good - and the Church has much wisdom to offer in pursuing those noble aims.