

**4 KEY PRIORITIES**  
**IN INTERNATIONAL TAXATION**

**THE**  
**GTAP**  
**DECLARATION**

**2025-2026 Signing Ceremonies:**

**Kathmandu, November 2025**

**Dakar, February 2026 / Chişinău, September 2026**

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**GTAP is an international organisation uniting tax professionals from around the world.** The term “tax professionals” includes persons engaged at professional level with tax consultancy, as lawyers or as accountants, and accredited as such pursuant to applicable national law, irrespective of membership of GTAP.

**The principal purpose of GTAP is to promote the public interest by ensuring the fair and efficient operation of national and international tax systems including recognition of the rights and interests of taxpayers and the role of tax professionals.** To this end, GTAP provides the forum for the regular meeting, exchange programme, dialogue and interaction of tax experts from all continents.

On the occasion of the GTAP meetings in Kathmandu, Dakar and Chişinău, **GTAP is hereby defining 4 key priorities for the pursuit of its principal purpose and aspiring to contribute and shape contemporaneous developments in global taxation.**

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## THE KATHMANDU-DAKAR-CHISINAU DECLARATION

### 1. Digitalisation and Technology in International Tax

GTAP recognises the profound transformation brought about by the digitalisation of the global economy. In this regard:

Digitalisation is simultaneously advancing and disrupting multiple domains: reshaping the way technology is deployed, redefining transport and logistics networks, transforming educational delivery, and revolutionising the provision of healthcare. These developments present enormous opportunities for human progress but also raise significant policy challenges. Among them, the design of a tax framework that can secure widespread consensus among national legislators stands out as a prerequisite for ensuring that digitalisation contributes positively to societies worldwide.

In taxation, digitalisation has intensified the long-standing mismatch between where economic value is created and where taxes are ultimately paid. This disconnect has sharpened concerns about equity and fairness in tax systems, both within and across borders. Citizens and policymakers alike are increasingly aware that profits generated through user participation, digital platforms, and intangible assets often escape the fiscal reach of the jurisdictions in which such value is generated. Addressing these cross-jurisdictional challenges requires more than incremental reform: it calls for a coherent, coordinated, and truly international response.

The emergence of a “single global tax jurisdiction” in the digital era demands tax rules that enjoy broad legitimacy and consensus. Fragmented unilateral measures risk exacerbating tensions, increasing double taxation, and creating uncertainty for businesses and governments alike. Only a multilateral framework can deliver the stability, neutrality, and predictability necessary for sustainable global growth.

GTAP affirms its readiness to embrace this transformation. Recognising the rapid pace of technological change, we believe that solutions adopted today must be not only effective in the present but also future-proof, resilient, and adaptable to evolving business models. Above all, they must remain consistent with the fundamental principle of aligning profit allocation with genuine economic activity and value creation.

We observe a reconsideration of the implementation timeline of the Global Minimum Tax under the OECD/G20 Inclusive Framework and note the significance of the BEPS Stocktake Exercise in evaluating the global effectiveness of these reforms.

We urge jurisdictions to ensure coherence, legal certainty, and administrative workability in the application of Digital Services Taxes, and call for greater coordination to prevent double taxation and disputes.

We further stress the importance of capacity-building in digital tax administration, so that developing and emerging countries are not disadvantaged by a widening digital divide.

We also emphasise that digitalisation must respect taxpayer rights, including safeguards for legal certainty, proportionality, and the protection of personal data.

We reaffirm the essential role of tax professionals in navigating these complex frameworks and supporting taxpayers through compliance with rapidly evolving digital tax regimes.

## **2. Taxation and Sustainable Development: Supporting the Global South Priorities**

Several principles should guide the pursuit of tax sustainability.

- First, revenue adequacy and stability are fundamental: tax systems must provide governments with predictable resources to meet present and future commitments.
- Second, equity and fairness are essential to maintain taxpayer trust, ensuring that the burden of taxation is shared in line with capacity to pay and that vulnerable groups are protected.
- Third, efficiency and neutrality should guide tax design, minimising distortions and supporting innovation and investment.
- Fourth, resilience and adaptability are vital: tax systems must keep pace with technological change, globalisation, and new business models.
- Finally, alignment with long-term goals such as climate sustainability, inclusive growth, and inter-generational fairness should be embedded in fiscal design, ensuring that today's policies do not compromise the needs of future generations.

Looking ahead, advancing tax sustainability requires concrete actions. Governments should focus on broadening and modernising tax bases, including through the taxation of digital activities, environmental externalities, and emerging sectors, while ensuring consistency with international agreements. Efforts should also be made to reduce structural tax gaps, such as aggressive tax avoidance and evasion, through enhanced cooperation, transparency, and capacity building.

At the same time, policymakers should embed long-term planning into fiscal frameworks, adopting multi-decade perspectives that anticipate demographic shifts, climate transition costs, and investment needs. Investments in digital infrastructure and data analytics for tax administrations will also be essential to support resilient compliance and efficient enforcement. Finally, international organisations and jurisdictions should continue to work together to harmonise rules and resolve disputes, preventing fragmentation and reinforcing trust in the global tax architecture.

Tax sustainability is not simply a technical matter of revenue collection; it is a cornerstone of social contracts and democratic legitimacy. A sustainable tax system ensures that governments can finance essential services, that burdens are shared fairly, and that fiscal frameworks remain resilient in the face of global challenges.

We stress the importance of taxation policies as a cornerstone of the United Nations' 2030 Sustainable Development Goals (SDGs) and welcome recent Global South-led initiatives aimed at strengthening domestic resource mobilisation (DRM), aligned with these goals.

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We support the expansion of capacity-building programmes that empower tax administrations and tax professionals in all countries with focus on developing countries.

We call on international institutions and developed countries to align tax cooperation efforts with the fiscal needs and developmental objectives of the Global South, especially in areas such as informal economy taxation, inclusive policy design, and climate-related tax incentives.

Finally, we affirm that taxation in developing contexts must also uphold taxpayer rights, legal certainty, and inclusiveness, ensuring that measures to expand fiscal space do not undermine fairness or erode trust.

### **3. Towards a More Inclusive Global Tax Governance Framework**

A more inclusive global tax governance framework is fundamental to addressing the challenges of today's interconnected economy. Ensuring that all jurisdictions – including developing and emerging countries – have an equal voice in shaping international tax standards is not only a matter of fairness, but also of legitimacy and sustainability. Without inclusiveness, the global system risks perpetuating asymmetries and undermining the trust necessary for effective cooperation.

A truly inclusive framework should guarantee meaningful participation, transparency in decision-making, and accountability in the implementation of standards. It should also provide adequate capacity-building support so that less-resourced jurisdictions can fully engage in technical discussions

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and compliance efforts. By promoting inclusiveness, the international community can create a level playing field, reduce the risk of harmful tax practices, and foster a global tax environment that supports growth, equity, and long-term stability.

The GTAP acknowledges the growing relevance of UN-led proposals in the field of international tax cooperation.

We welcome the work of the United Nations in Taxation and note the adoption of the Framework Convention on International Tax Cooperation as a milestone towards more inclusive global decision-making and encourage the OECD and UN processes to remain complementary.

We stress the need for a clear delineation of competences and continued engagement with professional bodies and stakeholders to ensure technical alignment and practical feasibility of new and emerging tax standards.

#### **4. Integrity and Transparency: Economic Crime and the Role of Tax Professionals**

Tax professionals play a pivotal role in safeguarding the integrity of the financial system and in preventing economic crime. Their responsibilities extend beyond mere compliance with tax legislation, encompassing the duty to identify, assess, and mitigate risks of abusive practices, fraud, money laundering, and other forms of financial misconduct. By adhering to the highest ethical standards and exercising professional judgment, tax



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professionals contribute to ensuring transparency, fostering taxpayer confidence, and supporting the proper functioning of markets.

In this context, it is imperative that tax professionals remain vigilant in detecting potential red flags, promote a culture of compliance within the organizations they serve, and cooperate proactively with regulatory and supervisory authorities where required. Their role is not limited to technical expertise, but also includes acting as trusted gatekeepers who help to balance legitimate tax planning with the broader public interest in combating economic crime."

GTAP supports international efforts to combat illicit financial flows, tax evasion, and corruption. We take note of the STEP Economic Crime Report and echo the importance of the principles it identifies, particularly:

- Culture of professional scepticism, supported by strong ethics and governance standards within tax advisory practices;
- Obligation to report suspicions of criminal activity where required by law, while ensuring proportionality, legal clarity, and respect for due process;
- Enhanced cooperation between tax advisers, regulators, and financial intelligence units to foster mutual trust and information-sharing;
- Commitment to continued professional education on economic crime risks, technological abuse, and international compliance obligations.

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- As representatives of the global tax profession, we will continue to promote fairness, legal certainty and transparency in taxation. We believe that our contributions, as advisers, educators, and intermediaries- these are essential to building trust in tax systems and achieving inclusive and sustainable economic growth.
  - We commit to ongoing dialogue, knowledge-sharing, and mutual support among our Member organisations, and to engaging with global institutions and national governments to advance these objectives.

GTAP further emphasises that combating economic crime requires international cooperation not only between governments but also among professional associations, regulators, and tax administrations. This includes building frameworks for mutual trust, cross-border information exchange, and the harmonisation of ethical and governance standards. In this regard, tax professionals also play an essential role in navigating and upholding global transparency initiatives such as the OECD Common Reporting Standard (CRS) and the United States Foreign Account Tax Compliance Act (FATCA), which underpin the fight against cross-border tax evasion and financial crime.

Finally, we reaffirm that ongoing professional education is essential to ensure that tax professionals remain equipped to confront new risks, adapt to evolving regulatory frameworks, and uphold the highest standards of integrity and independence in their work.

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## ANNEX:

For the purposes of this Declaration:

- 1)“Tax professionals” shall mean duly accredited practitioners recognised under applicable national law or by competent professional bodies.
- 2)“Tax advisers” shall mean tax professionals acting in their advisory or client-facing capacity, providing guidance, compliance, and representation services.
- 3)“Tax experts” shall encompass both tax professionals and other qualified specialists, including academics, economists, and policymakers, whose expertise and research contribute to the development of fair, transparent, and effective tax systems.
- 4)“Member Organisations” shall mean the national and regional professional bodies that constitute GTAP."



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## Founders:

**CFE**



**AOTCA**



**WAUTI**



**WEST AFRICAN UNION OF TAX INSTITUTES (WAUTI)**  
UNION DES ORDRES FISCAUX DE L'AFRIQUE DE L'OUEST (UDOFAO)

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**Observers:**

**IAFEI**



**STEP**



**AMA**



**CDPT**

