

2025 Annual Report



GLOBAL
ALLIANCE
FOR TAX
JUSTICE



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Dear friends,

As we reflect on 2025, I am inspired by how far we have come in the fight for tax justice. Throughout the year, the Global Alliance for Tax Justice has supported its regional members in amplifying collective demands at the international level and convened the tax justice movement to speak as a unified voice in the negotiations for the new global tax rules.

The start of the negotiations for a United Nations Framework Convention on International Tax Cooperation marked a historic step forward. For a decade, the Global Alliance for Tax Justice has campaigned for fair and effective global tax rules that deliver the finance urgently needed to fund public services, development, human rights, climate action, and gender equality, as well as address the longstanding injustices in global tax rule-making. Now, for the first time, countries can negotiate the global tax rules on an equal footing. These negotiations are a once-in-a-century opportunity to fix the core issues in the international tax system, from a fair allocation of taxing rights to the effective taxation of multinational corporations and the rich.

Against the backdrop of rising debt, increasing impacts of climate change, and growing inequality, the call for a UN Tax Convention to deliver sustainable finance and redistribute wealth between and within countries has become more urgent. Tax is not a technical issue; it is a political choice that affects us all.

I extend my deepest gratitude to our members and partners for your dedication and support. Your work drives this movement and brings us closer to global tax justice. 2026 will be a decisive year as the negotiations continue for the UN Tax Convention. As we look forward, we remain committed to bringing together a diverse movement working for global tax rules that work for people and the planet.



Dr. Dereje Alemayehu
Executive Coordinator
Global Alliance for Tax Justice

ABOUT THE GLOBAL ALLIANCE FOR TAX JUSTICE

The Global Alliance for Tax Justice (GATJ) is a South-led global coalition uniting the tax justice movement.

Our Vision

Together, we work for a world where **progressive and redistributive tax policies counteract inequalities within and between countries, and generate public funding** for development, public services, climate action, gender equality, and human rights.

GATJ was founded to be the **uniting front for the growing international tax justice movement**. GATJ aims to be an inclusive global alliance that draws together a plurality of voices – from grassroots organisations to environmental, women’s rights, and human rights organisations – into collective action.

Our Mission

Our Work

To make this vision a reality, GATJ:

1. **Strengthens South-South and South-North solidarity** to build a global movement for tax and fiscal justice.
2. **Leads campaigns** to promote solutions to end tax injustices.
3. **Creates spaces** for civil society, academics, and activists to exchange, learn, and develop joint advocacy and campaigns for tax and fiscal justice.

ABOUT THE GLOBAL ALLIANCE FOR TAX JUSTICE



Our Structure

Formed in 2013, GATJ comprises of the following regional tax justice networks, collectively representing hundreds of organisations:

- **Tax & Fiscal Justice Asia**
- **Tax Justice Network Africa**
- **Red de Justicia Fiscal de América Latina y el Caribe**
- **Tax Justice Europe**
- **Canadians for Tax Fairness & FACT Coalition**

Owned and led by its autonomous regional networks, GATJ's structure enables a range of perspectives and experience to be represented, including from Southern movements and grassroots organisations. GATJ promotes collaborative work between the regional members as well as connects with broader civil society, facilitating the mobilisation within thematic working groups, namely the UN Tax Convention Working Group and the Tax and Gender Working Group. Members and committed partners of GATJ take part in the groups to engage directly in campaigns and policy work, aiming to achieve social, environmental, and economic change.

OUR CAMPAIGNS



UN Tax Convention



Make Taxes Work For Women



Tax Justice in the Extractive Sector

UN TAX CONVENTION

In 2025, GATJ led targeted advocacy and campaigns to shape the new global tax rules. The Global Alliance coordinated civil society and trade unions to act as a united voice in the historic negotiations that have the potential to deliver a trillion-dollar treaty and fix the broken international tax system.





UN TAX CONVENTION

A HISTORIC OPPORTUNITY

Everyday, over a billion USD are lost to tax abuse by multinational corporations and the rich, a result of the broken international tax system. This is money that could be used to sustainably finance public services, development, gender equality, climate action, and human rights. For the past decade, GATJ has campaigned for an inclusive process at the UN so that countries can effectively address the flaws of the international tax system. GATJ has rejected closed-door international tax rule-making at exclusive platforms and instead united civil society in the call for a process at the UN where all countries can participate in the development of effective and inclusive global tax rules.

In 2025, after years of campaigning, the historic process to develop new global tax rules officially began. From 2025 to mid-2027, countries are negotiating a legally-binding UN Framework Convention on International Tax Convention (UN Tax Convention) and two early protocols.

As mandated by the UN General Assembly, countries are now set to create an “international tax system for sustainable development.” The negotiations launched with an organisational session in February. The first two substantial sessions of negotiations took place in August and the third session of negotiations in November.

In the first year of negotiations, governments’ engagement evolved from general political support to active participation in shaping the content of the Convention and two early protocols. The first discussions were held on commitments including a fair allocation of taxing rights, the taxation of high-net worth individuals, and taxation for sustainable development. While governments shared their initial proposals, GATJ called for ambition and strong engagements in the texts, to shape a transformed global tax system. 2026 will be a decisive year with the start of negotiations on the text of the Convention.

*Civil society in the November UN Tax Convention negotiations.
Photo credit: Danny Skilton, IISD*





UN TAX CONVENTION

COORDINATION IN THE NEGOTIATIONS

As co-coordinator of the UN Tax Convention Working Group, **GATJ convenes civil society and trade unions to act as a united voice in the negotiations.** At each session of negotiations, GATJ convened daily civil society meetings, coordinated interventions, and produced daily chronicles to share with delegates. During the negotiations in 2025, civil society demands were shared in 50 interventions made by 42 organisations, supported by GATJ.

Based on the principle that national and regional civil society organizations have the primacy to engage with their respective governments, GATJ supports its members in strengthening advocacy in their respective regions. GATJ also provides key resources to members of the UN Tax Convention Working Group for advocacy and communication.



GATJ civil society pre-meeting (above). Luis Moreno (GATJ) speaking at the GATJ side event during the negotiations (below).

GATJ brings together civil society to develop joint policy positions. Ahead of the August session, GATJ brought together over 100 civil society members to make three joint submissions, on the Framework Convention and two early protocols, respectively. In the November session GATJ brought together over 190 civil society members to make a joint submission. GATJ co-coordinated a **Catalogue of Proposals for Articles for the New UN Framework Convention on International Tax Cooperation**, providing negotiators with concrete text for the negotiations. GATJ shared positions in side events attended by negotiators:

- **What Should the UN Tax Convention Deliver? Civil Society Views on the Negotiations**
- **Stocktaking the UN Tax Convention Negotiations**
- **Civil Society Proposals for Articles of the UN Tax Convention**



The civil society FFD Chronicle (above) and GATJ member TJNA's Grace Arina sharing an intervention (below).



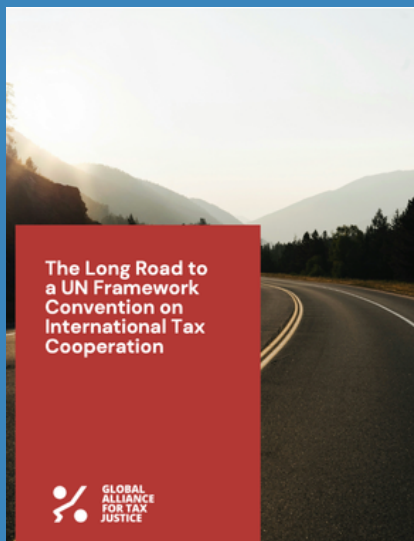
UN TAX CONVENTION

PUBLICATIONS AND WEBINARS

These negotiations have the potential to deliver global tax rules that work for people and the planet and produce what civil society is calling a “trillion-dollar treaty.” Throughout the year, GATJ amplified the importance of the negotiations, sharing updates and op-eds around the process. Ahead of both substantial UN Tax Convention sessions, GATJ held webinars in collaboration with its regional members in the Global South to share civil society perspectives around what is needed in the new global tax rules. Each of these webinars had over 100 participants, including policymakers and civil society members, to hear key demands and expectations for the negotiations:

- **The Start of the Negotiations for a UN Framework Convention on Tax: Maximising Opportunities, Overcoming Challenges**
- **On the Road to Nairobi: What the Upcoming Session of the UN Tax Convention Negotiations Must Deliver**

GATJ also released the following publications around the negotiations.



The Long Road to the UN Framework Convention on International Tax Cooperation

The publication traces the history of the UN Tax Convention. Beginning at the League of Nations, it analyses how the present international tax system has come to be, concluding by looking at what is needed from the present-day negotiations.

Some Key Elements of the UN Tax Convention

The publication dives deeper into three key issues of the ongoing UN Tax Convention negotiations: ensuring a fair allocation of taxing rights, transcending the arm’s length principle, and moving past bilateral tax treaties. It discusses how the UN Tax Convention can restore equity in global taxation, align tax rules with modern business realities, and establish a coherent and inclusive multilateral framework.





UN TAX CONVENTION

RECOGNITION

**For the second year in a row,
GATJ Chair, Luis Moreno,
was named in the
Top 50 People
Globally
Influencing
Tax**



GATJ continued to be recognised for its leadership in bringing together the tax justice movement in the UN Tax Convention negotiations. The Chair of GATJ, Luis Moreno, was named for the second year in a row as one of the **50 most influential people globally on tax**. Moreno was awarded this recognition as a result of GATJ's campaigning for global tax justice.

GATJ was specifically mentioned for uniting a broad coalition of civil society organisations and trade unions in making joint submissions to the ongoing UN Tax Convention negotiations. GATJ was also recognized for championing a fair allocation of taxing rights as a cornerstone of building a fair and equitable international tax system.

FINANCING FOR DEVELOPMENT

In 2025, the 4th Financing for Development Conference took place in Sevilla. The conference brought together civil society, government officials, and stakeholders working on issues of tax, trade, debt, and more.



FINANCING FOR DEVELOPMENT

The 2025 4th Financing for Development Conference (FfD4) took place amid a turbulent international landscape. The debt crisis has sharply worsened, leaving many Global South countries burdened with unsustainable debt that constrains their ability to fund public services. At the same time, numerous Global North donors have announced aid cuts, failing to uphold their long-standing commitments. The outcome document of FfD4—the *Compromiso de Sevilla*—reflects a clear lowering of ambition across these areas. On tax, the *Compromiso de Sevilla* has important language connecting taxation and issues on transparency, gender equality, and the environment. Now that there is a legally binding UN Tax Convention process, the FfD text was an opportunity for governments to agree on progressive commitments, with key debates happening in the UN Tax Convention negotiations.

Under the Civil Society Financing for Development Mechanism (CS FfD Mechanism), GATJ coordinates with its member Eurodad the advocacy and campaigning work related to global tax rules. The UN Tax Convention Working Group also serves as the coordination space for Domestic Public Resources Workstream. GATJ co-facilitates civil society’s participation in the negotiations through the workstream, making joint propositions for the Domestic Public Resources chapter, and providing input to each of the draft outcome documents. GATJ highlighted the need for tax justice measures, especially on transparency, progressivity, and gender-responsive tax systems. One of GATJ’s main messages to governments was to safeguard and promote the UN Tax Convention process to rectify the broken global tax system.

From Monterrey to Sevilla: International Tax Cooperation in the Financing for Development Conferences

The call for a UN Tax Convention first originated in the FfD process. At FfD3 in 2015, civil society called for a “Global Tax Body.” In July of 2025, a month before the UN Tax Convention negotiations began, the 4th FfD Conference took place. Ahead of FfD4, GATJ published a policy brief tracing the evolution of tax in the FfD process, from the 2002 FfD1 in Monterrey to present-day FfD4 in Sevilla, as well as the origins of the call for a UN Framework Convention on International Tax Cooperation.



FINANCING FOR DEVELOPMENT

GATJ actively participated in the negotiations of the FfD4 Outcome Document, the *Compromiso de Sevilla*. The UN organised a roadmap with several rounds of negotiations in the UN headquarters in New York, publications of draft outcomes documents, and the opportunity to send comments. GATJ attended and co-coordinated civil society around tax-related topics throughout multiple rounds of in-person meetings and official negotiations at the UN Headquarters.

In the lead-up to the FfD4 Conference, GATJ joined a broad coalition of CSOs to organise Global Days of Action on Finance, calling for a transformation of the international financial system with a mobilization in Sevilla. GATJ worked closely as a part of a large mobilization with colleagues from diverse movements including debt justice and climate justice. GATJ specifically led the Tax Justice social media action day. These Global Days of Action were a part of key mobilization moments including the September Draw the Line protests. At civil society pre-events, GATJ Secretariat and members spoke at the CSO Forum and Feminist Forum.

During FfD4, GATJ co-organised an official side event with regional members. GATJ's Executive Coordinator delivered an intervention at the High-Level Roundtable on Domestic Public Resources as one of the two civil society speakers, with a call to keep ambition high and maintain the space for Global South countries.



Civil society action during FfD4.



GATJ members speaking at Walking the Talk on Domestic Public Resources: From FfD4 to the UN Framework Convention on International Tax Cooperation.



GATJ Executive Coordinator speaking at the High-Level Roundtable on Domestic Public Resources.



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MAKE TAXES WORK FOR WOMEN

In 2025, GATJ continued to break down siloes and build connections between tax justice, gender equality, and care. This work, which in 2025 highlighted the need for progressive tax systems, aims to create societies and economies that publicly fund care and advance gender equality.





MAKE TAXES WORK FOR WOMEN

TOWARDS PROGRESSIVE TAXATION

Regressive tax policies, unjust global tax rules, and austerity measures worsen gender inequalities by reducing public funding for essential services, privatizing care, and placing an increasing burden on women, girls, and gender minorities to shoulder the responsibility for caregiving. Women, and all caregivers, are forced to pay the price when the rich and multinational corporations do not pay their share. Governments must recognize care work, the basic fabric of society, as a public good and a human right.

To build equitable care systems, governments must implement the tax and fiscal frameworks that make public investment in care sustainable. This means moving beyond rhetoric about valuing care to financing it through fair and progressive taxation. Throughout 2025, GATJ continued to share this critical message: **A care-centred society requires tax systems that redistribute wealth, reduce inequality, and provide governments with the fiscal space to guarantee universal access to care services as a public good.**



Members of GATJ's Secretariat sharing the call to Make Taxes Work for Women at the 4th Financing for Development Conference in Sevilla.



MAKE TAXES WORK FOR WOMEN

THE TAX AND GENDER WORKING GROUP

GATJ coordinates the Tax and Gender Working Group (TGWG), a collective of women's rights organisations, global trade unions, non-governmental organisations, and grassroots movements working at the nexus of tax and gender justice.

Global Days of Action on Tax Justice for Women's Rights

In March, the TGWG held the annual Global Days of Action on Tax Justice for Women's Rights. The campaign, which took place during the 69th UN Commission on the Status of Women, is a key moment to bring issues of economic justice to conversations around gender equality.

The 2025 Global Days of Action took place under the banner: Progressive Taxation for an Inclusive and Just Social Organisation of Care.

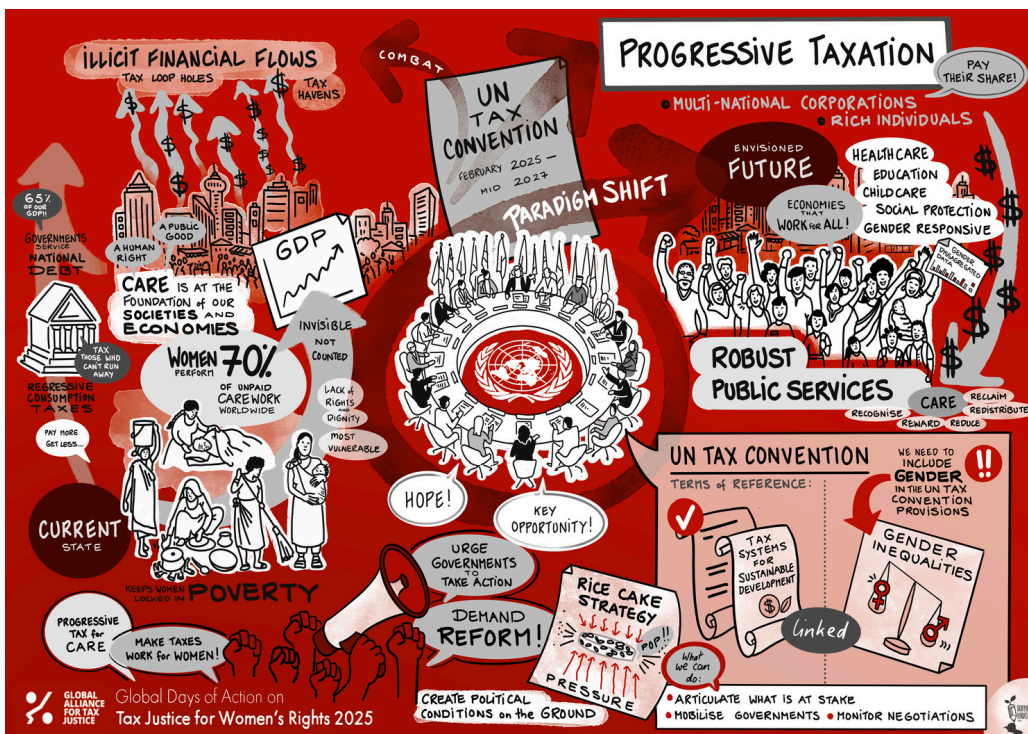
The campaign included over 15 events by GATJ and key allies on issues from human rights to climate. GATJ co-hosted key webinars on: progressive taxation, a gender-transformative UN Tax Convention, narratives on care, care and climate justice, 30 years since the Beijing Declaration, and reflections on tax justice for women's rights.

CAMPAIGN DEMANDS



- 1 **PROGRESSIVE TAXATION FOR A GENDER-TRANSFORMATIVE SOCIAL ORGANISATION OF CARE**
- 2 **INCORPORATE GENDER-TRANSFORMATIVE PROVISIONS INTO THE UN TAX CONVENTION**
- 3 **INCREASE PUBLIC INVESTMENT IN CARE PUBLIC SYSTEMS**
- 4 **ACKNOWLEDGE AND VALUE UNPAID CARE WORK IN ECONOMIC SYSTEMS**
- 5 **ENSURE GENDER EQUALITY IN TAX SYSTEMS AND PUBLIC SERVICES**

Global Days of Action on Tax Justice for Women's Rights 2025



A visual summary of the 2025 Global Days of Action on Tax Justice for Women's Rights.



MAKE TAXES WORK FOR WOMEN

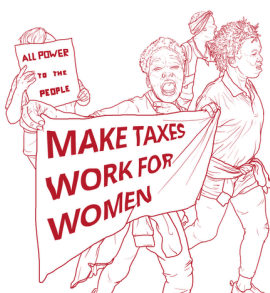
A FEMINIST FISCAL FUTURE



Members of GATJ's Tax and Gender Working Group at the UN Tax Convention negotiations working to advance gender-transformative global tax rules.

Throughout 2025, GATJ highlighted the connection between taxation and gender equality. During the 33rd Annual International Association of Feminist Economics Conference (IAFFE) in July, GATJ held a side event on Tax Justice for Gender Equality: Rethinking Care Systems sharing key findings from the forthcoming 3rd Framing Feminist Taxation Guide. On the International Day of Care and Support, GATJ shared the importance of public investment in care to advance gender equality.

Alongside feminist organizations, GATJ took part in "A Collective Feminist Agenda for People and Planet: Global Convening and Strategy Session on Economic and Climate Justice," focused on strategizing, fostering global linkages, and setting a foundation for advocacy led by Global South feminist analysis. Maureen Mburu, GATJ Tax and Gender Lead & Africa Campaigns Coordinator, highlighted key priorities including addressing unpaid and underpaid care work and ensuring progressive tax systems.



Throughout the year, GATJ continued to advance a feminist fiscal future. In November, GATJ published a joint civil society feminist UN Tax Convention submission.

TAX JUSTICE IN THE EXTRACTIVE SECTOR

In 2025, GATJ called for tax justice to advance climate and environmental justice. Through the release of a new report with Eurodad, GATJ showed how to Make Polluters Pay while delivering over a trillion dollars in public finance for the just transition.





TAX JUSTICE IN THE EXTRACTIVE SECTOR

TAX JUSTICE FOR CLIMATE JUSTICE

Fossil fuel profits have continued to grow in recent years, with profits skyrocketing to a record high in 2022 at USD 4 trillion. At the same time, data suggests that these profits are diverted primarily to shareholders and to expanding fossil fuel production. **Fossil fuel companies are making obscene profits at the expense of a livable planet, at the expense of us all, while driving us faster toward climate catastrophe.** Large fossil fuel companies receive trillions in subsidies every year from governments.

GATJ highlights a necessary tool to change course: taxation. GATJ has partnered with the environmental and climate justice movement in the fight to create fair and effective global tax rules and support progressive environmental taxation.



Tax justice advocates during the November 15th Global Day of Action for Climate Justice.

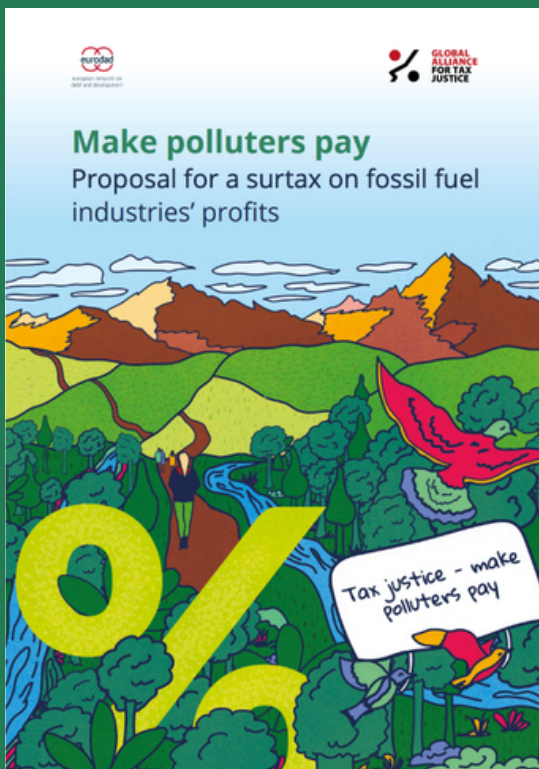


TAX JUSTICE IN THE EXTRACTIVE SECTOR

MAKE POLLUTERS PAY

In November, two key negotiations took place. The COP30 climate negotiations were held in Belém, Brazil while across the world the UN Tax Convention negotiations were happening in Nairobi, Kenya. While climate negotiators in Belém discussed the desperate lack of climate finance, tax negotiators in Nairobi discussed what can become a “trillion-dollar treaty.” **GATJ has shown that there is no lack of finance, only a lack of tax justice.** Trillions are hidden in tax havens and lost to tax abuse by multinationals and the ultra-rich. It is time that these resources are used to benefit the public from funding climate-resilient infrastructure to quality healthcare.

Throughout the UN Tax Convention negotiations, GATJ alongside a broad coalition of civil society urged governments to include a Polluter Pays surtax on fossil fuel companies. As demonstrated through the release of the Make Polluters Pay report, implementing the Polluter Pays Surtax can deliver the finance urgently needed to enable a just transition — toward a world where all workers, and all people, can live in dignity and in a healthy environment.



Make polluters pay: Proposal for a surtax on fossil fuel industries' profits

The report by GATJ and Eurodad shows that **more than a trillion dollars could have been raised for climate action and development** since the adoption of the Paris Agreement in 2015, if the world's 100 largest oil and gas companies had been charged a 20 per cent surtax on their enormous profits. The report creates a new paradigm in environmental taxation with a clear path toward phasing out fossil fuels and redirecting industry away from polluting activities.

OUR MEMBERS

From convening South–South webinars and South–North meetings to bringing global perspectives to regional and national events, GATJ continued to strengthen collaborations while amplifying local, national, and regional tax justice initiatives in 2025.



AFRICA

Initiating the process for a UN Tax Convention with the support of G77 countries, African countries have been at the forefront of demanding a fair and effective international tax system. In the November session of the UN Tax Convention negotiations, discussions on global tax rule-making took place for the first time on African soil.

Tax Justice Network Africa (TJNA) built momentum for tax justice across the continent including through the African CSOs UN Tax Convention Working Group. GATJ Tax and Gender Lead & Africa Campaigns Coordinator continued to support this, bridging regional and global work.

At the flagship *Pan-African Conference On Illicit Financial Flows and Taxation* (PAC), TJNA brought together tax justice stakeholders from civil society, government institutions, and academia. Speaking on decolonizing the global tax architecture, GATJ Executive Coordinator Dr. Dereje Alemayehu presented alongside TJNA the global context in which the UN Tax Convention process is evolving.



GATJ Executive Coordinator speaking at PAC.

2025 marked the 10 year anniversary of the Report of the High Level Panel on Illicit Financial Flows from Africa. The report exposed the role of multinational corporations in perpetuating illicit financial flows and underscored the need for concerted efforts to curb these flows, including recommending that the UN play a more central role in tackling this issue. At TJNA's 2025 *African Parliamentary Network on Illicit Financial Flows and Taxation* (APNIFFT) commemorating the report, GATJ Executive Coordinator and Tax and Gender Coordinator took part, sharing what has been achieved in the past decade.

GATJ continued amplifying and supporting the work of African feminists for tax justice. GATJ partnered with TJNA, FEMNET, and the NAWI Collective to host the 2025 Africa Feminist Macroeconomic Academy under the theme *Feminist Approach to Tax Justice: Reclaiming Public Resources for Gender and Economic Justice*. The Academy created a space for African feminist advocates, researchers, and movements to deepen their macroeconomic knowledge, interrogate how tax systems impact women, and position themselves as key actors in shaping national, regional, and global tax justice agendas.



GATJ and TJNA members at APNIFFT.

ASIA Tax & Fiscal Justice Asia

In Asia, civil society continued to push for progressive taxation, particularly in the context of environmental taxation. At the *Sagarmatha People’s Assembly: Voices from the Global South* and the *Second Asian Finance Conference Beyond Survival: Finance for Reparations, Justice, Equity and System Change*, organisations from the economic justice movement, climate justice movement, grassroots organisations, workers and farmers organisations came together with the objective to foster collaboration across economic and climate justice movements. Tax and Fiscal Justice Asia (TAFJA) Co-Coordinator Jeannie Manipon and GATJ Executive Coordinator Dr. Dereje Alemayehu presented the challenges of the international tax system and the UN Tax Convention, leading to meaningful debates on the current process and Asian civil society participation. TAFJA Co-Coordinator Dr. Arjun Karki and Dr. Alemayehu also spoke on a panel on climate finance, highlighting the role of tax justice in not only raising revenue for climate action but also as a regulatory tool to make polluters pay and prevent the externalization of costs.



GATJ Executive Coordinator and TAFJA Co-Coordinator speaking on the UN Tax Convention negotiations.



TAFJA members sharing demands to tax the rich.

In May, TAFJA and GATJ, in collaboration with the Asian Peoples’ Movement on Debt and Development (APMDD) and the Rural Reconstruction Nepal (RRN), jointly organised a seminar-workshop on the UN Tax Convention, in Kathmandu, Nepal with organisations from India, Sri Lanka, Pakistan, Bangladesh, Philippines, Malaysia, Indonesia, and Nepal participating. Representatives of GATJ’s other regional networks participated virtually to share perspectives and foster cross-regional collaboration. Attendees of the workshop discussed developments in the UN Tax Convention process, identified strategic entry points for TAFJA’s engagement, and brainstormed advocacy strategies.

LATIN AMERICA AND THE CARIBBEAN

In Latin America and the Caribbean, important initiatives for regional tax cooperation continued to advance. Red de Justicia Fiscal de América Latina y el Caribe (RJFALC) supported key civil society and intergovernmental processes. At the May XXXVII ECLAC Fiscal Seminar in Santiago de Chile, RJFALC, with GATJ's Global Policy and Campaigns Coordinator for LAC, held dialogues with countries' representatives on the UN Tax Convention process, and the potential impacts in the region. During the ECLAC Fiscal Seminar, Brazil took the pro-tempore presidency of PTLAC, the Regional Platform for Tax Cooperation in Latin America and the Caribbean. RJFALC chaired the PTLAC CSO Consultative Council, where GATJ is an observer. GATJ and RJFALC held discussions with civil society partners on the ongoing UN Tax Convention negotiations.



RJFALC members at the XXXVII ECLAC Fiscal Seminar (above) and the XIV Regional Meeting with Tax Administrations on International Taxation (below).

In October, GATJ's Global Policy and Campaigns Coordinator for LAC participated in the XIV Regional Meeting with Tax Administrations on International Taxation, co-organised by RJFALC, Latindadd and the Inter-American Center of Tax Administrations in Bogota, Colombia. The UN Tax Convention was a central issue of this annual meeting with GATJ's representative speaking on civil society priorities in the UN Tax Convention negotiations. UN DESA, Latindadd and ECLAC also participated on the panel, as well as a representative from TJNA to reinforce the call for Southern tax administrations to collaborate on the UN Tax Convention.



OPREGUNTAS FRECUENTES

CONVENCIÓN MARCO DE LA ONU SOBRE COOPERACIÓN FISCAL INTERNACIONAL



RJFALC and GATJ released a joint publication: [Frequently Asked Questions on the UN Framework Convention on International Tax Cooperation](#). The publication dives into the key issues of the new global tax treaty.

RJFALC and GATJ also published [The Interests of the Private Sector in the UN Tax Convention](#), analysing the propositions of the private sector in the UN Tax Convention negotiations.

EUROPE



Tax Justice Europe (TJ-E) members continued advocacy and campaigns on regional and global issues. In January, members of TJ-E took part in *Eurodad International Conference – 2025: A once in a decade opportunity to achieve economic justice*.

At the annual TJ-E meeting in October, organisations from across Europe came together to discuss issues related to taxation of multinational corporations, progressive taxation and wealth taxes, progressive environmental taxation, human rights, and global tax justice. Furthermore, during October to November, TJ-E organized weekly coordination meetings on the UN Tax Convention and the work within Europe. All of the work of TJ-E is organized, coordinated and funded by organizations within the region. GATJ Campaigns and Policy Coordinator – Europe followed and contributed to the work of TJ-E throughout the year.



Members of TJ-E took part in the Eurodad International Conference.

U.S. AND CANADA



In 2025, key developments took place regarding the U.S. participation in the global tax rules. The G7 announced that U.S. multinational corporations would be exempt from the OECD Global Minimum Tax. In February, the U.S. left the negotiations for a UN Tax Convention, while other countries stayed committed to the historic process.

In the U.S. and Canada, GATJ’s members continued to share research on tax havens, transparency, and oil and gas. The Financial Accountability & Corporate Transparency (FACT) Coalition released a report on fossil fuels and taxation: *America-Last and Planet-Last: How U.S. Tax Policy Subsidizes Oil and Gas Extraction Abroad*.

In Canada, Canadians for Tax Fairness (C4TF) shared research on the use of tax havens in *The Rise and Rise of Tax Havens: How the ultra-rich and mega-corporations hide wealth and cost us billions*.

PARTNERSHIPS

Partnerships are at the foundation of GATJ's work. In 2025, GATJ strengthened its impact by deepening strategic partnerships with civil society, grassroots organisations, trade unions, academia, and think tanks. As the campaigning and advocacy organisation leading the global tax justice movement, GATJ has continued to create spaces for discussion and coordinate targeted activities.

In 2025, GATJ continued to grow the UN Tax Convention Working Group, bringing together members of civil society and trade unions.

In the Tax and Gender Working Group, GATJ expanded the reach of the work through targeted partnerships and activities.

GATJ continued to support the work of the Independent Commission for the Reform of International Corporate Taxation (ICRICT), as a founding member of its Steering Group. The commission is composed of public intellectuals from different knowledge and professional backgrounds from around the world, and it aims to promote a wider and more inclusive discussion of international tax rules; to consider reforms from a perspective of global public interest; and to seek fair and sustainable tax solutions for development.

Looking ahead, GATJ will continue its work movement-building and campaigning to advance the fight for global tax justice.

GATJ convened over 100 members of civil society, including many organisations new to the negotiations, in the November UN Tax Convention negotiations.



OUR TEAM

Coordination Committee

Luis Moreno (Chair), *Red de Justicia Fiscal de América Latina y el Caribe*

Dennis Howlett (Treasurer), *Canadians for Tax Fairness*

Jorge Coronado, *Red de Justicia Fiscal de América Latina y el Caribe*

Dr. Arjun Kumar Karki, *Tax and Fiscal Justice Asia*

Jeannie Manipon, *Tax and Fiscal Justice Asia*

Chenai Mukumba, *Tax Justice Network Africa*

Jane Nalunga, *SEATINI Uganda*

Tove Maria Ryding, *Tax Justice Europe*

Dominik Gross, *Tax Justice Europe*

Ian Gary, *FACT Coalition*

Secretariat

Dr. Dereje Alemayehu, *Executive Coordinator*

Alexandra Wenzel, *Global Communications Coordinator*

Balla Camara, *Finance and Admin Officer*

Maureen Mburu, *GATJ Tax and Gender Lead & Africa Campaigns Coordinator*

Tomás Lukin, *Global Campaigns and Policy Advocacy Coordinator – LAC*

Lison Rehbinder, *Global Campaigns and Policy Advocacy Coordinator – Europe*



FINANCIAL HIGHLIGHTS

For the Year Ended December 31, 2025

All numbers are in Euros

ASSETS

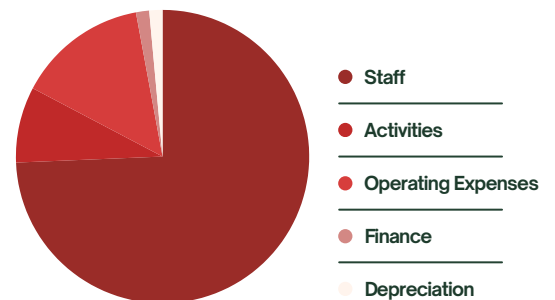
Cash and Cash Equivalents	748,524.57
Receivables	96,073.42
Prepayments and Accrued Income	29,332.86
Fixed Assets	2,189.92
Total	876,120.77

LIABILITIES

Deferred Income	369,446.31
Equity	365,119.92
Other Liabilities	141,554.54
Total	876,120.77

EXPENDITURE

Staff	436,845.69
Activities	84,491.75
Operating Expenses	49,136.06
Finance	8,560.16
Depreciation and Amortisation	1,592.26
Total	580,625.94



Advocacy, capacity-building, coordination, communications, and monitoring and evaluation are primarily carried out by salaried staff, providing support to target groups.

INCOME

Donor Contributions	540,829.20
Financial Income	5,507.90
Other Income	3,367.80
Total	549,704.90

The Statement of Financial Position can be found on our website: globaltaxjustice.org.

OUR SUPPORTERS

Thank you to our funders without whom our work would not be possible:

Bread for the World

Open Society Foundations

Wellspring Philanthropic Fund

Christian Aid

Nawi Afrifem Collective

If you would like to learn more about GATJ's work and how to support, reach out to the team at info@globaltaxjustice.org.

LOOKING AHEAD



Civil society outside of the UN Tax Convention negotiations. Photo courtesy of Ryad Selmani (CCFD-Terre Solidaire).

2025 began a new era of international tax cooperation. Following years of campaigning and advocacy, GATJ welcomed the launch of the negotiations for a UN Framework Convention on International Tax Cooperation. As the uniting front of the tax justice movement, GATJ continues to bring together civil society to act as a collective voice in the negotiations for the trillion-dollar treaty.

The year marked other important milestones, including the 4th Financing for Development Conference and brought continued momentum to Make Polluters Pay and Make Taxes Work for Women.

As a South-led global coalition, GATJ has been key in amplifying grassroots voices and Global South demands to the global level. From gender equality to environmental justice, GATJ's role in bringing together civil society has been pivotal in the fight for tax justice.

2026 will be a decisive year for global tax justice, as negotiations will deepen on the UN Framework Convention and two early protocols. GATJ will continue to bring together movements from around the world to deliver global tax rules that work for people and the planet.



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About GATJ

The Global Alliance for Tax Justice (GATJ) is a South-led global coalition uniting the tax justice movement. GATJ works for a world where progressive and redistributive tax policies counteract inequalities within and between countries, and generate the public funding needed for quality public services and human rights.

Created in 2013, GATJ comprises regional tax justice networks in Asia (Tax & Fiscal Justice Asia), Africa (Tax Justice Network Africa), Latin America (Red de Justicia Fiscal de América Latina y el Caribe), Europe (Tax Justice-Europe) and North America (Canadians for Tax Fairness & FACT Coalition), collectively representing hundreds of organisations.

For further information, please contact info@globaltaxjustice.org.

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