



**Fourth Session, UN Tax Convention Negotiations  
February 2, 2026  
Article 4 - SD - Environment**

**Intervention by Rebecca Newsom, from Greenpeace**

Thank you Chair.

It is worth remembering that from the latest written submissions alone, Parties from across **multiple regions** expressed clearly that they want more substance to be added to the sustainable development article:

- Six Parties said they want more detail on how the commitment in the article will be met.
- One Party supported text on new forms of taxes to raise extra revenue for the sustainable development goals.
- One submission supported ensuring a link is made to structural transformation in developing countries.
- And one Party called for embedding the Polluter Pays Principle to deliver accountability and fairness in international tax cooperation.

There were also relevant verbal statements from a further 3 countries at INC3, verbal and written statements from a further 5 countries at INCs 1&2 - and several important comments from the floor just now.

It is therefore deeply disappointing - **and a concerning reflection on the process** - that the latest draft template text reflected no changes to this Article compared to the draft published last October.

Furthermore, the Terms of Reference requires the inclusion of environmental policy aspects, which is not in the draft.

The current text also fails to reflect the growing global political pressure for ambitious action on progressive environmental taxation.

For example, the COP28 climate outcome agreed that new taxes need to be established to implement climate action. The International Court of Justice Advisory Opinion on climate change last year concluded that governments must use all policy tools available to them, including taxes, to align polluting corporations with global warming limits. And the FFD4 outcome committed to promote progressive taxes on environmental contamination and pollution.

In this light, we urge that Article 4 is strengthened. **The current text does not give a clear enough mandate to guarantee that tangible global mechanisms will actually be established to unlock the hundreds of billions of dollars necessary to support resource mobilisation**

**through taxing corporate and super-rich polluters.** This strong mandate is crucial to raise funds to invest in climate resilience and essential public services - particularly for vulnerable communities and developing countries.

We need a clear commitment that parties shall deliver, nationally and internationally, progressive environmental taxation in line with the polluter pays principle, and the principle of common but differentiated responsibilities and respective capabilities.

Let's not forget that the costs of climate damages are already racking up to hundreds of billions per year, hitting communities all across the world. a Typhoon survivor, Trixy Elle, from the Philippines recently told me her story: after the typhoon struck, she was left with no support. She had to feed her family on dead animals to survive, and take out huge personal debt to rebuild her home.

If we don't strengthen the Article 4 text today, these devastating costs won't just go away. Parties will simply be deciding that individual households have to pay instead, with little or no support. Or that essential services like education and health will have to be cut even more. We must not settle for the inadequate text that is currently before us.