



**Third Session, UN Tax Convention Negotiations
November 13, 2025
Article 9- Sustainable Development**

Intervention by Ami McCarthy from Greenpace

Thank you Chair, for letting us take the floor. I am speaking on behalf of Greenpeace, as part of the CS coalition.

Delegates, while we are in this room, we must not forget the world outside that has led us to this point, and which reinforces the urgency of a bold new UN Tax Convention. Devastating climate impacts are happening with increasing regularity and wrecking havoc on lives and livelihoods across the globe – floods and typhoons have been sweeping Pakistan and Philippines just last week.

And let us not forget our colleagues in Belem, Brazil, right now, with political leaders from all over the world, as they yet again negotiate urgent measures and financial commitments to save our world from the climate crisis.

Without making the connection between this Convention and the commitments being discussed at COP, we risk negotiating a framework that exists in a vacuum - detached from the realities and responsibilities our governments have already accepted.

Delegates, our political leaders tell us there isn't enough money - yet, since the Paris Agreement was adopted in 2015, the wealth of the world's richest 1% has surged by over US\$ 33.9 trillion, enough to end annual poverty 22 times over and the top 5 oil and gas majors alone, have accumulated almost US\$800 billion in profits.

That is what brought us here - to negotiate a historic convention that can help deliver sustainable development in all its fullness, and equitably address the shared global problem of the climate emergency.

To be fit for purpose, **Art. 9** must be strengthened to include the following:

- A clear commitment mandating states to deliver – both nationally and internationally – progressive environmental taxation in line with the polluter pays principle and Common but Differentiated Responsibilities and Respective Capabilities, with specific reference to multinational corporations and high-net-worth individuals.
- Ensure that fiscal systems contribute and are fully aligned with the progressive realization of human rights, inequality reduction, gender and race equality, reparation and sustainable development

· A commitment to establish an international tax mechanism in the form of a polluter pays tax on the global profits of highly polluting industries, beginning with fossil fuel companies. These revenues should be used for global climate, environmental and sustainable development goals and funds under existing UN agreements. Details and implementation of this mechanism should be agreed through future decisions of the Conference of Parties

And delegates - we must be frank. If some of you say that you have been given a mandate to negotiate about tax but not about sustainable development, and that this is the reason for your silence on the matter, then please, ask your governments to include experts on the environment and sustainable development in your delegations. Because this Convention cannot and should not be negotiated in isolation from the realities of people and the planet.

Dear delegates, let us be clear about the stakes in this room: you're not just negotiating a technical text here, you are, through this Convention, and in particular article 9, making choices that will be decisive for our capacities or not, to address the climate and inequality crises.

Don't let us down.

Thank you!