Session 1, UN Tax Convention Negotiations | August 11 - 15, 2025
August, 5, 2025 – Sustainable Development
Intervention by Clara Thompson, Greenpeace

Thank you Mr. Chair,

I deliver this statement on behalf of Greenpeace and the many civil society organisations working on the issues of tax and sustainable development present here.

The truth is: we cannot reach the Sustainable Development Goals, nor deliver meaningful climate action, without fair and effective global tax rules. It was good to hear some parties making comments recognising this yesterday - although much more ambition is still needed.

The global financing gap for climate and development is vast: over 300 billion US Dollars annually in climate loss and damage for low-income countries alone. The UN Framework Convention on Climate Change process is stalling because of it, countries across the board are struggling to find additional resources that would allow them to meet already agreed financial commitments to address the ongoing climate and ecological crises.

We would like to see a UN Tax Convention that sends a clear message: **those who pollute and profit from climate and nature destruction must contribute the most.** This reflects not only a matter of fairness, but also public will. Recent polling across 13 countries representing close to half the world's population shows over 85 percent of people support higher taxes on the super-rich and polluting oil and gas corporations, to help increase government spending on sustainable development and climate impacts.

On commitments, we recommend:

1. Adopting a sub-commitment under the sustainable development commitment on progressive environmental taxation in line with the polluter pays principle and the principle of common but differentiated responsibilities (CBDR-RC). This will ensure that those who pollute the most - especially high networth individuals and fossil fuel companies - contribute their fair share, and that ordinary households are not unduly burdened with higher costs. The convention should include concrete mechanisms such as a surtax on the global profits of fossil fuel companies and other highly polluting sectors, as well as on income from polluting assets, with the revenues to be channeled towards global environmental and sustainable development mechanisms under existing UN agreements.

2. Guaranteeing a fairer distribution of taxing rights, so that countries where multinational corporations have real economic activity, and where high-net-worth individuals generate, hold, or shift wealth, can secure a just share of tax revenues.

We stand ready to work together with Member States to ensure that this convention delivers for all - especially the billions of people whose dignity is undermined by tax abuses, climate injustice, environmental degradation, and deepening inequality.

Thank you.