



Session 1, UN Tax Convention Negotiations
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Intervention by Fred Njehu - Greenpeace International

I deliver this statement on behalf of Greenpeace and 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 make comments recognizing this yesterday, although we think that 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 damages for low-income countries alone. The UN Framework Convention on Climate Change process is tolling because of this. and countries are struggling to find additional resources that would allow them to meet the already agreed financial commitments to address the ongoing climate and ecological crisis.

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. A recent poll across 13 countries representing close to half of the world's population show over 85% of people supporting 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 the following: One, adopt a sub-commitment under the sustainable development commitment around progressive environmental taxation in line with the polluter pays principle and the principle of common but differentiated responsibilities. This will ensure that those who pollute the most, especially the high net worth individuals and the fossil fuel companies, contribute their fair share and that ordinary households are not unduly burdened with higher tax costs. The convention should include concrete mechanisms such as a tax, a tax on the global profits on fossil fuel companies and other highly polluting sectors, as well as income on polluting assets with revenues to be channeled towards global environmental and sustainable mechanisms. under existing UN arrangements.

Secondly, guaranteeing a fairer distribution of taxing rights so that countries where multinational corporations have real economic activities and value and where high net worth individuals generate, hold and shift wealth can secure a just share of tax revenues. So we stand here ready to work together with you, Mr. Chair, and the member states to ensure that

this convention delivers for all, especially for the billions of people whose dignity is undermined by tax abuses, climate injustice, environmental degradation, and deepening inequalities.

I thank you, Mr. Chair.