Fifth Session, UN Tax Convention Negotiations
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Article 4 – Sustainable Development

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Thank you, Co-Lead.

My name is Abdoulaye Diallo and I speak on behalf of Greenpeace International.

Distinguished delegates, while we see further developments in other parts of the framework convention, the provision in article 4 on sustainable development remains inadequate.

The mere restatement of the mandate given by the Terms of Reference is insufficient to actually operationalise it. It does not spell out what needs to happen to establish an international tax system for sustainable development.

What does it take to achieve the three dimensions of sustainable development in a balanced and integrated manner? And what actions and concrete practical measures are governments mandated to take to deliver this?

Article 4 doesn't give any answers. And it is currently far more vague than other articles - which are significantly longer and more detailed.

The current draft also doesn’t reflect the debate and demands made previously previously in this room. Numerous verbal and written interventions have called for this article to be strengthened.

For example:

- Four European countries are are calling for the inclusion of the Polluter Pays Principle.
- At least four African countries are calling for the article to go beyond general principles and include practical measures.
- One more African country and a Caribbean country are are highlighting the importance of further aligning this article with the broader objectives of the United Nations, like the Sustainable Development Goals and climate goals.
- One Latin American country proposeses bringing progressivity and common but differentiated responsibilities and respective capabilities into the text.

We urge that these inputs are reflected in the text.

At a time when communities worldwide are enduring devastating heatwaves, catastrophic floods and raging wildfires and unprecedented biodiversity loss, this article cannot remain silent on who should pay for climate destruction, nor can it assume that taxing working families or relying solely on carbon pricing is the solution.

Since the last round of negotiations, international oil companies have continued to extract billions in profits, and the world witnessed its first trillionaire. The need for binding rules to deliver progressive environmental taxes has never been clearer. Article 4 must ensure that those who are profiting from the crisis pay the most, and that the countries and communities least responsible receive the greatest share of revenues to invest in our shared future.

Thank you.