



Recommendations for the Presidency Roadmap on Transitioning Away from Fossil Fuels

March 2026

Prepared by Global Witness

To the COP30 Presidency,

Thank you for the invitation to submit comments for the roadmap on “transitioning away from fossil fuels in a just, orderly, and equitable manner,” (which we will refer to as the “TAFF Roadmap” throughout our comments).

Please find below our responses to the questions outlined for the TAFF roadmap and our recommendations on how to utilize the roadmap for a more just, equitable, and inclusive approach.

Thank you,
Global Witness

COP30 Presidency Roadmap for Transitioning Away from Fossil Fuels in a Just, Orderly, and Equitable Manner

The TAFF Roadmap must work to achieve a just transition that is safe, equitable, and led by those most impacted by the systemic harms—past and present—perpetuated by the fossil fuel industry. We situate the impacts of the fossil fuel industry within a broader system of interlinked global economic, financial, and governance models that prioritize and empower certain actors at the abject cost to communities, nature, and alternative ways of living. The TAFF Roadmap must operate within a broader transformational context that corrects the inequities and injustices embedded within these systems.

- (a) What are the most critical barriers — whether physical, economic, financial, institutional, technological or social— preventing a transition away from fossil fuels?



The UNFCCC COPs will face challenges to achieve a just energy transition so long as the powerful and corrosive influence of the fossil fuel industry affects the proceedings. This reflects the power of the fossil fuel industry, which has ingratiated itself into local and national political bodies around the world, swaying domestic economic and other regulations to subsidize or support their operations. As a result, many of the arguments for limiting the transition stem from national economic and political contexts that are already made dependent on the industry. So long as any narrow set of actors holds disproportionate power over the positions of the parties, then the entire process will reproduce the same set of narrow solutions. Those at the frontlines of the fossil fuel industry's impacts – such as Environmental and Human Rights Defenders and impacted communities – should instead influence the direction of the COP processes.

Any energy transition from a fossil fuel-dependent system will require adequate resources that ensure a fair, just, and equitable transformation. Presently, international financing regimes that rely on private, debt-based, or other non-concessional forms of finance pose a major threat to stimulating the transition. These instruments further feed an uneven power dynamic and keep recipient countries locked in unsustainable debt burdens and reduce the options for them to deploy new programs, policies, or solutions.

If countries do not meet their climate finance commitments, then efforts for the energy transition will stall. Climate finance has yet to be delivered as promised, failing to meet the scale of the need and beyond its committed timelines. The quality of the finance is low, offered in forms that risk locking nations into debt. Instead, financial flows could be additionally generated by fair and effective fossil fuel taxation regimes to accomplish multiple goals at once: accelerating the transition away from fossil fuels while investing into new energy forms.

(b) What potential levers, whether economic, financial, institutional, social or technological, exist for accelerating the implementation of the transitioning away commitment?

A just energy transition must include a community-led process with adequate protections and effective participation of Environmental and Human rights Defenders (EHRDs). EHRDs are shaped by their individual and community experiences within a global system of extraction. They can be: Indigenous Peoples



defending territories, Afro-descendant and campesino communities protecting commons, Women defenders facing gender-specific violence, or youth leaders.

The TAFF Roadmap should explicitly recognize EHRDs as essential actors in delivering a just, orderly and equitable transition and require their full, informed and continuous participation. Major decisions such as target setting, finance, safeguards, implementation, monitoring and review must be shaped by EHRD's leadership. Participation must go beyond consultation and ensure that those affected, directly or indirectly, by fossil fuel extraction and the transition shape decisions from start to finish.

The people on the frontlines of the climate crisis, biodiversity crisis, and those facing violence at the hands of extractive economies are best equipped to lead on charting a pathway towards a truly just and equitable transition. The Leader's Network for Environmental Activists and Defenders (LEAD) is one such initiative that would accelerate efforts towards a just transition from fossil fuels.

Climate finance obligations should be met through surtaxes on fossil fuel industry profits and other “Polluter Pays” mechanisms. Article 9.1 of the Paris Agreement obligates developed countries to deliver adequate, grant-based public climate finance and international phase-out support to the transition. These funds are meant to provide countries in the Global South and other developing countries compensation for the climate and ecological debt owed from the extractive global economies.

Linking these obligations to the UN Framework Convention on International Tax Cooperation, the TAFF Roadmap should explicitly endorse a “polluter pays surtax” on the global profits of fossil fuel companies. Polluter pays mechanisms, inclusive of global and national surtaxes on fossil fuel industry profits, would raise climate finance to be deployed towards a just, equitable, and fair energy transition while disincentivizing further investment into fossil fuel dependency. Recipients of such proceeds could include those affected by the energy transition, by climate loss and damage, and other Indigenous and frontline communities.

While the international tax rules are negotiated, national governments should apply surtaxes on fossil fuel industry profits within their jurisdiction that co-exist with the global rules. The proceeds could be shared between global climate finance



bodies and national programs for remedying harm or supporting workers affected by the energy transition.

(c) What country, regional or sector roadmap experiences, best practices, and lessons learned can be shared?

The Cali Fund, established under the UNFCCC Convention on Biological Diversity, takes in a percentage of profits / revenues from corporations and other entities in industries that benefit from digital sequencing information on genetic resources. The proceeds of the fund go towards implementing the Kunming-Montreal Global Biodiversity Framework, with at least half directed towards Indigenous peoples and local communities.

For an overview of Polluter Pays Mechanisms, we recommend reviewing the Eurodad and Global Alliance for Tax Justice report: “*Make polluters pay: Proposal for a surtax on fossil fuel industries’ profits.*” The report is accessible at:

www.eurodad.org/fossil_fuel_surtax

For how these recommendations apply to a single country-context, please read the April 2025 report published by Global Witness, Tax Justice UK, and Oxfam: “*Taxing Polluters: for a fairer, greener society.*” Accessible at:

<https://globalwitness.org/en/campaigns/fossil-fuels/taxing-polluters-for-a-fairer-greener-society-joint-civil-society-policy-platform/>

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