

# Global Solidarity Levies Task Force

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# New sources of concessional finance are important for development and climate

## Financing gaps for sustainable development are large and growing

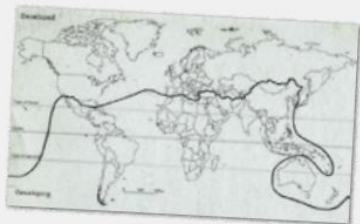
- Around \$4 trillion per year additional investment for developing countries needed

## In developed countries, ODA is falling and being reallocated towards geopolitical priorities (e.g. Ukraine) and domestic resourcing (e.g. refugee costs)

- ODA reductions up to mid-April 2025: \$41-60 bn (15-22%) decrease compared to 2023

## In developing countries, a lack of affordable finance and debt distress is widespread

- Over 40% of LDCs allocate over 10% of revenue to net interest payments



1980

**The Brandt Report<sup>19</sup> is released** – a landmark report on global development which sets out early proposals on progressive taxes as a way to fund development initiatives, including on global companies, air travel and fossil fuels.

2003

**The Landau Report<sup>20</sup>** on the new international financial contributions, commissioned by French President Jacques Chirac, suggests taxes on sectors such as maritime and aviation as a way of raising new international finance for global public goods.

2005

France and Brazil, joined by Chile, Germany, Spain and Algeria, sign a declaration on innovative sources of financing for development,<sup>21</sup> which includes the proposal for a **solidarity tax on airline tickets**.



2006

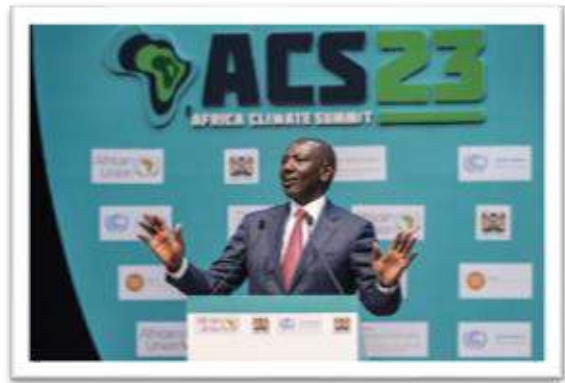
France introduces the **airline ticket levy**, raising funds for UNITAID,<sup>22</sup> a global health organisation focused on HIV AIDS, malaria, and tuberculosis. In total, 9 countries go on to implement the airline solidarity tax.



2008

The Maldives, on behalf of the Least Development Countries (LDCs), a group of over 40 developing countries, propose the **International Air Passenger Adaptation Levy**<sup>23</sup> at the UNFCCC climate negotiations as way of raising finance for adaptation activities in the poorest and most vulnerable countries and communities.

2023



2025



Global Solidarity  
Levies Task Force

# GSLTF mandate

- The task force will focus on fostering political will and creating coalitions of willing countries to advance various options for international solidarity levies, to fund climate and development action.
- It will look at options that have the potential to mobilize finance at scale while bringing more **climate justice** and **equity** to our current financial system, by ensuring the **most polluting industries and people contribute to financing the fight against climate change and inequalities.**
- The following industries have been identified as key to the task force's work:
  - Fossil Fuels
  - Financial Transactions
  - Crypto
  - Maritime
  - Aviation
- At COP30 – mandate extended for 3 years

# Premium Flyers Solidarity Coalition

13 governments

As of COP30 (November 2025):

- **Members:**
  - **Benin, Djibouti, France, Kenya, Nigeria, Sierra Leone, Somalia, South Sudan, and Spain**
- **Observers:**
  - **Antigua and Barbuda, Brazil, Fiji, and Vanuatu**



# Premium Flyers Solidarity Coalition

## Why starting with Premium Flyers

- Historic tax exemptions
- High negative externalities
- 1% of global population responsible for 50% of the emissions

## What the Coalition is about

- Highly progressive levies on business and first class and/ or private jets
- Coordinated internationally, but implemented domestically
- Political agreement on using the revenue for resilience and climate action (+top-up for LMICs and SIDS)
- Promote best practices

## Technical feasibility

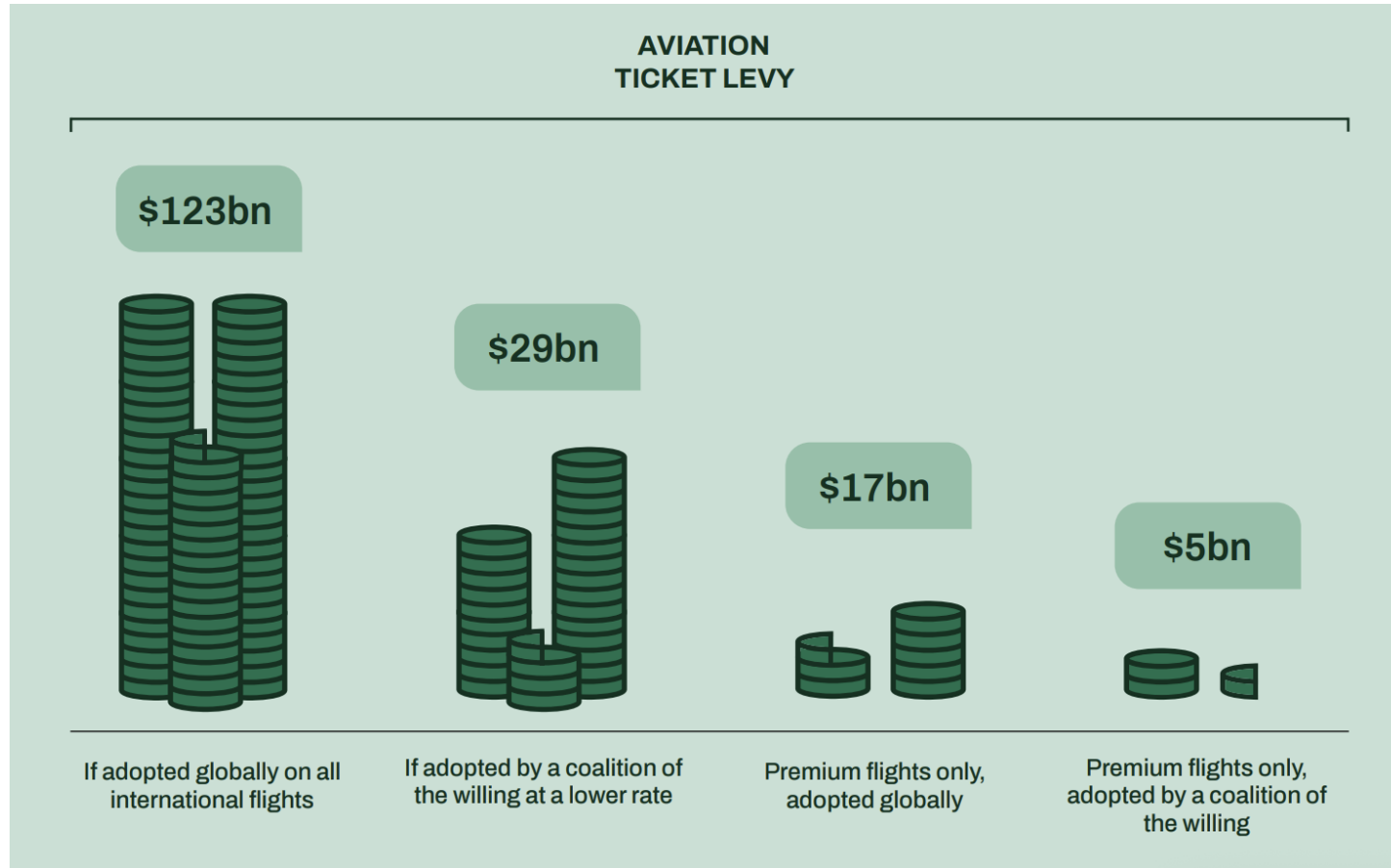
- More than 50 countries in the world have some sort of aviation levy
- Barely any elasticity on premium flyers
- No need for global agreement
- Best practice exists in Global South and North countries

# Examples

<b>MALDIVES</b>	<b>Maldivian Passengers (USD)</b>	<b>Foreign Passengers (USD)</b>
<b>Economy class</b>	\$12	\$50
<b>Business class</b>	\$120	\$120
<b>First class</b>	\$240	\$240
<b>Private jet</b>	\$480	\$480

<b>FRANCE</b>	<b>Service category</b>	<b>Tax (EUR)</b>	<b>Tax (approx. USD)</b>
<b>European or assimilated destination</b>	Normal	€7.4	\$9
	With additional services	€30	\$35
	Business aircraft with turboprop	€210	\$246
	Business aircraft with turbojet engine	€420	\$492
<b>Intermediate destination</b>	Normal	€15	\$18
	With additional services	€80	\$94
	Business aircraft with turboprop	€675	\$791
	Business aircraft with turbojet engine	€1,015	\$1,189
<b>Long-haul Destination</b>	Normal	€40	\$47
	With additional services	120	\$141
	Business aircraft with turboprop	€1,025	\$1,201
	Business aircraft with turbojet engine	€2,100	\$2,460

# Expected revenue



# Fossil fuel levies

- 2022:
  - The EU's temporary, solidarity contribution raised **EUR 28 billion of additional revenues**, by imposing a minimum tax rate of 33% of all industry profits exceeding 120% of the 2018-2021 average.
- 2026:
  - Top 100 oil and gas companies made estimated windfall profits in March of **\$23bn**
- Shifting from windfall profits to permanent taxes at the national level and international level

# Crypto levies

