

A climate for change:

Towards just taxation for climate finance

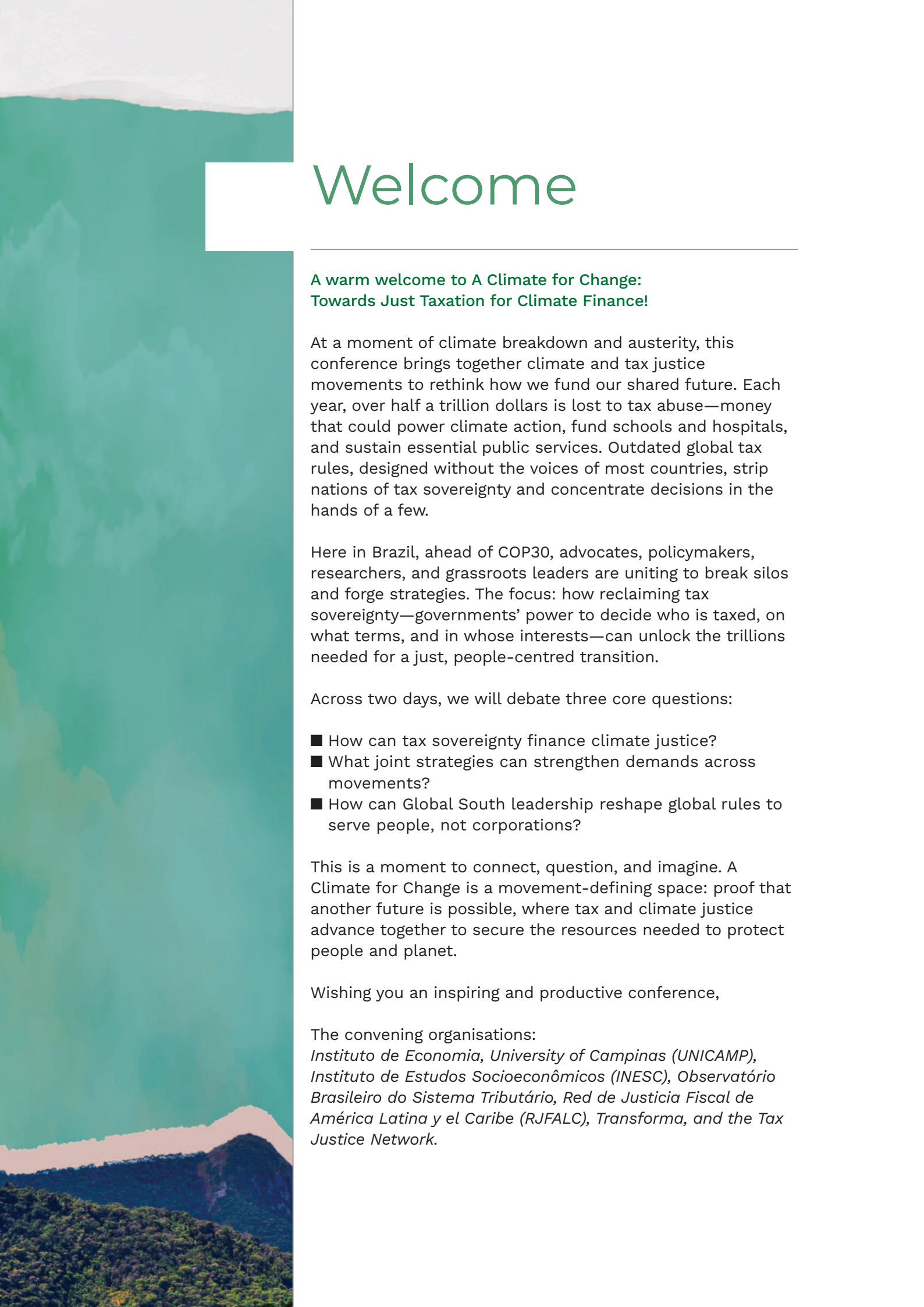
Conference programme

Instituto de Economia (IE), UNICAMP
Rua Pitágoras 353, Cidade Universitária
Zeferino Vaz, Campinas, SP, Brazil

13-14 October 2025

9:00 – 21:30 / 9:00 – 18:15





Welcome

A warm welcome to A Climate for Change: Towards Just Taxation for Climate Finance!

At a moment of climate breakdown and austerity, this conference brings together climate and tax justice movements to rethink how we fund our shared future. Each year, over half a trillion dollars is lost to tax abuse—money that could power climate action, fund schools and hospitals, and sustain essential public services. Outdated global tax rules, designed without the voices of most countries, strip nations of tax sovereignty and concentrate decisions in the hands of a few.

Here in Brazil, ahead of COP30, advocates, policymakers, researchers, and grassroots leaders are uniting to break silos and forge strategies. The focus: how reclaiming tax sovereignty—governments' power to decide who is taxed, on what terms, and in whose interests—can unlock the trillions needed for a just, people-centred transition.

Across two days, we will debate three core questions:

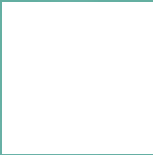
- How can tax sovereignty finance climate justice?
- What joint strategies can strengthen demands across movements?
- How can Global South leadership reshape global rules to serve people, not corporations?

This is a moment to connect, question, and imagine. A Climate for Change is a movement-defining space: proof that another future is possible, where tax and climate justice advance together to secure the resources needed to protect people and planet.

Wishing you an inspiring and productive conference,

The convening organisations:

Instituto de Economia, University of Campinas (UNICAMP), Instituto de Estudos Socioeconômicos (INESC), Observatório Brasileiro do Sistema Tributário, Red de Justicia Fiscal de América Latina y el Caribe (RJFALC), Transforma, and the Tax Justice Network.



Conference Programme





Day One

All times local to Campinas (Brasilia Time UTC-3)

09:00 – 09:30 **Registration**

Venue: Instituto de Economia (IE), UNICAMP
Tea/coffee/refreshments available

09:30 – 10:00 **Opening session:**

From False Scarcity to Just Taxation for Climate Finance



■ **Venue:** Auditorium Zeferino Vaz, IE, UNICAMP

Welcome to A Climate for Change. This opening frames two days that bridge climate and tax justice: the money to fund a just transition exists, but leaks through tax abuse and unfair rules—implementing tax justice policies is essential to mobilise it. With COP30 and further negotiations toward a UN convention on international tax cooperation on the horizon, 2025 is a rare window to shift from promises to structural change. This opening will outline the programme, acknowledge our Brazilian and international partners, and set shared goals for research, policy and movement strategy—grounded in Global South leadership—to move resources at the scale required.

Speakers:

- **Franziska Mager**, Senior Researcher and Advocacy Lead (Climate & Inequalities), Tax Justice Network
 - **Marco Antonio Martins da Rocha**, Associate Professor at Economics Institute of University of Campinas, Executive Director Transforma
 - **Celio Hiratuka**, Director, Institute of Economics, UNICAMP
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10:00 – 10:15 **Tax Justice and Climate Finance on the Agenda of the World March of Women**



■ **Venue:** Auditorium Zeferino Vaz, IE, Unicamp

Speaker:

- **Miriam Nobre**, Coordinator, Sempreviva Organização Feminista

This intervention highlights how unjust tax systems reproduce class and gender inequalities—where the poor and women shoulder disproportionate burdens while harmful activities, such as agribusiness and pesticide use, are subsidised. It frames climate finance through the lens of ecological, colonial, and gender debt, pointing to the unpaid care and environmental work that sustains economies but remains invisible. The session critiques false solutions like carbon credits that financialise nature, and instead calls for taxing the rich and curbing corporate tax abuse as preconditions for

restoring states' ability to invest. Crucially, it insists that debates on revenue must also confront the deeper question of what public spending priorities should be, ensuring resources drive adaptation, restoration, and justice.

10:15 – 11:45

Panel session:

The Price of Going Green: Tax Gaps in the Energy Transition

■ **Venue:** Auditorium Zeferino Vaz, IE, Unicamp

This session examines the real fiscal costs of the energy transition—and why current tax and finance arrangements leave gaps. Drawing on the Sustainable Finance Index for Latin America and the Caribbean, the panel opens with a regional diagnosis of climate-related revenues and expenditures, highlighting data gaps, budget-tagging needs and guiding principles such as progressivity, equity and environmental effectiveness. A comparative analysis then shows how extractivist, rent-dependent economies tend to entrench regressive tax mixes and weaken diversification—limiting redistribution and transition investment. A Brazilian case study of tax-favoured *debêntures incentivadas* in sanitation tests the promise of “billions-to-trillions,” finding rapid growth of the incentive alongside risks of privatisation and low additionality. A perspective from Kenya assesses whether debt-for-climate swaps can relieve intense debt-service pressure and free fiscal space, weighing competing schools of thought and community impacts. The session closes by moving from a scarcity framing to concrete measures—phasing out harmful subsidies, strengthening progressive taxation and anti-evasion tools, and advancing fairer international rules—so that transition finance is reliable, equitable and commensurate with need.

Speakers:

- **Diego Escalante**, Associate in Public Climate Finance for South America, Grupo de Financiamiento Climático para América Latina y el Caribe (GFLAC)
- **Katiuska King Mantilla**, Guest professor, FLACSO - Ecuador
- **Livi Gerbase**, Researcher for Latin America and the Caribbean, Centre for International Corporate Tax Accountability and Research (CICTAR)
- **Michael Otieno Oloo**, PhD Student, University of Johannesburg
- **Klelia María Guerrero García**, Tax Justice Specialist, Red Latinoamericana y del Caribe por Justicia Económica, Social y Ambiental, LATINDADD
- **Moderator: Sergio Chaparro Hernandez**, International Policy and Advocacy Lead, Tax Justice Network

11:45 – 12:00

Voices around Climate and Taxation

■ **Venue:** Auditorium Zeferino Vaz, IE, Unicamp

Speaker: ■ **Euan Gibb**, Regional secretary, Inter-America, Public Services International

Euan Gibb is the Regional Secretary for Inter-America of the global union federation, Public Services International. Euan is an alumni of the Global Labour University (Germany) and McMaster University, Labour Studies (Canada).

12:00 – 13:15 **Lunch break** (lunch provided)

■ **Venue:** Casa do Professor Visitante hotel, Av. Érico Veríssimo, 1251 Park II of the High Technology Hub, Barão Geraldo District • Campinas-SP ZIP Code 13083-851 (see map on p26 or ask a member of the conference team)

13:15– 13:30 **Voices around Climate and Taxation**



■ **Venue:** Auditorium Zeferino Vaz, IE, Unicamp

Speaker:

■ **Igor Felipe**, Movimento dos Sem Terra (MST)

13:30 – 15:00 **Panel session: Rethinking Fiscal Paradigms: Feminist, Decolonial, and Reparative Approaches**



■ **Venue:** Auditorium Zeferino Vaz, IE, Unicamp

This panel interrogates the fiscal ideas underpinning climate finance, challenging extractivist logics and asking who benefits from the status quo. Speakers critique traditional and market-led paradigms that channel gains to elites, corporations and former colonial powers, and examine the gendered and racialised impacts of austerity. The discussion foregrounds the invisibility of care — how unpaid and underpaid care work, largely undertaken by women and marginalised communities, is devalued within budgets and climate instruments — and explores how fiscal choices reproduce colonial power relations. Drawing on feminist, decolonial and reparative traditions, the panel surfaces alternatives rooted in equity, recognition of pre-colonial and indigenous systems of resource sharing, and solidarity grounded in diverse faith and social movements. Rather than climate finance focused narrowly on emissions reduction, the session considers what a just, reparative approach would require: fiscal rules and public spending that repair ecological harm, confront inequality and debt, and build institutions capable of redressing historic and ongoing injustices.

Speakers:

■ **Denisse Vélez Martínez**, Co-coordinator (EAC), Head of research (Equidad), End Austerity Campaign, Equidad de género: ciudadanía, trabajo y familia

- **Ohene Yaw Ampofo-Anti**, Researcher, SAIFAC (the South African Institute for Advanced Constitutional, Public, Human Rights, Public and International Law)
- **Lucas Millan-Narotzky**, Senior Researcher / Fellow, Tax Justice Network / Council on Economic Policies
- **Luisa Emilia Reyes Zúñiga**, Program Director, Policies and Budgets for Equality and Sustainable Development, Equidad de Género: Ciudadanía, Trabajo y Familia
- **Adriana Fonteles Silva**, Advogada e pesquisadora, Universidade Federal do Ceará
- **Moderator:** TBC

15:00 - 15:30 **Coffee break**



- **Venue:** Institute of Economics, UNICAMP

15:30 - 17:00 **Panel Session – Common But Differentiated Responsibilities and the Role of the Ultra-Wealthy**



- **Venue:** Auditorium Zeferino Vaz, IE, Unicamp

This panel examines how the principle of ‘Common but Differentiated Responsibilities’ (CBDR) applies to international tax cooperation in the era of climate crisis. The papers presented will unpack converging concerns: rising inequality, corporate capture, and the urgent need to find massive sums of revenue. They will elucidate the burgeoning demand to tax the super-rich, introduce global wealth taxes and redistribute resources towards vulnerable communities, while also exploring how such measures could generate transformative revenues that far exceed inadequate climate finance pledges. We will also address the need for governments to shift from regressive consumption taxes to more progressive taxation of major polluters and elites, and in so doing link transparency and measures to combat illicit financial flows with effective climate action. Finally, a case study from Colombia explores the vicious cycle between inequality and climate vulnerability, offering fiscal alternatives that would prioritise adaptation, resilience, and equity. Together, these perspectives argue that embedding CBDR in international tax rules is essential for fairness, sovereignty, and climate justice.

Speakers:

- **Luiza Nassif Pires**, Co-director, Made & Professor, UNICAMP
- **Clara Thompson**, Global Climate and Tax Justice Lead / Lead Campaigner, Greenpeace International

- **Rafaela Venturella De Negri**, Co Coordinator, World Social Forum on Health and Social Security
- **Matti Kohonen**, Executive Director, Financial Transparency Coalition
- **Mariana Matamoros Cárdenas**, Investigadora Principal, Centro de Estudios de Derecho, Justicia y Sociedad – Dejusticia
- **Moderator:** Fernanda Balata, Senior Programme Manager, New Economics Foundation (NEF)

17:00 - 18:00 **Keynote discussion: Tax Reform, Human Rights and Climate Justice**



Venue: Auditorium Zeferino Vaz, IE, Unicamp

This closing keynote brings together two perspectives at the heart of the conference themes. Rodrigo Orair, Director of Brazil's Extraordinary Secretariat for Tax Reform, will reflect on the country's landmark tax reform process and its implications for equity, revenue mobilisation and sustainable development. Elisa Morgera, UN Special Rapporteur on Human Rights and Climate Change, will address the human rights dimensions of the climate crisis and the need for just, people-centred responses. Their interventions, followed by an open Q&A, connect national reform efforts with global calls for climate justice, setting the stage for Day 2's focus on policy tools and international cooperation.

Speakers:

- **Rodrigo Orair**, Director of the Extraordinary Secretariat for Tax Reform, Ministry of Finance Brazil
- **Elisa Morgera**, UN Special Rapporteur on Climate Change and Human Rights

18:00 - 21:30 **Drinks reception**



■ **Venue:** Casa do Professor Visitante hotel, Av. Érico Veríssimo, 1251 Park II of the High Technology Hub, Barão Geraldo District • Campinas-SP ZIP Code 13083-851 (see map on p26 or ask a member of the conference team)

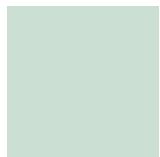


Day Two

All times local to Campinas (Brasilia Time UTC-3)

9:15 - 9:30

Welcome back: Building Momentum for Change



■ **Venue:** Auditorium Zeferino Vaz, IoE, Unicamp

Speaker:

■ **Florencia Lorenzo**, Senior Researcher, Tax Justice Network

9:30 - 11:15

Panel Session – Fossil Fuels, Subsidies and Sovereignty: Fiscal Tools at a Crossroads



■ **Venue:** Auditorium Zeferino Vaz, IE, Unicamp

The need for climate justice drives corporate tax policy to a crossroads where the old paradigms of fossil fuel subsidies and other sectoral tax expenditures are being reconsidered while new tax instruments are being envisioned that will make carbon intensive industries pay tax in function of the negative climate externalities associated with their businesses.

The first part of the panel discussion focuses on the assessment of the old paradigm of sectoral exemption regimes and fossil fuel subsidies and how these policies stifle the mobilization of domestic resources, needed to address the climate crisis, and make countries fail their obligations to guarantee citizens' economic, social and cultural human rights. Mandatory tax disclosure frameworks like public country-by-country reporting are key instruments to reveal the extent of the current policy failure. The second part of the discussion focuses on new tax instruments and reform of international corporate tax to facilitate global climate justice. A more equitable allocation of taxing rights on profits derived from the most polluting industries like the maritime shipping industry and the oil and gas sector can allow countries in the Global South to capture a bigger part of the tax revenue and thus increase their ability to adapt to the climate crisis, caused by those same industries. A global surtax on fossil fuel profits may furthermore increase the total tax revenue raised from carbon intensive industries and fund international climate finance and development.

Speakers:

■ **Markus Trilling**, Senior Policy and Advocacy Officer, European Network on Debt and Development - Eurodad

■ **Anne Wanyagathi**, Research Consultant, Tax, The South Centre

■ **María Emilia Mamberti**, Research and Policy Lead Manager, Center for Economic and Social Rights

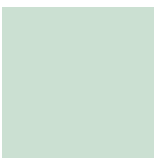
- Zorka Milin, Policy director, FACT Coalition
- Gustavo García Zanotti, El espacio fiscal en el sector hidrocarburífero argentino: tensiones en la apropiación de la renta petrolera, Asociación Civil por la Igualdad y la Justicia (ACIJ)
- Bob Michel, Senior analyst, Tax Justice Network
- Moderator: TBC

11:15 – 11:40 **Coffee break**

- **Venue:** Institute of Economics, UNICAMP

11:40 – 13:00 **Panel Session: Carbon and Beyond: Just Instruments for Pricing Pollution**

- **Venue:** Auditorium Zeferino Vaz, IE, Unicamp



This panel explores the evolving interplay between taxation, climate policy, and sustainability, highlighting how fiscal systems are being reshaped to meet environmental needs while confronting distributional and legal challenges. The presented papers span global, national, and sectoral perspectives: from the financing of climate action through fiscal policy alignment with the Paris Agreement NDCs and the Sustainable Development Goals, to the introduction of ICMS Verde in Brazil, which redistributes revenues based on ecological performance at the municipal level. A case study of Peru examines the fiscal risks of electric-vehicle tax incentives and models more equitable alternatives for financing transport infrastructure. Finally, a comparative analysis of green taxation in extractive industries across Latin America and Iberia reveals how such measures increasingly provoke litigation and arbitration, exposing governments to fiscal and legal vulnerabilities. Together, these contributions show the potential of using taxation and fiscal policies as a tool for a just energy transition, raising critical questions about equity, sovereignty, and the balance between environmental and fiscal sustainability.

Speakers:

- Tatiana Falcao, Environmental tax expert, United Nations Development Programme (UNDP)
- Mariana Silva Bastos, Lawyer and student, Federal university of Bahia
- Elizabeth Cordova Alvarado, MSc. Political economy of Late development - LSE, Independent researcher
- Andres Arauz, Advisor, i3T
- Moderator: Teresa Ruas, Political Advisor, Inesc

13:00 – 14:15 **Lunch break**

- **Venue:** Casa do Professor Visitante hotel, Av. Érico Veríssimo, 1251 Park II of the High Technology Hub, Barão Geraldo District • Campinas-SP ZIP Code 13083-851 (see map on p26 or ask a member of the conference team)

14:15 – 14:30 **Carbon Conversation with José Antonio Ocampo**



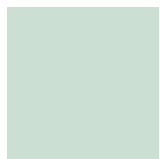
■ **Venue:** Auditorium Zeferino Vaz, IE, Unicamp

This session opens with a short video presentation from renowned economist José Antonio Ocampo, offering his perspective on carbon pricing as a tool for climate finance and equitable revenue mobilisation. The video is followed by a brief live introduction and Q&A, where Ocampo's framing of carbon policy will be positioned within the conference's broader discussion on aligning fiscal innovation with justice-centered climate transitions.

Speaker:

■ **José Antonio Ocampo**, Professor at the School of International and Public Affairs, Columbia University, Chair of the Committee for Development Policy of ECOSOC and Chair ICRICT

14:30 – 16:00 **Panel Session: Fiscal Democracy in the Global South: Movements, Resistance, and Reform**



■ **Venue:** Auditorium Zeferino Vaz, IE, Unicamp

This panel explores the crucial interlinkages between social equality, environmental sustainability, and fiscal justice by homing in on different movements, forms of resistance, and reform efforts from Brazil. How do we restore fiscal democracy and reclaim a more just and sustainable future?

From zooming in on the Cerrado region to examining broader constitutional reform at the national level, the panel will demonstrate the different intersections between environmental, fiscal, and social justice in order to determine what policies and interventions can be effective in responding effectively to the dual social and ecological crises of our times. Panellists will examine the effects of certain policy measures and decisions on both people and planet, with a goal to discovering what role that taxation and fiscal policy have in moving towards a system that delivers on climate goals while uplifting human rights and leaving no one behind.

Speakers:

- **Tomás Paes de Carvalho**, Brazil Director, Equal Right
- **Monika Dowbor**, Professor, Federal University of Rio Grande do Sul
- **Flavio Batista do Nascimento**, President of Instituto Cerrado Nativo, Instituto Cerrado Nativo
- **Miriã Marques da Silva Araujo Dantas**, Mestranda em Direito Público da área de Tributação e Finanças Públicas, Universidade Federal da Bahia (UFBA)
- **Moderator: Grazielle David**, Researcher, Transforma

16:00 – 16:30 **Coffee break**

■ **Venue:** Institute of Economics, UNICAMP

16:30 – 17:15

Closing keynote: Charting Just Transitions Beyond Fossil Capital

■ **Venue:** Auditorium Zeferino Vaz, IE, Unicamp

The final keynote brings the threads of the conference together in a forward-looking reflection. Sabrina Fernandes will draw on her work on ecosocialism, industrial policy, and decolonial approaches to outline what just transitions can look like in practice. Her intervention situates the debates of the past two days—on tax reform, climate finance, rights, and redistribution—within a broader vision of systemic change that challenges extractivism and opens space for democratic, equitable futures. The session concludes with time for audience questions, closing the programme on a note that bridges research, policy, and collective strategies for transformative action.

Speaker:

■ **Sabrina Fernandes**, Head of Research at the Alameda Institute and Senior Research Advisor at the University of Oxford Technology & Industrialisation for Development (TIDE) Centre

17:15 – 18:15

Closing panel from organisers – Reflections and Next Steps

■ **Venue:** Auditorium Zeferino Vaz, IE, Unicamp

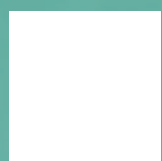
In this final session, the panel will summarise the main insights from two days of debate on tax, climate finance and justice. The panel highlights shared priorities, outlines immediate opportunities in 2025—including the UN tax convention process, Financing for Development, and COP30—and sets out next steps for research, advocacy and alliance-building. A concise reflection to close the conference and carry momentum forward.

Speakers:

■ **Francisco Mata Machado Tavares**, Coordinator, Observatório do Sistema Tributário Brasileiro

■ **Nathalie Beghin**, Co-Director, Inesc

■ **Franziska Mager**, Senior Researcher and Advocacy Lead (Climate & Inequalities), Tax Justice Network



Speaker Biographies



Speakers



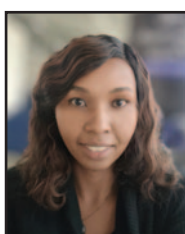
Adriana Fonteles Silva

Adriana Fonteles Silva, advogada, mestra em tributação ambiental pela Universidade Federal do Ceará, com tema de dissertação voltado para a tributação do mercado de carbono, pós-graduação em Direito e Processo Civil e Tributário, pesquisadora na área de finanças públicas sustentáveis, transição energética justa e mercado de carbono. Membro dos grupos de pesquisa LabGov/USP; ECOJUSLAB/UFGM e GTA-UFC. Autora de artigos e capítulos de livros na área de tributação ambiental e transição energética justa.



Andres Arauz

Andrés Arauz is an Advisor for i3T and a senior research fellow with CEPR. He is an academic and policy researcher with expertise on money and technology, government procurement, development planning macroeconomics, illicit financial flows, and finance and has authored several CEPR reports on Special Drawing Rights and Latin American economies. Andrés also has a broad policy background and experience in Ecuadorian government and electoral politics: he has served as balance of payments statistician for the Central Bank of Ecuador, financial policy advisor at the Ministry of Economic Policy of Ecuador, chief operating officer at the Central Bank of Ecuador, under secretary for public investment, deputy secretary for planning at the National Planning Secretariat of Ecuador, general director of the Ecuador's National Service for Public Procurement Agency, and Minister of Knowledge and Human Talent of Ecuador. He has been a presidential and vice-presidential candidate.



Anne Wanyagathi

Anne Wanyagathi Maina is a tax expert with extensive experience in tax policy, tax administration, and international tax reforms. She is a Research Consultant in Tax at the South Centre in Geneva, supporting developing countries in international tax negotiations and contributing to technical work on broader international tax issues affecting the Global South including fiscal dimension of climate justice, wealth taxation, taxation of digitalised business models and resource governance.



Bob Michel

Bob is the senior comparative policy and legal analyst at the Tax Justice Network. He studied law at KULeuven University in Belgium and completed his LL.M in European and International Tax Law at Tilburg University in the Netherlands. He worked for several years as a research associate for IBFD in the Netherlands. As a consultant, he contributed to the work of a variety of international organisations and NGOs. Bob is a frequent author of scientific articles in the field of international taxation, tax and development and exchange of information in tax matters.



Celio Hiratuka

Associate Professor at University of Campinas (UNICAMP), Bachelor in Economics from São Paulo State University (UNESP), Master and PhD in Economics from UNICAMP. He was coordinator of the Center for Industrial Economics and Technology (NEIT) at UNICAMP (2009 to 2011), Deputy Executive Secretary of the Brazilian National Association of Graduate Studies in Economics (ANPEC, 2012-2013) and General Coordinator of Graduate Studies at the Institute of Economics at UNICAMP (2016-2019) and Organizer of the II Meeting of the Brazilian Network for China Studies (RBChina, 2019). He is currently Director of the Institute of Economics at UNICAMP, Coordinator of the Brazil-China Study Group at UNICAMP and researcher at the Center for Industrial Economics and Technology. His teaching and research themes involve International Economy, Economic Development, International Trade and Investment, Transnational Corporations, Brazilian Industrial and Technological Development, and Brazil-China Relations. He has several books, book chapters and papers in national and international journals published on his research topics.



Clara Thompson

Clara Thompson is the Global climate and tax justice lead at Greenpeace International and the author of two books on fiscal and transportation policy (“Aktionsbuch Verkehrswende”, oekom Verlag 2021; “Mobility for All”, Rosa-Luxemburg-Foundation 2024). Raised between Germany and the United States, she brings a transatlantic perspective to the global fight for equitable and sustainable systems. Her work focused on designing policies that respect ecological boundaries while redistributing wealth, guided by a powerful question: How do we build economies that serve people and the planet?

Speaker Biographies



Denisse Vélez Martínez

Feminist economist with studies at FLACSO-Ecuador and the National Autonomous University of Mexico. Her work focuses on global feminist economic justice, particularly in the areas of social reproduction, fiscal and ecological justice from a Southern lens. She is currently co-coordinator of the End Austerity Campaign and research lead at Equidad de Género: Ciudadanía, Trabajo y Familia. She coordinates a regional project on economic justice for women and historically marginalized groups, and is an active member of the Coalition for the Right to Care and the Interinstitutional Group on Gender and Climate Change in Mexico.



Diego Escalante

Diego Escalante holds a Bachelor's degree in Economics and a Master's in Development Studies from the University of Sussex in the United Kingdom. His professional background is rooted in research, with work spanning climate budgeting, the developmental impacts of mining, and recent advancements in the hydrogen value chain in Latin America and the Caribbean.



Elisa Morgera

Elisa Morgera is the Special Rapporteur on Climate Change & Human Rights for the United Nations. Elisa is a Distinguished Professor of Global Environmental Law at the University of Strathclyde, Glasgow (UK) and Adjunct Professor in International and European Union Environmental Law at the University of Eastern Finland. Previously, she worked with the United Nations Food and Agriculture Organization in Italy and the United Nations Development Programme in Barbados; and continued to collaborate with the United Nations and other international organizations as consultant and independent expert. She advised governments and civil society in Africa, Asia, Europe, Latin America, the Caribbean, and the South Pacific.



Elizabeth Cordova Alvarado

Elizabeth Córdova Alvarado is a political economist and a lawyer from Peru. She recently completed the MSc. Political Economy of Late Development at the London School of Economics and she holds a MA Political Science and Government from PUCP. She is currently developing research on fiscal justice, domestic revenue mobilization, and the political economy of energy transitions in resource-rich countries. She has authored papers on tax avoidance, elite influence, and historical limits to fiscal capacity in Peru. At TJN 2025, she presents a study on the distributional impact of electric vehicle taxation and road pricing, contributing to debates on fair and sustainable transitions in the Global South.



Euan Gibb

Euan Gibb lives in São Paulo, Brazil. He is the Regional Secretary for Inter-America of the global union federation, Public Services International. Euan is an alumni of the Global Labour University (Germany) and McMaster University, Labour Studies (Canada).



Fenanda Balata

Fernanda is a political economist with more than a decade of work at NEF, leading flagship programmes, research, policy and practice work on climate, nature, community economic development, and the future of work. She has experience of bridging between high-level research and policy, and working directly with people, workers, and communities.

Her current focus is on climate justice — green transition policy and practice — as part of NEF’s Green New Deal mission. She is engaged in projects at different levels of policy – from local and mayoral combined authorities to national government, and the international economy. In 2014, she developed the Blue New Deal initiative aimed at reconciling social and economic prosperity for coastal communities with coastal and marine conservation. The Blue New Deal brought together hundreds of people across civil society, industry, government and grassroots groups in the UK, who co-developed a major report proposing the building blocks for a coastal industrial strategy. In 2017, Fernanda set up NEF’s Center for Coastal Economies to support community-led projects in the UK; and in 2019, she took the Blue New Deal and NEF’s wider work to Hawaii as the 2019 Berit Mexia Chair for Peace and Social Justice, speaking to a number of schools and institutions in Oahu.



Flavio Batista do Nascimento

Flávio Batista is a human rights researcher and community leader based in Goiás, Brazil. He is the President of Instituto Cerrado Nativo, an organization dedicated to social justice, environmental sustainability, and cultural development. With a background in Geography and a Master’s degree in Human Rights, he is currently completing a PhD focused on slavery, taxation, and racial inequality in 19th-century Brazil.



Florencia Lorenzo

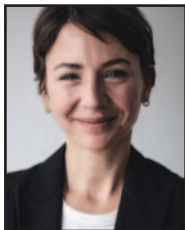
Florencia is a Latin America-based researcher at the Tax Justice Network. She studied Social Sciences at the Universidade Federal de Minas Gerais and completed her Master’s degree in Political Science at the same institution. She is part of the core research team for the Financial Secrecy Index and the Corporate Tax Haven Index.

Speaker Biographies



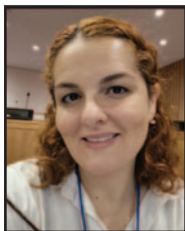
Francisco Mata Machado Tavares

Francisco Mata Machado Tavares is the coordinator of the Brazilian Observatory of the Tax System. He is engaged in extension activities, legal clinics, theoretical work, and empirical research on topics such as tax morale, global taxation, fiscal policy, tax law, taxation at the intersection of gender, race, and class, and the relationship between tax justice and climate justice. He is an Associate Professor at the Faculty of Law of UFG and introduced the field of Fiscal Sociology in Brazil. He holds a PhD in Political Science and a Bachelor's degree in Law.



Franziska Mager

Franziska is Senior Researcher and Advocacy Lead (Climate & Inequalities) at the Tax Justice Network. She leads the Tax Justice Network's work on integrating tax and climate justice approaches in service of reducing inequalities. Prior to joining the Tax Justice Network, Franziska led complex applied and policy research for a number of years, including for Oxfam's flagship inequality campaign as well as at the sustainability think tank Hot or Cool. She holds degrees from the Free University of Berlin and University of Oxford.



Grazielle David

Grazielle David is Transforma researcher, Oxfam LAC economic justice coordinator, TJN É da sua conta podcaster and PhD student on economic development at Unicamp.



Gustavo García Zanotti

Licenciado en Economía (Universidad Nacional de Rosario -UNR-). Doctor (PhD) en Desarrollo Económico (Universidad Nacional de Quilmes -UNQui-). Profesor universitario en Cs Económica y Estadística (UNR) y en Derecho (UNR). Investigador Asistente en CONICET (Consejo Nacional de Investigaciones Científicas y Técnicas). Consultor en ACIJ (Asociación Civil por la Igualdad y la Justicia)."

Igor Felipe

Biography to be confirmed



José Antonio Ocampo

José Antonio Ocampo is Co-Director of the Economic and Political Development Concentration in the School of International and Public Affairs, Member of the Committee on Global Thought and of the Initiative for Policy Dialogue at Columbia University. He is also a member and was the Chair of the Committee for Development Policy, an expert committee of the United Nations Economic and Social Council (ECOSOC), and was Chair of the Independent Commission for the Reform of International Corporate Taxation (ICRICT) in 2015-2022, and is a current member.

Prior to his appointment and on leave of absence for public service during his tenure at Columbia University, Ocampo has served in a number of positions in the United Nations and the Government of Colombia, most notably as United Nations Under-Secretary General for Economic and Social Affairs; Executive Secretary of the Economic Commission for Latin America and the Caribbean (ECLAC); Minister of Finance and Public Credit on two occasions; Chairman and member of the Board of Banco de la República (Central Bank of Colombia); Minister of Agriculture and Rural Development; Director of the National Planning Department (Minister of Planning); and Executive Director of Fedesarrollo.



Katiuska King Mantilla

PhD from the University of the Basque Country with a research on illicit financial flows in Latin America. Sustainable Development Economist. Guest professor at FLACSO – Ecuador. Minister Coordinator of Economic Policy for Ecuador from April 2010 to October 2011. Secretary of Monitoring and Evaluation for the National Secretariat of Planning and Development from March 2007 to April 2010. Her last publications are: “Pro-cyclicality, Debt, and Privatizations, Contributions to Debt Sustainability Concept: Latin America Counterfactual Scenarios”, “Negotiating complex contracts: research and development (R&D) funding and advance vaccine purchases for covid-19 between 2020 and 2021” and “Tipo de cambio riqueza y fuga de capitales en América Latina”.



Klelia María Guerrero García

Tax Justice Specialist at Latindadd. She holds a Master's in Economics from the London School of Economics. Passionate about sustainability and social inclusion. With experience in research, design and implementation of public policies, she works to link gender and climate demands to ongoing fiscal mobilisations. Proud to be Ecuadorian and Latin American.

Speaker Biographies



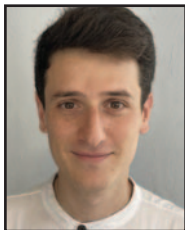
Livi Gerbase

CICTAR's lead researcher for Latin America and the Caribbean, Livi Gerbase has worked closely with government and civil society in Brazil on fiscal and tax justice, authoring a number of publications, coordinating projects and conducting training for trade unions and social movements. She holds a Master's degree in international political economy from the Federal University of Rio de Janeiro (UFRJ).



Liz Nelson

Liz Nelson is Director of Advocacy and Research. Before joining the Tax Justice Network, Liz worked as Development Manager at the Skoll Centre for Social Entrepreneurship in the University of Oxford's Said Business School. Previously she managed and developed housing services for vulnerable and 'at risk' adults and families for twenty years. Liz studied Human Rights and Development Management from the Open University's Global Programme in Development Management and Women's Human Rights at the London School of Economics (LSE). Liz is a Senior Atlantic Fellow for Social and Economic Equity.



Lucas Millan-Narotzky

Lucas Millán is senior researcher for the Tax Justice Network's Financial Secrecy Index and Corporate Tax Haven Index. He studied in France and the United States, completing Bachelors' degrees at Pierre et Marie Curie and Panthéon-Assas universities, followed by Master's degrees at Paris-Sorbonne and Boston universities. His academic path has taken him from mathematics and law, to international relations, and finally to tax law and policy. Lucas has a detailed knowledge of international tax architecture, having investigated domestic rules and treaty networks in depth. In close collaboration with other members of the Tax Justice Network team, he researches technical aspects of corporate tax evasion, breaking the veil of legal complexity to address damaging tax policies promoted around the world.



Luisa Emilia Reyes Zúñiga

Luisa Emilia Reyes Zúñiga is a Mexican feminist activist on global justice, aiming at the liberation of the Global South while promoting a feminist system change that respects the biosphere's integrity. She has been convener of many global feminist spaces in United Nations processes. She is the Coordinator of the Campaign of Campaigns.



Luiza Nassif Pires

Luiza Nassif Pires is co-director of Made and a professor at the Institute of Economics at Unicamp. She holds a PhD in Economics from The New School for Social Research and is a research associate in the Gender Equality and Economics program at the Levy Economics Institute at Bard College, where she taught in the graduate programs in Economic Theory and Public Policy. Luiza is also a member of the board of directors of the International Association for Feminist Economics (IAFFE).



Marco Antonio Martins da Rocha

Marco Antonio Rocha is an Associate Professor at the Economics Institute of the University of Campinas (IE/Unicamp) and the executive director of Transforma – Unicamp. As a researcher, he has conducted studies on various topics, including Industrial Economics, Industrial Policy, and Economic Development with a focus on Latin America. He previously served as director of the Brazilian Society of Political Economy and has worked as an independent consultant for several institutions in Brazil, such as the Ministry of Science and Technology and the National Industry Confederation.



María Emilia Mamberti

María Emilia is the Research and Policy Lead at the Center for Economic and Social Rights. She holds Doctoral and Master's degrees from Columbia University, and a law degree from the University of La Plata. María Emilia is a law professor at the Universities of San Andrés and La Plata and has worked with several national and international organizations as well as governments on issues of social rights, equality and transparency.



Mariana Matamoros Cárdenas

Economista y contadora, con una maestría en Economía. Su trayectoria profesional se centra en la investigación y el análisis de finanzas públicas, políticas públicas y poblaciones vulnerables. Ha trabajado como consultora en entidades gubernamentales como el Departamento Nacional de Planeación, también fue asesora en el Congreso de la República de Colombia. Actualmente, se desempeña como investigadora principal de Justicia Fiscal de Dejusticia.



Mariana Silva Bastos

Lawyer, graduated from the Federal University of Bahia, with strong academic research experience in the fields of Tax Law, Fiscal Federalism, and Human Rights. She participates in study groups and scientific initiation projects supported by FAPESB, having presented her work at the III Legal Forum of the University of Vigo. She worked as a volunteer teaching assistant and took part in legal competition teams, combining theory and practice throughout her academic training.



Markus Trilling

Markus is a Senior Policy and Advocacy Officer at the European Network on Debt and Development – Eurodad. He carries out research, analysis and policy development in the area of progressive environmental taxation. He has a decades-long history of campaigning in Brussels with environmental NGO networks on EU fiscal policies. He got advanced degrees in economic, social and political sciences after spending his academic years in Western, Southern and Eastern Europe.



Matti Kohonen

Matti Kohonen was formally appointed FTC director in early 2021. He previously worked at Christian Aid as the Principal Advisor on the Private Sector, working to ensure that the private sector is a responsible and accountable actor in global development.

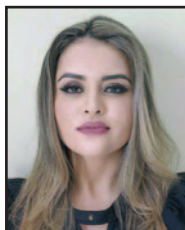
He holds a PhD in Sociology from the London School of Economics and Political Science, where based on a nine-month ethnographic research project in Ghana he looked at the social values of social enterprises in the cocoa and IT sectors, and how value creation works beyond economic value. He has worked over 10 years also on the impact of financial and tax policies on developing countries and populations, and is a founding member of the Tax Justice Network, and author of an edited volume ‘Tax Justice: putting global inequality on the agenda’.

Matti worked for a number of years in developing country-based analysis and proposals for progressive fiscal policies. He has also been actively involved in the Financing for Development (FfD) process at the UN, mapping the role of public-private interfaces in development finance, and how established standards and norms for private finance can meet development objectives.



Michael Otieno Oloo

I am a governance, public accountability, tax justice research and advocacy expert. I am currently a PhD student at the University of Johannesburg researching Debt, Taxation and State Legitimacy in Africa. I hold a Master's degree in Political Science and Public Administration from the University of Nairobi. I have previously worked in various capacities in the Civil Society, Public Service and Academia, including as the Chair of Tax Justice Network Africa (TJNA), Governance Advisor at National Taxpayers Association (NTA) - Kenya, Deputy Director, Political Affairs with the Government of Kenya and Tutorial Fellow at University of Nairobi.



Miriã Marques da Silva Araujo Dantas

Miriã Marques é mestranda em Direito Público pelo Programa de Pós-Graduação em Direito (PPGD) da Universidade Federal da Bahia (UFBA), na área de concentração “Direitos Fundamentais e Justiça”. É advogada, pós-graduada em Direito Público e integra o Núcleo de Finanças Públicas e Tributação (NEF-BA), onde desenvolve pesquisas interdisciplinares sobre justiça tributária, orçamento público e direitos fundamentais. Sua trajetória concilia a atuação prática com a reflexão acadêmica crítica, com ênfase na efetivação da justiça tributária como dimensão dos direitos fundamentais.



Miriam Nobre

Miriam Nobre is the coordinator of SOF Sempre Viva Organização Feminista where she carries out training and action research activities on agroecology, feminist economics and food sovereignty. She is a militant of the World March of Women, whose international secretariat she coordinated between 2006 and 2013.



Monika Dowbor

Monika Dowbor holds a PhD in Political Science from the University of São Paulo. She is currently a professor in the Bachelor's and Postgraduate Programs in Public Health at the Federal University of Rio Grande do Sul, coordinator of the Democracy and Collective Action Center (NDAC) at the Brazilian Center for Analysis and Planning (CEBRAP), and a member of the Steering Committee of the National Institute of Science and Technology: Transformations of Participation, Associations, and Political Confrontation (INCT Participa). Her research interests include state-society interactions, health policy, participatory governance, participatory institutions and fiscal justice.



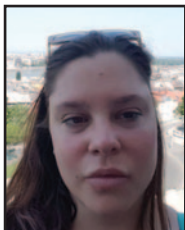
Nathalie Beghin

Nathalie Beghin is an economist with a doctorate in Social Policies. For many years she was a researcher at the Institute for Applied Economic Research (Ipea), Brazil, in the following areas: inequalities, including gender and racial inequalities, poverty, food and nutrition security, promoting social protection and monitoring of the national budget. She held the position of advisor to the representative of the Inter-American Development Bank (IDB) in Brazil and was part of the staff of the non-governmental organization Oxfam International in Brazil. In 2011, she joined the team at the Ministry of Social Development, to be part of the drafting and implementing the National Plan to Overcome Extreme Poverty, known as “Brazil Without Misery.” Between 2012 and 2021 she held the position of Head of the Advocacy Team of the Institute for Socioeconomic Studies (Inesc) in Brasília, Brazil. And, since 2022 she has been co-director at Inesc. Nathalie Beghin is also co-president of the Latin-American Network for Economic, Social, and Climate Justice (Latindadd) and a member of the board of the Latin America Network for Tax Justice.



Ohene Yaw Ampofo-Anti

Ohene Yaw Ampofo-Anti is a human rights lawyer and racial justice scholar with over seven years of experience in legal research, policy analysis and strategic advocacy. He is a researcher at SAIFAC. He was previously a Program Associate at CESR where he led a successful submission to UN human rights experts on the racially discriminatory impact of the OECD's proposed global tax reforms. He is a Steering Committee Member of Climate Litigation South Africa who run a Reading Group for advocates at the Johannesburg Bar on advancing rights-based climate jurisprudence in South Africa and beyond. He holds an LLB (UCT) and LLM in Critical Race Studies (UCLA).



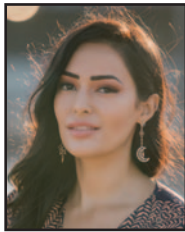
Rafaela Venturella De Negri

Rafaela Venturella De Negri holds a Bachelor on Communications/Journalism, a Master for International Security and Development and a Specialization on IR and Strategy. She currently co-coordinates the World Social Forum on Health and Social Security, writes a biweekly report for FioCruz Foundation about Civil Social Society and Global Health. Her research focus ranges around IPE, Economic-Climate Justice, New International Order, Global Health and the Right to Development.



Rodrigo Orair

Rodrigo Orair. Director of the Extraordinary Secretariat for Tax Reform of the Ministry of Finance (SERT/MF). Economist from the Federal University of Minas Gerais (UFMG) and Master in Economic Theory from the State University of Campinas (Unicamp). He is a licensed researcher at the Institute of Applied Economic Research (Ipea) and served as Director of the Independent Fiscal Institution (IFI) of the Federal Senate. He is an expert in macroeconomics and fiscal policy, having published numerous studies on topics related to public finance at the central and subnational levels, as well as on the relationships between public finance, income distribution and development. He has been awarded numerous academic awards, such as first place four times in the National Treasury Award and first place twice in the SOF Monograph Award.



Sabrina Fernandes

Sabrina Fernandes is a Brazilian political economist, sociologist and ecosocialist author. She is currently the Head of Research at the Alameda Institute and Senior Research Advisor at the TIDE Centre at the University of Oxford, working on green industrial policy and civil society participation. Recently, she was a fellow with the Center for Advanced Latin American Studies at the University of Guadalajara, Mexico, and a fellow of the International Research Group on Authoritarianism and Counter-Strategies of the Rosa Luxemburg Stiftung, with senior research appointments at the University of Brasília, University of Vienna and Freie Universität Berlin. She is a member of the Ecosocial Pact of the South in Latin America and part of the editorial committee of the NACLA Report. In addition to her books and articles, she's also an editor of the Alameda dossier "Energy Transitions: Just and Beyond" and the forthcoming Nacla Report special issue "Green Capitalism in the Americas".



Sergio Chaparro Hernandez

Sergio is International Policy and Advocacy Lead of the Tax Justice Network. He is an interdisciplinary human rights activist and researcher, and an Atlantic Fellow for Social and Economic Equity since 2021. He has a passionate commitment to forging alliances across movements and geographies to advance economic justice at a global level. Before joining the Tax Justice Network, Sergio worked at the Center for Economic and Social Rights (CESR), where he contributed to build and strengthen the Initiative for Human Rights in Fiscal Policy, a cross-movement coalition that aims to transform the way decisions on public resources are taken. In Colombia, his home country, Sergio worked at the think-do tank Dejusticia, the National Congress, and the Political Council of Bogota. He has also worked as a consultant for several organizations, multilateral agencies, and public institutions, in areas relating to drug policies, decent work, land reform and transitional justice. Sergio holds a MSc in Inequalities and Social Science from the London School of Economics, and he studied economics, philosophy and holds a MA in Law from the National University of Colombia.

**Tatiana Falcão**

Tatiana Falcão is a senior policy expert in international tax and environmental taxation. She is a founding member of the United Nations Subcommittee on Environmental Taxation, a member of the expert group of the Global Solidarity Levies Task Force: For People and the Planet, and a member of the Scientific Committee of the Africa Tax Research Network (ATRN) of the Africa Tax Administration Forum (ATAF). She is also a columnist at Tax Notes International.

Tatiana is the author of a proposal for Multilateral Carbon Tax treaty (MCTT), originally published in 2019 and revisited in 2024.

Tatiana is a graduate of the Vienna University of Economics and Business (AU, Ph.D), the University of Cambridge (UK, LL.M) where she was the editor and treasurer of the Cambridge Law Review, and New York University (USA, LL.M). Her Bachelor's in law was obtained at Universidade Candido Mendes (BRA), *summa cum laude*.

**Teresa Ruas**

Teresa Ruas is a political advisor at Inesc, working on fiscal policy issues. She holds a PhD in Sociology from the Federal University of Sergipe (UFS) and has worked as a visiting researcher at the Max Planck Institute for the Study of Societies. She conducts research on taxation and public debt.

**Tomás Paes de Carvalho**

Tomás is Brazil Director at Equal Right. He is an economist with extensive research experience on inequalities and the precariousness of labour in Brazil and Latin America. With a strong background in basic income and sovereign wealth funds, he has worked with the development and evaluation of cash transfer policies in the region. Since 2021, he coordinates a network of young economists focused on economic and climate justice.

**Zorka Milin**

Zorka Milin is the policy director at the Financial Accountability and Corporate Transparency (FACT) coalition, where she leads on international tax policy and other transparency priorities. She has testified as an expert witness on these issues before the U.S. Senate. Before joining FACT, she served as senior advisor at investigative watchdog Global Witness, focusing on improving financial transparency and accountability in the extraction of natural resources. She has also taught at Georgetown and Yale Universities and practiced international tax law with two leading global law firms.

She has been profiled in Forbes and interviewed and quoted in the Wall Street Journal, Washington Post, BBC World Service, Financial Times, Guardian, NPR, CNBC, Politico, Bloomberg, Reuters, New Yorker, Tax Notes, and more.

Originally from Serbia, she holds an M.A. in international relations from Yale, a J.D. and LL.M. in international and comparative law from Cornell Law School, and a B.A. in mathematics from Grinnell College.

Conference Map

The google maps link to conference hotel can be found here.





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TAX JUSTICE
NETWORK

13-14 October 2025

9:00 – 21:30 / 9:00 – 18:15

