



13 April 2026

Select Committee on the Taxation of Gas
Resources
PO Box 6100
Parliament House
Canberra ACT 2600

Submission to the Select Committee on the Taxation of Gas Resources

Amnesty International Australia (AIA) welcomes the opportunity to make a submission to the Select Committee on the Taxation of Gas Resources.

Amnesty International is a global movement of more than 10 million people in over 160 countries - the world's biggest human rights organisation - who take injustice personally. We campaign for a world where human rights are enjoyed by all.

AIA supports greater taxation of gas resources amongst other measures that will resource a just transition to renewable energy rooted in respect for human rights.

Climate change threatens our civil, political, economic, social, and cultural rights. It is already causing more frequent, more intense, and more unpredictable, extreme weather events in Australia that are impacting people's human rights including their rights to housing and to health.¹

Climate change is being driven by the fossil fuel industry who earn enormous profits extracting, producing, and exporting fossil fuels, at the expense of everyone's human rights.

In January 2026 bushfires destroyed more than 250 homes across Victoria.² Those whose home have been destroyed and have been displaced now face searching for housing in areas where rental vacancies are as low as 0.69%.³

In the Northern Territory, the Katherine hospital was evacuated twice in 2026 because of flooding, as Northern Australia faced seven high-risk weather events.⁴ Dozens of high-risk patients⁵ moved to Darwin, putting additional pressure on already-strained hospitals.⁵ Australia's National Climate Risk Assessment warned that as extreme weather events across Northern

¹ Amnesty International, *Stop burning our rights! What governments and corporations must do to protect humanity from the climate crisis*, 7 June 2021.

² The Guardian, *See how Victoria's bushfires spread: a visual guide to the scale of devastation*, 16 January 2026.

³ ABC, *Families displaced by Victorian bushfires face uncertain future in tight rental market*, 15 January 2026.

⁴ The Guardian, *Saturated NT braces for Tropical Cyclone Narelle to dump another 300mm of rain 22*, March 2026.

⁵ ABC, *Katherine residents call for hospital relocation after flood evacuations*, 28 March 2026.

Australia become more frequent, First Nations' remote communities will be most at risk of harm from these events.

In the Torres Strait, Uncle Pabai and Uncle Paul, community leaders from the Guda Maluyilgal Nation, are fighting for climate justice on Boigu and Saibai, outer islands of the Torres Strait. Last year a Federal Court judgement found that the Torres Strait has been “ravaged by the impacts of human-induced climate change ... rising sea levels, storm surges and other extreme water level events”.⁶ The court heard that people on Boigu and Saibai can no longer grow vegetables because the soil has been ruined by sea water inundation.

The fossil fuel industry also threatens the rights of those who live and work in proximity to fossil fuel infrastructure. Amnesty International has determined that at least 2 billion people globally face risks to their health and livelihoods because of fossil fuel infrastructure.⁷ Proximity to coal, oil and gas infrastructure has been proven to elevate risks of cancer, cardiovascular illness, and adverse reproductive outcomes amongst other negative health outcomes.⁸

As a signatory to the seven core human rights treaties Australia has promised to respect, protect, and fulfill the human rights contained in those treaties. To fulfill this obligation the government must address climate change and resource a just transition to renewable energy rooted in respect for human rights.

Amnesty believes that taxation of gas resources is an important action the government can take to resource and realise that just transition.

The tax treatment of Australian oil and gas resources, including any proposals for changes to the tax treatment of gas production and export

Accordingly, Amnesty recommends strong taxation of oil and gas resources including changes to the tax treatment of gas production and export to fund a just transition.⁹

Drawn from Principle 16 of the Rio Declaration, the “polluter pays” principle specifies that polluters should bear the cost of preventing, managing, and remediating the health and environmental impacts associated with their polluting activities or operations.¹⁰

In accordance with the polluter pays principle, stronger taxation of fossil fuel companies would help fund a just transition, address the harms already being caused by climate change, and which is being driven by those companies, and support the realisation of human rights including the rights to health and housing.

How any additional revenue generated could be used to provide cost of living relief for households and businesses and reduce our dependence on imported fuel

Amnesty recommends that additional revenue generated can be used to fund a just transition to renewable energy grounded in respect for human rights. This includes funding to ensure a just transition for all workers and communities affected by the decarbonisation process.¹¹

⁶ Pabai Pabai v Commonwealth of Australia [2025] FCA 796.

⁷ Amnesty International, *Extraction Extinction: Why the lifecycle of fossil fuels threatens life, nature and human rights*, 12 November 2025, 12.

⁸ Climate and Health Alliance, *Cradle to Grave: The Health Toll of Fossil Fuels and the Imperative for a Just Transition*, September 2025, 10.

⁹ Above n1.

¹⁰ Report of the United Nations Conference on Environment and Development, Rio de Janeiro, 3–14 June 1992, UN Doc. A/CONF.151/26 (Vol. 1).

¹¹ Above n1.

The transition is an opportunity to reduce poverty and address existing inequalities in Australia, and to build an economy that prioritises well-being and realize the rights of all, including people in affected communities and Indigenous Peoples.¹²

To do so the government should invest in affordable, energy-efficient housing to reduce cost-of-living pressures, provide greater access to clean and affordable energy, and ensure secure, well-paid jobs in renewable industries are created.

Amnesty also calls for revenue generated to be allocated to developing countries to phase out of fossil fuels and to support people most at risk from climate harms to adapt to the impacts of climate change.¹³ The importance of developed country Parties supporting climate action in developing countries and their commitment to do so are affirmed in article 4 (7) of the Framework Convention on Climate Change and article 9 (1) of the Paris Agreement.

Pacific Island nations are the most vulnerable to climate harms and are already experiencing drastic impacts from climate change. Sea level rise and cyclonic winds are causing seawater is seeping into the groundwater sources of low-lying islands, contaminating freshwater supplies.¹⁴

Developing countries are also more financially vulnerable to the impacts of climate change, Vanuatu endured two cyclones in one week in 2023 with recovery costs reaching 64.1% of GDP, followed by a third cyclone later that year.¹⁵

As a high-income country, and a significant contributor to emissions through our exports of coal and gas, Australia has a responsibility to finance addressing climate change.

Any other related matters.

Amnesty recommends that the government should also strengthen the taxation of fossil fuels beyond a tax on windfall profits or export profits, remove subsidies and tax incentives for fossil fuel companies, and end government funding of fossil fuel projects and government spending on fossil fuel infrastructure.¹⁶

In 2025-26, the Australia Institute estimates that fossil fuel subsidies from Australian federal and state governments cost \$16.3 billion.¹⁷ Fossil fuel subsidies are inconsistent with states' human rights obligations to protect human rights; they incentivise fossil fuel-based energy production and consumption, undermine efforts to reduce greenhouse gas emissions and protect human rights from the harms caused by climate change, and they distort market prices, hampering the transition to renewable energy.

Subsidies for fossil fuel companies divert resources that could be used to fulfill people's economic and social rights including the right to housing, health, and social security. This is particularly concerning as these subsidies support an industry that ultimately harms people's human rights.

¹² UN Human Rights Council, *Synthesis report on opportunities, best practices, actionable solutions, challenges and barriers relevant to just transition and the full realization of human rights for all people*, 1 September 2025, 16.

¹³ Above n1.

¹⁴ The Guardian, 'The wells are salty': how the invading ocean is contaminating Vanuatu's water, 14 August 2024.

¹⁵ Pacific Regional Development Program, *Economic Assessment of Tropical Cyclone (TC) Hazards over Vanuatu*, 1 April 2026, 3.

¹⁶ Above n1.

¹⁷ The Australian Institute, *Fossil fuel subsidies in Australia 2026: Federal and state government assistance to producers and major users of fossil fuels in 2025-26*, Marh 2026.

Amnesty notes that in its landmark Advisory Opinion, *Obligations of States in Respect of Climate Change*, the International Court of Justice remarked that “failure of a State to take appropriate action to protect the climate system from GHG emissions — including through fossil fuel production, fossil fuel consumption, the granting of fossil fuel exploration licences or the provision of fossil fuel subsidies — may constitute an internationally wrongful act which is attributable to that State.”¹⁸

Renew Australia for All has called for the government to reform the Petroleum Resource Rent Tax (PRRT) and the Fuel Tax Credit Scheme which would add well over \$10 billion dollars to the Australia budget, to help fund critical adaptation measures.¹⁹

The Make Big Polluters Pay Alliance calls for a Climate Pollution Levy on coal, gas and oil corporations, which could raise approximately \$46 billion per year to address the damage caused by climate change and fossil fuel companies.

The Alliance also calls for the government to establish a Climate Compensation Fund to support communities most at risk from climate change and everyday households facing rising costs from climate change.²⁰

Amnesty supports these calls which will help ensure a just transition grounded in human rights can address interconnected challenges in ways that advance human rights, dignity, equality and justice for all.²¹

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¹⁸ International Court of Justice, *Obligations of States in respect of Climate Change*, 23 July 2025, 122.

¹⁹ Renew Australia for All, *Climate Safety Plan Policy Summary*, 2025, 4.

²⁰ Make Big Polluters Pay Alliance, *Making Coal, Oil and Gas Corporations in Australia Pay Their Fair Share for the Costs of Climate Change*, August 2025, 5.

²¹ Above n 12.