**PROPOSED GOAL 1: END POVERTY IN ALL ITS FORMS EVERYWHERE**

* 1. By 2030, eradicate extreme poverty by bringing the number of people living on less than ~~$1.25~~ **$10** a day to zero

***Comment***: No developed country accepts a standard of poverty for their citizens of less than ten dollars a day—and most have poverty definitions much higher than that.

1.2. Reduce by at least x% the proportion of people living below national poverty lines by 2030

1.3. By 2030, ~~fully implement nationally appropriate social protection measures including floors~~, **all countries should have a national floor for social protection that includes income security, access to essential health care, and access to basic services.**

 with a focus on coverage of the poor, the most marginalized and people in vulnerable situations.

***Comment***: There is mounting evidence that social protection systems contribute significantly to reducing the prevalence and severity of poverty, to curtailing inequalities, and to creating sustainable and equitable societies. Yet 75-80% of families today have no access to social protection. The obligation to provide universal social protection was recognized by governments in the outcome document of the High-Level Plenary Meeting of the GA on the MDGs, Keeping the Promise (para. 70(g); and is reiterated in Rio+20 Outcome Document, The Future We Want (2012), para. 156 and ILO Recommendation 202: Recommendation concerning National Floors of Social Protection (2012), which recommends that Members establish social protection floors as a fundamental element of their national security systems.

1.4. By 2030, achieve equal access to productive employment and decent work for all, including the poor, persons with disabilities, and other people in vulnerable situations as well as women and young people.

**1.4bis.** **By 2030, all countries legislate for and provide all workers with a minimum living wage sufficient to support a family to live with dignity, particularly workers in the informal sector, women workers, domestic workers, and migrant workers.**

***Comment***: Orthodox economic policy assumes economic growth leads to increased employment and wages, but profit-driven growth has instead led to the phenomenon of jobless growth, reductions in real wages, and a decrease in wages as a percentage of GDP. According to the ILO, 17% of all workers in developing countries earn less than $1.25 a day (ITUC, Global Thematic Consultation on Addressing Inequalities: The Heart of the Post-2015 Development Agenda and the Future We Want for All, ‘A New Distribution of Income and Power’ (2012). Recognising the right to a living wage is not only a legal and moral imperative; adopting a universal calculation for living wages would also prevent capital flight in search of the lowest standard of labour conditions. Living wages also stimulate domestic markets and increase much needed tax revenue. The right to a living wage is based on ILO Conventions 95 and 131, ILO Recommendations 131 and 135, and article 23 of the Universal Declaration of Human Rights.

1.5. By 2030, ensure ~~development~~ opportunities for all men and women **to lead productive lives,** including secure **and equal** rights to own, **access, and control** land, property and other productive resources, and access to financial services, with particular focus on the poor, **women**, the most marginalized and people in vulnerable situations.

***Comment***: Increasing secure and equal access to and ownership of land is critical to reducing poverty. The world’s poorest people, e.g. 80% of the world’s food insecure, depend on access to land and other natural resources for their livelihoods. Ensuring that equitable access is protected is central to sustainable economic growth. (See UN FAO, ‘Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests 2012; and the outcome document of the High-Level Plenary Meeting of the GA on the MDGs, Keeping the Promise (para. 70(i))

1.6. By 2030, strengthen early warning and disaster risk reduction systems and related capacities with the aim of building resilience and protecting ~~the poor and~~ those in vulnerable situations**, including the poor, women, and marginalized groups,** from disasters and shocks, including climate-related extreme events.

1.7. Pursue ~~sustained~~ **sustainable** and ~~inclusive~~ **equitable** economic ~~growth~~ **development** as a key enabler for achieving poverty eradication

1.8. Integrate biodiversity conservation measures into national and local development strategies, planning processes and poverty reduction strategies.

**PROPOSED GOAL 2: END HUNGER, ACHIEVE FOOD ~~SECURITY~~ SOVEREIGNTY AND ADEQUATE NUTRITION FOR ALL, AND PROMOTE SUSTAINABLE AGRICULTURE**

***Comment***: Food sovereignty is a concept that is more consistent with a human rights-based approach to food security. It recognizes the right of communities and States to democratically determine their own modes of food production and consumption and has been endorsed by UN Special Rapporteur on the Right to Food, Olivier de Schutter, and by 500 civil society delegations from 80 countries in the 2007 Declaration of Nyeleni, Mali.

2.1. By 2030, end hunger and ensure that all people have access to adequate, safe, affordable, **culturally acceptable** and nutritious food **that is produced and consumed sustainably, preserving access to food for future generations** ~~all year round~~ ~~by 2030~~.

***Comment***: The UN Committee on Economic Social and Cultural Rights defined the right to food in these terms in General Comment No. 12, paras. 6, 7.

2.2. End malnutrition in all its forms, including undernutrition, micronutrient deficiencies and obesity and overweight, with special attention to reducing stunting by 40% and wasting to less than 5% in children less than 5 years of age by 202, and address the nutritional needs of pregnant and lactating women.

2.3. By 2030, substantially increase small-scale food producers’ incomes and productivity, including small family farmers, pastoralists and fishers, with a particular focus on women, **including by supporting local seed systems and the** **greater inclusion and participation of small-scale food producers in food systems.**

**2.3bis By 2030, Increase by x% the amount of land owned and accessed by local communities, including the amount of land available to men and women for small-scale agriculture.**

***Comment***: 80% of the world’s food insecure depend on access to land and other natural resources for their livelihoods, and access to land is a critical component of the right to food. (See, e.g., UN FAO, ‘Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests 2012; UN SR on the Right to Food, A/65/281). With respect to gender, The Gender and Agriculture Sourcebook, prepared jointly by the World Bank, IFAD, and FAO, recommends that land policy promote secure access to land and other natural resources for women, independent of men relatives and independent of their civil status (World Bank online 2009, p. 126). That was pledged in 2010 by the heads of state and government at the High-Level Plenary Meeting of the General Assembly on MDGs, where they committed to promote and protect women’s access to land, property, and productive resources (UNGA 2010, para. 72 (k) and (l)).

**2.3ter Guarantee that all acquisitions or purchases of land are conducted in full transparency and with the participation of local communities whose access to land and other productive resources may be affected, including by implementing the principle of free, prior and informed consent with respect to indigenous communities.**

***Comments:*** 80 million hectares of land globally have been subject to large-scale land acquisitions (landgrabbing), which overwhelmingly ignores traditional land-use rights. Women are particularly vulnerable to dispossession because of multiple barriers they face to secure tenure. Source: Basic Principles and Guidelines on Development-based Evictions and Displacement presented in 2007 by the former Special Rapporteur on the right to adequate housing (A/HRC/4/18, annex I); General Comment No. 7 (1997) of the Committee on Economic, Social and Cultural Rights on the right to adequate housing (articles 11, 13); UN Declaration on the Rights of Indigenous People, art.10.

2.4. By 2030, achieve **equal** access to adequate inputs, knowledge and productive resources, financial services and markets, especially for small and family farmers, pastoralists, and fishers, with a particular focus on women

2.5. By 2030, develop food systems that are more productive, sustainable, resilient and efficient, and minimize adverse human and environmental impacts without compromising food and nutrition security, **with a shift to agroecological modes of production and elimination of unsustainable forms of agriculture and fisheries.**

***Comment***: Agroecology is broadly supported by the scientific community as a way to improve the resilience and sustainability of food systems, as well as having other environmental, social and health benefits (See, e.g. International Assessment of Agricultural Knowledge, Science and Technology for Development, “Summary for decision-makers of the global report” (2008), finding 7; UN Environment Programme, The Environmental Food Crisis (2009).)

2.6. By 2030, reduce by 50% global food waste at retail and consumer level.

2.7. By 2030, reduce by 50% production and post-harvest food losses and those along food supply chains.

2.8. By 2030, fully implement agricultural **and agro-ecological** practices that strengthen resilience and adaptation to extreme weather, drought, climate change and natural disasters, in particular for small-scale farmers, **with a focus on women and other vulnerable groups**.

2.9. Achieve by 2030 protection and sustainable use of agricultural biodiversity, including through enhanced use and application of indigenous practices and local and traditional knowledge, and through agricultural research and development related to agro-biodiversity and diversity of food.

2.10. Improve effectiveness of addressing humanitarian food emergencies, including as appropriate through stockholding.

2.11. By 2030, fully implement measures that curb excessive food price volatility and ensure proper functioning of markets, **including regulation of commodity markets to curb speculation and reducing the demand for liquid biofuels in transport sectors of high-income countries**.

***Comment***: As stated by the UN Special Rapporteur on the Right to Food, support to the production of biofuels in the form of subsidies have significantly increased demand for agricultural commodities over the past 10 years. This has contributed to price volatility on agricultural markets, in part because these policies have strengthened the links between the food and energy markets (UN SR on the Right to Food, Final Report: The Transformative Potential of the Right to Food (2014) A/HRC/25/57, para. 19).

**PROPOSED GOAL 5: ~~ATTAIN~~ ACHIEVE GENDER EQUALITY~~,~~ AND THE FULL REALIZATION OF THE HUMAN RIGHTS OF ~~EMPOWER~~ WOMEN AND GIRLS EVERYWHERE**

5.1. End all forms of discrimination against women and girls

5.2. Eliminate all forms of violence against all women and girls in public and private spaces

5.3. Eliminate all harmful practices, including child, early and forced marriage and female genital mutilations.

5.4. Ensure equal access to quality education, **including comprehensive sexuality education**, and eliminate gender disparities at all levels of education and training

5.5. Ensure women’s equal access to full and productive employment, ~~and~~ decent work **and a living wage**, and equal pay for work of equal value, including by protecting the rights of migrant workers, domestic workers, and those in other forms of precarious employment.

5.6. **Value**, ~~R~~**r**educe and redistribute unpaid care and domestic work through shared responsibility **between governments, the private sector, and men and women, including by implementing universal social protection policies**.

***Comment***: Domestic workers, who are overwhelmingly women, comprise a significant part of the global workforce in informal employment and are among the most vulnerable groups of workers. There are at least 53 million domestic workers worldwide, and domestic work is the largest source of waged employment for women in Asia. Domestic workers remain highly susceptible to violations of their rights to decent work and a living wage, contrary to the rights provided for in ILO Domestic Workers Convention (no. 189 (2011).

5.7. Ensure women’s equal **rights and** access to, control and ownership of assets and natural and other productive resources**, including by eliminating all forms of discrimination related to tenure rights, such as inheritance,** ~~as well as~~ ~~non-discriminatory~~ **and ensure equal** access to essential services and infrastructure, including financial services and ICT

***Comment*:** The Agreed Conclusions from the 58th session of the UN Commission on the Status of Women recognize that “caregiving is a critical societal function” and that it needs to be “valued, reduced and redistributed…by prioritizing social protection policies” (para 43(gg)). In September 2010, Heads of State and Government at the High-level Plenary Meeting on the MDGs pledged to ensure that women benefit from policy measures to generate full and productive employment and decent work for all (UNGA 2010: para 72(d)(e)).

***Comment***: The obligation of States to undertake reforms to give women equal rights with men to economic resources, including access to ownership and control over land and other forms of property, credit, inheritance, natural resources and appropriate new technology, is restated in the Rio+20 Outcome Document, The Future We Want, at para. 240. The Voluntary Guidelines on the Responsible Governance of Tenure of Lands, Fisheries and Forests in the Context of National Food Security also recommend that States should remove and prohibit all forms of discrimination related to tenure rights, including those resulting from change of marital status, lack of legal capacity, and lack of access to economic resources. In particular, States should ensure equal tenure rights for women and men, including the right to inherit and bequeath these rights (para 4.6, Voluntary Guidelines on the Responsible Governance of Tenure of Lands, Fisheries and Forests in the Context of National Food Security (2012) endorsed by the Committee on World Food Security at its 38th Session).

5.8. ensure full, equal and effective participation and leadership of women at all levels of decision-making in the public and private spheres**, including in relation to conflict and peace-related processes**.

5.9. Ensure universal access to sexual and reproductive health **and fulfillment of sexual and** reproductive rights **free from stigma, violence, coercion and discrimination for all women and girls of all ages** ~~in accordance with the Programme of Action of the ICPD~~

***Comment***: Women continue to be excluded from decision-making at a formal and informal level that relate to conflict, despite experiencing a higher level of vulnerability during conflict. A number of international instruments, including Security Council Resolution 1325 and CEDAW Committee General Recommendation 30 explicitly call on States to take measures that support local women’s peace initiatives and to ensure women’s equal participation in informal, local or community-based processes for conflict prevention (see, e.g, CEDAW Committee General Recommendation 30 (2013), para.33 (CEDAW/C/GC/30); UN Security Council Resolution 1325 (2000), para. 8 (S/RES/1325).

***Comment***: We caution against limiting the scope of States’ obligations to the Programme of Action of the ICPD because the new development framework demands a progressive and forward-looking approach.

5.10 Promote the availability of gender **and age** disaggregated data to improve **the formulation, monitoring and evaluation of** gender equality policies, **laws and programs,** including gender responsive budgeting

5.11 fully engage men and boys to **take responsibility to end discrimination and violence against women,** achieve gender equality and ~~the empowerment of women and girls~~ **realize women and girls’ human rights.**

**PROPOSED GOAL 8. PROMOTE STRONG, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH AND DECENT WORK FOR ALL**

8.1 sustain per capita economic growth of at least x% per annum) with x being set at a level appropriate to national circumstances.

8.2 sustain income growth of the bottom 40% of the income distribution of each country of at least y (greater than x)% to reduce income inequalities by 2030

8.3 by 2030 achieve full and productive employment and decent work **with a living wage** for all women and men, including for young people and persons with disabilities

**8.4. All countries legislate for and provide all workers with a minimum living wage sufficient to support a family to live with dignity, particularly workers in the informal sector, women workers, domestic workers, and migrant workers.**

***Comment***: Orthodox economic policy assumes economic growth leads to increased employment and wages, but profit-driven growth has instead led to the phenomenon of jobless growth, reductions in real wages, and a decrease in wages as a percentage of GDP. According to the ILO, 17% of all workers in developing countries earn less than $1.25 a day (ITUC, Global Thematic Consultation on Addressing Inequalities: The Heart of the Post-2015 Development Agenda and the Future We Want for All, ‘A New Distribution of Income and Power’ (2012). Recognising the right to a living wage is not only a legal and moral imperative; adopting a universal calculation for living wages would also prevent capital flight in search of the lowest standard of labour conditions. Living wages also stimulate domestic markets and increase much needed tax revenue. The right to a living wage is based on ILO Conventions 95 and 131, ILO Recommendations 131 and 135, and article 23 of the Universal Declaration of Human Rights.

**8.5. Increase union membership density by x% by 2030.**

***Comment***: In countries where data has been collated, there is an inverse correlation between union membership and income inequality (see, e.g., OECD ‘Inequality in labour income: What are its drivers and how can it be reduced?’ OECD, Economics Department Policy Notes, 2012).

8.6 by 2020 halve the number of youth not in employment, education or training

8.~~5~~7 create a sound macroeconomic environment with ~~strong~~ fiscal and monetary policies **that promote equitable and sustainable development and mobilise resources to finance essential public services.**

***Comment***: The current formulation does not indicate the purpose of the policies, which should be to support sustainable development and the fulfilment of human rights.

~~8.6 create an enabling environment for business with strong national economic institutions and policies that support investment and promote competition~~

8.8 create incentives for the development of sustainable tourism which takes into account community **decision-making and** participation, local culture and local products

8.9 create enabling conditions for increased growth and productivity of micro-, small-, and medium-scale enterprises (SMEs), including through policies that promote **local markets, sustainable production,** ~~entrepreneurship, creativity and innovation,~~ and ~~through improved~~ **equitable** access to markets and financial services

8.10 increase the share of ~~high productivity~~ sectors and activities in the economy **that promote productive employment and decent work**, and strengthen productive capacities through technological upgrading,

8.11 promote greater resource efficiency of economic activities, including through sustainable supply chains, according to national circumstances and capacities

8.12 support the development of **locally-owned and governed** ~~quality~~, reliable, sustainable and resilient infrastructure for transport, energy, water and communications, in particular in developing countries with a focus on **control,** access**, and decision-making by** ~~for~~ the rural and urban poor, **particularly women**.

~~8.12 improve regional and trans-border infrastructure to promote effective regional economic integration and facilitate trade~~

8.13 end child labour by 2030, ~~protect the rights and ensure safe and secure working environments of all workers, including migrant workers and those in precarious employment~~

8.14 protect the rights ~~and ensure safe and secure working environments~~ **to decent work and a living wage** of all workers, including migrant workers, **domestic workers and other informal sector workers**, and those **in other forms of** precarious employment

***Comment***: Domestic workers comprise a significant part of the global workforce in informal employment and are among the most vulnerable groups of workers. There are at least 53 million domestic workers worldwide, and domestic work is the largest source of waged employment for women in Asia. Domestic workers remain highly susceptible to violations of their rights to decent work and a living wage, contrary to the rights provided for in ILO Domestic Workers Convention (no. 189 (2011).

8.1~~5~~ promote formalization of informal sector activities and employment

~~8.15 by 2030 lower the overall costs in migration processes and minimise transaction costs of remittances~~ **8.16** **End policies and practices that promote the exploitation of migrant workers, including through the regulation of recruitment agencies and the elimination of debt bondage**.

***Comment***: Governments have the primary responsibility to prevent exploitation in line with their international human rights commitments. Policies should be designed to both reduce exploitative practices and identify individuals or groups at risk of falling victim to exploitation. See, e.g., UN General Assembly Resolution 66/172, Protection of Migrants, A/RES/66/172, 29 March 2012, paragraph 8; and the ILO’s Private Employment Agencies Convention 1997 (No. 181) which sets out specific provisions to regulate private employment agencies.

8.17 ~~explore the possibility~~ **Create** ~~of~~ a **global** ~~broader~~ system of capital accounting looking beyond GDP and incorporation social, human and environmental capital

**PROPOSED GOAL 9. PROMOTE SUSTAINABLE ~~INDUSTRIALIZATION~~ INDUSTRIAL AND SERVICES SECTORS**

***Comment***: Given that industrialization refers to production, we suggest replacing deleting this goal and replacing it with Goal 12 on Sustainable Production and Consumption which is more progressive.

9.1. Achieve structural transformation of economies towards ~~progressively higher levels of productivity~~ **socially and environmentally responsible production patterns** in all sectors and activities

9.2. ~~Respect~~ **Protect** national policy space and national circumstances for industrial development, particularly in developing countries

9.3. Ensure a conducive policy environment for **equitable and socially environmentally responsible** industrial development, including encouragement of industrial entrepreneurship and enterprise formation with inclusion of micro- and SMEs.

**9.3 bis By 2030, increase by x% the resource-efficiency, transparency and accountability of industry, reduce by y% harmful chemicals used and waste generated, and decrease by z% the intensity of carbon emissions from the industrial sector**

***Comment***: based on Target 9(e) from OWG 11 Focus Areas document. Critical to retain language on the accountability and environmental impacts of industry.

~~9.4. Significantly raise industry’s share of employment and GDP in line with national strategies, including doubling manufacturing’s share in LDCs by 2030~~

~~9.5 Increase industrial diversification in developing countries, including through enhanced domestic processing of raw materials and commodities and through new product development.~~

9.6.Support the integration of developing country industrial enterprises, **including SMEs and cooperatives**, particularly in Africa and LDCs, into **socially and environmentally responsible** regional and global value chains **that are consistent with the international human rights framework**.

9.7 Create decent industrial sector jobs **consistent with ILO standards that pay a living wage** and promote ~~job-rich~~ **sustainable and socially responsible** industrial development **oriented towards job creation.**

9.8 Promote industrial research, development and innovation **that has the objective of strengthening environmentally and socially responsible development**, including raising the ration of R&D workers per one million people by x% and the share of R&D spending in GDP by y%

9.9 Upgrade the technological capabilities of industrial sectors in developing countries, including in middle income countries, and improve industrial resource efficiency by accelerating the development, transfer and adoption of environmentally **and socially** sound technologies and processes

9.10 Promote indigenous technology development and the growth of domestic innovation in developing countries

9.11 By 2030 retrofit x% of existing industries with clean technologies and environmentally sound industrial processes to achieve y% energy and z% resource-efficiency improvement, with all countries taking action, developed countries taking the lead and developing countries following a similar pattern taking into account their development needs and capabilities **in accordance with the principle of common but differentiated responsibilities.**

9.12 Ensure small-scale industrial producers**, including women,** have **equal and** affordable access to credit and financial services.

**PROPOSED GOAL 10. REDUCE INEQUALITY WITHIN AND AMONG COUNTRIES**

***Reduce inequality among social groups within countries:***

~~10.1 by 2030 eliminate discriminatory laws, policies and practices~~

Comment: Discriminatory laws can be moved to Rule of Law goal.

10.~~2~~1 ~~achieve and~~ ~~sustain income~~ **Promote capital** growth of the bottom 40% of the population that is higher than the national average through 2030

***Comment***: Wealth/capital inequalities are a more accurate indicator of inequitable development than income inequality alone.

**10.2. Reduce the wealth gap between the bottom 40% and top 10% of the population by x%**

***Comment***: The greatest contrast in the distribution of wealth in countries tends to be between the top 10% and bottom 40% (see, e.g., the research of economist Gabriel Palma). The Palma ratio is a useful indictor for this target.

**10.3 Increase by x% the amount of land owned and accessed by local communities, including the amount of land available to men and women for small-scale agriculture.**

***Comment***: Increasing secure access to and ownership of land is critical to reducing wealth inequality. The world’s poorest people, e.g. 80% of the world’s food insecure, depend on access to land and other natural resources for their livelihoods. Ensuring that equitable access is protected is central to sustainable economic growth. (See UN FAO, ‘Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests 2012).

**10.4. Eliminate indirect taxes that disproportionately impact the poor and ensure that income taxes require progressive contributions that are scaled to income.**

**10.5. Increase the percentage of domestic revenue derived from taxation on capital.**

***Comment***: The current level of concentration of wealth within countries necessitates redistributive measures, such as progressive income taxes.

**10.6. All countries legislate for and provide all workers with a minimum living wage sufficient to support a family to live with dignity, particularly workers in the informal sector, women workers, domestic workers, and migrant workers.**

***Comment***: According to the ILO, 17% of all workers in developing countries earn less than $1.25 a day. A living wage must be institutionalised in order to reduce inequality (ITUC, Global Thematic Consultation on Addressing Inequalities: The Heart of the Post-2015 Development Agenda and the Future We Want for All, ‘A New Distribution of Income and Power’ (2012) . The right to a living wage is based on ILO Conventions 95 and 131, ILO Recommendations 131 and 135, and article 23 of the Universal Declaration of Human Rights.

**~~10.3~~ 10.7.** ~~by 2030 reduce inequalities of opportunity and outcome among social groups, including economic, social and environmental inequalities~~**By 2030, all countries should have a national floor for social protection that includes income security, access to essential health care, and access to basic services.**

**ALT: 10.7. By 2030, Universal Income should be provided to all people.**

***Comment***: There is mounting evidence that social protection systems contribute significantly to reducing the prevalence and severity of poverty, to curtailing inequalities, and to creating sustainable and equitable societies. Yet 75-80% of families today have no access to social protection. The obligation to provide universal social protection is reiterated in Rio+20 Outcome Document, The Future We Want (2012), para. 156 and ILO Recommendation 202: Recommendation concerning National Floors of Social Protection (2012), which recommends that Members establish social protection floors as a fundamental element of their national security systems.

**~~10.4~~.10.8.** ~~Work towards reversing~~ **Reverse** the decline of the share of labour income in GDP where relevant.

***Comment***: Important to retain. Income inequality cannot be addressed without reversing the decline in the share of labour income in most countries.

**~~10.5~~.10.9.** ~~Empower and promote~~ **Ensure** the ~~social and economic~~ ~~inclusion~~ **participation** of the poor, the marginalised and people in vulnerable situations, including indigenous peoples, women, minorities, migrants, persons with disabilities, older persons, children and youth**, in decision-making, policies, and programmes.**

***Comment***: Actions to increase the participation and voice of marginalised groups in policies and programs to close the gap in the enjoyment of human rights are essential, given that lack of participation in decision-making is a fundamental cause and consequence of inequality (see, e.g., OHCHR, Statement by 17 Special Procedures Mandate-Holders of the Human Rights Council on the Post-2015 Development Agenda (2013).

**10.~~6~~10.** promote and respect cultural diversity

**10.~~7~~11** ensure the availability of high-quality, timely and disaggregated data to ensure monitoring of progress for marginalised groups and people in vulnerable situations**. Data should be disaggregated according to gender, age, disability, and marginalised groups, among others**.

**10.12 Increase union membership density by x% by 2030.**

***Comment***: In countries where data has been collated, there is an inverse correlation between union membership and income inequality (see, e.g., OECD ‘Inequality in labour income: What are its drivers and how can it be reduced?’ OECD, Economics Department Policy Notes, 2012).

***International actions to reduce inequalities among nations***

**10.~~8~~.13** establish measures at global level to reduce inequality among countries **[needs elaboration]**

***Comment***: The extraordinary level of inequality between countries requires concrete measures. For e.g. the G77 plus China have called for “regulation of international financial markets and capital movements, more equitable taxation of wage income and incomes from capital and financial assets, prevention of tax competition and a code of conduct for transnational corporations. Pursuit of such a goal calls for breaking the dominance of finance and corporate interest in the formulation of policies and operation of the global markets.” (G77 plus China Statement at 8th session of the OWG February, 2014).

**10.~~9~~14** promote **~~strong~~** international institutions **that are oriented towards the realisation of human rights and sustainable development**, including through the conclusion of reforms for increasing effective and democratic participation of developing countries in IFIs

**10.~~10~~15 ~~improve~~  Strengthen** regulation of global financial markets and institutions **~~and strengthen their implementation~~, including higher standards of transparency and compliance with international human rights, social, and environmental standards.**

***Comment***: See Resolution adopted by the General Assembly on 9 July 2009, Outcome of the Conference on the World Financial and Economic Crisis and Its Impact on Development (RES/63/603)

**10.16. By 2030, eliminate illicit financial flows, transfer pricing, tax havens, and tax evasion.**

**10.17. Introduce a global corporate tax floor.**

***Comment***: Corruption and tax evasion deprive developing countries of billions of dollars of income each year. A large part of this problem is a global ‘race to the bottom’ in corporate income taxes. A commitment to address this was made in the Doha Declaration on Financing for Development, which states: “We will step up efforts to enhance tax revenues through modernized tax systems, more efficient tax collection, broadening the tax base and effectively combating tax evasion. We will undertake these efforts with an overarching view to make tax systems more pro-poor” (para. 16).

**10.~~11~~18** ~~facilitate greater international mobility of labour while mitigating brain drain~~**Ensure the protection of the human rights of all migrant workers and eliminate any discrimination in labour standards, access to social protection and social services.**

***Comment***: See Rio+20 Outcome Document, The Future We Want (2012), para. 157; Commission on Population and Development, Resolution 2013/1 on New Trends in Migration: Demographic Aspects, paras. 4, 12, and 26 (UN Doc. E/2013/25). See, also, Montevideo Consensus on Population and Development (2013), Part F.

**10.~~12~~19** assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief, and debt restructuring

**PROPOSED GOAL 17. STRENGTHEN AND ENHANCE THE MEANS OF IMPLEMENTATION AND GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT**

The role of MoI is one of the most contentious aspects of the OWG’s work. There is disagreement on whether or not the OWG should address MoI at all given the mandates of other processes, and if it does, whether MoI should be addressed under one goal; or goal-specific MoI included under each goal; or whether there should be a general MoI goal and goal-specific MoI. The MoI goal proposed at OWG12 is therefore likely to undergo considerable revision. In view of that, we have suggested some general targets for MoI that must, at a minimum, be included for the MoI to be effective. These include targets in relation to trade, finance, debt, official development assistance (ODA), technology, a global partnership for development, and the role of the private sector. We have also suggested some additional goal-specific targets for MoI.

In short, the ability of governments to use the resources they receive for sustainable development depends on the international finance, trade and tax framework. The current framework is deeply unbalanced, inequitable, and inhibits countries’ ability to act on their development priorities.The G77 countries plus China have called for “concrete actions in terms of international systemic issues, and the creation of an international enabling environment, including addressing trade, debt, technology and reform of the international financial system and global economic governance.”[[1]](#footnote-1)

**Proposed goal 17.** ~~Strengthen and enhance~~ **Ensure** the means of implementation and global partnership for sustainable development

**Proposal Overall Goal 17 for MOI for implementation of sustainable development goals**

**17.1. Developed countries fully implement ODA commitment 0.7% of  GDP to poverty eradication and implementation of the sustainable development goals**

***Comment***: It is critical that this commitment is reiterated. Very few countries currently meet the 0.7% threshold. See, e.g, Rio+20 outcome document, para. 258: “We recognise that the fulfillment of all ODA commitments is crucial, including the commitments by many developed countries to achieve the target of 0.7 per cent of GNP for ODA to developing countries by 2015, as well as a target of 0.15 to 0.20 per cent of GNP for ODA to least developed countries.”

Moreover, a global partnership between developed and developing countries must remain at the heart of the development finance framework. This was reiterated in the recent G77 declaration (para.218). As clearly stated in the Rio+20 outcome document, other sources of financing, including public-private partnerships, innovative financing mechanisms, and South-South cooperation, may be complementary to—but not substitutes for—North-South cooperation (see, paras. 253; 260; 267)

**17.2. Promote a stable, multilateral and equitable financial system, by establishing fully representative and participatory international institutions to regulate systemically important international banks and rating agencies, markets for commodity derivatives and international capital flows.**

**17.3 Ensure international trade enables developing countries to achieve their sustainable development objectives by respecting domestic policy space and democratic decision-making and ensuring international trade rules do no harm, especially to marginalised groups such as women, small farmers, MSMEs, youth, indigenous peoples, and others.**

**Comment:** The Rio+20 outcome document reaffirms the call for a “equitable multilateral trading system” supported by institutions that “respect the principles of transparency, inclusiveness and consensual decision-making.”(paras. 282, 283) The recent G77 declaration also stated: We believe that trade rules, in WTO or in bilateral and regional trade agreements, should enable developing countries to have sufficient policy space so that they can make use of policy instruments and measures that are required for their economic and social development. (para. 169).

***Comment*:** The recent G77 Declaration calls for the following:

* a properly regulated international financial sector that reduces and discourages speculative investment, in order for capital markets to be mobilized to achieve sustainable development and play a constructive role in the global development agenda… We call for a programme of reforms, with full voice, representation and participation of developing countries, to address these problems..
* We urge that the reform process of the governance structure of the Bretton Woods institutions be finalized as soon as possible and be much more ambitious, and that an accelerated plan be established for further reforms in representation, participation and parity of voting power for developing countries in the decision-making process within the Bretton Woods institutions and in all discussions on international monetary reform

Declaration of Santa Cruz, Summit of Heads of State and Government of the Group of 77, June 2014, paras 131-134.

**17.4 Ensure debt sustainability, debt restructuring and debt relief, including by ensuring that debt-related policy recommendations by international financial institutions facilitate the achievement of sustainable development.**

**Comment:** Debt sustainability is a critical element of MoI and has been repeatedly recognised as such. For example, the Rio+20 Outcome Document, The Future We want, recognises “the need to assist developing countries in ensuring long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate.” (para. 263) This echoes the Monterrey Consensus on Financing for Development (Section E).

**17.5 Implement international tax reform to increase funds for the implementation of the sustainable development goals, including by effectively combating tax evasion and avoidance, and by introducing international taxes in areas such as financial transactions.**

***Comment***: It is critical that governments commit to international cooperation to address corruption and tax evasion. In 2013, Asian countries alone lost approximately $666 billion in tax evasion, which is more than 15 times the sum they received in ODA. A commitment to address this was made in the Doha Declaration on Financing for Development, which states: “We will step up efforts to enhance tax revenues through modernized tax systems, more efficient tax collection, broadening the tax base and effectively combating tax evasion. We will undertake these efforts with an overarching view to make tax systems more pro-poor.” (para. 16)

Progressive new taxes also need to be introduced to increase the resources that States have to pursue their economic and social goals and to curb harmful policies and practices that undermine development. One such example is a financial transaction tax (FTT), which was endorsed by the UN Economic Commission for Latin America and the Caribbean (ECLAC). A report by ECLAC asked States to commit themselves to “developing and implementing a levy of 0.005% on, progressively, all foreign exchange transactions.” If applied globally, such a small tax has the potential to raise hundreds of billions of dollars. It would also have the important effects of increasing regulation of financial speculation and would contribute to the redistribution of wealth.

Another example is taxation of industries and practices such as the arms trade and carbon emissions. Like an FTT, these taxes have the advantage of raising public revenue and shaping progressive policy. A 5% tax on arms exports would yield $1.4 billion a year.

**17.6:   Ensure equitable access of developing countries to environmentally sound, socially beneficial and equitable technologies for meeting development objectives, which may require lifting intellectual property barriers.**

Means of implementation encompasses capacity-building and technology transfer. The Rio+20 outcome document calls on States to “promote, facilitate and finance, as appropriate, access to and the development, transfer and diffusion of environmentally sound technologies…to developing counties on favourable terms, including concessional and preferential terms.” (para. 269).

**17.7. Ensure that global agreements do not allow infringement by corporate actors on human rights or domestic policy space that inhibits rights-based, development-oriented social, economic and environmental policies and that corporate actors are accountable for their compliance with human rights and environmental standards.**

**Proposed MOI for Goal 2. End hunger, achieve food security and adequate nutrition for all, and promote sustainable agriculture**

* **Ensure that multilateral and bilateral trade agreements enable countries to achieve food sovereignty, including through the elimination of subsidies for agricultural exports by developed countries and by enabling developing countries to use safeguards to promote the livelihoods of small farmers.**

**Proposed MOI goal 13. Promote actions at all levels to address climate change / Build a climate change goal based on the outcome of COP21 of the UNFCCC**

***Comments***: Developing countries goals of food sovereignty and protection of the livelihoods of small farmers should be given priority in the negotiation of trade agreements. This requires ensuring developing countries have sufficient policy space to take measures necessary to promote food security and sustainable development, including imposing restrictions on imports and the use of domestic subsidies.

* **Ensure full actualization and disbursement of public, adequate, appropriate and new climate finance to support developing countries costs related to mitigation, adaptation, and loss and damage that is: in line with UNFCCC financial commitments; on the basis of CBDR and historical responsibility; and consistent with human rights and gender-based-safeguards.**

***Comments*:** Sustainable development finance, including the Green Climate Fund, must take the form of grants and not debt-creating instruments such as loans. Loans are contrary to the principle of climate finance as an obligation on the part of countries that stems from their historical responsibility for climate change. Such funds must not be used for fossil fuel and other dirty energy projects and programs, which science has shown to exacerbate the climate crisis. The low carbon economy path must also be consistent with a human-rights based approach to sustainable development.

1. G77 plus China’s statement at the 9th Session of the Open Working Group on Sustainable Development Goals (March, 2014) at http://www.g77.org/statement/getstatement.php?id=140303c; see, also, G77 plus China’s statement at the Special High Level Meeting of ECOSOC with the Bretton Woods Institutions, the WTO, and the UNCTAD (22 April 2013), in which they stated “It is clear that the international financial and monetary systems in the context of global public authority need urgent deep-set systemic reform to make them more effective, transparent and legitimate” at http://www.g77.org/statement/getstatement.php?id=130422b [↑](#footnote-ref-1)