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**Annual report of the United Nations High Commissioner  
for Human Rights and reports of the Office of  
the High Commissioner and the Secretary-General**

**Promotion and protection of all human rights, civil,  
political, economic, social and cultural rights,  
including the right to development**

## Right to development

### Report of the Secretary-General and the United Nations High Commissioner for Human Rights

#### *Summary*

The present report contains an overview of the activities of the Office of the United Nations High Commissioner for Human Rights on the promotion and realization of the right to development undertaken between June 2018 and May 2019. The report also provides an analysis of the implementation of the right to development, which takes into account existing challenges, and contains recommendations on how to overcome those challenges. The analysis is based on the targets of Sustainable Development Goal 17 and takes into account the work undertaken by and for the Working Group on the Right to Development and other human rights mechanisms. The report complements the report of the Secretary-General and the High Commissioner on the right to development submitted to the Human Rights Council at its thirty-ninth session (A/HRC/39/18).



## **I. Introduction**

1. In its resolution 48/141, establishing the post of United Nations High Commissioner for Human Rights, the General Assembly decided that the High Commissioner should promote and protect the realization of the right to development and enhance support from relevant bodies of the United Nations for that purpose. The General Assembly also decided that the High Commissioner should recognize the importance of promoting balanced and sustainable development for all people and of ensuring the realization of the right to development, as established in the Declaration on the Right to Development.
2. The Human Rights Council, in its resolution 39/9, requested the High Commissioner to continue to submit to the Council an annual report on the activities of the Office of the United Nations High Commissioner for Human Rights (OHCHR), including on inter-agency coordination within the United Nations system, that have direct relevance to the realization of the right to development, and to provide an analysis of the implementation of the right to development, taking into account existing challenges and making recommendations on how to overcome them.
3. In its resolution 73/166, the General Assembly reaffirmed its request to the High Commissioner, in mainstreaming the right to development, to effectively undertake activities aimed at strengthening the global partnership for development among Member States, development agencies and the international development, financial and trade institutions and to reflect those activities in detail in her next report to the Human Rights Council.
4. The General Assembly also requested the Secretary-General to submit a report to the Assembly at its seventy-fourth session and an interim report to the Human Rights Council on the implementation of resolution 73/166, including efforts undertaken at the national, regional and international levels in the promotion and realization of the right to development.
5. The present report is submitted in accordance with the above requests. It contains an overview of the activities of OHCHR relating to the promotion and realization of the right to development, covering the period from June 2018 to May 2019, and an analysis of the implementation of the right to development, existing challenges and recommendations on how to overcome them.

## **II. Activities of the Office of the United Nations High Commissioner for Human Rights**

6. In implementing its mandate to promote and protect the realization of the right to development, OHCHR is guided by the Declaration on the Right to Development, the Vienna Declaration and Programme of Action, relevant resolutions of the General Assembly and the Human Rights Council and conclusions and recommendations of the Working Group on the Right to Development.
7. The OHCHR operational framework for promoting and protecting the realization of the right to development is contained in the biennial programme plan and priorities for the period 2018–2019<sup>1</sup> and the United Nations Human Rights Management Plan for the period 2018–2021.<sup>2</sup>

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<sup>1</sup> A/71/6/Rev.1 (Programme 20), pp. 486–491.

<sup>2</sup> Available at [www2.ohchr.org/english/ohchrreport2018\\_2021/OHCHRManagementPlan2018-2021.pdf](http://www2.ohchr.org/english/ohchrreport2018_2021/OHCHRManagementPlan2018-2021.pdf).

## **A. Support for the Working Group on the Right to Development**

8. During the intersessional period of the Working Group on the Right to Development, OHCHR supported the Chair-Rapporteur in holding informal consultations and presenting the report of the Working Group<sup>3</sup> to the Human Rights Council and the General Assembly, in September and October 2018, respectively.

9. OHCHR provided support to the Working Group, including in the organization of the Working Group's twentieth session, held from 29 April to 3 May 2019. The Secretary-General delivered a video message during the opening of the session.<sup>4</sup> The Working Group held an interactive dialogue with the Special Rapporteur on the right to development and with experts on the implementation and realization of the right to development. OHCHR facilitated the participation of the experts, and many delegations expressed appreciation for their substantive contribution. The Working Group also considered contributions made by States at the national, regional and international levels to the implementation of the right to development. It held a discussion to elaborate a draft legally binding instrument on the right to development, which included discussions on the content and scope of the future instrument.<sup>5</sup>

10. In the context of its twentieth session, the Working Group recommended that the High Commissioner and her office take the measures necessary to ensure a balanced and visible allocation of resources and pay due attention to the visibility, effective implementation and mainstreaming of the right to development by systematically identifying and undertaking tangible projects dedicated to that right. It also recommended that the High Commissioner include in her next annual report an analysis of the realization of the right to development, taking into account existing challenges to its realization and concrete proposals for supporting the Working Group in fulfilling its mandate.<sup>6</sup>

## **B. Support for the Special Rapporteur on the right to development**

11. During the period under review, the Special Rapporteur on the right to development presented a report to the Human Rights Council in which he explored the connection between the right to development and equality in the context of the implementation of the equality-related goals and targets of the 2030 Agenda for Sustainable Development.<sup>7</sup> He also presented a report to the General Assembly on the links between South-South cooperation, sustainable development and the right to development.<sup>8</sup>

12. In accordance with Council resolution 36/9, the Special Rapporteur convened regional consultations aimed at identifying good practices in designing, implementing, monitoring and assessing policies and programmes that contribute to the realization of the right to development. They included consultations for States and stakeholders from the African Group (Addis Ababa, March 2018), the Group of Western European and other States and the Eastern European Group (Geneva, June 2018), the Latin American and Caribbean Group (Panama City, October 2018) and the Asia-Pacific Group (Bangkok, December 2018), as well as a final consultation, with participants from all of the regional consultations (Dakar, April 2019). The consultations informed the development of guidelines and recommendations for designing, monitoring and assessing the structures, processes and outcomes of human rights-informed development policies.<sup>9</sup>

<sup>3</sup> A/HRC/39/56.

<sup>4</sup> UN Human Rights@UNHumanRights, video message by the Secretary-General, in which he expressed his wish to work with all partners to bring the Declaration on the Right to Development to life for all, 29 April 2019, available at <https://twitter.com/UNHumanRights/status/1122861770580856832>.

<sup>5</sup> For more information, see A/HRC/42/35.

<sup>6</sup> A/42/35.

<sup>7</sup> A/HRC/39/51.

<sup>8</sup> A/73/271.

<sup>9</sup> See A/HRC/42/38.

13. Furthermore, the Special Rapporteur conducted a country visit to Cabo Verde (November 2018).<sup>10</sup> The main objective of the visit was to assess the advancement of the right to development in Cabo Verde and to identify remaining challenges, with a view to formulating recommendations to the Government and other stakeholders who are working towards implementing sustainable development goals.

### C. Activities for the promotion and realization of the right to development

14. During the period under review, OHCHR organized and supported numerous activities that have direct relevance to the realization of the right to development, including in the context of the implementation of the 2030 Agenda. Some examples are provided below.<sup>11</sup>

15. OHCHR continued to raise awareness about the right to development, including through research and analysis, the development of resources and tools, the dissemination of publications, and online campaigns. In addition to the research projects referred to in past reports, new research covered issues such as the transfer of environmentally sound technology for low or zero-carbon development and the transformation to a clean and renewable energy regime. These ongoing analytical studies will include policy recommendations for States, international organizations, the private sector and civil society. OHCHR has used social media platforms to produce and disseminate a series of videos and other messages on the right to development.<sup>12</sup>

16. OHCHR delivered a four-week interactive e-learning module entitled “Operationalizing the right to development in implementing the Sustainable Development Goals” jointly with the University for Peace and the United Nations University International Institute for Global Health.<sup>13</sup> The module covers how the right to development can be operationalized in the implementation of the Sustainable Development Goals, especially its international dimensions vis-à-vis Sustainable Development Goal 17. Over 100 participants from more than 60 countries participated in this training in 2018.

17. In September 2018, OHCHR organized a side event to the thirty-ninth session of the Human Rights Council, in collaboration with the Permanent Mission of Mongolia to the United Nations Office and other international organizations in Geneva, entitled “Local solutions to global challenges: role of civic participation in advancing human rights and development”. Participants in the event discussed local initiatives for promoting the right to development and economic and social rights, including with regard to access to adequate sanitation. OHCHR also contributed to a side event entitled “Agenda 2030 for human rights”, organized by The Sustainable Development’s Youth, a youth organization from Morocco. In May 2019, OHCHR organized a side event to the twentieth session of the Working Group on the Right to Development in collaboration with the University for Peace, the Forum of Catholic Inspired NGOs and the International Youth and Student Movement for the United Nations. The event, entitled “Leaving no one behind: a right to development perspective”, provided an opportunity for an interactive dialogue between representatives of Member States, academics, activists and others on the mutually reinforcing nature of the right to development and sustainable development goals.<sup>14</sup>

18. OHCHR continued to raise awareness of the linkages between the environment, human rights, including the right to development, and sustainable development. The High Commissioner participated in the first World Health Organization Global Conference on

<sup>10</sup> A/HRC/42/38/Add.1.

<sup>11</sup> More information on these and other activities is available at [www.ohchr.org/EN/Issues/Development/Pages/DevelopmentIndex.aspx](http://www.ohchr.org/EN/Issues/Development/Pages/DevelopmentIndex.aspx).

<sup>12</sup> See, for example, UN Human Rights@UNHumanRights, “What’s key to achieving global sustainable development?”, 9 May 2019, available at <https://twitter.com/UNHumanRights/status/1126481182147981314>. See also “Development is a human right”, 29 February 2016, available at [www.youtube.com/watch?v=pdKfypBTdI](http://www.youtube.com/watch?v=pdKfypBTdI).

<sup>13</sup> See [www.upeace.org/departments/e-course-on-the-right-to-development](http://www.upeace.org/departments/e-course-on-the-right-to-development).

<sup>14</sup> See [www.ohchr.org/Documents/Issues/Development/LeavingNoOneBehind\\_Panel1May2019.docx](http://www.ohchr.org/Documents/Issues/Development/LeavingNoOneBehind_Panel1May2019.docx).

Air Pollution and in the 2018 virtual summit held by the Climate Vulnerable Forum. She helped launch the For All Coalition for integrating human rights and gender equality in all multilateral environmental agreements; issued an open letter to Member States on integrating human rights in climate action; and spoke about climate-induced displacement at the Intergovernmental Conference to Adopt the Global Compact for Safe, Orderly and Regular Migration. She addressed events on rights-based climate action, accelerating action and support for adaptation, and just transition during the twenty-fourth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change. OHCHR continued to actively engage with Member States and other stakeholders throughout the negotiations at that session in order to shine a spotlight on the links between human rights and climate change. The Office also organized events on human rights and climate change at the seventh session of the Forum on Business and Human Rights; provided testimony for the carbon majors inquiry of the Commission on Human Rights of the Philippines; actively contributed to the work of the Platform on Disaster Displacement;<sup>15</sup> and supported the work of the Human Rights Council with respect to the environment and climate change. OHCHR submitted a study on gender-responsive climate action for the full and effective enjoyment of the rights of women to the Council for consideration at its forty-first session.<sup>16</sup>

19. As requested in Human Rights Council resolution 33/22, and through open, transparent and inclusive consultations, OHCHR prepared the draft guidelines for States on the effective implementation of the right to participate in public affairs.<sup>17</sup> By its resolution 39/11, the Council presented the guidelines as a set of orientations for States, and emphasized the critical importance of equal and effective participation in political and public affairs for, among others, social inclusion and economic development. The guidelines are an important tool for promoting the right to participate in development and related decision-making at the regional and international levels.

20. OHCHR has provided support for a series of regional-level activities. For instance, its Regional Office for South-East Asia supported work on the Sustainable Development Goals, on voluntary national reviews for the high-level political forum on sustainable development,<sup>18</sup> on human rights and on the right to development. For instance, in March 2019, OHCHR participated in a regional workshop entitled “Empowering people for a sustainable future”, organized by the Economic and Social Commission for Asia and the Pacific and the Government of Sweden. During the workshop, the regional OHCHR office led the discussions on the theme “Participation to leave no one behind”. This activity promoted the principle that the human person is the central subject of development and should be the active participant and beneficiary of the right to development.<sup>19</sup>

21. In Madagascar, OHCHR, through its Human Rights Adviser in the country, organized two workshops aimed at finalizing a tripartite charter. Representatives from civil society and local communities, the Government and mining companies developed the charter in order to promote the principles of active, free and meaningful participation, transparency and accountability in law and policymaking and to ensure that development policies incorporated a human rights-based approach. The workshops were organized in cooperation with the Research and Support Center for Development Alternatives – Indian Ocean (CRAAD-OI), a local non-governmental organization, and the national human rights commission. The workshops resulted in, inter alia, the effective involvement of the national human rights commission in the process as part of the monitoring mechanism. OHCHR is currently engaging with the private sector and the Government to jointly speed up the validation process.

22. OHCHR provided extensive support for country-level work towards the achievement of the right to development. Through the Human Rights Section of the United

<sup>15</sup> See <https://disasterdisplacement.org/>.

<sup>16</sup> A/HRC/41/26.

<sup>17</sup> A/HRC/39/28.

<sup>18</sup> In accordance with General Assembly resolution 70/1, para. 79.

<sup>19</sup> Declaration on the Right to Development, art. 2 (1).

Nations Integrated Peacebuilding Office in Guinea-Bissau, OHCHR provided technical advice to national authorities for the mainstreaming of human rights into strategic planning processes and plans, promoting the State's right and duty to formulate appropriate national development policies.<sup>20</sup> This included advice on the strategic and operational plan *Terra Ranka*, provided in the context of a broader process led by the United Nations Development Programme to assist national authorities in aligning the plan with the 2030 Agenda for Sustainable Development, Agenda 2063: The Africa We Want, the SIDS Accelerated Modalities of Action (SAMOA) Pathway, and the New Deal for Engagement in Fragile States. In August and September 2018, OHCHR held in Bissau, in partnership with the Presidency of the Council of Ministers, two training workshops: on human rights indicators and on a human rights-based approach to data. The workshops resulted in the improvement of national authorities' capacity for prioritizing the elimination of discrimination and the reduction of inequalities, using disaggregated data to identify the most vulnerable with a view to upholding the principle of leaving no one behind.

23. In April 2019, the human rights component of the United Nations Mission for Justice Support in Haiti supported the organization of 19 activities around the country, through which 137 members of civil society organizations met with 110 local authorities to follow up on the recommendations addressed to public authorities on human rights and development, which had been issued in workshops held between 2009 and 2014. This initiative created a space for dialogue and local partnerships towards better participation of the population in local development. In particular, it gave civil society the opportunity to address the challenges of public institutions characterized by scarce resources and a national decentralization process.

24. In Colombia, OHCHR advised women's organizations in rural areas, contributing to their ability to claim their human rights in peacebuilding and development processes. The Office provided advice and promoted the rights of indigenous peoples and Colombians of African descent regarding free, prior and informed consultations and consent, and other forms of active, free and meaningful participation in development, health and land policies. It also promoted the right to participation and access to justice in environmental matters and the protection of other human rights that may be affected by environmental damage. The Office provided training in the areas of the 2030 Agenda and the right to a healthy environment. In addition, OHCHR-Colombia organized training activities on corruption and human rights in partnership with civil society organizations and the Inter-American Commission on Human Rights. Experts and senior State officials, including the Vice-President of Colombia, attended the events. The activities highlighted the impact of corruption on civil, political, economic, social and cultural rights, as well as on the right to development.

#### **D. Inter-agency coordination within the United Nations system and with other international organizations**

25. OHCHR further disseminated its publications on the right to development among different United Nations entities, including the United Nations Research Institute for Social Development, the United Nations Conference on Trade and Development and the library of the International Court of Justice. Following these activities, the right to development has been duly considered in at least one separate opinion of a judge of the International Court of Justice.<sup>21</sup>

26. In May/June 2018, OHCHR held, in partnership with the Economic Commission for Africa and the Friedrich-Ebert-Stiftung, the conference entitled "Digital trade in Africa: implications for inclusion and human rights" in Addis Ababa. In October 2018, the same partnership organized side events to the World Trade Organization's Public Forum. On the basis of those events, the partners edited a publication on digital trade and human rights,

<sup>20</sup> Ibid., art. 2 (3).

<sup>21</sup> *Advisory Opinion, Legal Consequences of the Separation of the Chagos Archipelago from Mauritius in 1965*, 25 February 2019, separate opinion of Judge Cançado Trindade, paras. 77–86 and 264–269.

which included issues related to connectivity and other topics relevant to the right to development. The publication was pre-launched in March 2019, in Marrakech, Morocco, during a side event to the annual Conference of African Ministers of Finance, Planning and Economic Development.

27. In October 2018, during the high-level conference on international investment agreement reform held by the United Nations Conference on Trade and Development, the High Commissioner delivered a statement on twenty-first century global investment policymaking, and the Deputy High Commissioner discussed the right and duty of States to regulate in the context of mega-infrastructure investment. OHCHR also promoted the publication *The Other Infrastructure Gap: Sustainability*.<sup>22</sup>

28. In February 2019, OHCHR led a validation meeting with experts and stakeholders in relation to the European Union-OHCHR project entitled “Bridging the Gap I”. The project is aimed at contributing towards making development cooperation accessible to and inclusive of persons with disabilities through the socioeconomic inclusion of, the equality of and the combating of discrimination against persons with disabilities in low and middle-income countries, and to that end ensuring more inclusive and accountable institutions and policies. The meeting was focused on human rights-based indicators that would provide guidance in the implementation of the Convention on the Rights of Persons with Disabilities in relation to the Sustainable Development Goals and the right to development.

### III. Analysis of the implementation of the right to development and existing challenges

29. Sustainable Development Goal 17 and the Addis Ababa Action Agenda of the Third International Conference on Financing for Development are critical for the implementation of the 2030 Agenda.<sup>23</sup> The 2030 Agenda is both informed by the Declaration on the Right to Development and based on the respect for human rights, including the right to development.<sup>24</sup> Given the centrality of Goal 17 for the implementation of the 2030 Agenda, the high-level political forum is reviewing progress towards that goal on an annual basis. In contribution to that annual review, the progress towards Goal 17 targets is reviewed in the present section, with a focus on the relationship between such progress and the realization of the right to development and related challenges.

30. The notion of a need for strengthened partnerships for development is also at the core of the Declaration on the Right to Development. In accordance with the Declaration (art. 3 (1)), States have the primary responsibility for the creation of national and international conditions favourable to the realization of the right to development. It further provides that States have the duty to cooperate with each other in ensuring development and eliminating obstacles to development (art. 3 (3)). In article 4 (1), the Declaration establishes that States have the duty to take steps, individually and collectively, to formulate international development policies with a view to facilitating the full realization of the right to development. In article 4 (2), it states that sustained action is required to promote more rapid development of developing countries, and that as a complement to the efforts of developing countries, effective international cooperation is essential in providing these countries with appropriate means and facilities to foster their comprehensive development. These articles help to anchor the implementation of the 2030 Agenda in the human rights framework.

31. The present section is organized according to the components of the targets of Goal 17: finance, technology, capacity-building and systemic issues. The section is based on research produced for, and the outcomes of, the first 20 sessions of the Working Group on the Right to Development.<sup>25</sup> This includes the findings of the high-level task force on the

<sup>22</sup> Available at [www.ohchr.org/Documents/Publications/InfrastructureGapSummary.pdf](http://www.ohchr.org/Documents/Publications/InfrastructureGapSummary.pdf).

<sup>23</sup> General Assembly resolution 70/1, para. 62.

<sup>24</sup> Ibid., paras. 10 and 35.

<sup>25</sup> See [www.ohchr.org/EN/Issues/Development/Pages/WGRightToDevelopment.aspx](http://www.ohchr.org/EN/Issues/Development/Pages/WGRightToDevelopment.aspx).

implementation of the right to development<sup>26</sup> and the contributions of international experts and from international human rights mechanisms, including the universal periodic review, treaty bodies and special procedure mandate holders.

## A. Finance

### Target 17.1 – domestic resource mobilization

32. The collection of taxes is critical for the fulfilment of a State's obligation, in accordance with article 2 (1) of the International Covenant on Economic, Social and Cultural Rights, to take steps to the maximum of its available resources, with a view to achieving progressively the full realization of economic, social and cultural rights.<sup>27</sup> Thus, taxation is an important source of revenue for the government expenditures devoted to ensuring access to basic services for all, including the poor and disadvantaged groups that face discrimination.

33. Illicit financial flows, including trade mispricing and trade misinvoicing, represent one of the major challenges to tax collection in developing countries.<sup>28</sup> Furthermore, tax havens undermine the capacity of countries, especially developing countries, to mobilize resources from taxes. Countries reliant on the taxation of imports and exports to mobilize resources are particularly affected. It is estimated that Africa lost tens of billions of dollars per year in illicit financial flows between 1970 and 2008.<sup>29</sup> The Committee on the Elimination of Discrimination against Women has expressed concern about one State party's financial secrecy policies and rules on corporate reporting and taxation having a potentially negative impact on the ability of other States, in particular those already short of revenue, to mobilize the maximum available resources for the fulfilment of women's rights.<sup>30</sup> OHCHR advocates for the integration of human rights principles and guidelines in relation to the repatriation of stolen assets, and experts have recommended measures to curb illicit financial flows in a manner conducive to the enjoyment of the right to development and all human rights.<sup>31</sup>

### Target 17.2 – official development assistance

34. In contrast to the growing trend of the past decade, official development assistance flows fell by 2.7 per cent in 2018.<sup>32</sup> On average, member States of the Development Assistance Committee of the Organization for Economic Cooperation and Development fell short of the United Nations target of 0.7 per cent of gross national income in 2017, providing on aggregate 0.31 per cent of gross national income.<sup>33</sup> On a cash-flow basis, between 2017 and 2018, net bilateral official development assistance by Development Assistance Committee members to least developed countries fell by 2.7 per cent in real terms and such assistance to African countries fell by 4 per cent.<sup>34</sup> These trends, coupled

<sup>26</sup> A/HRC/15/WG.2/TF/2/Add.1 and Corr.1.

<sup>27</sup> See also Committee on Economic, Social and Cultural Rights, general comment No. 24 (2017) on State obligations under the International Covenant on Economic, Social and Cultural Rights in the context of business activities, paras. 23 and 37.

<sup>28</sup> A/HRC/39/56, paras. 44–45. See also the following papers, submitted to the Working Group on the Right to Development at its nineteenth session: Bhumika Muchhala, "The right to development and illicit financial flows: realizing the Sustainable Development Goals and financing for development", paras. 8–14; and Olivier De Schutter, "The international dimensions of the right to development: a fresh start towards improving accountability", paras. 73–78.

<sup>29</sup> *Track it! Stop It! Get it! Illicit Financial Flows*, report commissioned by the Conference of Ministers of Finance, Planning and Economic Development.

<sup>30</sup> CEDAW/C/CHE/CO/4-5 and Corr.1, para. 40 (c).

<sup>31</sup> A/HRC/31/61; A/HRC/25/52, para. 50; A/HRC/26/28 and Corr.1, paras. 79–82; A/HRC/28/60 and Corr.1, para. 77.

<sup>32</sup> See [https://developmentfinance.un.org/sites/developmentfinance.un.org/files/FSDR%202019%20ODA%20Data%20Update\\_April%202019.pdf](https://developmentfinance.un.org/sites/developmentfinance.un.org/files/FSDR%202019%20ODA%20Data%20Update_April%202019.pdf).

<sup>33</sup> See <https://public.tableau.com/profile/thielemans.v#1/vizhome/AidAtAGlance/DACmembers>.

<sup>34</sup> E/2019/68, para. 38.



with the fact that most donors that have committed to devote 0.15 to 0.20 per cent of gross national income to official development assistance for least developed countries are still lagging behind this target,<sup>35</sup> raises concerns that official development assistance is not being sufficiently realigned with the central commitment in the 2030 Agenda to target those furthest behind first.

35. In the view of the Working Group on the Right to Development, human rights in general, and the right to development in particular, as well as poverty reduction objectives should guide official development assistance policies.<sup>36</sup> Increasingly, recommendations issued in the context of the universal periodic review,<sup>37</sup> by treaty bodies<sup>38</sup> and by special procedure mandate holders<sup>39</sup> include a recommendation that donor countries increase their official development assistance levels to meet the targets contained in target 17.2.

### **Target 17.3 – additional financial resources**

36. Indicators under target 17.3 include foreign direct investment, official development assistance and South-South cooperation as a proportion of total domestic budget, and volume of remittances as a proportion of total gross domestic product. After a peak in 2015, foreign direct investments have been on a weak trajectory.<sup>40</sup> Current foreign direct investment trends are distributed highly unevenly. Africa, least developed countries, landlocked developing countries and small island developing States received small or negligible levels of foreign direct investment.<sup>41</sup> This raises concerns both with regard to the commitment made through the 2030 Agenda to target those furthest behind first and the realization of the right to development. The expert inputs submitted to the Working Group that have covered conditions for channelling foreign direct investment towards development needs provide guidance on the responsibility of investors and recipient countries to ensure that profit considerations do not crowd out human rights protections.<sup>42</sup> The Working Group has stated that the right to development implies that foreign direct investment should contribute to local and national development in a responsible manner, that is, in ways that are conducive to social development, protect the environment and respect the rule of law and fiscal obligations in the host countries. The principles of fair distribution of benefits, self-determination of peoples and provisions for human rights safeguards need to be applied.

37. South-South cooperation has expanded greatly in the past years and has contributed to the implementation of the 2030 Agenda and to the realization of the right to development as a complement to North-South and triangular cooperation.<sup>43</sup> The Working Group has also stressed that multilateral cooperation and other forms of cooperation, such as partnership, commitment and solidarity, including South-South cooperation, are also important.<sup>44</sup>

38. In 2019, annual remittance flows to low- and middle-income countries are projected to reach \$550 billion.<sup>45</sup> Remittances represent more than 10 per cent of gross domestic

<sup>35</sup> See [www.oecd.org/dac/financing-sustainable-development/development-finance-data/TAB31e.xls](http://www.oecd.org/dac/financing-sustainable-development/development-finance-data/TAB31e.xls).

<sup>36</sup> E/CN.4/2002/28/Rev.1, para. 100 (c)–(d); E/CN.4/2006/26, para. 45.

<sup>37</sup> See, for example, A/HRC/39/11, paras. 142.85–142.86; A/HRC/38/4, paras. 145.25–145.28; A/HRC/38/16, para. 108.46.

<sup>38</sup> E/C.12/FRA/CO/4, paras. 7–8; E/C.12/ITA/CO/5, para. 13; E/C.12/CAN/CO/6, para. 12; CRC/C/AUS/CO/4, para. 26.

<sup>39</sup> A/HRC/20/18/Add.1, para. 86 (c).

<sup>40</sup> *Financing for Sustainable Development Report 2019* (United Nations publication, Sales No. E.19.I.7), pp. 59–60.

<sup>41</sup> United Nations Conference on Trade and Development, *World Investment Report 2018*, pp. 66–78.

<sup>42</sup> De Schutter, “The international dimensions of the right to development”, paras. 114–127 and Bhumika Muchhala, “International Investment Agreements and Industrialization: Realizing the Right to Development and the Sustainable Development Goals”, paper submitted to the Working Group on the Right to Development at its nineteenth session. See also E/CN.4/2006/26, para. 59; A/66/216, para. 54.

<sup>43</sup> For more information, see [www.unsouthsouth.org/bapa40/](http://www.unsouthsouth.org/bapa40/).

<sup>44</sup> A/66/216, para. 19.

<sup>45</sup> E/2019/68, para. 38.

product in more than 30 countries.<sup>46</sup> Especially in lower-middle income countries, remittances have helped to ease the credit constraints of poor households, facilitate asset accumulation and business investments and reduce poverty.<sup>47</sup> Human rights mechanisms have expressed concerns about obstacles faced by migrant workers in sending remittances, including unilateral coercive measures, and the absence of pension systems for migrant workers.<sup>48</sup> In their 2018 report on the right to development, the Secretary-General and the High Commissioner noted the contribution made through remittances to reducing inequalities among countries.<sup>49</sup>

#### **Target 17.4 – long-term debt sustainability**

39. Public debt levels have continued to rise and the changing composition of the debt has increased debt vulnerabilities. A number of countries, including around 30 least developed and other vulnerable countries, are either already in or at high risk of debt distress. Some middle-income countries are experiencing debt levels not seen since the debt crises of the 1980s. The greater reliance on commercial debt and a rise in external debt carrying variable interest rates has increased refinancing risks. Analytical tools and debt management should continue to be improved.<sup>50</sup> They should also evolve in response to the changing global context, and in line with the obligations set out in the Declaration on the Right to Development and other human rights instruments. The Working Group has agreed that finding solutions for debt sustainability should take into account poverty reduction and the promotion and protection of human rights. It has also highlighted that arrangements to service national debt should take into account national priorities of human development and poverty reduction, consistent with human rights obligations.<sup>51</sup> The Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights has produced detailed guidance on debt sustainability and human rights.<sup>52</sup>

#### **Target 17.5 – Investment promotion regimes for least developed countries**

40. Experts engaging with the Working Group have emphasized the good practices in promoting investment for least developed countries, such as the Least Developed Countries Fund administered by the Global Environment Facility.<sup>53</sup> Recommendations issued in the context of the universal periodic review highlight the importance of providing different kinds of support to least developed countries.<sup>54</sup> The Committee on Economic, Social and Cultural Rights has recommended at least one State party to increase its official development assistance commitments to least developed countries.<sup>55</sup>

## **B. Technology**

#### **Target 17.6 – cooperation on and access to science, technology and innovation**

41. Access to technology, science and innovation in many developing countries is still a major challenge. Developing countries need support from the international community to close technology gaps and address digital divides, keep up with rapid technology change and make progress towards achieving the Sustainable Development Goals.<sup>56</sup> Transfer of

<sup>46</sup> See <https://data.worldbank.org/indicator/bx.trf.pwkr.dt.gd.zs>.

<sup>47</sup> See <https://unstats.un.org/sdgs/report/2018/goal-17/>.

<sup>48</sup> CERD/C/ARE/CO/18-21, para. 23; CMW/C/TUR/CO/1, para. 74; A/HRC/33/48/Add.1, para. 62.

<sup>49</sup> A/HRC/39/18, paras. 56 and 63 (i).

<sup>50</sup> E/FFDF/2019/2, paras. 61–69.

<sup>51</sup> E/CN.4/2006/26, para. 50.

<sup>52</sup> A/71/305; A/HRC/20/23 and Corr.1.

<sup>53</sup> Tessa Khan, “Promoting rights-based climate finance for people and planet”, study presented to the Working Group on the Right to Development at its nineteenth session, para. 95.

<sup>54</sup> A/HRC/38/5, para. 93.8; A/HRC/28/12 and Corr.1, paras. 138.287 and 138.291; A/HRC/28/4, para. 145.183; A/HRC/15/15, paras. 79.106–79.107 and 79.110–79.111.

<sup>55</sup> E/C.12/KOR/CO/3, para. 7.

<sup>56</sup> E/FFDF/2019/2, para. 84.

technology can be promoted through partnerships among existing global and regional centres, online technology information platforms, clearing houses, technology instruments of international agreements, relevant economic partnership agreements, international financial institutions and technology funds.<sup>57</sup>

42. The Working Group considers knowledge a public good and a key instrument for development. It also considers that transfer of technology in development partnerships should respect the right of everyone to benefit from scientific progress and its applications.<sup>58</sup> From a right to development perspective, transfer of technology should ensure the fair distribution of benefits for all in relation to technological development.

#### **Target 17.7 – environmentally sound technologies**

43. The Clean Technology Fund has raised over \$5 billion to empower transformation in developing countries by providing resources to new technologies that enable a transition to low carbon economies. As of June 2019, the fund had projects in 19 countries, and one regional programme.<sup>59</sup> However, the list of the beneficiary countries does not yet include least developed countries, landlocked developing countries or small island developing States.

#### **Target 17.8 – technology bank capacity-building mechanism and technology**

44. The Working Group has affirmed the need to make the benefits of new technologies, especially information and communications technologies, available to all, and the need to bridge the digital divide.<sup>60</sup> As emphasized by the Special Rapporteur on the promotion and protection of the right to freedom of opinion and expression, by vastly expanding the capacity of individuals to enjoy their right to freedom of opinion and expression, which is an “enabler” of other human rights, the Internet boosts economic, social and political development, and contributes to the progress of humankind as a whole.<sup>61</sup>

45. The Programme of Action for the Least Developed Countries contained a call for the establishment of a technology bank dedicated to least developed countries. The Technology Bank for the Least Developed Countries was established by the General Assembly in its resolution 71/251, and started activities in 2018, aimed at improving access for scientists and researchers to data, publications and knowledge in 12 least developed countries.<sup>62</sup> It is guided by 13 independent experts in science, technology and innovation appointed by the Secretary-General.<sup>63</sup> The Technology Bank has the potential to provide an important contribution for the realization of the right to development in least developed countries.

### **C. Capacity-building**

#### **Target 17.9 – national plans to implement the sustainable development goals**

46. Technical cooperation and capacity-building will be a critical vehicle in supporting and contributing to the effective and inclusive implementation of the 2030 Agenda, and of national development objectives, and in ensuring that those are fully aligned with human rights standards and obligations as requested by Member States in this transformative vision for development.<sup>64</sup> The need for exchanging good practices and for capacity-building between developing countries and developed countries has been highlighted in the context of the work of human rights mechanisms such as the Working Group on the Right to

<sup>57</sup> *Financing for Sustainable Development Report 2019*, p. 161.

<sup>58</sup> E/CN.4/2006/26, para. 51.

<sup>59</sup> See [www.climateinvestmentfunds.org/topics/clean-technologies](http://www.climateinvestmentfunds.org/topics/clean-technologies).

<sup>60</sup> E/CN.4/2002/28/Rev.1, para. 100 (g).

<sup>61</sup> A/HRC/17/27, para. 67.

<sup>62</sup> See <http://unohrrls.org/custom-content/uploads/2018/12/04.12.18-New-MD-for-Technology-Bank-welcomed-at-the-UN.pdf>.

<sup>63</sup> See <http://unohrrls.org/custom-content/uploads/2018/07/Fact-Sheet-TB.pdf>.

<sup>64</sup> A/HRC/38/28, para. 60.

Development,<sup>65</sup> the Human Rights Council,<sup>66</sup> the universal periodic review,<sup>67</sup> treaty bodies<sup>68</sup> and special procedures.<sup>69</sup> The OHCHR report on supporting effective and inclusive implementation of the 2030 Agenda can help guide effective, coherent and coordinated technical cooperation and capacity-building.<sup>70</sup>

## D. Trade

### **Target 17.10 – universal, rules-based, open, non-discriminatory and equitable multilateral trading system**

47. Participants at the eleventh Ministerial Conference of the World Trade Organization, held in 2017, did not achieve consensus on the general case of the multilateral trading system and the notion of a development agenda underpinning the current Doha Development Round negotiations.<sup>71</sup> There has been an increase in recourse to unilateral coercive measures and trade tensions,<sup>72</sup> which adversely impact all countries, especially developing countries. These measures create barriers to achieving target 17.10 and have negative impacts on the realization of the right to development.

48. The Working Group has stressed that enhancing special and differential treatment provisions in trade agreements contributes to making the international trade environment more responsive to the needs of implementing the right to development.<sup>73</sup> Expert inputs received by the Working Group have emphasized the importance of steering the global trading system to function in a manner that fosters social justice and broader development objectives.<sup>74</sup>

### **Target 17.11 – exports of developing countries**

49. The Working Group has recognized the importance of fair trade and the need to enlarge the opportunities for developing countries in the global economy.<sup>75</sup> In one input received by the Working Group, an expert warned against the risk of a lack of diversification of economies caused by export-oriented growth and recommended that the increase in trade volumes should not be an end in itself. Rather, in accordance with the preamble to the Agreement establishing the World Trade Organization, trade should be an instrument for sustainable development.<sup>76</sup>

50. There have been declines in the share of developing regions and least developed countries in global merchandise exports.<sup>77</sup> To promote a fair distribution of the benefits of development, as envisaged in the Declaration on the Right to Development, the quality and diversity of developing countries' exporting sectors should improve, with a view to increasing opportunities for all.

<sup>65</sup> See the comments and views submitted at the session of the Working Group on the Right to Development on the draft right to development criteria and operational sub-criteria following its second reading, available at [www.ohchr.org/EN/Issues/Development/Pages/19thSession.aspx](http://www.ohchr.org/EN/Issues/Development/Pages/19thSession.aspx). See also the compilation of submissions received from other stakeholders, p. 8, available at [www.ohchr.org/Documents/Issues/Development/HLTF/A.HRC.WG.2.15.CRP.4.pdf](http://www.ohchr.org/Documents/Issues/Development/HLTF/A.HRC.WG.2.15.CRP.4.pdf).

<sup>66</sup> See [www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=23334&LangID=E](http://www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=23334&LangID=E).

<sup>67</sup> A/HRC/39/13, para. 147.102; A/HRC/38/11, para. 106.72; A/HRC/38/5, para. 93.8; A/HRC/30/16, para. 137.143.

<sup>68</sup> CEDAW/C/PSE/CO/1, para. 51; CEDAW/C/ROU/CO/7-8, para. 46; CMW/C/IDN/CO/1, para. 59.

<sup>69</sup> A/HRC/37/56, para. 84 (i).

<sup>70</sup> A/HRC/38/28.

<sup>71</sup> A/73/208, para. 34.

<sup>72</sup> See, among others, A/HRC/39/54, para. 24.

<sup>73</sup> E/CN.4/2005/25, para. 54 (d). See also A/HRC/39/18, para. 63 (j).

<sup>74</sup> Maria Green and Susan Randolph, "Bringing theory into practice: operational criteria for assessing implementation of the international right to development", para. 124. Available at [www.ohchr.org/EN/Issues/Development/Pages/HLTFSession6th.aspx](http://www.ohchr.org/EN/Issues/Development/Pages/HLTFSession6th.aspx).

<sup>75</sup> E/CN.4/2006/26, para. 46.

<sup>76</sup> De Schutter, "The international dimensions of the right to development", para. 100.

<sup>77</sup> E/2018/64, para. 142.

**Target 17.12 – duty-free and quota-free market access for least developed countries**

51. The high-level task force on the right to development has stated its belief that States should refrain from protectionism.<sup>78</sup> In addition to this, it has been stated that measures to create an enabling environment for the right to development included trade diversification, aid for trade, and support for trade unions and institutional capacity-building.<sup>79</sup>

52. Between 2008 and 2013, the relative preferential margin<sup>80</sup> enjoyed by least developed countries improved in most cases.<sup>81</sup> In continuing with this trend, such improvement should be followed by additional measures that empower such countries to implement the right to development.

**E. Systemic issues****1. Policy and institutional coherence****Target 17.13 – global macroeconomic stability**

53. High macroeconomic instability can adversely affect economic and social welfare. Policy coordination and policy coherence towards macroeconomic stability can be better achieved at all levels with the undertaking of social and human rights impact assessments of policies and by promoting inclusive and participatory international economic governance.<sup>82</sup> Macroeconomic policies and their relation to the realization of all rights continue to be an area of research and advocacy for OHCHR.

**Target 17.14 – policy coherence for sustainable development**

54. The broad scope of and multidimensional approach in the 2030 Agenda calls for a renewed focus on enhanced policy coherence. The Working Group has concluded that the progressive realization of the right to development needs a clear vision, enhanced coherence, effective coordination of policies and programmes, a credible review process, constant assessment and political commitment at the national and international levels.<sup>83</sup> It has also recommended that Governments, in negotiating trade agreements, comply with and ensure respect for their human rights obligations.<sup>84</sup> An effective global partnership for sustainable development, underpinned by human rights-based policy coherence and coordination at all levels, is the best foundation for realizing the right to development.<sup>85</sup> Social and human rights impact assessments of trade and development partnerships are important tools to achieve such coherence and coordination.<sup>86</sup> Treaty bodies<sup>87</sup> and experts<sup>88</sup> have provided recommendations and guidelines on the application of human rights impact

<sup>78</sup> A/HRC/12/WG.2/TF/2, para. 58.

<sup>79</sup> Ibid., para. 23.

<sup>80</sup> The relative preferential margin is the difference between the preferential rate for least developed countries and the applied tariff rates applicable to least developed countries competitors in the same market taking into account the preferential tariff rates that are applicable to them. See <https://stats.unctad.org/Dgff2016/annexes/def.html#RelativePreferentialMargins>.

<sup>81</sup> See [https://stats.unctad.org/Dgff2016/partnership/goal17/target\\_17\\_12.html](https://stats.unctad.org/Dgff2016/partnership/goal17/target_17_12.html), table 17.1.

<sup>82</sup> E/FFDF/2019/2, paras. 72 and 80.

<sup>83</sup> E/CN.4/2004/23 and Corr.1, para. 43 (h).

<sup>84</sup> E/CN.4/2006/26, para. 41; E/CN.4/2005/25, para. 44.

<sup>85</sup> A/66/216, para. 76.

<sup>86</sup> E/CN.4/2005/25, paras. 52–53. See also A/HRC/15/WG.2/TF/2/Add.1 and Corr.1, paras. 15–19; E/CN.4/2004/23/Add.1, para. 18 (aa); E/CN.4/2005/WG.18/2, paras. 23–24, 41–44 and 46; De Schutter, “The international dimensions of the right to development”, paras. 11, 72, 95, 97 and 113; Khan, “Promoting rights-based climate finance”, paras. 42, 144, 179.

<sup>87</sup> See Committee on the Rights of the Child, general comment No. 16 (2013) on State obligations regarding the impact of the business sector on children’s rights; Committee on Economic, Social and Cultural Rights, general comment No. 24, paras. 13, 17 and 38; E/C.12/LIE/CO/2-3, para. 8; E/C.12/SWE/CO/6, para. 12 (a); E/C.12/GBR/CO/6, para. 15 (a); E/C.12/CHN/CO/2, para. 12 (a); E/C.12/FRA/CO/4, para. 8.

<sup>88</sup> See A/HRC/40/57; A/HRC/19/59/Add.5; A/HRC/4/74; A/HRC/23/37.

assessments in undertaking national policies that may contribute to or undermine the realization of the right to development in other countries.

55. Multilateral development and financial institutions that have engaged with the Working Group have acknowledged that the principles underlying the Declaration on the Right to Development guide the policies and programmes of those institutions.<sup>89</sup>

#### **Target 17.15 – policy space and leadership**

56. The shrinking share of country programmable aid and budget support puts at risk hard-won gains in strengthening country ownership and leadership. The Working Group has proposed that the criteria for assessing global partnerships for development should include the extent to which a partnership respects the right of each State to determine its own development policies, in accordance with its international obligations.<sup>90</sup> The high-level task force and experts have emphasized the importance of striking a balance between national policy space and the commitments of the State under multilateral agreements in trade, investment and related areas.<sup>91</sup>

## **2. Multi-stakeholder partnerships**

#### **Target 17.16 – global partnership for sustainable development, complemented by multi-stakeholder partnerships**

57. The Working Group has adopted a detailed set of criteria for assessing global partnerships from the perspective of the right to development. Criteria include the extent to which such partnerships: contribute to the realization of all human rights; ensure the constant improvement of well-being on the basis of active, free and meaningful participation; value and promote gender equality; include fair, institutionalized mechanisms of mutual accountability and review; and are sensitive to the concerns and needs of the most vulnerable and marginalized.<sup>92</sup> Achieving target 17.16 should also help remove obstacles to the right to development and address inequalities among individuals or peoples in different regions or countries.<sup>93</sup>

#### **Target 17.17 – effective public, public-private and civil society partnerships**

58. The public sector alone will not be able to close the Sustainable Development Goals financing gap. Private-public partnerships that respect the principles enshrined in the Declaration on the Right to Development and adopt a people-centred, human rights-based approach to development can help fill the resource gap. The Economic Commission for Europe has stated that economic development should be transformational and inclusive, should foster resilience, and should be socially and environmentally oriented and circular, and has emphasized the importance of partnerships in meeting those broad objectives. In accordance with the Commission's Guiding Principles on People-first Public-Private Partnerships in support of the United Nations Sustainable Development Goals, the people-first approach to such partnerships should focus on five broad desirable outcomes: access and equality; environmental sustainability; economic effectiveness, including fiscal sustainability; replicability; and stakeholder engagement.<sup>94</sup>

59. While public-private partnerships and blended financing hold great promise, experts have warned of the rights-related risks of such partnerships where the above-mentioned conditions are not met,<sup>95</sup> for example in the area of education.<sup>96</sup> The Special Rapporteur on

<sup>89</sup> E/CN.4/2005/25, para. 38.

<sup>90</sup> E/CN.4/2006/26, para. 67 (b).

<sup>91</sup> See, for example, E/CN.4/2005/WG.18/2, para. 33; A/HRC/15/WG.2/TF/2/Add.1 and Corr.1, para. 69; and De Schutter, "The international dimensions of the right to development", para. 126.

<sup>92</sup> E/CN.4/2006/26, para. 67.

<sup>93</sup> See A/HRC/39/18.

<sup>94</sup> Guiding Principles, pp. 3–4.

<sup>95</sup> See Khan, "Promoting rights-based climate finance", pp. 16–17 and paras. 75–78. See also De Schutter, "The international dimensions of the right to development", para. 90.

extreme poverty and human rights issued a report dedicated to privatization, including public-private partnerships, in which he recommended that steps be taken to undertake systematic studies on the human rights impacts of partnerships in specific areas, to insist that arrangements for the privatization of public goods specifically address the human rights implications and to explore new ways in which human rights mechanisms can ensure accountability.<sup>97</sup>

### 3. Data, monitoring and accountability

#### **Target 17.18 – capacity-building to increase the availability of high-quality disaggregated data**

60. Developing countries need support and assistance in the area of data collection capacity. Despite the existence of successful initiatives, it is estimated that \$800 million per year of international cooperation will be needed to fill the gap for basic data production relating to the Sustainable Development Goals.<sup>98</sup>

61. Disaggregated data reveals patterns of inequality and discrimination, contributing to the understanding of particular challenges to the enjoyment of the right to development and to the objective of leaving no one behind. Treaty bodies<sup>99</sup> and special procedure mandate holders have frequently recommended the compilation of information and statistics, disaggregated in accordance with target 17.18, including in the context of international cooperation. OHCHR has published a guidance note that can inform capacity-building on a human rights-based approach to data collection and disaggregation.<sup>100</sup> OHCHR carries out capacity-building activities related to these guidelines in different regions. The collection of disaggregated data is, furthermore, a step in undertaking human rights impact assessments.

#### **Target 17.19 – develop measurements of progress on sustainable development and support statistical capacity-building**

62. Alternative approaches such as the human development index, the World Happiness Report, the genuine progress indicator, the Better Life Index and the Inclusive Wealth Index,<sup>101</sup> as well as national practices such as the gross national happiness index in Bhutan and the sustainable progress index in Ireland, have been proposed as complements to gross domestic product to assess progress in sustainable development. The development of new or alternative approaches to measuring development should build on the recommendations by the Working Group, the high-level task force on the right to development and other human rights mechanisms.

63. In the view of the Working Group, there is an urgent need to build national capacity, especially statistical capacities, through technical cooperation programmes to encourage the use of human rights impact assessments and other tools in guiding public policy at the national and international levels for the implementation of the right to development.<sup>102</sup> In this regard, in its resolution 71/313, the General Assembly urged all relevant stakeholders to intensify their support for strengthening data collection and statistical capacity-building, in a coordinated manner that recognized national priorities and reflected national ownership of the implementation of the 2030 Agenda, in developing countries.

<sup>96</sup> E/C.12/GBR/CO/6, para. 14; A/70/342.

<sup>97</sup> A/73/396, para. 87.

<sup>98</sup> Secretariat of the Partnership in Statistics for Development in the 21st Century, *Statistical Capacity Development Outlook 2019*, pp. 29–32.

<sup>99</sup> See, for example, CERD/C/DZA/CO/20-21, para. 6; CEDAW/C/PSE/CO/1, para. 29 (c); CMW/C/IDN/CO/1, para. 19; CRPD/C/HND/CO/1, para. 66; CRC/C/BRB/CO/2, para. 59.

<sup>100</sup> See, in particular, pp. 7–11. Available at [www.ohchr.org/Documents/Issues/HRIndicators/GuidanceNoteonApproachtoData.pdf](http://www.ohchr.org/Documents/Issues/HRIndicators/GuidanceNoteonApproachtoData.pdf), pp. 7–10.

<sup>101</sup> For a broad list of examples of such indicators, see United Nations Development Programme, *Human Development Indices and Indicators: 2018 Statistical Update*.

<sup>102</sup> E/CN.4/2005/25, paras. 53 and 54 (e).

## IV. Conclusions and recommendations

### Finance

64. Member States and other relevant stakeholders should:

(a) Enhance international cooperation with a view to building and strengthening fair, transparent, efficient and effective tax systems in developing countries that support the realization of all human rights, including the right to development;

(b) Intensify and deepen their cooperation in addressing illicit financial flows and take steps to address tax evasion;

(c) Continue and strengthen efforts to meet their respective official development assistance commitments and take more ambitious steps to reach the targets set in the Addis Ababa Action Agenda, including in providing enhanced support to least developed countries;

(d) Collect and disaggregate data on the allocation of official development assistance insofar as such assistance benefits rights holders and contributes to the measurable improvement of the enjoyment and realization of the right to development and other human rights;

(e) Work towards a fair sharing of the benefits of foreign direct investment that helps advance, rather than undermines, the realization of all human rights, including the right to development;

(f) Continue to strengthen mechanisms for South-South cooperation, both financial and non-financial, in a manner conducive to the realization of the right to development, recognizing that South-South cooperation should not be considered a substitute for, but a complement to, North-South cooperation;

(g) Remove obstacles to remittances, including obstacles relating to indiscriminate unilateral coercive measures;

(h) Encourage and support creditors and debtors in recalibrating their analytical tools and improving debt management in order to address the rising debt burden of countries and related debt vulnerabilities, taking into account their respective human rights obligations.

### Technology

65. Member States and other relevant stakeholders should:

(a) Promote initiatives to bridge technology gaps and address digital divides, and ensure the fair distribution of benefits for all from technological development;

(b) Disseminate further environmentally sound technologies, especially to countries lagging most behind, such as least developed countries, landlocked developing countries and small island developing States;

(c) Continue and enhance cooperation with initiatives that promote technology transfer, especially to least developed countries.

### Capacity-building

66. Member States and other relevant stakeholders should:

(a) Provide continued and increased technical and financial support to enhance capacity to implement national sustainable development strategies in contribution to the realization of all human rights, including the right to development;

(b) Enhance the provision to developing countries of capacity-building support for data collection, data disaggregation and other statistical capacity in a manner that enables them to effectively collect, analyse and interpret relevant



statistical information, to utilize the results for policy improvements and to ensure that those furthest behind are reached first.

#### **Trade**

67. Member States and other relevant stakeholders should:

- (a) Promote the adoption of trade and investment policies that foster the development of developing and least developed countries in accordance with the principle of special and differential treatment;
- (b) Cooperate in the spirit of multilateralism to ease trade tensions, especially by addressing measures that negatively affect developing countries.

#### **Systemic issues**

68. Member States and other relevant stakeholders should:

- (a) Ensure policy coherence and coordination in the implementation of projects, including by aligning implementation frameworks to national planning cycles to ensure responsiveness to country-specific needs and by promoting a human rights-based approach to development that is based on international human rights standards and principles and operationally directed to promoting and protecting human rights;
- (b) Promote the voice and participation of developing countries in international economic decision-making and norm-setting and global economic governance;
- (c) Recommit to provide official development assistance that respects the policy space of developing countries, that favours country ownership and leadership and that targets those furthest behind;
- (d) Assess the contribution of global partnerships towards achieving the sustainable development goals, targets and indicators and the realization of all human rights, including the right to development;
- (e) Ensure that public-private partnerships promote a multidimensional approach in line with the “five Ps” of the 2030 Agenda – people, prosperity, planet, peace and partnerships – and adopt a human rights-based approach to development in their programming, including by conducting human rights impact assessments;
- (f) Take into account relevant recommendations from human rights mechanisms, such as the Working Group on the Right to Development, the high-level task force on the right to development, the universal periodic review, treaty bodies and special procedure mandate holders, when developing implementation frameworks and measurements of progress on sustainable development.