

ForUMs tilbakemeldinger på 1. utkastet til FfD4

Oslo, 19.03.2025

Til Utenriksdepartementet

Forum for Utvikling og Miljø (ForUM), et nettverk av over 60 norske sivilsamfunnsorganisasjoner som jobber med utvikling, bærekraftige matsystemer, klima og miljø, fred og menneskerettigheter, takker for muligheten til å gi innspill til 1. utkastet for den fjerde utviklingsfinansieringskonferansen.

I denne tilbakemeldingen ønsker vi å styrke utkastet ved å løfte sentrale perspektiver knyttet til menneskerettigheter, sosial ulikhet, skatterettferdighet og gjeldshåndtering. Vi gir både overordnede vurderinger og konkrete forslag til endringer under de relevante underkapitlene. Våre innspill fokuserer på de mest kritiske punktene, men bør ikke forstås som en uttømmende liste over nødvendige justeringer. Forslagene til tekstendringer er i tråd med CSO FfD Mechanism sitt innspill. Vi ser at det er flere positive paragrafer i 1. utkastet som vi håper Norge vil være med å forsvare, slik at vi kan få et så sterkt sluttokument i Sevilla som mulig.

I.A Global financing Framework

Hovedtrekk:

- Det er fortsatt et svakt fokus på kjønn og likestilling, og interseksjonalitet er fjernet fra punktet. Det er viktig at likestilling og kjønnsperspektiver blir mer gjennomgående integrert i teksten, både når det gjelder reformer i skatte-, budsjett- og utgiftssystemer, samt i arbeidet med å adressere ulikhet. Interseksjonalitet bør være en tydelig del av tilnærmingen, for å sikre at de ulike barrierene kvinner og marginaliserte grupper møter, inkluderes i løsningene.
- FfD4 og outcomedokumentet bør basere seg på handling og oppfølgingselementer som er mulig å gjennomføre.
- Det er avgjørende med en helhet i hele dokumentet. Det betyr for eksempel at utviklings- og klimafinansiering ikke må bidra til ikke-bærekraftig gjeld.
- Menneskerettigheter, likestilling og mulighet for å oppfylle bærekraftsmåla må være gjennomgående.

II. A. Domestic public resources

Hovedtrekk:

- Det bør tydeliggjøres hvordan nasjonale regelverk henger sammen med de systemiske svakhetene ved det internasjonale skattesystemet. Disse utfordringene må adresseres gjennom et styrket internasjonalt skattesamarbeid, inkludert gjennom en internasjonal skattekonvensjon. Det bør også være klart at landene er forpliktet til å støtte ToR.

- For å styrke helheten i utkastet, bør omtalen av reformene i skatte-, budsjett- og utgiftssystemer knyttes tettere til perspektiver om kjønn, menneskerettigheter, bærekraft og bekjempelse av ulikhet. Betydningen av progressive skattesystemer bør være sentral, som en videreføring av Addis Abeba Action Agenda.
- Åpenhet og inkludering bør være grunnleggende verdier gjennom hele prosessen, både i offentlig økonomistyring og internasjonalt skattesamarbeid. Dette bør ikke kun omtales som del av etterlevelse, men som en integrert del av arbeidet for å nå bærekraftsmålene.
- Klima bør integreres som en del av ressursmobilisering, ikke behandles som en ettertanke eller kun et spørsmål om etterlevelse.
- Reduksjonen av "introduksjonene" til hvert temaområde (22, 23, 24) svekker den overordnede rammefortellingen. Den originale teksten fra nullutkastet bør gjeninnføres for å bevare problemets kontekst.

Forslag til tekstendringer

22) ~~Many fiscal systems are not sufficiently aligned with sustainable development, and are yet to take gender, racial and climate considerations into account. Enhancing fiscal systems through strengthened governance, progressivity in tax policies, transparent, inclusive and responsive budgeting and capacity development will strengthen trust between governments and all people, and especially the most marginalized.~~ To ensure that countries have the necessary resources, and that they are collected and spent transparently and in alignment with sustainable development:

- Utvidelse av beskrivelsen av kapitlet basert på tekst fra null-utkastet.

22h) We ~~resolve to applying~~ ~~encourage~~ the consideration of environment and climate ~~protection~~ in fiscal programming in line with national circumstances and the stage of economic development, ~~and with the aim of ensuring the full implementation of the Paris Agreement, while avoiding negative distributional impacts and fully respecting and reinforcing the principle of common but differentiated responsibilities and the global commitment to reduce inequalities both within and between countries. We commit to ensuring that climate policies and financing mechanisms prioritize social equity and protect vulnerable communities, including women, indigenous peoples, and low-income populations. This includes supporting just transitions for workers and communities affected by climate mitigation and adaptation efforts. Options may include, but are not limited to, green budgeting, taxation and fiscal rules, carbon pricing, and taxes on environmental contamination and pollution.~~

- Det trengs et sterkere språk enn "encourage", og det er relevant å referere til Paris-avtalen som de aller fleste medlemsland har ratifisert.

22i) Det er viktig at paragrafen inkluderer *harmful subsidies* for å tydeliggjøre at det ikke bare handler om effektivitet, men også om de negative konsekvensene slike subsidier har på klima, miljø og rettferdig utvikling. Uten denne presiseringen kan teksten tolkes som en ren økonomisk effektiviseringsøvelse, snarere enn en forpliktelse til å fjerne subsidier som direkte undergraver klimamålene og rettferdige omstillinger.

22k) ~~We will scale up demand-based institutional, technological, and human capacity-building support to developing countries for fiscal systems and domestic resource mobilization. This includes support for broadening tax bases; integrating the informal sector into the formal economy; and strengthening tax policy, tax administration, and public financial management.~~

Inclusive and effective participation in international tax cooperation requires procedures that take into account the different needs, priorities and capacities of all countries to meaningfully contribute to the norm-setting processes, without undue restrictions, and support them in doing so, including giving them an opportunity to participate in agenda-setting, debates and decision-making, either directly or through country groupings, according to their preference.

(para 11 from the Terms of Reference for a UN Framework Convention on International Tax Cooperation)

k bis) The UN framework convention on tax therefore should include provisions regarding institutional mechanisms to support Member States, especially developing countries, in their efforts to build capacity on relevant international tax practice and related issues to ensure that they have adequate capacity to participate effectively in international tax cooperation and to implement the framework convention.

(para 12 from the Terms of Reference for a UN Framework Convention on International Tax Cooperation)

~~22m) We will provide support to countries that seek to increase their tax to GDP ratios. We call on development partners to double their support for domestic revenue mobilization and public financial management by 2030. We will also provide targeted support for countries aiming to reach tax to GDP ratios of at least 15 per cent, which is an indicative level above which it is more likely that countries will be able to meet spending needs while ensuring fiscal stability and supporting sustainable development.~~

Member States and other relevant stakeholders in a position to do so are encouraged to assist in ensuring the full and effective participation of developing countries, including in particular the least developed countries, in the negotiation of the framework convention, including by covering travel and local expenses and through capacity-building.

(para 24 from the Terms of Reference for a UN Framework Convention on International Tax Cooperation)

- FfD bør fokusere på aspektene ved *internasjonalt samarbeid* innen DRM. Et mål om 15 % skatt/BNP innebærer en risiko for betingelser knyttet til bistand og kan tvinge utviklingsland til å innføre uønskede skattegrep for å nå målet, for eksempel mer regressiv beskatning.

23) Globalization, the increased prevalence and size of multinational enterprises (MNEs), powerful elites, and changes in business models have enabled base erosion and profit shifting on a significant scale, severely undermining domestic revenue collection particularly, but not solely, in developing countries. International tax cooperation must support countries exercising their taxing rights, including through fair distribution of taxing rights between countries and strengthening the fight against tax evasion and aggressive tax avoidance. Existing international tax rules often fail to respond to the diverse needs, priorities, and capacities of all countries, especially least developed countries, limiting their ability to safeguard their tax bases. Strengthening tax cooperation and building a fully inclusive and effective international tax architecture are essential to ~~To~~ strengthen international tax cooperation and to ensure that international tax rules respond to the diverse needs, priorities, and capacities of all countries, especially developing countries:

- Utvidelse av beskrivelsen av kapitlet basert på tekst fra null-utkastet.

23a) We commit to inclusive tax cooperation at the United Nations, including the finalization of a UN Framework Convention on International Tax Cooperation and two early protocols in line with the adopted Terms of Reference. In this context we also ~~We~~ commit to ensure that international tax cooperation is fully inclusive and beneficial to all and conducted in a transparent and participatory manner. We commit to cooperate to address tax evasion and avoidance by high-net worth individuals and ensure their effective taxation in relevant Member States; and to ensure that international tax cooperation promotes substantive equality, including gender equality. We resolve to strengthen the voice, ~~and~~ representation and power of developing countries in the international tax architecture. We emphasize the importance of careful analysis of the implications of international tax cooperation frameworks for developing countries, ensuring equitable benefits and addressing their specific challenges.

- FfD4 burde være tydelig på å beskytte og fullt ut støtte ToR som man ble enige om høsten 2024.

23b) We endorse the Terms of Reference for a UN Framework Convention on International Tax Cooperation and commit ~~will continue~~ to support and engage constructively and in good faith in the negotiations on the United Nations Framework Convention ~~on International Tax Cooperation~~ and its protocols.

- Vi ser et behov for å få FfD til å støtte ToR for skattekonvensjonen med tanke på at flere land stemte nei til resolusjonen i slutten av 2024.

23e) We commit to enhance tax transparency while recognizing the challenge that countries in special situations face. We will support developing countries ~~when developing to implement~~ standards, including by giving them special considerations, for example grace periods for full reciprocity under automatic exchange of tax information or further simplifying certain standards and conditions ~~in the negotiations towards a UN Convention on Tax~~. Our commitment includes strengthening country-by-country reporting of multinational enterprises and ~~further evaluating~~ the creation of a central public database for country-by-country reports ~~as a part of the future UN Tax Convention~~. We will also consider extending reporting obligations to high-net worth individuals ~~within the framework of the UN Tax Convention~~.

23f) We commit to enhance beneficial ownership transparency by implementing effective domestic beneficial ownership registries with high quality and standardized information. ~~Through the negotiations towards a UN Convention on International Tax Cooperation, we also commit to, as well as~~ working towards establishing a global beneficial ownership registry covering a wide range of assets, ~~including high-value assets such as real estate, vessels and luxury goods~~, legal entities and legal arrangements, such as companies, trusts, and limited liability partnerships. In this context, we will implement digital and standardized, high-quality public beneficial ownership registers of legal entities and legal arrangements. Furthermore, we will ensure that a wide range of actors, including competent authorities, civil society and media, have access to timely, adequate, reliable, well-structured, accurate and up-to-date interoperable data to enforce tax policies and prevent tax evasion and illicit financial flows. We will also ensure effective verification and data-sharing mechanisms of beneficial ownership information. In all of these efforts, we will build on existing work under UN auspices and provide assistance to developing countries in implementing these transparency standards.

- Para 23e og f har gode konkrete utvidelser/tilgjengeliggjøring av åpenhetstiltak, men vi ser det som problematisk at det implisitt står at man skal følge standarder fra OECD. Flere av forslagene som ligger inne bør adresseres under forhandlingene av en skattekonvensjon i FN, inkludert beneficial ownership transparency.

23h) FfD bør ikke delegere ytterligere ansvar til OECD. Formuleringen i paragraf 23h, som ber OECD gi landspesifikk teknisk støtte til interesserte jurisdiksjoner, risikerer å styrke OECDs rolle på bekostning av en mer inkluderende, mellomstatlig tilnærming under FN.

24) Countries face substantial and persistent challenges in effectively combatting illicit financial flows (IFFs), including lack of exchange of information, inadequate systems for tracing and collecting relevant financial data, ineffective and incomplete implementation of anti-corruption and anti-money laundering measures, and the absence of standardized regulations for professionals and institutions that facilitate IFFs. More and stronger action should foster greater financial transparency and accountability, with robust enforcement contributing to the prevention and combatting of IFFs, and the recovery and return of assets derived from illicit activities. Tackling corruption can restore public trust, strengthen institutional capacity, and have positive impact on global challenges of poverty, social and economic inequality. To overcome the substantial and persistent challenges for effectively combatting illicit financial flows (IFFs):

24a) We commit to regulate and ensuring effective independent supervision of all professional service providers whose services raise the risk of corruption, money-laundering, tax abuse and other types of illicit financial flows, including by improving their regulation, transparency and reporting requirements subjecting them to stringent supervision at the national level. We also commit to ~~and~~ enhance international cooperation to curb IFFs and other illicit financial activities. This includes promoting global discussions on standardizing regulatory regimes of professional service providers involved in IFFs, strengthening accountability mechanisms, integrating them into national legislation, and committing to supporting these efforts with an independent review of regulatory frameworks and practices.

- Bra med fokus på professional service providers, men det kan gjerne være tydeligere, som foreslått over.

II. C. International development cooperation

Hovedtrekk:

- 31a) Det er positivt at det er inkludert en setning om å bevare den konsesjonelle karakteren til bistandsmidler rapportert som ODA. Dette er viktig for å sikre at utviklingsland, spesielt de med begrensede økonomiske ressurser, mottar finansiering på gunstige vilkår, uten at bistanden kamuflerer kommersielle lån eller investeringer som kan øke gjeldsbyrden. En tydelig forpliktelse til konsesjonalitet bidrar til å opprettholde bistandens rolle som et verktøy for utvikling, fremfor å bli en kanal for egeninteresser eller finansiell innovasjon som kan undergrave formålet med ODA. Dette må beholdes og forsvares videre.
- MDBenes rolle: MDBene kan spille en rolle for utviklingsfinansiering, så fremt de opererer åpent og ansvarlig, og i tråd med menneskerettigheter. Det er også avgjørende at det gjennomføres robuste og uavhengige gjeldsbærerkriftsanalyser i forkant av sine

investeringer og lån. Uten å gjøre MDBene «better», vil det gjøre lite godt å gjøre dem «bigger». Kvaliteten på finansiering (hensyn til menneskerettigheter, miljø, gjeldsbærekraft og åpenhet) må veie tyngre enn kun kvantitet da dette i verste fall kan gjøre skade.

- Det er positivt at forpliktelsene overfor biodiversitet nå anerkjennes tydeligere under IDC-kapitlet i forhold til null-utkastet, da dette styrker innsatsen for å bevare naturmangfoldet og sikrer at finansiering og politikk bedre reflekterer behovene for å beskytte økosystemer og arter.

Forslag til tekstendringer

31a) We decide to undertake every effort to reverse reductions in ODA and scale up and achieve our respective commitments, including the commitment by most developed countries to reach existing targets of 0.7 per cent of ODA/GNI to developing countries, and at least 0.2 per cent of ODA/GNI to LDCs, while preserving the concessional character of flows reported as ODA, **and in line with its core mandate of addressing poverty and inequality.**

31q) We will ~~consider using~~ **use** complementary measures of progress that go beyond gross domestic product (GDP), including the multidimensional vulnerability index, as a complement to existing policies and practices, to inform development cooperation policies, including access to concessional financing.

32b) We call on ~~development partners~~ **all member states to meet all their commitments under the aid effectiveness agenda with the focus on the following to:** i) **We will elevate country ownership and leadership by developing countries, policy and system coherence by development partners, with a strong focus on results, transparency, mutual accountability and strengthened partnerships as core tenets of effective development cooperation.** ii) respond to country plans and strategies, and commit to multi-year cooperation agreements that provide stable and predictable funding; iii) strengthen existing national systems rather than establishing parallel systems; and **iiii) ensure all interventions incorporate effective knowledge sharing, capacity building and resilience building to foster self-reliance.**

34d) d) We commit to enhance consistency and transparency in ODA, **environmental integrity** and climate finance reporting, and to better measure impact of financing on development, **environmental integrity** and climate, and to this end decide to set up an intergovernmental working group under the auspices of the General Assembly, with representation from all relevant ministries, to make proposals thereto, in consultation with other relevant stakeholders, including the Standing Committee on Finance under the UNFCCC.

- Velkomment nytt punkt som er viktig å bevare.

34e) **Developed countries will** ~~We will~~ enhance effective **provision** ~~mobilization~~ of new and additional **long-term, flexible,** grant-based or highly concessional **public** finance and non-debt creating instruments for **ecological, equitable and just and equitable** transitions, **ecological integrity, climate reparations,** biodiversity conservation, and restoration **in developing countries,** supported by a strengthened international financial architecture to meet agreed targets.

- Veldig positivt punkt. Dette er avgjørende for å støtte rettferdige overganger og naturbevaring uten å forverre gjeldsbyrden i utviklingsland. Ved å vektlegge ikke-gjeldsskapende instrumenter, reduseres risikoen for at nødvendige investeringer i klima og biodiversitet skjer på bekostning av økonomisk stabilitet. Må bevares videre.

II. E. Debt and debt sustainability

Hovedtrekk:

- Gjeldshåndtering og gjeldsrestrukturering: systemene for å restrukturere gjeld må bli mye bedre enn hva dagens Common Framework evner. Som steg på veien mot en gjeldshåndteringsmekanisme under FN er det flere forslag i førsteutkastet som kan få positiv virkning. Dette handler om å sikre forutsigbare prosesser for at land skal søke seg til restrukturering som automatisk frys i betalingsforpliktelser. Forslaget om at CF skal være åpent for mellominntektsland vil også avgjørende for flere land som Pakistan. Det må likevel være mer fokus på og tydeligere språk på at gjeldsnivået også må *reduseres* for mange land med altfor høye gjeldsbyrder.
- Ansvarlig låntaking og lånegivning: svært viktig for å forebygge nye gjeldskriser og lenge vært et sentralt felt for Norge. Det er positivt å skulle sette ned en ekspertgruppe som arbeider med prinsipper for dette, og at prosessen for arbeid er tidfestet fram til FfD forum i 2027. Det er også positivt å bygge på eksisterende arbeid som UNCTAD sine prinsipper. Samtidig er det bekymringsverdig at kun IMF og Verdensbanken er nevnt ved navn som aktører i denne ekspertgruppen. Det er avgjørende å sikre at flere hensyn reflekteres i gruppa.
- Åpenhetsregister: Etablering av et samlet åpenhetsregister er nødvendig og et viktig grunnsteg for ansvarlighet. Registeret bør samtidig inkludere innenlandsgjeld. Registering av låneavtaler (inkludert forhold som rentenivå, nedbetalingstid og evt andre betingelser) bør være bindende for alle parter.
- Intergovernmental gruppe for reform av gjeldsarkitekturen: Et forslag vi støtter, og som bør lede fram til en gjeldskonvensjon for å få helhetlige tiltak for å både løse og forebygge gjeldskriser.

Forslag til tekstendring:

40) (...) ~~There has been progress in reforming the sovereign debt architecture. However,~~ when countries **need debt cancellations and/or seek to restructure their debt**, restructurings are often still inadequate, late and too lengthy, **and end up with insufficient debt relief**. As borrowing is a critical tool for financing sustainable development investment, we must put in place a development-oriented debt architecture that enhances responsible borrowing and lending; supports developing countries **with debt cancellation and** to lower their cost of capital and enhance their fiscal space; (...)

41a) ~~We request the United Nations Secretary General~~ **decide** ~~to create an independent expert working group~~ **establish an intergovernmental group under the auspices of the United Nations Secretary-General to consolidate and develop guiding** **agree on a legally binding framework on debt that includes developing binding** principles on responsible sovereign borrowing and lending, building on the UNCTAD Principles on Promoting Responsible Sovereign Lending and Borrowing, the G20 Operational Guidelines for Sustainable Financing, and other relevant principles and guidelines, (...)

41c) We urge the streamlining and consolidation of existing debt databases into a single **binding** global central debt data registry **accessible to the public and with the necessary funding**, housed in the World Bank, to harmonize and strengthen debt data reporting, enhance debt transparency,

and reduce reporting burdens, as well as align with improved domestic reporting on public debt, in consultation with parliaments and civil society, social movements and indigenous peoples. Such registry should include all debt operations and current holders of outstanding debt and apply to all lenders, including bondholders and other commercial lenders. Registering should be binding for all debt creating operations, and debts not included in the registry should not be enforceable by national courts. We commit to improve debt disclosure by both borrowing countries and creditors.

42) To significantly reduce high debt servicing costs and lower the cost of borrowing and to provide more comprehensive and systematic support for countries that, while solvent, face high debt servicing costs: We agree with all creditors to provide coordinated and unconditional debt cancellation of all unsustainable and illegitimate debts for global south countries to be able to comply with the 2030 agenda; the Paris Agreement and fulfil fundamental human rights obligations.

Med vennlig hilsen

Birgitte Lange
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