

ForUMs tilbakemeldinger på Zero Draft FfD4

Oslo, 07.02.2025

Til Utenriksdepartementet

Forum for Utvikling og Miljø (ForUM), nettverk av over 60 norske sivilsamfunnsorganisasjoner som arbeider med utvikling, bærekraftige matsystemer, klima og miljø, fred og menneskerettigheter, takker for muligheten til å gi tilbakemeldinger på Zero Draft til den fjerde utviklingsfinansieringskonferansen. I denne tilbakemeldingen ønsker vi å bidra til å styrke utkastet ved å fremme viktige perspektiver knyttet til menneskerettigheter, sosial ulikhet, skatterettferdighet og gjeldshåndtering. Vi gir både overordnede vurderinger og konkrete endringsforslag under de relevante underkapitlene. Våre innspill er rettet mot de mest kritiske punktene og må derfor ikke betraktes som en uttømmende liste over nødvendige endringer.

Vårt innspill fokuserer på fire hovedområder:

1. **Global Financing Framework** – Behovet for økt finansiering av grunnleggende rettigheter og bedre forankring i menneskerettigheter.
2. **Domestic Public Resources** – Viktigheten av et progressivt og rettferdig skattesystem samt styrket internasjonalt skattesamarbeid.
3. **International Development Cooperation** – Forsvar av eksisterende forpliktelser knyttet til bistand og styrking av bærekraftig utvikling.
4. **Debt and Debt Sustainability** – Oppfordring til en rettslig bindende gjeldskonvensjon og gjeldsslette for land med ikke-bærekraftig gjeld.

I.A Global Financing Framework

Hovedtrekk:

- Nullutkastet har få referanser til menneskerettigheter, inkludert barns rettigheter. Addis Ababa Action Agenda anerkjente på flere punkter viktigheten av investeringer i barn for å oppnå bærekraftig utvikling på ulike områder. I flere av paragrafene bør referanser til behovet for mer og bedre finansiering for å oppfylle grunnleggende rettigheter inkluderes.
- Nullutkastet har heller ikke tilstrekkelige referanser til kvinner og jenters rettigheter, likestilling og SRHR og viderefører ikke det som allerede er forankret i AAAA og Agenda 2030. Noen forslag til dette er inkludert i denne teksten i tillegg til at det er sendt i et eget dokument fra Sex og Politikk.
- Språk om bekjempelse av ulikhet i og mellom land, økte offentlige investeringer i sosiale sektorer og sosiale sikkerhetsnett bør beholdes.

Forslag til tekstendringer

4) We are deeply concerned by the widening financing divides between developed and developing countries, and their impact on the realization of sustainable development, **the fulfilment of**

human rights, including children's rights, the implementation of the 2030 Agenda for Sustainable Development and the achievement of its 17 SDGs.

4 Bis) We recognize that the achievement of full human potential and sustainable development is not possible if women and girls are denied full human rights and opportunities. Sustained, inclusive and equitable economic growth and sustainable development can only be realized when all women, adolescent girls and girls have their full human rights respected, protected and fulfilled.

- Foreslår å legge til det ordrette avsnittet slik det står i Pact for the Future, Action 8 (GEWE), para 27, for å styrke kvinners og jenters rettigheter.

14) Underinvestment in critical social sectors, including those that benefit children and their families and communities, threatens progress towards meeting the SDGs and exacerbates inequalities, including gender inequality. We commit to eradicate poverty in all its forms, including extreme poverty, reduce inequalities, and close financing gaps in the provision of essential public services, including health, education, energy, water and sanitation, and building universal social protection systems.

18) It is imperative to urgently and systematically address the funding shortfalls in education and health. We commit to allocate adequate financing to ensure inclusive, equitable and quality education and health care systems, and facilities and services, including sexual and reproductive health services, and urge the international community to enhance support to achieve this, with a view to supporting each country's path towards achieving universal health coverage for all, in particular women and girls, and to respect, protect and fulfil their human rights, including their sexual and reproductive health and rights. We also call for increased investment in culture to advance sustainable development.

- Vi anbefaler en tydeligere differensiering mellom helse og utdanning. Slik det er formulert nå, fører kombinasjonen av helse og utdanning til at betydningen av hvert av disse områdene ikke anerkjennes fullt ut i våre felles mål for mennesker og planeten. Vi foreslår også å inkludere referanser til SRH-tjenester, UHC og SRHR i dette avsnittet, i tråd med de avtalte konklusjonene fra CSW67, para 86((n) og CSW68 Agreed Conclusions, paragraph 54 (II)

24) More frequent and intense disasters are taking a heavy toll on people, especially children, the planet, and prosperity, eroding collective progress toward the SDGs, exacerbating social inequalities and compromising debt sustainability. We commit to scale up investment in local led, gender- and child focused anticipatory action, risk-informed preparedness and disaster risk reduction to safeguard development gains from disasters. ¹

II. A. Domestic public resources

Hovedtrekk:

¹ Include specific focus on gender and child focused anticipatory action – aligned with the outcome document from the Grand Bargain Caucus on Scaling Up Anticipatory Action: <https://interagencystandingcommittee.org/sites/default/files/2024-12/GB%20AA%20-%20Final%20Caucus%20Outcome%20Document%20-%20New.pdf>

- Nullutkastet inneholder mange viktige elementer, men det mangler en tydeliggjøring av koblingen mellom nasjonale regelverk og de systemiske svakhetene ved det internasjonale skattesystemet. Disse må adresseres gjennom internasjonalt skattesamarbeid, inkludert gjennom en skattekonvensjon.
- For å styrke helheten i utkastet, bør omtale om reform av skatte- og budsjett og utgiftssystemer knyttes tettere med kjønns- og menneskerettighetsperspektiver, bærekraft og bekjempelse av ulikhet. Viktigheten av progressive skattesystemer bør stå helt sentralt, som en videreførelse fra Addis Abeba Action Agenda.
- Åpenhet og inkludering må være gjennomgående verdier, både for offentlig økonomistyring og internasjonalt skattesamarbeid. De bør ikke formuleres bare som del av etterlevelse, men som en integrert del av arbeidet for å sikre bærekraftsmålene.

Forslag til tekstendringer, sortert etter relevant hovedpoeng:

Gjennomgående: der tematikken i utkastet overlapper med temaer fra forhandlingene av Terms of Reference for en skattekonvensjon i FN, bør formuleringene fra ToR brukes for å sikre helhet og unngå å åpne diskusjoner som ble avsluttet i tidligere forhandlinger. Spesielt bør 29. i) om Capacity support integreres med avsnitt 11 og 12 fra TOR, som reflekterer lands behov for kapasitetsutbygging på en mer balansert måte, og setter det i sammenheng med internasjonalt samarbeid.

Kobling nasjonale regler - systemiske svakheter og skattesamarbeid

30a) 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 ~~ensure that international tax cooperation frameworks are beneficial to all parties. We resolve to strengthen the voice and representation of developing countries in the international tax architecture. We also emphasize the importance of careful analysis of the implications of international tax cooperation frameworks and agreements for developing countries, ensuring equitable benefits and addressing their specific challenges.~~

30c) We endorse the Terms of Reference for a UN Framework Convention on International Tax Cooperation and commit to ~~will continue to engaging~~ constructively and in good faith in the negotiations on the Convention. ~~a United Nations Framework Convention on International Tax Cooperation.~~

30g) ~~We will provide developing countries with demand based technical assistance and capacity building programmes to ensure they benefit from international tax cooperation frameworks such as the Two Pillar solution.~~ We express concern at the biased outcomes of the OECD/G20 BEPS process that are not in the interest of most developing countries and commit towards agreeing a comprehensive UN framework convention on tax.

30h) In the context of the negotiation of a new UN Framework Convention on International Tax Cooperation, ~~We~~ will explore implementing innovative taxes to mobilize resources for sustainable development, including in the form of global solidarity levies, ~~and invite countries to apply them on a voluntary basis,~~ while ensuring that taxing rights or revenues from new taxes, including taxes on high-net worth individuals and environmentally related taxes, are fairly shared across countries and

devoted to reducing inequalities between and within countries, as well as the achievement of climate justice, sustainable development, including in marginalized communities, and the progressive realization of human rights.

Referanser til kjønn og menneskerettigheter i sammenheng med progressivitet

29c) We commit to align fiscal policies and budgets with sustainable development, including towards meeting international commitments on ODA and climate finance by Global North countries. Budgets, procurement and public policies should be based on a human rights and gender perspective to ensure the optimal use of resources and establish mechanisms for enforceability and accountability, including through civil society participation. Budgets should reflect a strong commitment towards achieving the SDGs and provide a legislative context that promotes transparency within financial systems. including through INFFs, with countries choosing the best policy mix for their economies.

29e) We commit to ensure progressivity and efficiency across fiscal systems as a means to address inequality within and between countries and increase revenue, including ensuring a fair allocation of taxing rights between countries, reversing the reliance on regressive indirect taxes in tax collection, and ensuring beneficial ownership transparency. Furthermore, we commit to ensure progressive, effective, equitable, gender inclusive and socially just government spending and taxation, including as well as promoting and strengthening the taxation of high-net-worth individuals, supported by international tax cooperation and effective tax abuse prevention measures, as a part of the new UN Framework Convention on International Tax Cooperation, while respecting national sovereignty.

29f) We will promote both gender-responsive budgeting and gender-responsive taxation through progressive tax systems, in line with countries' national strategies, priorities and circumstances.

Styrking av åpenhet og inkludering nasjonalt og internasjonalt

29b) We will promote budget transparency, accountability and efficiency with a view to ensuring the achievement of the SDGs. This includes strengthening budget reliability, enhancing oversight, implementing transparent and inclusive procurement systems, including by ensuring participation of civil society in monitoring of procurement processes, and strengthened, resourced, independent and professional Supreme Audit Institutions and parliamentary oversight, especially public accounts committees. We will adopt an "open by default" approach, supported by strong and clear standards for disclosure of open, structures, and interoperable data across the entire Public Financial Management cycle.

30e) We commit to enhance tax transparency while recognizing the challenge that countries in special situations face by giving special considerations, for example through 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 MNEs and further evaluating the creation of a central public database for country-by-country reports in the negotiations towards a UN convention on tax. We will also consider extending reporting obligations to high-net worth individuals in the negotiations towards a UN convention on tax.

30f) We commit to enhance beneficial ownership transparency by strengthening domestic measures on beneficial ownership and, **through the negotiations towards a UN Convention on International Tax Cooperation, we commit to working towards** establishing a global beneficial ownership registry covering a wide range of assets, **including high-value assets such as real estate 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 IFFs. We will also ensure effective verification and data-sharing mechanisms of beneficial ownership information.** In all of these efforts, we will provide assistance to developing countries in implementing these transparency standards.

II. C. International development cooperation

Hovedtrekk

- Nullutkastet inneholder viktige referanser til økt innsats for å nå eksisterende målsetninger for ODA for å adressere avgjørende sosio-økonomiske prioriteringer i utviklingsland, som fattigdomsbekjempelse, helse, utdanning og sosiale sikkerhetsnett. Dette bør forsvares og beholdes.
- Forpliktelsen til å oppskalere innsatsen på humanitære kriser og behov, uten at det påvirker den langsiktige bistanden bør beholdes.

Forslag til tekstendringer

38a) We agree to scale up, **enforce** and achieve our respective commitments to reach existing targets, **allocating at least** of 0.7 per cent of ODA/GNI to developing countries, and at least 0.2 per cent of ODA/GNI to LDCs. **We agree to preserve the concessional nature of the flows that are reported as ODA and align our support with SDGs expenditures.**

38b) **We agree to set concrete and binding timeframes for achieving existing ODA targets.**

38c) We commit to increase the share of ODA programmed at the country level and focused on **its core mandate of eradicating poverty and addressing inequalities as well** as long- term sustainable development that responds to the needs and priorities of recipient countries, including by increasing the share of budget support in ODA and untying all ODA.

38d) bis **We commit to scale up ODA for gender equality as a principal objective and resourcing civil society women's organizations and feminist movements.**

- I 2020-2021 falt andelen av offisiell utviklingsbistand (ODA) med et mål om likestilling for første gang på et tiår. Kun 4 % av bilateral ODA ble dedikert til programmer der likestilling var hovedmålet, en andel som var lik den forrige perioden. Bare en femtedel av én prosent av ODA ble investert i å redusere kjønnsbasert vold.

38h) Det er positivt at det er et ønske om å rekanalisere spesielle trekkrettigheter (SDR). Dette kan bidra til å gi sårt tiltrengt likviditet til land i behov og styrke den globale finansielle

stabiliteten. Det blir viktig å sikre at mekanismene for rekanalisering er rettferdige og transparente.

38j) Det er bra at det er støtte for å gå "beyond GDP" som mål for fremgang. BNP alene fanger ikke opp sosial, miljømessig og økonomisk velferd på en helhetlig måte. Det er viktig å utvikle alternative indikatorer som bedre reflekterer bærekraft, ulikhet og generell menneskelig utvikling for å legge grunnlaget for mer helhetlig politikkutforming.

Financing for climate, biodiversity and ecosystems

39 bid) Biodiversity financing must be scaled up to at least \$30 billion annually by 2030 to meet the growing needs of developing countries. This funding is essential to address the escalating costs of protecting 30% of terrestrial and aquatic biodiversity and restoring 30% of degraded ecosystems, as outlined in the UNCBD COP15 agreement.

- Biodiversitet blir i stor grad utelatt i dette avsnittet. Forpliktelsene fra FNs konvensjon om naturmangfold bør vektlegges like sterkt som forpliktelsene under Paris-avtalen.

39 c) We decide to urgently scale up contributions of new and additional finance to the Loss and Damage Fund to respond to the increased scale and frequency of loss and damage, and ensure inclusive design and equitable allocation of funding both at national and sub-national levels in developing countries that are particularly vulnerable to the adverse effects of climate change in responding to loss and damage, also ensuring the new and existing funding arrangements target people and communities in climate-vulnerable situations, including women, children, youth, Indigenous Peoples, and climate-induced migrants and refugees in developing countries that are particularly vulnerable to the adverse impacts of climate change.²

39 d) We commit to ensure that developing countries that are particularly vulnerable to the adverse impacts of climate change receive sufficient climate finance to support mitigation, adaptation and resilience-building, including via financing instruments (e.g. carbon finance, risk insurance, catastrophe bonds, climate resilience funds, and debt swaps) that can adequately respond to their needs and priorities, including ocean and mountain economies, and commit to increase capacity building at the country level to access climate finance. Additionally, we urge relevant actors to promote the inclusion and extension of benefits to vulnerable communities and groups in climate finance efforts, including women and girls, children, persons with disabilities, Indigenous Peoples, local communities, migrants and refugees, climate-vulnerable communities and people in vulnerable situations.³

² Adding mention of children and other vulnerable groups – language taken directly from L&D decision at COP28 [Operationalization of the new funding arrangements, including a fund, for responding to loss and damage referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4. Draft decision -/CP.28 -/CMA.5. Proposal by the President](#)

³ Adding participation and focus of vulnerable groups including children – language taken directly from NCQG decision at COP29 [New collective quantified goal on climate finance](#)

Development effectiveness

40c) We commit to support policy coherence at all levels to ensure development partners' policies strengthen rather than weaken development cooperation, including by: i) adopting a whole-of- ~~society government~~ approach in delivering development cooperation, in line with principles of Policy Coherence for Sustainable Development; and ii) reconfirming commitments and **setting binding timeframes to fully untying aid** and reducing the number of exemptions, and promoting local procurement, local audit, and the involvement of local actors.

II. E. Debt and debt sustainability

Hovedtrekk:

- Det er mye bra i nullutkastet, det er viktig at Norge er en tydelig stemme også for å bevare tekst. Samtidig kan de ulike tiltakene få en større virkning, mer helhet og komplementere hverandre bedre gjennom å etablere en **rettslig bindende gjeldskonvensjon under FN** slik Afrikagruppen også ber om. En gjeldskonvensjon er en styrkning av para 50 hvor det foreslås en mellomstatlig prosess i FN⁴. FfD4 er en mulighet til å endre dagens ad-hoc- og fragmenterte tiltak, og heller etablere en rettslig bindende gjeldskonvensjon under FN.
- Nullutkastet er tydelig på viktigheten av ansvarlig låneopptak, som er viktig. Dette må styrkes ved å sikre **bindende prinsipper for ansvarlig både låneopptak og långivning**, samt et offentlig tilgjengelig åpenhetsregister.
- Dagens gjeldsbyrde er for mange land altfor høy. For å kunne oppfylle bærekraftsmålene, klimamålene og sikre menneskerettigheter, så må også **land med ikke-bærekraftig gjeld få gjeldsslette** gjennom en rettferdig, effektiv og forutsigbar gjeldshåndteringsmekanisme.
- Det er viktig å **unngå nye tiltak som kan forverre lands gjeldsbyrde** eller som svekker lands demokrati og mulighet til utvikling. Derfor bør det ikke vektlegges tiltak som garantier som kan føre til ikke-bærekraftig gjeld, debt swaps eller styrke rollen til IMF eller G20 over FN.

Forslag til tekstendringer

47) (...) Countries in need of debt workouts, **including debt cancellation**, face “too little, too late” restructurings, with adverse growth and development impacts. There is a need for a development-oriented debt architecture to allow countries to sustainably borrow and invest in sustainable development, and for support, **in the form of debt cancellation**, to heavily indebted developing countries in need of immediate debt relief to return to a path of debt sustainability.

- For flere land er også gjeldsslette nødvendig for å sikre befolkningens rettigheter og utvikling.

⁴ Hvorfor trengs det en gjeldskonvensjon? Se rapporten fra Eurodad her: <https://www.eurodad.org/un-debt-qa>

48c) We decide to establish an intergovernmental process under the auspices of the United Nations to agree a legally binding framework on debt that includes ~~urge~~ the creation of a single binding global central debt data registry accessible to the public and with the necessary funding, housed in a relevant international institution within the UN system, to harmonize debt data reporting, and the streamlining of existing debt databases of international financial institutions and organizations. 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.

49) Rising debt service burdens and high costs of capital, exacerbated by recurrent external shocks, call for efforts to significantly lower the cost of borrowing, including more comprehensive and systematic support for countries that, while solvent, are burdened with high debt servicing costs. To significantly reduce high debt servicing costs, countries need to receive immediate debt cancellation of all unsustainable and illegitimate debts, from all creditors, consistent with states' human rights obligations. (...)

49 bis): We agree with official and private 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 and the Paris Agreement.

49a) The debt crisis is far from being solely about liquidity problems. Despite this, we (...) and encourage official creditors to provide coordinated and enhanced grant based liquidity and liability management support to developing countries committed to their ambitious development objectives through the use of financing tools such as guarantees, credit enhancements, debt swaps and buybacks, and legal instruments such as seniority clauses during buybacks to incentivize private creditor participation. Global north countries, multilateral development banks and the IFIs should support countries by providing sufficient grant-based development and climate finance that does not worsen debt vulnerabilities.

- Land med høyt gjeldsnivå trenger gavebasert bistand og klimafinansiering som ikke bidrar til direkte eller latente gjeldsbyrder slik som garantier kan gjøre. Debt swaps har også vist seg å være svært lite effektive for verken gjeldslette eller klimatiltak, men derimot dyre, byråkratiske og udemokratiske.

49b) ~~We call for an institutional home within an existing facility of an international financial institution to provide such support in a systematic manner. This strengthened facility would:~~ We decide to establish an intergovernmental group under the auspices of the United Nations to agree a legally binding framework on debt that includes establishing a global debt authority to coordinate liquidity support from multilateral and bilateral creditors; coordinate development of term sheets for net present value-neutral rescheduling; offer a range of financial and legal tools to facilitate or incentivize liability management and reduce the cost of capital; support scaling up debt swaps, when appropriate, and maximizing their impact, including by simplifying their design, reducing transaction costs and increasing efficiency; provide countries with technical assistance, capacity support and legal advice, including cost benefit analysis and the effective use of financial instruments such as debt swaps and dealing with sophisticated creditors; and engage with credit rating agencies to address concerns over adverse rating impacts of official debt programs.

50a) ~~Building on the ongoing efforts, we encourage the G20 to further strengthen the Common Framework by: expanding coordinated debt treatments to highly indebted countries which are currently ineligible; lessons learned from debt reliefs and debt resolution processes we decide to~~ establish an intergovernmental process in the United Nations to review existing debt architecture with the aim to establish a UN Framework Convention on Sovereign Debt that addresses the establishment of a fair and transparent multilateral sovereign debt resolution mechanism in order to deliver on sufficient debt restructuring and cancellation for all countries in need to be able to fulfil its international human rights obligations, achieve the SDGs, ensure gender equality, and implement the necessary climate actions; as well as agree on the principles and parameters that should guide a fair debt restructuring, including the need for unconditional debt cancellation, from all creditors to all countries that need it, including standardizing debt service suspension by private and bilateral creditors during negotiations; developing a user manual for debtors with clear timelines; agreeing deeper debt relief so countries are not at risk of going back into crisis; and developing an accessible guideline for assessing comparability of treatment (CoT) and refining tools for enforcing CoT. We encourage debtor countries that need debt relief to actively seek debt treatments and pre-emptive debt restructuring.

50b)(...) We encourage major financial jurisdictions to pass domestic legislations, both in lender and borrower countries, that mandates transparent and fair governance and management of sovereign debts, and to limit holdout creditors and facilitate effective debt restructuring.

50c)(...) Debt relief instruments and measures, in any form, must fulfil principles of transparency and accountability, both in the negotiation and the implementation process.

50e)(...) we will initiate an intergovernmental process at the United Nations towards agreeing a legally binding framework on debt, with a view to closing gaps in comprehensively reforming the debt architecture and exploring options to address debt sustainability, including but not limited to a multilateral sovereign debt restructuring mechanism, binding principles on responsible borrowing on lending, agree extensive debt cancellation, establish debt data registry.

51a) ~~Building on the ongoing LIC-DSF review, we urge the IMF and World Bank to continue to refine~~ Develop a new approach to assess debt sustainability assessments to better balance the information needs and accessibility for national policymakers, parliament, civil society and creditors, account for the achievement of the SDG spending needs, better capture climate and nature risks, corruption threats, account for investments (e.g. in resilience, nature protection, and productive capacity) and their impact on long-term growth and sustainable development, which requires a longer-term perspective, and to more accurately distinguish between solvency and liquidity, including long-term liquidity problems, establish the use of other relevant ratios that include domestic debt, such as total public debt service to revenues and include human rights and environmental impacts assessments and audits to identify illegitimate debts. We request ~~recommend~~ that the IMF and the World Bank implement revisions in an open and consultative manner. We will strengthen countries' capacities to carry out their own debt sustainability assessments.

Med vennlig hilsen

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