Goals for the rich

Indispensible for a universal Post-2015 Agenda

Discussion Paper

Civil Society Reflection Group on Global Development Perspectives

1. Introduction: Context and Principles

After many years of focusing on the symptoms of extreme poverty with the pursuit of the Millennium Development Goals (MDG), the UN system is finally picking up a universal sustainability agenda, enshrined in the Sustainable Development Goals (SDG), that address sustainability and causes of poverty and inequality.

The Open Working Group of the UN General Assembly on Sustainable Development Goals has proposed a list of 17 goals and 169 targets.[1] The consensus outcome of this group, endorsed by the UN General Assembly in September 2014 as the "main basis" of the post-2015 development agenda, goes far beyond the narrow scope of the MDGs.

The MDGs provided an international framework for the advancement of social development for the poor in the global South with a little help from the rich in the global North. Unlike the MDGs, the Post-2015 Agenda with the SDGs as a pivotal building block is intended to be truly universal and global. SDGs will be for everybody, rich countries, countries with emerging economies and poor countries.

If it succeeds, this new global sustainability agenda would not only take forward the unfinished business of the MDGs, by ending poverty in all its forms everywhere, but add important dimensions. Apart from the potential to tackle inequalities and injustices worldwide, it would trigger decisive action to protect the integrity of our planet, to combat climate change, and put an end to the overuse of resources and ecosystems by acknowledging planetary boundaries and promoting the respect for nature.

In his Synthesis Report on the Post-2015 Agenda titled "The Road to Dignity by 2030: Ending Poverty, Transforming All Lives and Protecting the Planet" the UN-Secretary General makes "*a universal call to action to transform our world beyond 2015*". Such a global transformation, however, would require not only the mobilization of the international community but also a fair sharing of costs, responsibilities and opportunities among and within countries.

In the Rio Declaration and in climate negotiations, countries have agreed to the principle of "common but differentiated responsibilities" (CBDR). They are common because we all share one atmosphere and human activities everywhere contribute to the accumulation of carbon dioxide and other greenhouse gases. They are differentiated because, for example, emissions are dramatically different from country to country (from 18,000 to 200 kilos per capita per year in the US and Timor Leste respectively[2]) and also because of historical responsibilities, highly relevant because CO_2 stays in the atmosphere for centuries. The CBDR principle must also be applied to the broader Post-2015 Agenda. Coupled with the human rights principle of equal rights for all, this necessarily translates into different levels of ambition for different categories of countries – as well as different categories of individuals within these countries – when it comes to certain goals and targets that must be met, for instance, to respect planetary boundaries or reduce inequalities within and among countries.

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[1] Cf. UN Open Working Group on Sustainable Development Goals (2014).
[2] World Bank data available at http://data.worldbank.org/indicator/EN.ATM.CO2E.PC.

2. The rich and powerful have special responsibilities

2.1. 'Goals for the rich' – a typology

All of the 17 goals proposed by the Open Working Group are relevant for rich, poor and emerging economies, in North and South alike. All governments that subscribe to the Post-2015 Agenda must deliver on all goals. On the face of it, for rich countries, many of the goals and targets seem to be quite easy to fulfill or have already been achieved, especially those related to social accomplishments (e.g. targets related to absolute poverty, primary education or primary health care). Unfortunately, social achievements in reality are often fragile particularly for the socially excluded and can easily be rolled back as a result of conflict (as in the case of Ukraine), of capitalism in crisis (in many countries after 2008) or as a result of wrong-headed, economically foolish and socially destructive policies, as in the case of austerity policies in many regions, from Latin America to Asia to Southern Europe. In the name of debt reduction and improved competitiveness, these policies brought about large-scale unemployment and widespread impoverishment, often coupled with the loss of basic income support or access to basic primary health care. More often than not, this perversely increased sovereign debt instead of decreasing it ("Paradox of thrift").

But also under 'normal' circumstances some of the "MDG-plus" targets relating to poverty eradication and other social development issues may prove to be a real challenge in many parts of the rich world, where poverty has been rising. In the United States poverty increased steadily in the last two decades and currently affects some 50 million people, measured by the official threshold of US$23,850 a year for a family of four. In Germany, 20.3 percent of the population – a total of 16.2 million people – were affected by poverty or social exclusion in 2013.[3] In the European Union as a whole, the proportion of poor or socially excluded people was 24.5 percent. To address this and similar situations, target 1.2 in the Open Working Group's proposal requests countries to *"by 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions".*

How one looks at 'goals for the rich' depends on whether one takes a narrow national or inward-looking view, or whether one takes into account the international responsibilities and extraterritorial obligations of countries for past, present and future actions and omissions affecting others beyond a country's borders; whether one accepts and honors the CBDR principle for the future of humankind and planet earth. In addition, this depends on whether one accepts home country responsibilities for actions and omissions of non-state actors, such as transnational corporations and their international supply chains. Contemporary international soft law (e.g. UN Guiding Principles on Business and Human Rights) is based on this assumption, as are other accords such as the OECD Guidelines for Multinational Enterprises.

Last, but not least, rich countries tend to be more powerful in terms of their influence on international and global policymaking and standard setting. Actions by international institutions like the IMF or World Bank are shaped by their governing bodies, whose composition is directly linked to the affluence of member countries. Similar patterns exist in donor-recipient relationships or in the dynamics of international and/or inter-state negotiations. The results can be very tangible, as in the case of the creditor-debtor-relationship between Greece and EU and IMF, or rather subtle as sometimes in the voting behavior of smaller actors in the UN Security Council.

How do we apply these realities and obligations to the goals and targets for sustainable development? How do we differentiate responsibilities to be sure of a universal agenda that

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[3] Cf. https://www.destatis.de/EN/PressServices/Press/pr/2014/12/PE14_454_634.html.

explicitly includes obligations and 'goals for the rich'? To do this, we can broadly distinguish **three types of goals and targets:**

1. Among the universally valid goals and targets there are some of particular relevance to the internal situation of all including rich countries, requiring changes in their domestic policies. Most notably are targets that derive from international human rights obligations, in particular with regard to economic, social and cultural rights. Examples from the Open Working Group's proposal include ending all forms of discrimination and violence against women and girls, eliminating the gender pay gap or ensuring universal access to sexual and reproductive health and reproductive rights (SDG 5); the reduction of the proportion of people living in poverty (target 1.2.), ensuring social protection for all (target 1.3); universal health coverage (SDG 3), full employment and decent work for all (target 8.5.), labour rights and a safe and secure working environment for all workers (target 8.8.), or the target to provide access to safe, affordable, accessible and sustainable transport systems for all, notably by expanding public transport (target 11.2). These goals and targets requiring changes in domestic policies (for domestic reasons) are referred to here as **"domestic sustainability targets".**
2. A second type of goals and targets addresses the need to change domestic policy in order to reduce negative external effects beyond a country's borders, be it in its immediate neighbourhood, or at regional and global levels. These goals and targets are referred to here as **"do-no-harm-targets".** Examples could address policies to reduce a country's ecological footprints and per capita greenhouse gas emissions. Monetary policy of reserve issuing countries/zones is another case of potential international damage created by domestic policies, as experienced over the last years with the "quantitative easing" policies and their "tapering" implemented by the US Federal Reserve – and now also by the European Central Bank – that triggered destabilizing speculative capital flows to and from emerging economies. These and other types of 'beggar-thy-neighbour' policies could be addressed by target 17.13 that proposes to "enhance global macroeconomic stability" through "policy coordination and policy coherence" or target 10.5 to improve financial regulation. Tax policies that promote a race to the bottom and can deprive countries of revenue are partially addressed by target 17.1 that calls for "international support to developing countries to improve domestic capacity for tax and other revenue collection". The elimination of "all forms of agricultural export subsidies", as requested by target 2.b, illustrates where compliance by rich countries would reduce international harm caused by their domestic policies. (For more "do-no-harm-targets" see box 1). However, a new target is needed to deal with harmful practices and human rights abuses by powerful non-state actors such as business enterprises and transnational corporations. [4]
3. The third type of goals and targets 'for the rich' zeroes in on the international duties and responsibilities of a country. According to the principles of CBDR and the extraterritorial obligations of states derived from human rights principles,[5] these **"international responsibility targets"** are of particular relevance for affluent societies. Targets include classical official development assistance commitments, "*including to provide 0.7 percent of gross national income in official development assistance to developing countries*" (target 17.2) as well as others – some yet to be created – that relate to the removal of structural obstacles and barriers to sustainable development. These action areas include fair trade and investment regimes and migration policies, and international financial system reforms;

[4] This could for instance be a target with a reference to the 'Protect, Respect and Remedy' framework of the UN Guiding Principles on Business and Human Rights, e.g. asking for the existence of national action plans that, among other things, guarantee access to effective remedy, both judicial and non-judicial for victims of human rights abuses committed at home and abroad by companies that originate from that country.

[5] Cf. www.etoconsortium.org/en/library/maastricht-principles/.

more specifically they include the revision of bilateral and international investment agreements, the creation of a global regulatory framework for transnational corporations, greater flexibilities in intellectual property rights protection for developing countries, genuine efforts to combat tax evasion and profit shifting, the creation of a debt workout mechanism for highly indebted countries as well as the reform of existing global economic governance institutions. All countries have responsibilities in this regard, but the rich have a greater responsibility given their capacity, resources and influence in international institutions and economic governance.

Box 1

Do no harm – Examples of SDG targets aimed at changing domestic policies with negative external impacts

8.4 improve progressively through 2030 global resource efficiency in consumption and production, and endeavour to decouple economic growth from environmental degradation (…) with developed countries taking the lead

8.8 protect labour rights and promote safe and secure working environments of all workers, including migrant workers, particularly women migrants, and those in precarious employment

10.7 facilitate orderly, safe, regular and responsible migration and mobility of people, including through implementation of planned and well-managed migration policies

12.2 by 2030 achieve sustainable management and efficient use of natural resources

12.3 by 2030 halve per capita global food waste at the retail and consumer level, and reduce food losses along production and supply chains including post-harvest losses

12.4 by 2020 achieve environmentally sound management of chemicals and all wastes throughout their life cycle in accordance with agreed international frameworks and significantly reduce their release to air, water and soil to minimize their adverse impacts on human health and the environment

12.5 by 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse

14.3 minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels

14.4 by 2020, effectively regulate harvesting, and end overfishing, illegal, unreported and unregulated (IUU) fishing and destructive fishing practices and implement science-based management plans, to restore fish stocks in the shortest time feasible at least to levels that can produce maximum sustainable yield as determined by their biological characteristics

*14.6 by 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, and eliminate subsidies that contribute to IUU fishing, and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the WTO fisheries subsidies negotiation.**

15.6 ensure fair and equitable sharing of the benefits arising from the utilization of genetic resources, and promote appropriate access to genetic resources

**Taking into account ongoing World Trade Organization negotiations, the Doha Development Agenda and the Hong Kong ministerial mandate.*

Old promises, still unmet

While the Post-2015 Agenda and its goals and targets create important new international commitments for rich countries, existing commitments have to be met first for the new ones to be credible. These commitments include, *inter alia*, the 0.7% commitment of 1970; the promise in 1984, when the Uruguay Round of trade negotiations started, that the two issues of particular interest for developing countries, agriculture and textiles, would be considered if they accepted a deal on services;[6] the quota and governance reform of the IMF agreed to in 2010 by the G20 giving more voice and a greater share to emerging economies, being blocked by US Congress; or the promise from the Climate Summit in Copenhagen in 2009 to mobilize 100 billion dollars a year for climate adaptation and mitigation in developing countries "from a variety of sources" by 2020. With regard to the latter, the deadline is approaching quickly, but commitments are waiting to be met. For example, only around US$10 billion have been pledged for the Green Climate Fund by the end of 2014.[7]

All these commitments have been repeatedly promised by rich countries and were "repaid" by developing countries by making political and commercial concessions more suited to the interests, needs or demands of the powerful. That the rich countries did not live up to the expectations created feeds the reluctance of G77 countries to enter into new and additional international obligations. Many of the SDG targets are merely a repetition of old unmet promises. Meeting these old commitments is an essential component for generating the goodwill and trust that will be needed to build an ambitious and transformative Post-2015 Agenda and achieve the SDGs.

Key goals for the rich

The above classification of 'domestic sustainability targets', 'do-no-harm targets' and 'global responsibility targets' emphasizes the need for explicit 'goals for the rich' in the Post-2015 Agenda. In practice, the distinction between those three categories is not clear-cut and partly artificial. In a globalized world there are only few areas where domestic policies can really act in isolation, without having any spill-overs across borders. In most cases, achieving an SDG requires fulfilling a combination of predominantly domestic, transnational as well as international targets.

From a policy point of view, it seems useful to not only rely on those three categories but also look more closely at specific SDGs or groups of SDGs, which are crucial in defining a set of 'goals for the rich'. To this end we put the spotlight on three specific "goals for the rich" that we consider as essential for sustainable development: The goal to reduce inequality within and among countries (goal 10), the goal to ensure sustainable consumption and production patterns (goal 12), and the goal to strengthen the means of implementation and revitalize the global partnership for development (goal 17).

2.2 Inequalities

Inequalities of income

The Open Working Group included in its list of SDGs the goal to reduce inequality within and among countries (goal 10). According to estimates, the world's richest 20 percent earn about fifty times as much as the world's poorest 20 percent.[8] Inequality in wealth is starker still: about half of global wealth is in the hands of the richest one percent, while the other half is being shared by the remaining 99 percent.[9]

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[6] The GATS was implemented in 1995, and TRIPS has created obstacles for access to medicines and knowledge, the "Development Round" at the WTO lingers on since 2001 without producing any tangible results.
[7] Cf. www.gcfund.org/fileadmin/00_customer/documents/Press/release_GCF_2014_12_10_austria_pledge.pdf
[8] Cf. Dauderstädt/Keltek (2011).
[9] Cf. Oxfam (2013) and Oxfam (2015).

Global inequality in income and wealth can be analyzed as the combined effect of inequality within and inequality between countries. For the past 200 years, global inequality can be attributed largely to a significant and continuous rise in income disparities between countries. According to recent estimates, the world income Gini coefficient has been increasing over the past 200 years from around 0.43 in the early 19th century to 0.71 in the first decade of the 21st century.[10] While the income gap between countries seems to be gradually narrowing if recent trends persist, the gap between rich and poor in most countries of the world – rich and poor alike – has grown steadily and continues to grow, with the notable exception of some Latin American countries with proactive social policies, like Argentina, Bolivia, Brazil, Ecuador and Uruguay. Policies do make a difference.

There is no universally accepted norm of how much inequality within a society is deemed acceptable, fair or just.[11] Also, what is acceptable varies between societies and over time. However, with the agreement to include inequality on the list of SDGs, governments have acknowledged that inequality is a severe problem that requires political responses at the domestic and international levels. Indeed, inequality counts. UNDP calculates that in 2012, 23 percentage points in the Human Development Index were lost due to inequality.[12] In 2014, while average loss of human development due to inequality had declined in most regions, "*disparities in income have risen in several regions.*"[13] According to the United Nations Department for Economic and Social Affairs, "*the implications of rising inequality for social and economic development are many. There is growing evidence and recognition of the powerful and corrosive effects of inequality on economic growth, poverty reduction, social and economic stability and socially-sustainable development.*"[14] Furthermore, inequality is an issue of social justice: *"People want to live in societies that are fair, where hard work is rewarded, and where one's socioeconomic position can be improved regardless of one's background."*[15] Inequality also matters more generally, to society at large. For rich countries there is evidence that residents in unequal societies are more likely to end up sick, obese, unhappy, or in jail.[16] Finally, economic inequality also endangers the political system when the political influence of the rich turns democracy into plutocracy.

However, as the only measurable target under this goal, the Open Working Group recommends: *"by 2030 progressively achieve and sustain income growth of the bottom 40% of the population at a rate higher than the national average."*[17] In this form, the target is inadequate. It provides neither a measure nor an explicit value for an improved income distribution and may lead to the wrong policy recommendations:

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[10] Cf. Milanovic (2009). Only in the last few years has this trend seemed to have reversed due to the strong economic growth in countries like China.

[11] There always have been attempts at defining how much inequality was acceptable in a given society at a given time. Greek philosopher Plato let's one of his characters describe a just society as one in which the richest do not own more than four times as much as the poorest members of society (Cf. Krämer (2014). Recently in 2013, in Switzerland a referendum to introduce a legal pay ratio of 1:12 (i.e. no monthly salary in a company should be higher than the annual salary of the lowest paid) triggered an exceptionally high voter turn-out, but ultimately failed to get a majority.

[12] UNDP (2013), pp. 13f.

[13] UNDP (2014), p. 2.

[14] Cf. UNDESA (2013), p. 21.

[15] Ibid. p. 22.

[16] British social epidemiologists Richard Wilkinson and Kate Pickett have shown, that for middle- and high-income countries, more equal societies almost always do much better in almost every social area, ranging from health to crime, whereas absolute income levels don't make a difference. Improving social well-being would require reducing differences in income and wealth rather than raising average income levels. Cf. Wilkinson/Pickett (2009).

[17] Cf. UN Open Working Group on Sustainable Development Goals (2014), Target 10.1.

- In its current formulation ("*by 2030 progressively achieve*…") the target allows for nothing to be done between now and 2030;
- it makes the reduction of inequality dependent on steady economic growth;
- it refrains from referring to the need to redistribute income and wealth;
- and it does not mention any relationship between the incomes of the rich (particularly the "one percent") and those of the poor.

In further discussion about targets on inequality, governments should settle for a target that actually measures income distribution.

Unfortunately, the Gini-Coefficient, the most common distribution indicator, is not easy to communicate and has some methodological difficulties. A growing number of experts are proposing the use of the so-called "Palma ratio"[18], i.e. the ratio of the income share of the top 10 percent to that of the bottom 40 percent of the population. Perfect income equality would result in a Palma ratio of 0.25, while perfect inequality would result in a ratio that strives towards infinity. The Palma ratio as an alternative measure of income concentration and inequality has the advantage of looking at both sides of the coin: at poverty on the one side and wealth on the other. This could and should lead to different policy recommendations than those elicited by the prevailing one-dimensional view on poverty.

Inequalities have multiple dimensions

Inequalities are not just about income. Income inequalities, which are the easiest to measure, are tightly intertwined with inequalities of power and related with issues such as ethnicity, caste, and – in each and every country – gender. Due to the structural nature of gender inequality and its intersection with other categories such as age, ethnicity, sexual orientation and income, women in most of societies continue to be overrepresented in the lowest quintiles of income distribution. They continue to be the most responsible for unpaid and care work and concentrated in the most precarious and poorly paid jobs. Women are still a minority in the spaces of representation and leadership in politics, labor or territories; they still face gender-based violence, human trafficking, and continue to have their sexual and reproductive rights and autonomy limited.[19]

As income disparities are assessed through household surveys that take the family as a unit (and basically assume equal distribution within the household) gender-based inequalities are frequently invisible to statistics in all countries, rich and poor. SDG Goal 5 rightly addresses these issues by demanding "equal rights to economic resources" for women (target 5.a) as well as "to recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies" (target 5.4).

As early as 2007, the CSO network Social Watch proposed a comprehensive indicator for measuring gender inequality, the Gender Equity Index (GEI). It entails indicators from three dimensions: economic activity, empowerment, and education. The index's values range from 0 to 100, with lower values indicating greater inequity and higher values greater equity. Since the methodology for calculating the index is straight forward and covers many important dimensions of gender inequality while at the same time delivering an easy-to-understand result, it could serve as a blueprint not only for showing inequalities among genders, but also for other marginalized groups, be they defined by age, ethnicity or other characteristics.[20]

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[18] Alex Cobham and Andy Sumner introduced this measure into the debate in 2013 based on the work of economist Gabriel Palma, cf. Cobham/Sumner (2013) and Palma (2011).
[19] For more on what issues are key for gender justice today, cf. Social Watch (2014), pp. 21ff.
[20] For more info on how the GEI works, cf. Social Watch (2007), pp. 85ff.

Policy implications

For rich countries, there are implications at two levels – at a minimum. Firstly, they need to tackle growing inequalities in their own societies, starting with: policies that provide greater equality of opportunities (e.g. free quality education for all); policies that tackle primary income distribution by promoting labor rights (e.g. the rights to bargain collectively and the right to strike), strong labor market institutions and minimum wage policies that together can address the spectacular fall in the share of labor in the primary incomes in most of the rich countries; and policies targeting secondary distribution, such as progressive tax policies and social policies with redistributive impact, in particular social security. Target 10.4 calls for the adoption of policies, "*especially fiscal, wage and social protection policies*", and "*progressively achieve greater equality*", a challenge in all countries, including rich ones. This could also be used to achieve greater gender equality. Tax regimes, for example, are not gender neutral. Women and men experience the impact of tax policies as part of the workforce, as consumers, producers and as the "care economy" within and outside households. In this sense, regressive tax structures have disproportionate impacts on women.[21]

Secondly, developed countries must systematically assess the distributional impact of their policies not only at home, but also abroad, in poor countries in particular. This impact assessment must also address the absence of proper policies and regulations. The case of the "race to the bottom" in tax collection is an obvious one, trade policy another. Macroeconomic policies, such as those generally called "austerity" (very similar to what used to be called 'structural adjustment' in developing countries) may also have negative implications for income distribution. They not only tend to increase inequality at home, but by depressing demand for imported goods and services they negatively impact on producers elsewhere, including small producers in countries of the global South. Volatile and unregulated financial markets that produce asset bubbles and frequent financial crises, together with some of the policies pursued to deal with these crises (e.g. bank bail-outs, quantitative easing) are major generators and multipliers of inequalities worldwide. It is with a view to addressing these dynamics that the SDG on inequalities includes target 10.5 that seeks to "*improve regulation and monitoring of global financial markets and institutions.*"

2.3 Sustainable consumption and production patterns

Resource consumption

The High Level Panel on the Post-2015 Agenda wrote in its report 2013 that: *"the MDGs fell short (…) by not addressing the need to promote sustainable patterns of consumption and production."*[22] In a world of limited resources, dealing with unsustainable consumption and production is a prerequisite for sustainable development. Therefore, it is indispensable that this issue is adequately addressed in the list of SDGs.

Already in 2011, Mohan Munasinghe, former Vice-Chairman of the Intergovernmental Panel on Climate Change (IPCC) introduced the idea of Millennium Consumption Goals (MCG).[23] He argued that the richest 20 percent of the world's population consume over 80 percent of global output, or 60 times more than the poorest 20 percent. Therefore, the main responsibility to prevent or reduce resource use, emissions and waste should fall on this richest 20 percent.

[21] Cf. DAWN (2014).
[22] Cf. UN High-Level Panel of Eminent Persons on the post-2015 Development Agenda (2013), Executive Summary.
[23] Cf. Munasinghe (2011).

They have a particular responsibility to drastically limit carbon emissions, energy consumption, primary resource extraction, waste generation, as well as air and water pollution, and replace non-renewable resources with renewable ones.

An important step on the way towards resource sufficiency could be taken by increasing resource efficiency. Ernst Ulrich von Weizsäcker, Karlson Hargroves and Michael Smith suggest to increase resource productivity by a factor of five, which – as they argue – is not just necessary in ecological terms, but also technically and economically feasible.[24]

Target 8.4. rightly asks to "*improve progressively, through 2030, global resource efficiency in consumption and production and endeavor to decouple economic growth from environmental degradation (…) with developed countries taking the lead*". However, this formulation remains vague. It gives no indication of the level of ambition demanded from different types of countries, rich countries in particular. One must also bear in mind that higher resource efficiency does not automatically lead to an absolute decoupling of economic growth from environmental degradation, i.e. an effective reduction in natural resource use and environmental degradation. All too often exactly the opposite happens when cost savings due to higher efficiency lead to higher consumption levels that "eat up" efficiency gains. To counter this so-called "rebound effect" a drive for more efficiency must necessarily be accompanied by policies that increase the price for energy, water and minerals etc. in line with the increase in resource productivity, while at the same time ensuring everybody's access to these goods and services, e.g. through free basic provisioning or progressive pricing systems.[25]

Overall, it is important to accept that boundaries exist for the human consumption of finite resources. This is emphasized in the 2009 concept of Planetary Boundaries (see box 2) which identifies nine boundaries (climate change, ocean acidification, accumulation of stratospheric ozone, global phosphorus and nitrogen cycles, freshwater use, land use change, biodiversity loss, atmospheric aerosol loading, and chemical pollution) and quantifies the actual limits for all but the last two.[26] Humanity has already exceeded three of these Planetary Boundaries: the rate of biodiversity loss, climate change and nitrogen input to the biosphere. Other boundaries may be exceeded in the nearer future, in particular those for global freshwater use, change in land use, ocean acidification and interference with the global phosphorous cycle. If current trends continue we will have to face abrupt global environmental change, with detrimental consequences for people and the planet. To reverse this trend, people and production in rich countries have to reduce their Ecological Footprint substantially. This, again, could be based on the principle of CBDR, this time within countries.[27]

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[24] Cf. Weizsäcker/Hargroves/Smith (2009) or Civil Society Reflection Group on Global Development Perspectives (2012), p. 42.
[25] Cf. Civil Society Reflection Group on Global Development Perspectives (2012) p. 40.
[26] Rockström et. al. (2009).
[27] The Ecological Footprint measures the size of land and water area a human population requires to produce the resources it consumes and to absorb its CO_2 emissions, using the prevailing technology, cf. www.footprintnetwork.org.

Box 2

Planetary Boundaries

The notion of "Planetary Boundaries" has not yet been accepted by the diplomatic community despite strong scientific base for it. The following table lists the nine planetary boundaries defined and partially quantified by scientists and the SDGs and targets that refer to them:

Climate change	Goal 13
Ocean acidification	Target 14.3
Stratospheric ozone depletion	Not mentioned
Interference with the global phosphorus and nitrogen cycles	Not mentioned, but target 2.4 promotes "resilient agricultural practices (…) that help maintain ecosystems". This would imply an end to the fertilization practices that create this problem.
Rate of biodiversity loss	Goal 15
Global freshwater use	Goal 6
Land-system change	Goal 15
Aerosol loading	Not mentioned
Chemical Pollution	Targets 3.9 and 6.3

While most of the Planetary Boundaries are recognized as problems by the SDGs and related targets, the latter lack specificity and basically reflect an aspiration for improvement. To overcome this weakness, the boundaries could be explicitly recognized and quantified globally; "budgets" could be established and allocated, according to the CBDR principle in ways that could take the climate convention as a model.

Not just a responsibility for consumers

That analysis could imply that all inhabitants of rich countries, as consumers, share similar responsibility. This is only partially true: mainly big corporations shape production and consumption patterns – and this across borders. According to a recent UNCTAD report on value chains:

"Global investment and trade are inextricably intertwined through the international production networks of firms investing in productive assets worldwide and trading inputs and outputs in cross-border value chains of various degrees of complexity. Such value chains (…) shaped by TNCs account for some 80% of global trade."[28]

Therefore an SDG on consumption and production patterns must not only address overconsumption and unsustainable lifestyles but also the production patterns of the business sector and corporations and the kinds of products they create. Corporations are to a large extent responsible for the exploitation of natural resources and the environmental damage that this can bring about.

Value chains should integrate responsibility and liability chains, since corporations

- are responsible for the design and marketing of products that are unsustainable;
- are responsible for respecting – or violating – human rights within their sphere of influence along the supply chain;
- are putting pressure on governments and the UN to avoid stricter regulation (see box 3).

[28] UNCTAD (2013a), p. iii.

Box 3

Political will to take on big business

In 2013 Margaret Chan, the Director-General of the World Health Organization, delivered a remarkable speech, in which she stated:

"Efforts to prevent noncommunicable diseases go against the business interests of powerful economic operators. In my view, this is one of the biggest challenges facing health promotion.

(…) it is not just Big Tobacco anymore. Public health must also contend with Big Food, Big Soda, and Big Alcohol. All of these industries fear regulation, and protect themselves by using the same tactics.

Research has documented these tactics well. They include front groups, lobbies, promises of self-regulation, lawsuits, and industry-funded research that confuses the evidence and keeps the public in doubt.

Tactics also include gifts, grants, and contributions to worthy causes that cast these industries as respectable corporate citizens in the eyes of politicians and the public. They include arguments that place the responsibility for harm to health on individuals, and portray government actions as interference in personal liberties and free choice.

This is formidable opposition. Market power readily translates into political power. Few governments prioritize health over big business. (…) This is not a failure of individual will-power. This is a failure of political will to take on big business."[29]

Governments cannot leave the responsibility to change consumption and production patterns solely in the hands of individual consumers and producers. Governments have to play a lead role in establishing limits and standards and setting the right policy incentives, or, first of all, correcting wrong incentives.

Privileges for corporations created over the last two decades under trade and investment rules should be re-balanced with corresponding rights and privileges of societies and people – with the standard being set by the latter!

Mandatory reporting on environmental, social and human rights impacts by transnational and large national corporations is a *sine qua non* for democratic accountability. Voluntary agreements and initiatives have attempted to fill this gap and have helped to create a climate of reporting, but do not provide the legal guarantees, scrutiny and where necessary, sanctions, needed for effective governance.

This is why a legally binding international instrument on the obligations of transnational corporations and other business enterprises is necessary. It should include all ILO standards and multilateral environmental agreements (MEAs), be based on the UN Guiding Principles on Business and Human Rights and provide for remedies for victims, both nationally and internationally, with the aim of improving weak voluntary provisions of national actions plans under the UN Guiding Principles and making them binding.

These actions should be part of a complete overhaul of the current investment regime. As a minimum, the current system of investor-state-dispute-settlement (ISDS) should be abolished. Its current set-up protects a system, which grants foreign companies the unilateral privilege to sue governments before secret private arbitration tribunals for huge amounts of compensation, when government legislation in the public interest (e.g. to foster sustainable production) is seemingly affecting their profits. It could be replaced by a standing international investment court[30] – or even better – an international human rights court (or a system of regional investment or human right courts) dealing with investment-related disputes where access would be granted not only to investors, but equally to communities and workers whose rights had been trampled on. Without this overhaul, there is the real danger that the controversial and

[29] Cf. Chan (2013).
[30] Cf. UNCTAD (2013b), p. 9.

contested ISDS-system becomes further entrenched internationally by two "mega-regional" trade and investment agreements currently being negotiated, the Trans-Pacific Partnership (TPP) and the Transatlantic Trade and Investment Partnership (TTIP)[31]. Both aim at (indirectly) setting global standards and contain ISDS. Finally, governments should introduce effective international regulation for transnational corporations to prevent corporate actors from unduly influencing global policy making.[32] To do so, they should adopt, *inter alia,* clear mandatory guidelines and policies for their relationship with corporations as well as establishing comprehensive transparency and conflict of interest policies.

2.4 Financial and structural means of implementation

The implementation of the SDGs with their targets and indicators will require changes in fiscal policy as well as adjustments in terms of governance and regulation. Fiscal policy – government income and spending – is a premier instrument of governments to turn the SDGs into practice. The actual priorities of governments are reflected more clearly in public budgets than in government declarations. However, none of the goals and targets will automatically have an impact on national budgets. Some or many might be achieved by means of regulatory polices – such as improved labor standards or regulations of chemicals use – or new mechanisms, like better cooperation among governments and reform of global governance institutions.

Filling financial gaps

In recent decades, we have witnessed the erosion of public finance in many countries, which has resulted in the growing inability of governments to provide the necessary public goods and services in support of people's welfare and care systems, thus failing to respond effectively to aggravated social and environmental problems. There is an urgent need to strengthen and redirect public finance.

Fiscal policy can serve basically four purposes: the raising of revenues in order to provide the necessary public goods and services; the redistribution of income and wealth from the richer to the poorer sections of society; the re-pricing of goods and services in order to internalize ecological and social costs and discourage undesirable behavior (such as currency speculation); and the justification for citizens to demand democratic representation *('no taxation without representation')* and accountability.

A pro-active tax policy includes, for example, the taxation of the extraction and consumption of non-renewable resources, and forms of progressive taxation that are sensitive to the well being of poor people (e.g. by taxing consumption of luxuries). On the expenditure side, governments should take measures to initiate the redistribution of income and wealth, and to trigger ecological steering effects. This can include cash transfers to poor families, child benefits, and the phasing out of ineffective or even harmful subsidies.

If priorities are properly defined, budget policies can become a powerful instrument to reduce social inequality, eliminate discrimination, and promote the transition to sustainable patterns of production and consumption.

Realizing any set of SDGs will only be possible if governments undertake the necessary adjustments in their tax and budget policies. In other words, they have to formulate Sustainable Development Budgets in order to implement SDGs. This requires eco-social fiscal reforms at the national level. But it also requires strengthened tax cooperation at the global level.

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[31] Cf. Eberhardt (2014).
[32] Cf. Pingeot (2014).

In the last few years, international cooperation in tax matters has intensified. But this takes place mainly within the OECD and the G20. Countries who are not members of these clubs are either excluded or only invited for consultations. A universal intergovernmental body on tax cooperation under the roof of the UN is needed.

So far, the UN's work has centered on the UN Committee of Experts on International Cooperation in Tax Matters. This is far from being sufficient. In order to strengthen international tax cooperation and to combat tax evasion and harmful tax avoidance, the expert committee at the very least should be promoted to an Intergovernmental Commission on Tax Cooperation – or even better an International Tax Organization.[33]

Yet, even with a strengthened system of public finance, in many countries the maximum available resources will not suffice to implement the Post-2015 Agenda. External funding will still be required. This means that the "old" instrument of "Official Development Assistance" (ODA) will still be needed – and complemented by new financial instruments to help mitigate and compensate, for example, for the results of climate change and finance MEAs.

A necessary but not sufficient "goal for the rich" is finally to implement obligations entered into in the past. This is especially true for the 45-year old promise to spend 0.7 percent of GDP on ODA. Additionally, industrialized countries pledged to make available another 100 billion per year in climate finance. These promises are repeated by the SDGs. It's overdue that countries come up with concrete plans and timetables on how they will be realizing them. This could be one indicator to measure the fulfillment of goal 17.2.

One way for rich countries to meet their obligations would be the introduction of "innovative" means of finance, like the long debated financial transaction tax (FTT). Eleven European countries will levy one model of such a tax from 2016 on. Estimates on how much will be raised range from 2.5 to 18 billion Euros per year for a country like Germany. Whether this additional income will be spent on ODA or address environmental challenges, however, is uncertain yet. Therefore, these governments should take the opportunity of the Financing for Development (FfD) and Post-2015 Summits to demonstrate their determination to spend the FTT revenues to achieve the SDGs.

Another means for improving the financial situation of countries in the South would be to stop the outflow of funds from these countries. Currently, more money is leaving the South than vice-versa.[34] Structural issues to be tackled in this regard include a reversal of intellectual property rights (IPRs) regimes; the abolition of preferential tax regimes in countries of the North for incomes generated from IPRs and services in the South;[35] the reformulation of double tax treaties that are harmful to the interests of southern countries;[36] and, maybe most importantly, a reform or replacement of international transfer pricing rules that have become so complicated and impossible to administer that they facilitate abuse, adding up to several hundred billions in illicit financial flows from developing countries alone, annually.[37]

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[33] The Zedillo Panel proposed already in 2001 that the international community should consider the potential benefits of an International Tax Organization, cf. High-level Panel on Financing for Development (2001), p.9. Placing the matter of tax policies under the auspices of the United Nations could also serve to ensure that the effects of tax rules have on the fulfillment of Human Rights are being emphasized. Cf. UN Human Rights Council (2015).
[34] Cf. UNDESA et al. (2015), pp. 64f.
[35] An issue debated during the 10th session of the UN Committee of Experts on International Cooperation in Tax Matters, cf. UN Doc. E/2014/45-E/C.18/2014/6, pp. 18ff.
[36] Cf. Eurodad (2014), pp. 18f.
[37] Washington based think tank Global Financial Integrity estimates that illicit financial flows from developing countries amount to US$991.2 billion for 2012 alone; 77.8 percent of this amount can be attributed to trade misinvoicing. Cf. Kar/Spanjers (2014).

To determine whether the policies of rich countries are "sustainable" and meet their obligations, it will of course not be enough to look at ODA quotas as an indicator. For many years now, indices on policy coherence for development or sustainability are being discussed. The Commitment to Development Index of the Center for Global Development is one example that could be built upon. The Open Knowledge Foundation in Germany and Spanish Plataforma 2015 y más are working on similar approaches, though with different political impetus. What they have in common is that they look at various sectors (environment, finance, trade, security, technology transfer, migration, development cooperation etc.) and check them for their coherence towards sustainability. These approaches could guide further debates towards meaningful goals and indicators for the rich.

Multi-Stakeholder Partnerships

The Open Working Group proposes as a measure to strengthen the means of implementation to enhance the global partnership for sustainable development, *"complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources (…)"* (SDG 17.16) and to *"(e)ncourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships."* (SDG 17.17)

These proposals build on the notion that governments will not be able to solve global problems alone. Partnerships primarily with the private sector are seen as the main driver of development. However, the assessments of the advantages of global partnerships are for the most part not based on empirical research and a thorough power and interest analysis of the actors involved. The widely held notion that there is no alternative is often no more than a profession of faith.

Public-private partnerships and multi-stakeholder partnerships bring a number of risks and side effects with them that must be considered carefully in the further discussions on the Post-2015 Agenda. In particular, the following questions should be addressed:

1. **Growing influence of the business sector in the political discourse and agenda-setting:** Do partnership initiatives allow transnational corporations and their interest groups growing influence over agenda setting and political decision-making by governments?
2. **Fragmentation of global governance:** How can governments avoid that partnerships lead to isolated solutions, which are poorly coordinated, often contribute to the institutional weakening of the United Nations and its specialized agencies, and hinder comprehensive development strategies?
3. **Weakening of representative democracy:** Inasmuch as partnerships give all participating actors equal rights, do they sideline the special political and legal position occupied legitimately by public bodies (governments and parliaments)?
4. **Unstable financing – a threat to the sufficient provision of public goods:** Will the funding of the Post-2015 Agenda become increasingly privatized and dependent on voluntary and ultimately unpredictable channels of financing through corporations, benevolent individuals or private philanthropic foundations? Are the financial resources committed in the existing partnership initiatives actually new and additional? Have they effectively increased the available resources?
5. **Lack of monitoring and accountability mechanisms:** What instruments are in place to guarantee that partnerships as well as the proposed Partnership Facility act in an open and transparent manner and can be held accountable for their actions?

Nevertheless, the Secretary General proposes in his Synthesis Report *"principled and responsible public-private-people partnerships"* as *"a key feature of implementation at all levels: global, regional, national and local"*.[38] In that, he adds, *"mutual accountability is critical."*

Mutual accountability is a concept enshrined in the Paris Declaration on Aid Effectiveness and it refers to a relation between donor and "partner" governments. In a more complex partnership, involving corporations and civil society it is unclear how "mutual" is to be understood since governments should be accountable to their citizens but certainly not to corporations.

The role of private actors is also virulent in the debates and proposals around FfD, an agenda that could well determine whether the SDGs are likely to be implemented after all. There, debates circle around the question of how to tap into the seemingly bottomless pit of private financial assets and steer them in the direction of achieving sustainable development. Ideas proposed range from creating conducive regulatory and political environments to attract investment to "leveraging" private money with public funds. These approaches, however, have to be considered very carefully.[39]

In an open letter to the UN Secretary-General of November 2014, the "Righting Finance" coalition of civil society networks proposes the following *ex-ante* criteria to be applied before engaging the UN in any such alliance with corporations:[40]

- *"whether the private actor has a history or current status of serious allegations of abusing human rights or the environment, including in their cross-border activities;*
- *whether the private actor has a proven track record (or the potential to) deliver on sustainable development, as articulated by the UN outcome by 2015, including ruling out conflicts of interest;*
- *whether the private actor has previous involvement in acts of corruption with government officials; and*
- *whether the private actor is fully transparent in its financial reporting and fully respecting existing tax responsibilities in all countries within which it operates."*

Righting Finance considers further that "*private sector financing and public-private partnerships for sustainable development should likewise be accompanied by mandatory transparency and accountability safeguards in compliance with human rights norms and standards putting people's rights before profit.*"[41]

These are minimal safeguards to prevent the UN from potential reputational shocks if chief private financiers it engages with were found to be also chief violators of its most cherished principles.

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[38] Cf. UN Secretary-General (2014), para. 81.
[39] For more on the issue of private actors in Financing for Development, cf. Adams/Luchsinger (2015).
[40] Cf. Righting Finance (2014), p. 12.
[41] Ibid.

3. Conclusion

The above-mentioned discussion has focused on a few examples of what obligations for the rich could and should entail in a truly universal SDG or Post-2015 Agenda. Issues like migration, arms trade, indigenous people's rights, trade, investment and intellectual property rights policies and many more could and should complement the list. Also, we have not explored here the issue of how to hold actors accountable in the implementation of the Post-2015 Agenda.[42]

Fulfilling the SDGs – albeit with some deficiencies we have highlighted in this paper – will require some serious reshuffling of the cards. In order to create environmental and policy space for the poor to enjoy their human rights and achieve a decent level of prosperity, the rich – meaning rich countries as well as rich individuals everywhere – will have to profoundly change their consumption and production patterns, as well as the patterns whereby profit from value chains is not only generated but reaped at the very end of the chains.

This reshuffling requires fundamental shifts in the power relations between social groups and groupings at national and international levels. And it requires a fundamental change of mindset, by, *inter alia,* restoring public rights over corporate privileges.[43]

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The Civil Society Reflection Group on Global Development Perspectives was established in November 2010 by Social Watch, Third World Network, Development Alternatives with Women for a New Era (DAWN), the Friedrich-Ebert-Stiftung, Global Policy Forum, terre des hommes and the Dag Hammarskjöld Foundation. It provides an informal space for in-depth discussions for civil society activists and scholars from all parts of the world to explore conventional and alternative models of development and well-being.

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[42] For more on this issue, cf. Civil Society Reflection Group on Global Development Perspectives (2013), p. 6 and Bissio (2015).
[43] Cf. Civil Society Reflection Group on Global Development Perspectives (2011).

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