THE PRESIDENT
OF THE
GENERAL ASSEMBLY

23 May 2016

Excellency,

It is my pleasure to enclose herewith the outcome document from the High-Level Thematic Debate on Achieving the Sustainable Development Goals, which took place on 21 April, 2016. This outcome document contains my conclusions and observations from this exceptionally successful event, as well as impressions and views shared by participants.

It is my hope that the Event will have served to inspire actions by all stakeholders at all levels, so that we may work collaboratively in an inclusive, holistic and integrated manner towards achieving full implementation of the 2030 Agenda for Sustainable Development.

I take this opportunity to again express my sincere gratitude to all who participated in the High-Level Thematic Debate, as well as those who supported in various other ways.

Please accept, Excellency, the assurances of my highest consideration.

Mogens Lykketoft

To all Permanent Representatives and
Permanent Observers to the United Nations
New York

High-level Thematic Debate on Achieving the Sustainable Development Goals

New York, 21 April 2016

Informal Summary[1]

The President of the 70th session of the United Nations General Assembly convened a climate neutral High Level Thematic Debate on 21 April, 2016, in order to bring attention to, and catalyse action by all actors, for the implementation of the 2030 Agenda for Sustainable Development, anchored in the Sustainable Development Goals (SDGs), and the Addis Ababa Action Agenda.

Some key actions and proposals noted by the President included:

Member States need to drive national responses to implementation of the 2030 Agenda, including through early action to establish methods of national coordination, identify gaps in policy, institutions and capacity, according to national circumstances, and map existing tools and reporting requirements to establish information needs.

Multi-stakeholder partnerships building on trust, common goals and a clear vision, and that enable action at all levels, fostering engagement, investment and accountability for implementation of all SDGs, need to be promoted.

A global tax body hosted by the UN, which would provide for universal participation of countries in the elaboration of new rules, should be considered.

An advisory committee of experts from the finance ecosystem to assist member States and the UN system in unlocking private investment, especially from capital markets, in support of the SDGs, should be considered.

An initiative to produce effective standards of disclosure on SDG impacts building on climate-related financial disclosures could help accelerate global investments in technological innovation and clean energy.

The Technology Facilitation Mechanism and its online platform represent an important opportunity to maximize the contribution of science, technology and innovation in the achievement of the SDGs.

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The Event brought together global political, finance and civil society leaders to discuss the "how" of implementation, in particular related to finance, technology, data and partnerships. Close to 30 Heads of State or Government, and more than 60 Ministers participated, as did large numbers of leaders from finance, business, academia, and other sectors of civil society. Discussions were held in multiple fora, including a plenary, interactive dialogues, a high-level luncheon, a high-level reception and in policy rooms related to the substantive aspects

[1] The summary does not necessarily express the views of the President of the General Assembly. It is a compilation of messages by participants in the Event, summarized in an informal format. It does not attempt to be exhaustive, nor does it reflect necessarily the views of all member States or other participants.

of the Event. A digital media zone facilitated significant presence from all forms of media, enabling engagement of communities globally. Sustainable Development Salons, among the many innovative features introduced, featured interviews with political leaders and prominent personalities which were webcast live.

Declared candidates seeking to become the next Secretary-General of the United Nations were also invited to attend, as a means of broadening their awareness of the challenges ahead.

Action at all levels

Member States committed to drive national responses to implementation of the 2030 Agenda, hence strong national ownership was highlighted as the foundation for its success. Countries were devoting considerable time and effort to develop or realign national development plans and strategies to reflect the New Agenda and its vision for the future. Early actions highlighted, included establishing national coordinating mechanisms, mapping of existing instruments and reporting requirements as well as identifying gaps in policy, institutions and capacity according to national circumstances, in order to prioritize and build capacity.

Governments reiterated their commitment to enhance a global partnership complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, with a view to supporting the achievement of the SDGs in all countries, but also at regional and global levels.

In order to move forward, Governments would have to reinforce their credibility and capabilities. They would have to establish long-term strategies and incorporate in a coherent way the imperatives of sustainable development in all its dimensions, including poverty eradication, climate action, productive transformation and growth. Investment priorities had to be determined by the interlinkages between specific SDGs and the overall framework of the 2030 Agenda.

Success in realising the SDGs necessitated a common understanding of the goals and holistic, integrated and balanced strategies to achieve them, between public and private sectors. Countries were seen as driving these efforts which needed to be complemented at regional and global levels.

In order to achieve a truly transformative Agenda, mode of business by all actors had to change. Governments must put in place regulatory frameworks that promote sustainable patterns of production and consumption, while financial markets and the productive sector must adapt sustainable patterns of production and consumption, for the transformation to take hold.

A shift was also seen as needed in international cooperation to move away from business as usual towards really transformative projects. The 2030 Agenda necessitates a renewed understanding of international cooperation based on results. International cooperation has to reflect a genuine partnership and be done in a way that allows the international community to get beyond short-termism and go beyond donors and recipients, the north and south divide, while focusing on the most vulnerable.

There was a need for strengthening international governance to better connect all the SDGs and enhance transparency, accountability and policy coherence. For example, some bilateral investment treaties were seen as potentially making the implementation of the Paris Agreement and the SDGs more difficult. In going forward, it would be important to explicitly consider tensions that may exist between enticing the private sector to take a major role in the implementation of SDGs; the need to avoid harmful tax competition ("race to the bottom"); as well as the urgency to address profit shifting and combat illicit financial flows. Achieving the SDGs may in some cases imply more, not less regulation.

Financing poverty eradication and sustainable development

To achieve the SDGs, successfully eradicate poverty and fight climate change, capital flows needed to be redirected and investments accelerated into the SDGs. A low-carbon future required reorientation of investment, not necessarily more. Reform should continue in order to create a sustainable, resilient and inclusive global financial system able to handle potential shocks, including those of climate change and the impact of climate action on investment in financial markets. As an example, the current G20 Presidency included the SDGs in the agenda for the next G20 Summit and supported green finance as a critical means for implementing it. Green financing is seen as an approach that should be continued and that should potentially embrace all the SDGs. All countries needed to have the right macro-prudential regulation in place to absorb such sustainable investment flows.

Social impact investment and corporate social responsibility initiatives would have to be complementary and disclosure requirements unified, in order to incentivize investment shifts towards sustainability on a global scale. It was suggested to establish a form of advisory committee whereby experts from the finance ecosystem could assist Member States and the UN system unlocking private investment, especially from capital markets, in support of the SDGs. Investors were looking for sustainable asset classes, such as infrastructure, wind farms, biomass and green power capacity. Country experiences included changing regulations to allow pension funds and insurance companies to invest in SDG-related activities both domestically and abroad including in developing countries, as well as improving perceived risks through blended finance instruments. Development Banks could play an important role in this regard as risk mitigators. Official Development Assistance (ODA) could be used effectively to create incentives and leverage private sector resources, for example, in the renewable energy sector. However, these actions tended to shift the risk to the public sector which was perceived as problematic in some cases.

Private finance was seen as playing a critical role in the implementation of the 2030 Agenda. It was therefore important to build up a pipeline of projects that would be interesting enough to attract private investment. While renewable energy is a long-standing sector with a well-established market and the corresponding investment risks well understood, other sectors, such as water, had yet to reach this maturity. In general, private investment would need to be accompanied by accountability mechanisms and aligned with the SDGs and human rights.

Taxation

Enhanced mobilization of domestic resources was seen as critical to implementation of the SDGs. To that end, Governments would need to mobilize public resources, expand their revenue base and build up tax administration capacity, including through technical assistance and exchange of best practices, as necessary. Given the importance of the local level for the delivery of the SDGS, it would also be important to focus on improving sub-national and local level financing. In Addis Ababa, Governments had decided to further strengthen the United Nations expert arrangement to address international cooperation on tax matters.

Current constraints in the trading system and the high level of indebtedness of some countries also affected developing countries' ability to mobilize resources for development. Recent reports had highlighted the extent to which illicit financial flows and tax avoidance drained resources from the public purse.

Many recognized the need for a more coherent, strengthened international tax regime. Reflection was underway in different fora to find ways to avoid harmful tax competition among countries. Tax incentives usually generated externalities across borders, which had brought about new challenges not adequately addressed by the current global fora. Some called for a UN Convention on tax abuses while others called for a retooling of transfer pricing rules.

Concrete steps had been taken in recent years to step up international cooperation on tax matters. The OECD through the Global Forum on Transparency and Exchange of Information for Tax Purposes had been at the forefront of this work. The work on Base Erosion and Profit Shifting (BEPS) had made advances and the initiative set a benchmark for discussions at the G20. Yet, it is was limited in scope. For example, country-by-country reporting for multinational corporations represented a step forward, though reports are still not available for all countries and to the general public. Similarly, an issue of routing money through tax havens had not been addressed. Finally, though BEPS had been largely discussed and globally reviewed, its decision-making and endorsement excluded many countries which significantly hinder its outreach and effectiveness.

Many were calling for a follow-up to BEPS, or "BEPS+" in order to form a comprehensive agenda that build an international framework on tax cooperation. Many called for an increased role of the UN in such efforts, including in the form of a global tax body hosted by the UN, which would provide for universal participation of countries in the elaboration of the new rules.

Technology for SDGs

Each of the SDGs involved aspects related to technology. Technology would be critical in moving to a less resource-intensive production system. Acceleration of technological change could create opportunities and disruptions. A real issue for the SDGs could be the speed at which knowledge had to be applied along supply chains. This implied tighter links among potential users, needs, and the research system. The science and technology communities had an important role to play in the implementation of the 2030 Agenda, including through highlighting science-based pathways to achieve the SDGs as an indivisible set of goals, providing new metrics, and bridging the data gaps.

Successful strategies used by Governments to stimulate technological innovation had involved combinations of actions, including: devoting a significant portion of budgets to research and development; adopting strong standards that challenged business while leaving time for business to devise solutions; and, building dialogue with business in order to build trust. Some countries had established a competitive advantage in the private sector in areas of renewable energy, waste-to-energy and wastewater cleaning, utilizing such strategies. Public agencies could facilitate the diffusion of knowledge and technology from academia to companies and in particular to Small and Medium size Enterprises. In some countries, basic policies to support innovators, such as facilitating access to laboratories and allowing pilot projects, could go a long way to stimulating local innovation.

Several international fora and programmes had worked to make national projects available at the global level or worked to spur resource efficiency and transfers of technology. There had been successful examples of incubator systems financed by donor countries, which had enabled genuine transfer of technology. In other cases international agreements had technology transfer provisions that had proven effective. Technology collaborative programs, which brought together the private sector, Governments and academia, had delivered concrete advances in past years. However, key challenges had included identifying promising technologies, mobilizing investment and maturing these technologies in order to bring them to scale. The role of the Technology Facilitation Mechanism and its online platform would give an opportunity to maximize the contribution of science, technology and innovation in the achievement of the SDGs.

Public-private partnerships could help transfer technology to developing countries. There had been collaborative experiences in health, agriculture and other sectors. Partnerships could be especially needed to push forward technology and corresponding policy in "laggard" sectors. For example, observed rates of technological progress in transport and in industrial use of energy were not high enough compared to what was seen as needed to achieve the SDGs.

As examples presented at the Event highlighted, technology had always been embedded in social innovation and played a central role in new business models. It was very important to demystify technology and help people relate it to local problems, in order to foster local capacity to innovate. Women and girls needed to be part of the conversation on technology and should be a primary target for social training and awareness raising programmes. It was also important to devise policies that favoured increased engagement of women in technology development and IT careers, including achieving equal pay for equal work.

Data for SDGs

Data requirements to manage the 2030 Agenda were seen as vast. Many statistical offices had started using big data to produce statistics, including from spatial and mobile phone sources. Going forward, countries would need roadmaps to strengthen their statistical capacity. The UN Statistical Commission recently created the High-level Group for Partnership, Coordination and Capacity-Building for Statistics for the 2030 Agenda to advise on harnessing the opportunities of the data revolution for the implementation of the SDGs. The group was designing a roadmap for modernizing and strengthening statistical systems, and was planning for the first UN World Forum for Sustainable Development Data to be held next year. Others were offering support with the application and testing the use of big data. There were important lessons to be learned from other areas, for example, the use of text messages in crisis contexts. Countries had launched pilot projects using data from satellite imagery, mobile phones and social media. Recent experiences with utilizing mobile phone data to better identify where poverty existed had produced lessons that were applicable to developed and developing countries alike.

The promise of new data and technologies should not overshadow the need for efforts to produce the most basic structural data, such as registration of all births. Other examples included birth registration schemes, data on school attendance, and accurate measurement of economic activity. Such data were seen as critical to identifying those left behind, especially girls, youth, and people with disabilities. Giving identity and legal status to everybody would be critical to the achievement of sustainable development and empowerment of peoples.

Data should not be confined to statistical offices and Governments. All stakeholders should have access to information and data on progress made on implementing the Agenda. Accountability was easier to obtain when open data policies and obligation to make data accessible were in place. One example of such access was the Open Data Inventory (ODIN), which assessed the coverage and openness of official statistics to identify gaps, promote open data policies, improve access, and encourage dialogue between national statistical offices and data users. The Aarhus Convention, which had articulated Principle 10 of the Rio Declaration, could provide a powerful mechanism for bottom-up accountability. Accountability was much easier to request when civil society was seen as an important resource in providing data, for example, through community-based systems of information.

It was no longer the purview of Government only to produce data. All over the world, people were mapping their own communities. The proliferation of mobile phones and the rapidly spreading ability to use computers had increased capacity to use information technologies, even in marginalized communities. Those communities should be seen not only as pockets of vulnerability, but also as a source of skills for generating data. There were many examples of locally produced data of better quality than data available from the Government. This provided opportunities for development of strategies and guidelines that integrate these new approaches with statistical data for improved decision making and better quality data overall.

Partnerships for the implementation of SDGs

The 2030 Agenda demands effective and complimentary multi-stakeholder partnerships in order to meet the highly ambitious SDGs and address their long-term, integrated nature with transformative solutions.

Efforts were widespread and awareness increasing in the finance and business community and among civil society partners in bringing the SDGs to the forefront of the development agenda. Business leaders were translating the SDGs into language that the private sector understood, transforming the aspirational values embedded in the SDGs into practical opportunities. For example, long term business viability and global sustainable development were mutually dependent on sustainable supply chains. With global agreement around the SDGs, businesses now had the opportunity and tools needed to assess and modify their supply chains in relation to these universal priorities, affecting the individuals, communities, lands and waters that their supply chains touch. Leading business communities had framed the SDGs as an opportunity for business to innovate, enter new markets, elevate the global labour force, and create a competitive edge, recognizing that there were risks for those who do not embrace the 2030 Agenda.

Partnerships that involve the UN should ensure a high level of integrity in relation to their private sector partners, especially in regards to human rights, labour, environmental and corruption issues. Many countries had legal mechanisms in place within which to hold the private sector accountable. At the global level, the UN Global Compact played an important role as entry point for the private sector into the UN.

Better data were needed for investors and pension holders to ensure companies were accountable to their commitments around the SDGs. Examples of initiatives on climate-related financial disclosures gave hope to accelerating global investments in technological innovation and clean energy by increasing transparency. This approach could be expanded to include all SDG-related disclosures with the ultimate goal of producing effective standards of disclosure on SDG impacts.

Countries, international organizations and civil society had a long history of multi-stakeholder partnerships from which to draw experience and success, in particular in areas such as renewable energy, transport, water, forests, sustainable agriculture, gender equality and women's empowerment. Civil society had played an essential role in raising awareness, building capacity of Governments, as well as holding actors and systems to account for transparency and results. The private sector and Governments had contributed support through multiple vehicles and instruments, and had shaped principles of engagement on core issues of sustainability and gender.

An in-room survey of participants conducted during the partnership luncheon captured essential elements and current challenges of multi-stakeholder partnerships. Participants were asked to select three 'essential characteristics' and three 'chronic challenges' from a list of 13 options (plus a 'write-in'). 90 percent of tables submitted responses, with at least one table submitting views for each SDG except for Goal 1. Results found that certain qualities were commonly identified as essential for multi-stakeholder partnerships success include a shared vision (prioritized by 81 percent of participants), clear goals (66 percent), and trust and understanding between partners (66 percent). These were followed closely by good governance (50 percent) and sustainable financing (47 percent), results-orientation (40 percent), responsible to people and planet (29 percent), and clearly-defined roles for partners (26 percent). Conversely, three elements stood apart as chronic challenges: lack of trust and understanding, lack of sustainable finances, and lack of shared vision. These were deemed twice as critical as the next group of potential challenges which included lack of governance and poorly defined roles. Additional comments provided by participants highlighted specific aspects of clear communication, honest dialogue, engaging youth, transparency, trust and mutual respect, acceptance of profit for participating businesses, rigorous standard setting, good governance including anti-corruption, building on prior success, and enabling regulatory frameworks.

Climate action in the context of sustainable development

Timely action on climate change was seen as an important enabler for reaching the other SDGs. It would therefore be crucial to mainstream climate action and SDGs in national plans and action at all levels.

It was important that countries promptly ratified the historic Paris Agreement so that it could enter into force as soon as possible. Governments needed to establish credibility, starting with sending clear signals through ambitious Intended Nationally Determined Contributions. This would create a virtuous circle and spur transformative actions by the private sector.

Rather than being seen as two separate processes, the Paris Agreement and the SDGs should be considered complementary, as successful implementation of one would depend and strengthen the other. Many countries had started to reflect on this coherent implementation in their national strategies and plans, for some small Islands in particular, it was seen as a matter of ensuring survival.

The finance and business communities had supported a strong Agreement, and highlighted the need for a price on carbon. Public-private partnerships had been created that directly support the transition to low-carbon economies, and the youth movement in particular has presented a compelling case for action.