



Oxfam Recommendations for the Zero Draft of the Outcome Document for the UN Summit to adopt the Post-2015 Development Agenda

1. Declaration

Oxfam welcomes positive and aspirational vision outlined in the Zero Draft outcome document. We particularly welcome the resolve to **end extreme poverty, tackle extreme inequality and leave no one behind, and address climate change**.

Additionally, we welcome the resolve to work for **gender equality** and the empowerment of women and girls, **promote non-discrimination and human rights**, achieve **universal access to quality healthcare and quality education, end hunger, resolve conflict** in a framework that is **universal to all countries**. These are all aspirations that Oxfam has been calling for in this process.

Recommendations

Communication - Whilst welcoming much of the content in the declaration, if we are to inspire action on these goals from publics around the world we need to ensure they are communicated as effectively as possible. **Framing the goals around three extremes - poverty, inequality and climate change** - could be a clear and compelling way to communicate the comprehensive framework proposed in this draft.

Inequality - Given the corrosive impacts of extreme economic inequality on poverty reduction, social cohesion, political equality, inclusive economic growth and environmental sustainability, **redistributive aspects of tackling inequality (of wealth, resources and power) should be made more prominent throughout the document**, especially in the Declaration (para 4 and 13), Goals and Targets, and Means of Implementation, in ways that reintegrate the most affluent populations into the society as responsible citizens. Paragraph 4 should be further amended so that it pledges to **“leave no one behind and to reach those furthest behind first**. We affirm that the goals and targets will only be fully achieved when they are met for all economic and social groupings.”

Climate change - We are disappointed to see no **reference to keeping global warming below 2°C**, as there was in the chapeau of the OWG outcome document. This aim has been agreed by member states in the UNFCCC process and at a minimum reference to it should return in this document. Oxfam continues to call on countries to agree to a 1.5°C target, as demanded by many small-island, low-lying and many African states. Whilst recognising the vital need to secure a climate deal at COP21, the declaration would be strengthened by emphasising **the need for standalone goals and targets across the framework to drive low-carbon and climate-resilient development**, with sustainable energy for all, and to ensure sustainable development for future generations.

Gender equality- While we appreciate the emphasis on gender equality (in para 18) we recommend to follow the example set by the UN Secretary General in his Synthesis Report calling for **zero tolerance to violence against women**. We also recommend moving the reference to discrimination and violence against children to paragraph 21 which covers vulnerable populations. This would ensure overall policy coherence given that the needs of women and children as well as challenges to meet these needs are distinct. Finally, we are pleased to see paragraph 24 address the need for inclusive growth. This should recognize **women's role and the need to reduce women's responsibility for unpaid care work**, and ensure economic models support gender equality and women's and girl's rights.

People as agents - The poorest and most marginalised are not only people whose needs should be taken into account and who should be visible through data disaggregation, but as development actors and change agents in their own right. This understanding is foundational for a human rights based agenda that the Post 2015 Agenda needs to be and for ensuring that national strategies and various partnerships put people first. Paragraph 37 should be amended to include reference to this. We also affirm, among others, the need to strengthen the **inclusion of indigenous peoples and local communities** in the Agenda, and to stand by the principle of **free, prior and informed consent (FPIC)**, in line with international human rights law. This concern can be addressed in Paragraph 17.

2. Goals, Targets and Indicators

Throughout the post-2015 process, Oxfam has been calling for the new goals and targets to end poverty, tackle inequality and address climate change. We therefore welcome the continued inclusion of goals and targets on these issues. We particularly welcome Goal 10 on Inequalities, particularly the target to reduce income inequality (10.1). We welcome the inclusion of standalone goals on climate change, sustainable energy for all, gender equality, universal access to quality health care and quality education, hunger, WASH, and peace and conflict, and targets on land rights. As we did in the OWG process, we continue to urge member states to strengthen these goals and targets further, and our recommendations are outlined in Annex 1.

Member states should also **support revisions to the following targets, as proposed by the Co-Facilitators: 3.2, 4.4, 4.6 and 4.c.**

There should also be stronger language in para 2 that effectively assures that **national efforts to achieve national targets will collectively achieve the global targets.**

3. Means of Implementation

Whilst we understand that the MOI text is a 'placeholder' for the Finance for Development Conference in Addis in July, the draft could have pointed to some of the measures that would ensure the framework is adequately financed. Priority must be placed on public finance and public regulation of all sources of finance, including:

- Clamping down on **tax dodging** by multinational companies through the creation of an intergovernmental body on tax that includes all countries on an equal footing and broaden the scope of future tax negotiations to address tax dodging in developing countries. See Annex 2 for Oxfam's proposal for this new tax body.

- Rich countries re-committing to **delivering 0.7 per cent** of their national income in overseas aid, with 50 per cent of this aid targeted at the Least Developed Countries within the next five years.
- Ensuring **climate finance** contributions are additional to overseas development aid.
- To mobilise the massive resources required to meet the SDGs head on, private finance is an inevitable part of the effort. However since business and poverty reduction objectives do not automatically align, it is important that it does not substitute the public financing gap, and demonstrate clear additionality. Donor support to **leverage private finance must prioritize poverty reduction, comply with development effectiveness principles** and be subject to robust environmental and social safeguards reflecting international best practice. Specific financial instruments like public private partnerships should only be considered where evidence of effectiveness is abundant and alternative delivery options are not. Private sector actors must improve their weak track record and become fully accountable to the countries and communities they engage with. They must comply with national laws and incorporate principles of democratic country ownership, in order to deliver real results for poor people, whilst remaining transparent and accountable to all citizens.
- **Harnessing the full potential of the private sector will require an evolution from partnerships to policies** where rights-based sustainability policies are implemented throughout their operations, supply chains and spheres of influence to help catalyse sustainable development at scale.
- We appreciate the **MOI** for Goal 5. While these reflect strategic objectives in line with existing women's human rights frameworks, it is important to note they are not separate targets by themselves and that they **should always be tied back to the actual Sustainable Development Goals and targets**. This is important given that MOI regarding much needed financial and technical investment in gender equality as well as the elimination of violence against women have been omitted.

4. Follow up and Review

Oxfam welcomes the recommendations for a robust, effective, inclusive and transparent follow-up and review framework, operating at the national, regional and global levels.

There are seven principal ways in which Oxfam believes this can be achieved:

- Include **clear and binding obligations on national governments to set national targets** in line with the global process, reflecting national priorities, and developed in a transparent way with the full involvement of civil society.
- Provide for strong national accountability mechanisms in the framework, mandating, among other things, that **national targets are broken down into three- to five-year milestones** to prevent governments putting off the implementation to the next electoral cycle. Participatory monitoring systems must be put in place to enable citizens to hold governments to account.
- Use the post-2015 process to **accelerate global agreement and action on climate change**, in recognition of the profound threat that climate change poses to the eradication of poverty. The post-2015 process should not be used as a parallel track

to the climate negotiations, but it must reinforce such efforts, and contain appropriate targets and indicators that drive action in different sectors.

- **Promote strong legal and institutional frameworks governing the private sector** to bring about the necessary obligations and incentives at national level to maximize private sector contributions to the eradication of poverty. This is far from the case at present. The post-2015 process is currently being used by many governments to promote business partnerships, irrespective of any evidence regarding the effectiveness of this approach in achieving lasting progress. Business can be a powerful force for good or a cause of increased poverty, and the state has a pivotal role in influencing the long-term impact of business, in relation to this and other global and national processes.
- **Ensure that citizens have space and support to hold their governments accountable.** It is national politics that will determine the long-term impact of the post-2015 process. National governments must allow their own citizens and civil society to publicly challenge them to make SDG commitments, implement them over time, and be accountable for results. Governments must ensure that citizens and civil society can engage, organize and express themselves publicly without fear of intimidation or censure. The UN, philanthropic funders and indeed national governments should use the post-2015 opportunity to invest in strengthening the social and political compact between citizens and their states.
- Regular reviews of the post 2015 agenda at global and national level should include **a specific review of how the SDGs have contributed to the achievement of gender equality.** Specific review of the achievement of the gender goal at national level involve all segments of government, national mechanisms and machineries for gender equality, civil society in particular women's rights organizations, parliaments, the private sector and other stakeholders. Reviews of the achievement of gender equality should be aligned with existing review mechanisms guiding the implementation of CEDAW and the Beijing Platform for Action.
- **Regular reviews should be an integral part of existing annual political processes at the national level.** This would make them systematic and effective. The current proposal is to make regular reviews voluntary and this does not meet the ambition of the SDGs and the transformative vision outlined in the Zero Draft.

Annex 1: Oxfam's Proposed Amendments to the proposed Sustainable Development Goals contained in the Zero Draft

Oxfam welcomes much of the proposed Sustainable Development Goals contained in the Zero Draft, in particular the continued inclusion of standalone goals on reducing inequality and tackling climate change. Oxfam and many other groups regard strong stand-alone goals in these areas as central to the credibility and effectiveness of a new set of global goals.

This short paper sets out 11 proposed amendments to the Zero Draft. Oxfam believes that these are essential if the new framework is to achieve its stated objectives. We hope these amendments to be considered alongside the revisions to targets 3.2, 4.4, 4.6 and 4.c. being proposed by the Co-Facilitators, which we support.

Amendment 1 – Economic Inequality

Keep Goal 10 and change Target 10.1 to 'Reduce income inequality in all countries such that the post-tax income of the top 10 per cent is no more than the post-transfer income of the bottom 40 per cent'

Amendment 2 – Climate change

Keep Goal 13 but add 'By 2020' to Targets 13.1 and 13.2 and change Goal title to 'Ensure climate-resilient and sustainable low-carbon development, consistent with limiting global warming to 1.5°C by 2030'

Amendment 3 - Gender

Re-introduce the timeline "by 2030" into targets and Change 5.5 to 'Ensure full, equal and effective participation and leadership of women at all levels of decision-making in the public and private spheres.'

Amendment 4 - \$2 a day poverty

Change Target 1.1 to 'bring to zero the number of people living on less than \$2 a day'.

Amendment 5 – Disaster Risk Reduction

Change Target 11.5 to: 'Significantly reduce disaster risk and social, household, physical and economic losses related to disasters.'

Amendment 6 – Universal Health Coverage

Target 3.c should read "'Substantially increase health financing, predominantly from public resources, and the recruitment, development...'

Amendment 7 - Education

Add '12 years of publicly funded' to Target 4.1. so that it reads 'By 2030, ensure that all girls and boys complete 12 years of publicly funded free, equitable and quality primary and secondary education...'

Amendment 8 – Food

Add 'national' to Target 9.2: 'Improve national, regional and trans-border infrastructure to promote national, regional connectivity and integration and to facilitate trade.'

Amendment 9 – Tax

Re-insert Target 17.45 from the OWG's Zero Draft on tax avoidance and evasion, which stated 'Cooperate globally to reduce substantially international tax evasion and avoidance'.

Amendment 10 – Energy

Change Target 7.2 to 'Increase by 45%' rather than double, the share of renewable energy.

Amendment 11 – Governance

Change Goal 16's title to 'Achieve peaceful and inclusive societies, accessible to justice for all, and effective, open and capable accountable institutions, and active citizenship.'

Explanatory Note to Proposed Amendments

Amendment 1 – Economic Inequality

The target must include reference to extreme wealth at the top. The 80 richest people own the wealth of the poorest half of the world's population. If the global community fails to curb the widening gap, a host of related economic, social and political problems will ensue, including the undermining of efforts to eradicate poverty. That is why Oxfam is joining those, including former Chief Economist to the World Bank and Nobel Prize winner Joseph Stiglitz, who advocate a robust target to eradicate extreme economic inequality by 2030.

Furthermore, when considering indicators for this target, Oxfam believes Governments measure income inequality using the Palma ratio, measuring the post-tax income of the top 10 percent, and top 1% and top 0.1%, and the post-transfer income of the bottom 40 percent. Governments should ensure that redistributive measures to reduce the gap are implemented as progressively as possible depending on the country context

Amendment 2 – Climate change

The post-2015 framework can only achieve successful development outcomes if it puts a commitment to tackling climate change at its heart. This means the inclusion of a standalone goal, with climate targets integrated across the entire framework that combine a clear commitment to keep global warming below 1.5°C with specific targets to enhance action on mitigation and adaptation to help us share resources equitably and live within our planetary boundaries.

At a minimum, the 2°C target called for in the OWG report should be returned, but Oxfam would urge member states to be more ambitious and agree to keep global warming below 1.5°C. More than 100 least developing countries, small-island developing states, other low-lying countries, and African countries maintain that the threshold for dangerous climate change sits closer to global warming of 1.5°C than 2°C. The Executive Secretary of the UNFCCC and members of the climate science community have supported this call.

Amendment 3 – Gender

We welcome a stand-alone goal on gender equality. It is critical to bring the proposed gender goal in line with all other goals, and to reinstate the timeline “by 2030”. A lesson learnt from the MDGs is that timelines work specifically well with gender policy and allow for better data generation and monitoring. Women’s equal and effective participation in all levels of decision making in all spheres (i.e. the home and in public life is critical to achieving gender equality and meaningful change in women’s lives), and therefore must be specifically mentioned in the target on effective participation as per the previous draft.

Amendment 4 – \$2 a day poverty

Reducing the income gap between the top 10 per cent and the bottom 40 per cent could lift 154 million out of extreme poverty by 2025 (Brookings). Addressing inequality would make the more ambitious target to eradicate \$2 a day poverty more achievable.

Amendment 5 – Disaster Risk Reduction

We welcome the representation of DRR and resilience throughout the document. Our specific amendment is to strengthen the disasters target under the cities goal. This focuses on losses, which are entirely backward-looking and dependent on the hazard profile. Thus we propose to include the reduction of disaster risk (a composite of hazard, exposure and vulnerability) which looks to future losses and will require an anticipatory approach to reducing vulnerability.

Amendment 6 – Universal Health Coverage

It is critical that public financing for health care is scaled up. The countries making most progress towards Universal Health Coverage have prioritized public financing of healthcare from general taxation, rather than relying on insurance premiums or out-of-pocket payments by individuals. Relying on private, voluntary financing mechanisms has never seen UHC achieved in any country, while Social Health Insurance often leaves the informal sector behind.

Amendment 7 - Education

Making this amendment would bring the SDG framework in line with the World Education Forum Declaration that has been endorsed in May 2015 by 160 countries.

Amendment 8 – Food

Oxfam welcomes many targets in the goal, particularly the stated focus to support small-scale producers and attempts to link agricultural and environmental outcomes. However, rights-based language is conspicuous in its absence. Oxfam believes that a rights-based framework should be front-and-centre in any proposed goal to end hunger, as it represents the most effective framework to address inequalities within the food system and place people at the centre of development efforts.

Amendment 9 – Tax

Tackling tax evasion and tax avoidance must be an urgent priority - illicit financial flows accounted for the loss of around \$950bn from developing countries in 2011. Greater efforts to improve tax transparency and co-operation are urgently needed, including the development of indicators to efficiently measure progress in the fight against tax dodging.

Amendment 10 – Energy

Oxfam supports the recommendation put forward by WWF that in order to achieve a 100% renewable energy sector by 2030 we need to reach 45% by 2030, with a far more rapid renewable energy expansion from 2030 to 2050.

Amendment 11 – Governance

A governance and citizenship goal should promote a virtuous and re-enforcing cycle between effective institutions and active citizens. The ‘power asymmetries’ between elite or corporate interests and poor people mean that how public institutions are set up and function matters – pro-poor legislation, policies and spending is often a hard fought win, not a given.

Annex 2: What the UN tax body should look like after its agreement at the 3rd Financing for Development Conference

(June 2015)

As the UN negotiations for the 3rd international Financing for Development Conference are entering the final line, one particular issue is getting a lot of attention: the creation of an intergovernmental tax body under the auspices of the UN to become the inclusive forum for future international tax negotiations. The proposal has received strong support from the Group of 77 (G77), which is a negotiating block of more than 130 developing countries. This proposal has also received support from the smaller groups of developing countries, including the Africa Group, the LDCs and the Arab Group. Several individual developing countries have also explicitly expressed their strong support – including, for example, Brazil and India. As one of the most significant possible outcome of the Addis Ababa declaration, such a tax body legitimately raises questions about such a new body could work in practice.

Key characteristics for this intergovernmental tax body

The new UN tax body should:

- **Be intergovernmental:** It should consist of government representatives negotiating on behalf of governments.
- **Have strong membership representation:** All countries should be able to participate on an equal footing.
- **Be adequately resourced:** It must have the secretariat capacity and resources to operate effectively.

Mandate

The **overall purpose** of the intergovernmental tax body should be to ensure that countries do not erode each other's tax bases, that countries do not engage in unfair and harmful tax competition and that the international tax system is transparent, coherent and supports equality and development.

In order to do this, the body would be the forum for discussion on international issues related to tax policy; tackle tax competition to prevent a 'race to the bottom' on corporate taxation; exert peer pressure on countries/jurisdictions that enable companies to be free riders; and develop best practices and codes of conduct on tax-related issues. If such a body was able to build sufficient trust in its performance and governance over time, its mandate could increase to include the development of mandatory regulations and formal surveillance.

In the longer run, and with a view to ensuring implementation of the decisions of the tax body, countries should explore the redaction of a UN Tax Convention. Developing such an agreement should therefore be one of the key tasks of the intergovernmental body.

A body under the UN auspices

The UN is the only place where all governments – including the poorest – are able to participate and negotiate on an equal footing. If a tax body was established as a new body outside the UN system, it would be very difficult to ensure that the poorest countries would be able to participate as effectively as they can in the UN, where all their basic structures are

now in place (including permanent missions). Furthermore, establishing a new organisation would be a very time and energy-consuming process whereas in the UN, negotiating structures are already in place.

The UN is the global forum to tackle the global challenges of our time, such as the future sustainable development goals and the fight against climate change. As tax dodging knows no border and every country supports strengthening international tax cooperation, the UN appear as the obvious inclusive and truly global forum to hold these tax negotiations in the future.

Creating an intergovernmental tax body as part of wider commitments for domestic resources mobilisation

The creation of an intergovernmental tax body has been mentioned by many UN negotiators as a 'low-hanging fruit' for Addis. **It should of course not be the only commitment on tax matters** as other issues such as greater tax transparency (public country by country reporting, beneficial ownership transparency...) or avoiding a race to the bottom on tax competition are also important issues. Building capacity of tax administrations in developing countries is also a matter of priority to strengthen domestic tax systems and build sufficient expertise and instruments to engage in global negotiations on a par with advanced economies. However, it is by no means an alternative to creating a global body where all countries have a seat at the table to decide global tax standards.