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Summary record of the 25th meeting

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Chair: Mr. Amorín (Uruguay)
later: Ms. Hsieh (Vice-Chair) (Thailand)
later: Mr. Amorín (Chair) (Uruguay)

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* Reissued for technical reasons on 4 April 2024.

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(a) Agriculture development, food security and nutrition (*continued*)

Agenda item 120: Revitalization of the work of the General Assembly

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Conclusion of the Committee's work

The meeting was called to order at 10.05 a.m.

Agenda item 18: Sustainable development (*continued*)
(A/C.2/78/L.28.Rev.1)

Draft resolution A/C.2/78/L.28.Rev.1: Achieving gender equality and empowering all women and girls for realizing all Sustainable Development Goals, as amended (continued)

1. **Ms. González Carrillo** (Chile) said that her delegation had joined the consensus on the draft resolution and regretted the adoption of the amendment. The draft resolution represented significant advancements, especially in terms of the care economy and unpaid work, and would accelerate progress towards implementing the 2030 Agenda for Sustainable Development.

2. **Mr. Merabet** (Algeria) said that Algeria supported all efforts towards achieving the full, equal and meaningful participation of women at all levels of decision-making in political, economic and public life, together with gender equality and the empowerment of all women and girls. His delegation had abstained from voting because, having engaged constructively and consistently in discussions on the text, it had expressed two main concerns, which had not been accommodated. First, Algeria had repeatedly expressed that the draft resolution was duplicating General Assembly resolution 77/181, which addressed many issues relating to the same subject. Second, his delegation had proposed that the draft resolution be discussed within the framework of the Third Committee, since the Second Committee lacked the expertise required to discuss and negotiate the language contained therein, which had been taken mainly from sources associated with the work of the Third Committee.

3. **Mr. Mezang Akamba** (Cameroon) said that his delegation had voted in favour of the amendment introduced by Egypt, as it had regretted that the subject was not being discussed within the appropriate body, namely the Third Committee, which would have allowed for better usage of the Second Committee's resources and time. While the Second Committee addressed issues relating to gender equality and women's empowerment, it should do so within the language, terms and scope of its remit. The Committee should focus its attention on matters pertaining to justice, free trade and international financial system reform, as well as on meeting financing for development and climate action commitments, fostering gender equality and empowering women.

4. His delegation had abstained from voting on the draft resolution as a whole and wished to clarify its position with regard to the use of the term "gender".

Cameroon was of the view that the term referred only to biological sex attributed as either male or female. In the same vein, it interpreted gender-based violence as violence perpetuated against women, because they were female. With respect to paragraph 6, his delegation understood the term "youth" to refer to a category that lacked an internationally agreed definition and that covered both children and adults. Accordingly, the provisions contained in the draft resolution did not alter the international legal framework governing the rights of the child and Cameroon's obligations thereunder. Cameroon maintained that every person below the age of 18 years was a child, unless otherwise provided for under domestic law. Therefore, no part of the draft resolution should be interpreted as a derogation from his country's human right obligations towards children or as undermining the rights of parents and legal guardians.

5. **Mr. Nicolino** (Argentina) said that his delegation supported the draft resolution, given the importance of promoting gender equality and empowering all women and girls, as a crucial tool for achieving all of the Sustainable Development Goals, including those within the scope of the Committee's remit. The international community should join forces to realize not only the objectives and targets of Goal 5, but all of the Goals, while incorporating gender perspectives throughout the implementation of the 2030 Agenda. His delegation had not voted in favour of the amendment to paragraph 9, which it viewed as a new addition to the Committee's work that was setting a new precedent. Accordingly, Argentina wished to disassociate itself from the adopted amendment, which should not create a precedent for the future.

6. **Ms. Romero Veiga** (Uruguay) said that her delegation had sponsored and voted in favour of the draft resolution because there was a need to strengthen the links between the empowerment of women and girls and other Sustainable Development Goals and to incorporate a gender perspective into the subjects discussed by the Committee. It was crucial to systematically incorporate such a perspective not only into the implementation of the 2030 Agenda, but also into that of the Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda), which recognized that gender equality, the empowerment of all women and girls, and the full realization of their human rights were essential for ensuring continuous, inclusive and equitable economic growth and achieving sustainable development.

7. In that connection, poverty eradication and economic growth were dependent on the meaningful inclusion and participation of all women in decision-making. In addition, guaranteeing access to education

was critical, not only to provide women and girls with opportunities, but also to reduce wage gaps. Promoting and protecting sexual and reproductive rights in accordance with the Beijing Declaration and Platform for Action and other agreed outcomes was essential for safeguarding women's health, well-being and contribution to socioeconomic development. In that regard, her delegation regretted the difficulties encountered in discussing the draft resolution and the adoption of the amendment. Uruguay would continue to work on integrating the subject in a cross-cutting fashion into the Committee's work.

8. **Monsignor Murphy** (Observer for the Holy See) said that his delegation had engaged actively in the negotiations on the draft resolution and was pleased that the version presented for adoption had excluded some highly controversial elements presented in the zero draft. The Holy See also appreciated the inclusion in the final text of language relating to poverty and the strengthening of the development aspect, which enriched the text and should remain central to any Committee discussion on women in development.

9. However, while his delegation respected the right of Member States to propose new resolutions in line with their priorities, it remained troubled by the consultation process and the future of the draft resolution. In general, it was preferable for discussions to be held in advance to assess interest and identify concerns. The importance of a given topic was not sufficient to ensure that a new resolution would meaningfully contribute to the work of the Committee. For that to be possible, new resolutions should cover subjects that did not currently receive adequate attention, which fell within the Committee's areas of expertise and focus. During the consultations, many delegations had raised concerns about duplication and the relevance of the subject to the mandate of the Committee, which did not appear to have been taken into account. In addition, the lack of agreement on the negotiation process had led to some irregularities, whereby a revised text had appeared before a reading of the zero draft, giving rise to questions about which drafts were being discussed in meetings. Arguably, no draft had received a full reading during the informal consultations.

10. While the final text had addressed many of his delegation's concerns, it remained worried that future iterations of the resolution would not enrich the Second Committee's sustainable development discussions, but would instead become a Third Committee resolution in all but name, with all of the lengthy debates on controversial topics that such resolutions too often entailed. The Holy See feared that such developments would serve neither the interests of the Second Committee nor those of women.

11. Lastly, the Holy See understood the term "gender" to be grounded in the biological sexual identity of male or female.

12. **Mr. Al-barati** (Yemen) said that his delegation had not voted in favour of the draft resolution owing to concerns that had been expressed during the formal and informal consultations. There was a need to take religious values and national legislation into consideration. Yemen wished to disassociate itself from all principles contained in the text that ran counter to its national legislative framework and values.

Agenda item 16: Macroeconomic policy questions (continued) (A/C.2/78/L.4/Rev.1)

Draft resolution A/C.2/78/L.4/Rev.1: Promoting creative economy for sustainable development

13. **The Chair** said that draft resolution [A/C.2/78/L.4/Rev.1](#) had no programme budget implications.

14. **Mr. Prabowo** (Indonesia), introducing the draft resolution, said that current global economic challenges required innovative solutions and the harnessing of alternative resources for sustained and sustainable economic growth. The creative economy could serve that objective and had been contributing to the economic, social and environmental dimensions of sustainable development. The sector continued to exhibit resilience in the post-coronavirus disease (COVID-19) pandemic recovery and was flourishing in both developing and developed economies. The draft resolution aimed to further promote the creative economy and enhance cooperation among Member States, international organizations and relevant stakeholders, with a view to establishing a more enabling environment and accelerating the achievement of the Sustainable Development Goals.

15. **Ms. Herity** (Secretary of the Committee) said that the following delegations had become sponsors of the draft resolution: Armenia, Australia, Bolivia (Plurinational State of), Brunei Darussalam, Costa Rica, Guatemala, Hungary, Jamaica, Kazakhstan, Lao People's Democratic Republic, Myanmar, Namibia, Papua New Guinea, Republic of Korea, Singapore, Tajikistan, Thailand, Togo, Tunisia and Viet Nam.

16. She then noted that the following delegations also wished to become sponsors: Barbados, Burundi, Cabo Verde, Cameroon, Chad, Colombia, Djibouti, El Salvador, Lebanon, Nepal, Nigeria, Panama, Peru, Saint Lucia, Solomon Islands, Timor-Leste, United Arab Emirates and United Republic of Tanzania.

17. **Ms. Kardash** (Russian Federation) said that creative industries represented significant potential for cooperation between the Russian Federation and many developing countries, especially in Asia, and were a potential driver for restoring the regional economy in the wake of the COVID-19 pandemic. Current assessments of the contribution of the creative economy to global gross domestic product varied between 3 per cent and 6 per cent. Over 50 million people worked in the creative sector, most of whom were women and young people. Taking the topic before the General Assembly was crucial, as it could enable States to capitalize on the potential of small and medium-sized enterprises, individual entrepreneurs, local communities and Indigenous Peoples, in the pursuit of sustainable development. In so doing, it could also help to promote economic growth at the national level and resolve social issues. The draft resolution would help to draw the attention of more countries and regional and international organizations to the creative industries.

18. *Draft resolution A/C.2/78/L.4/Rev.1 was adopted.*

(c) External debt sustainability and development
(continued) (A/C.2/78/L.8 and A/C.2/78/L.69)

*Draft resolutions A/C.2/78/L.8 and A/C.2/78/L.69:
External debt sustainability and development*

19. **The Chair** said that draft resolution A/C.2/78/L.69 had no programme budget implications.

20. *Draft resolution A/C.2/78/L.69 was adopted.*

21. **Mr. Hamilton** (United States of America) said that his delegation was pleased to join the consensus on the draft resolution and wished to clarify its position on some issues. While debt sustainability was primarily the responsibility of sovereign borrowers, the United States was committed to helping countries in debt distress to return to debt sustainability and positive economic trajectories, and recognized the urgency of addressing heightened debt vulnerabilities in low- and middle-income countries. Debt transparency, including public debt disclosure, was critical to maximize the benefits of common framework debt relief, promote debt sustainability and allow for fair burden-sharing.

22. With regard to the references to non-cooperative minority bondholders in paragraphs 35 and 36 of the draft resolution, the United States noted that the ability of such bondholders to block a deal could be permitted by law in the covenants agreed by the issuer. It was therefore outside the scope of a United Nations resolution to express concerns about the enforceability of contracts. With regard to the references to debt swaps in the nineteenth preambular paragraph and in

paragraphs 32, 43 and 44, the United States noted that, in an appropriate context, debt swaps could be useful tools for meeting specific policy goals. However, it was important to clearly distinguish between the use of debt swaps to achieve policy goals and their use to address debt sustainability issues. Debt swaps were generally weak and inappropriate tools for addressing fundamental issues or resolving large-scale debt crises, and could not replace reform-backed International Monetary Fund (IMF) programmes or debt treatments designed to restore long-term debt sustainability in specific cases. The United States did not support the use of debt swaps to address sustainability issues and did not recognize the language contained in the text to be indicative of support for such usage.

23. With regard to the references to debt relief and debt restructuring in paragraph 26 and to debt sustainability analysis in paragraph 27, the United States was of the view that the purpose of debt treatments was to fundamentally restore debt sustainability in unsustainable debt situations. Debt treatments were not intended to finance ad hoc policy initiatives, such as the Sustainable Development Goals, even in cases where they provided additional fiscal space and thereby allowed additional policy spending as a secondary effect. The United States did not recognize the language contained in the draft resolution to be indicative of its support for the usage of debt treatments for purposes other than the restoration of debt sustainability.

24. With regard to the reference to IMF surcharge policies in paragraph 29, the United States underscored that IMF had its own mandate and decision-making processes, which were independent of the United Nations, and that the independence of IMF was essential for ensuring that it remained fiscally solvent and able to support the objectives of its shareholders. The governing bodies of IMF included broad country membership at all income levels, including borrowing and non-borrowing members. It was therefore inappropriate and potentially undermined the intended function of those entities for the United Nations to seek to directly influence or make specific recommendations targeting IMF, such as those relating to surcharges. IMF surcharges played an important role in protecting future borrowers by ensuring that IMF would have sufficient resources to lend to countries experiencing crises, if one of its largest borrowers went into arrears.

25. Additional information on the position of the United States on the role and independence of IMF and multilateral development banks, the international financial system, trade, the World Trade Organization, special drawing rights, concessional financing and official development assistance (ODA), debt

transparency, technology transfers, economic sanctions and the Sendai Framework for Disaster Risk Reduction 2015–2030 could be found in its general statement delivered on 9 November 2023.

26. **Mr. Murillo Ferrer** (Colombia) said that his delegation had joined the consensus on the draft resolution and had noted the request by Member States for the United Nations Conference on Trade and Development to carry out a mapping exercise of debt swaps for the Sustainable Development Goals, specifically those relating to the environment and climate, in order to identify challenges and recommendations for scaling up their use. Such a mapping exercise would be a concrete step towards implementing the call contained in the political declaration of the high-level political forum on sustainable development convened under the auspices of the General Assembly (political declaration of the Sustainable Development Goals Summit). Debt swaps had the potential to increase fiscal space in developing countries that were not in situations of unsustainable debt and, in so doing, mobilize additional resources and stimulate investments in sustainable development. The role of such instruments was not to replace debt management measures in crisis situations, but to provide additional tools to developing countries, within the proper context, to invest in the Goals.

27. The international community had the opportunity to catalyse the use of such innovative instruments, from a multilateral perspective, to build on success stories, facilitate coordination between public and private creditors, create incentives for the financing of similar mechanisms and ensure the constructive involvement of risk rating agencies. International financial institutions should play a key role in designing and financing those mechanisms, for the benefit of developing countries, and his delegation hoped that such considerations would be taken into account in future discussions.

28. *Draft resolution A/C.2/78/L.8 was withdrawn.*

(h) Promotion of inclusive and effective international cooperation on tax matters at the United Nations *(continued)*
(A/C.2/78/L.18/Rev.1)

Draft resolution A/C.2/78/L.18/Rev.1: Promotion of inclusive and effective international cooperation on tax matters at the United Nations

29. **Mr. Muhammad Bande** (Nigeria), introducing the draft resolution on behalf of the Group of African States, said that the draft resolution represented a significant advancement compared with the text adopted the previous year. The report of the Secretary-General

contained in document A/78/235 had provided essential options and guidance for the Committee's deliberations on the matter.

30. In the face of unprecedented challenges, the need for effective and inclusive international tax cooperation had become more pressing. The draft resolution was not simply a policy document, but a testament to the collective resolve to promote a fairer, more resilient global economy. For developing nations, it represented a beacon of hope that paved the way towards assessing critical resources for responding to the current crisis and achieving sustainable development. It also reflected the aspirations outlined in both the 2030 Agenda and the African Union Agenda 2063: The Africa We Want and reinforced the commitment to strengthen tax systems and foster tax equity. The urgent need for reform had been echoed across various global platforms, which, together with the principles set out in the Addis Ababa Action Agenda, were advocating for a reform of the international financial architecture and a comprehensive approach to tax cooperation. The Addis Ababa Action Agenda emphasized the importance of international tax cooperation as a means of mobilizing domestic resources for sustainable development.

31. A United Nations framework convention on international tax cooperation would align with that vision by setting global standards, ensuring increased transparency and accountability, and combating illicit financial flows. While the Group of African States recognized the contributions of specialized tax committees and expert forums, it underscored the role of the United Nations as a globally inclusive platform, whose expertise was crucial for shaping a comprehensive approach to international tax cooperation and ensuring that the draft resolution reflected the collective needs and views of all Member States. To that end, the active involvement and innovative solutions provided by civil society organizations and the private sector would be indispensable. Their engagement would ensure that international tax cooperation strategies were grounded in a diverse set of perspectives and experiences that gave rise to more robust and effective approaches.

32. The adoption of a United Nations framework convention on international tax cooperation would lead to significant economic advantages for emerging economies, including increased capacities to mobilize the domestic resources needed to realize development objectives and implement social welfare programmes. For more developed nations, such a framework convention would level the playing field by reducing instances of tax evasion and avoidance. Improving international tax cooperation could help to significantly

reduce illicit financial flows, which deprived many developing economies of critical funding, fuelled crime and destabilized societies. The draft resolution was a blueprint for a more equitable and prosperous future for all nations.

33. **Ms. Herity** (Secretary of the Committee) said that the following delegations had become sponsors of the draft resolution: Bahamas, Bolivia (Plurinational State of), Guyana, Russian Federation, Thailand and Tonga.

34. **The Chair** drew attention to a proposed amendment to the draft resolution, which had been submitted by the United Kingdom of Great Britain and Northern Ireland and was contained in document A/C.2/78/CRP.7.

35. **Mr. Croker** (United Kingdom), introducing the proposed amendment to draft resolution [A/C.2/78/L.18/Rev.1](#), as contained in document A/C.2/78/CRP.7, said that his Government was committed to building a stronger and fairer international tax system for all, including developing countries. The United Kingdom acknowledged the concerns raised about existing processes, especially the importance of inclusivity, and recognized the ambition of the Group of African States in putting forward the draft resolution, given the critical need to finance sustainable development. During the negotiations, his delegation and others had sought to engage constructively to bridge differing views and find a way forward that was in line with common ambitions and commanded consensus.

36. For that reason, his delegation had supported option 3 in the report of the Secretary-General ([A/78/235](#)) during the negotiations and was currently proposing an amendment to the draft resolution, which would change the text to refer to a “framework” rather than a “framework convention”. Option 3 would be a historic step towards changing the status quo of tax cooperation by mandating intergovernmental discussions on international tax at the United Nations. Delivering an improved tax system through the United Nations community would require the broadest possible buy-in from the onset and political consensus in favour of specific solutions.

37. Option 2, which referred to a “framework convention” did not have the agreement of the full membership and would not command consensus. Given the diverse views shared during negotiations, option 3 represented a compromise that could achieve consensus. It would be preferable to work from a foundation of full Member State agreement, rather than from a place of division. Discussions would continue and the new mandate could be built upon, through constructive engagement and partnership with all Member States.

38. **The Chair** said that a recorded vote had been requested on the proposed amendment.

Statements made in explanation of vote before the voting

39. **Mr. Muhammad Bande** (Nigeria), speaking on behalf of the Group of African States, said that the proposed amendment would preserve a restrictive status quo, in which developing countries would remain marginalized in international tax discourse. Such an approach would deny those countries a voice in critical norm-creation and decision-making processes. The Group therefore categorically rejected the proposed amendment and encouraged all delegations to vote against it. A vote in favour of the draft resolution in its current form would affirm the collective commitment to equity, inclusiveness and a global system that gave an equal say to every Member State

40. **Ms. Joyini** (South Africa) said that, for many Africans, achieving the Sustainable Development Goals was a matter of life and death, but their ability to do so was restricted by the illicit and hidden movement of millions of dollars in capital each year. Commercial tax evasion and avoidance accounted for approximately two thirds of those illicit financial flows. The time had come for the international community to address that injustice in global taxing rights, which was impoverishing millions of people and whose origin could be traced back to era of the League of Nations, when most Member States had been colonies. Since then, the injustice had been perpetuated by the monopoly of rich country groupings on international tax rule-making.

41. It was misleading to speak of duplication, as existing work on tax reform done by other entities could easily be incorporated into a fair and inclusive United Nations tax convention. One of the outcomes of strengthening global governance to create more equitable and sustainable prosperity should be meaningful international tax reform. Support for the draft resolution in its current form would give real effect to the promise of leaving no one behind.

42. **Mr. Meschchanov** (Russian Federation) said that the Russian Federation acknowledged the concerns of the Group of African States and was in favour of stronger and more inclusive international tax cooperation. Existing multilateral cooperation mechanisms within the Organisation for Economic Co-operation and Development (OECD) and elsewhere were neither inclusive nor effective. In that regard, the Russian Federation supported the expansion of tax discussions at the United Nations and the creation of an intergovernmental platform with universal membership

to discuss specific matters. His delegation supported the draft resolution in its current form, which represented a gradual approach to developing a United Nations framework convention on tax cooperation. It had taken note of the concessions made by the sponsors of the text, in order to reach a compromise, given the obstructive stance taken by most OECD members.

43. The position of developed countries was perplexing. The need to mobilize additional domestic resources had been raised in the Addis Ababa Action Agenda. Without such resources, developing countries would be unable to achieve the Sustainable Development Goals or make the investments required to implement the Paris Agreement under the United Nations Framework Convention on Climate Change. The challenge of mobilizing domestic resources could not be effectively addressed in the absence of a fair and inclusive international tax system. Maintaining the status quo would not enable countries of the global South to decrease their dependence on external financial assistance and become self-sufficient. His delegation would vote against the proposed amendment and place its trust in the ongoing constructive work on tax matters within the United Nations.

44. **Ms. Muñoz Ponce** (Plurinational State of Bolivia) said that the zero draft resolution had contained all of the necessary elements for deepening international tax cooperation, for the benefit of all countries. During the discussions, many delegations had made proposals and concessions, and had shown flexibility, including by taking the concerns of Member States into account. Significant efforts had been made to achieve consensus and revise the text to include the proposals of various delegations. The current text of the draft resolution clearly established an adequate process in two phases, namely the formulation of terms of reference on the basis of significant technical discussions and the subsequent elaboration of a framework convention, which would allow for the inclusive, equitable and effective participation of all States. Such a process would also make it possible to establish the scope, objective, principles and guidelines of the proposed framework convention, with a view to accelerating the implementation of the Addis Ababa Action Agenda and the 2030 Agenda.

45. Limiting the outcome of the draft resolution to a mere cooperation framework would not meet the aspirations expressed by the majority of Member States or enable them to achieve their shared vision of international tax cooperation. For the foregoing reasons, her delegation would vote against the proposed amendment and in favour of the draft resolution in its current form. All Member States should firmly support

the initiative of the Group of African States, which represented a tangible advancement towards the much-needed reform of the international financial architecture.

46. *At the request of the representative of Nigeria, a recorded vote was taken on the proposed amendment contained in document A/C.2/78/CRP.7.*

In favour:

Albania, Andorra, Argentina, Armenia, Australia, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Costa Rica, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Mexico, Monaco, Montenegro, Netherlands (Kingdom of the), New Zealand, North Macedonia, Poland, Portugal, Republic of Korea, Republic of Moldova, Romania, San Marino, Serbia, Singapore, Slovakia, Slovenia, Spain, Sweden, Switzerland, Türkiye, Ukraine, United Kingdom of Great Britain and Northern Ireland, United States of America.

Against:

Algeria, Angola, Antigua and Barbuda, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Benin, Bolivia (Plurinational State of), Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Cabo Verde, Cameroon, Central African Republic, Chad, China, Colombia, Comoros, Congo, Côte d'Ivoire, Cuba, Democratic People's Republic of Korea, Democratic Republic of the Congo, Djibouti, Dominican Republic, Ecuador, Egypt, Equatorial Guinea, Eritrea, Eswatini, Ethiopia, Fiji, Gabon, Gambia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, India, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Lesotho, Liberia, Libya, Madagascar, Malawi, Malaysia, Maldives, Mali, Mauritania, Mongolia, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Oman, Pakistan, Panama, Papua New Guinea, Philippines, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saudi Arabia, Senegal, Seychelles, Sierra Leone, South Africa, South Sudan, Sri Lanka, Sudan, Syrian Arab Republic, Tajikistan, Thailand, Timor-Leste, Togo, Trinidad and Tobago, Tunisia, Uganda, United Republic of Tanzania, Uzbekistan, Vanuatu, Yemen, Zambia, Zimbabwe.

Abstaining:

Bhutan, Cambodia, Chile, El Salvador, Haiti, Honduras, Norway, Paraguay, Peru, Qatar, Saint Vincent and the Grenadines, Samoa, Suriname, United Arab Emirates, Uruguay, Viet Nam.

47. *The proposed amendment was rejected by 107 votes to 55, with 16 abstentions.*

48. **The Chair** drew attention to the statement of programme budget implications prepared in connection with draft resolution [A/C.2/78/L.18/Rev.1](#), as contained in document [A/C.2/78/L.73](#), and said that a recorded vote had been requested on draft resolution [A/C.2/78/L.18/Rev.1](#) as a whole.

Statements made in explanation of vote before the voting

49. **Mr. Murillo Ferrer** (Colombia) said that his delegation fully supported the draft resolution and recognized the critical importance of adopting multilateral solutions for addressing the challenges posed by taxation in a globalized and digitized economy that transcended the traditional notions of physical presence underlying tax rules. The mobility of capital, companies and individuals had reached a point where national taxation borders were completely inadequate and effective international cooperation was needed to appropriately tax those actors. Advancing in that regard required an inclusive approach that enabled all countries to equitable and meaningfully participate, without preconditions, in agenda-setting and decision-making processes relating to international tax cooperation. Only in that way would it be possible to capitalize on the potential of tax regimes to better mobilize the resources required to address the challenges of inequality, poverty, climate change and sustainable development.

50. In that connection, the draft resolution underscored the need for a framework convention on international taxation and, to facilitate consensus, initiated an intergovernmental process for defining its terms of reference, which would allow Member States to gradually engage in discussions and assess the relevance and implications of such action. To ensure that a comprehensive solution to tax cooperation challenges was reached, it would be essential to take existing arrangements into account, adopt complementarity and coordination approaches where appropriate and identify strengths and opportunities for improvement. The achievements, experiences and technical capacities of the Committee of Experts on International Cooperation in Tax Matters, OECD and other relevant entities should inform the decision-making process. To that end, all Member States should actively participate in

discussions, in a spirit of openness and creativity, and set aside the false narrative that the development of a United Nations framework convention ran counter to existing arrangements. While seeking to design most legitimate instrument possible, the international community would have to avoid duplication and, where possible, build on and improve existing measures.

51. His delegation looked forward to actively participating in discussions on the substantive priority issues of the global South, such as the regulation of illicit financial flows and the four pressing concerns raised by the Latin American and Caribbean Platform for Collaboration on Tax in July 2023. Colombia shared the vision of an equitable and efficient international tax system and would vote in favour of the draft resolution, which was a fundamental step in that direction.

52. **Mr. Imanuel** (Indonesia) said that Indonesia recognized the importance of fully inclusive and effective international tax cooperation at the United Nations. The current state of global taxation highlighted the need to combat tax avoidance, tax evasion and illicit financial flows, and the importance of recovering and returning stolen assets. A more inclusive setting at the multilateral level would help to tackle those challenges and accelerate efforts towards achieving the Sustainable Development Goals. Accordingly, his delegation would vote in favour of the draft resolution.

53. Indonesia acknowledged the work being done within the context of the Inclusive Framework on Base Erosion and Profit Shifting, the Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalization of the Economy (Two-Pillar Solution) put forward by the OECD and the Group of 20 (G20) and the Global Forum on Transparency and Exchange of Information for Tax Purposes. The establishment of a framework convention on international tax cooperation did not necessarily imply the need to reinvent the wheel, as the international community could build on the progress made by existing tax cooperation frameworks. By doing so in an inclusive manner, the international community would ensure the realization of the collective goal of effective cooperation. Notwithstanding the different positions on the draft resolution, it was a call to take urgent action and make meaningful progress, through constructive dialogue and continuous engagement.

54. **Ms. Marks** (United States of America) said that her delegation could not join a consensus on the draft resolution, as the latter's content and the process followed during negotiations had resulted in outcomes that were likely to duplicate and undermine existing intergovernmental negotiations on international tax

cooperation. The draft resolution had failed to achieve the consensus needed to strengthen international tax cooperation for the benefit of all countries.

55. The United States continued to strongly support efforts to reform the international tax architecture and stabilize the international tax system using a two-pillar approach spearheaded by the Inclusive Framework on Base Erosion and Profit Shifting and remained committed to the Addis Ababa Action Agenda. Negotiations for the Inclusive Framework had taken place in a context where 141 jurisdictions had provided input and decisions had been made by consensus, thereby affording every member a real voice in decision-making and increasing the likelihood of sustainable solutions. While the Two-Pillar Solution focused specifically on corporate income tax, other important work was under way in the area of international tax cooperation. Other organizations might be better suited to conduct that work, such as the United Nations, which had a key role to play in that regard.

56. The United States had entered into negotiations with the hope of reaching consensus on a draft resolution that would enable the creation of an ad hoc intergovernmental working group capable of leveraging the strength of the United Nations to develop taxation proposals that would not undermine the progress made in other forums. While several countries had offered compromise proposals for consideration, attempts to discuss those proposals or reach consensus had been ignored. Her delegation had appreciated and supported the amendment proposed by the United Kingdom and regretted that it would not be reflected in the final text. No process could strengthen international tax cooperation or achieve meaningful results without broad consensus among countries. Highly inclusive forums, such as the Inclusive Framework, were currently working to that end. The United Nations had an opportunity to complement those efforts and further support the Sustainable Development Goals. However, because the process outlined in the draft resolution would undermine existing efforts to improve the international tax system, the United States would vote against it.

57. *At the request of the representative of the United States of America, a recorded vote was taken on draft resolution A/C.2/78/L.18/Rev.1.*

In favour:

Algeria, Angola, Antigua and Barbuda, Argentina, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Cabo Verde, Cambodia, Cameroon, Central African Republic,

Chad, Chile, China, Colombia, Comoros, Congo, Côte d'Ivoire, Cuba, Democratic People's Republic of Korea, Democratic Republic of the Congo, Djibouti, Dominican Republic, Ecuador, Egypt, Equatorial Guinea, Eritrea, Eswatini, Ethiopia, Fiji, Gabon, Gambia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Lesotho, Liberia, Libya, Madagascar, Malawi, Malaysia, Maldives, Mali, Mauritania, Mongolia, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Oman, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Philippines, Qatar, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Singapore, Solomon Islands, South Africa, South Sudan, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Thailand, Timor-Leste, Togo, Tonga, Trinidad and Tobago, Tunisia, Turkmenistan, Uganda, United Republic of Tanzania, Uruguay, Uzbekistan, Vanuatu, Viet Nam, Yemen, Zambia, Zimbabwe.

Against:

Albania, Andorra, Australia, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Ireland, Israel, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Montenegro, Netherlands (Kingdom of the), New Zealand, North Macedonia, Poland, Portugal, Republic of Korea, Republic of Moldova, Romania, San Marino, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Ukraine, United Kingdom of Great Britain and Northern Ireland, United States of America.

Abstaining:

Armenia, Costa Rica, El Salvador, Iceland, Mexico, Norway, Peru, Türkiye, United Arab Emirates.

58. *Draft resolution A/C.2/78/L.18/Rev.1 was adopted by 125 votes to 48, with 9 abstentions.*

59. **Mr. Martín Couce** (Spain), speaking on behalf of the European Union and its member States, said that it was imperative to develop global tax standards, in order to have a cohesive and prosperous international community. The European Union and its member States therefore supported actions aimed at ensuring a fair and effective international tax system and had looked

forward to the start of intergovernmental discussions that took into consideration existing international and multilateral arrangements. They recognized the important role of the United Nations, particularly in supporting developing countries' efforts to mobilize domestic resources and finance their development strategies, and were committed to the ongoing work of the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting, which was seeking to reform the international tax order, including through its increasing membership and the Two-Pillar Solution. In addition, the European Union and its member States supported the ongoing work of the Global Forum on Transparency and Exchange of Information for Tax Purposes to combat offshore tax evasion and establish a global standard of transparency in tax matters. It was important to continue developing those global tax standards and avoid the duplication of work and inconsistent outcomes.

60. Since the beginning of the negotiations, the European Union had engaged openly, constructively and in good faith, and had taken part in all formal and informal negotiations and dialogue with other Member States, with the goal of achieving consensus and compromise. It had contributed by making proposals seeking to strengthen the role of the United Nations on tax matters, increase inclusiveness and effectiveness, and build on the respective strengths and complementarities of the different forums involved in tax cooperation, without ruling out any option.

61. It was regrettable that the draft resolution did not reflect the different views, concerns and compromise proposals expressed by many delegations during the negotiations. The text did not guarantee the full consideration of existing international and multilateral agreements, including those in favour of tax transparency and equity, which had been established over the course of many years and offered global benefits. The proposals made in the draft resolution would require resources and time from all jurisdictions in a context where most Member States were already actively participating in the Inclusive Framework and other projects that were expected to bring about unprecedented results.

62. In view of the foregoing, the European Union and its member States could not support the draft resolution in its current form. Nonetheless, they recognized the perceived lack of inclusivity in existing international agreements, with respect to processes and the establishment of the agenda, and were determined to make substantial improvements in that regard, in consultation with Member States and relevant international organizations and structures. The European Union and its member States welcomed the

efforts of the Inclusive Framework to make its wide membership even more inclusive.

63. **Mr. Ruidíaz Pérez** (Chile) said that ongoing discussions on international tax cooperation had, in recent years, sought to mitigate the potential negative impacts that individual countries' tax policies could have on cross-border trade and investment. The 2030 Agenda was being implemented in a context where the international financial architecture needed to meet current global needs that were marked by climate change, growing systemic risks, extreme inequality, entrenched gender biases, vulnerable integrated financial markets and dramatic demographic, technological, economic and geopolitical developments. There was a need to mobilize stable funding and long-term investment and address the cost of indebtedness for developing countries, their access to liquidity in times of crisis and the lack of investment in global public goods.

64. Chile supported the draft resolution and underscored the need to take into account the advancements made by other multilateral bodies. There should be greater dialogue and collaboration to address the issue of international tax cooperation within the framework of the United Nations in a way that complemented rather than contradicted the work of OECD. It was critical to move towards fully inclusive, participatory and effective international cooperation and address issues such as tax evasion, tax avoidance and illicit financial flows. There was also a need to reduce silos, avoid duplication and recognize forums that had made progress in the sector. In Latin America and the Caribbean, tax evasion and avoidance were major challenges that had, together with other factors, led to the establishment of the Platform for Collaboration on Tax in July 2023. Lastly, Chile wished to join the proposed Member State-led, ad hoc intergovernmental committee, including its bureau, with a view to further collaborating and contributing to discussions.

65. **Ms. Concepción Jaramillo** (Panama) said that the establishment of an inclusive and effective international convention on tax cooperation was the best way to provide a conducive forum, with equal rights for all and global universal standards. Such a convention would allow for participatory intergovernmental discussions within the United Nations and the creation of new democratic mechanisms for monitoring, evaluating and deciding on global tax rules. The challenge of tackling illicit financial flows was particularly difficult for developing countries, whose direct relations with entities and bodies involved considerable efforts to be removed from discriminatory lists that hindered their development, economic growth and ability to attract investments. Accordingly, the interaction of all actors on

an equal footing was key to strengthening the supervision and regulatory processes of the international tax system, in order to effectively deter, detect and combat criminal activities, and in so doing, prevent the use of those lists for other purposes.

66. Panama remained committed to increasing transparency in tax matters and cooperating with other jurisdictions to fight tax evasion and had developed an international network of negotiated tax treaties that allowed for the exchange of tax information. The Financial Action Task Force had recently taken Panama off of its “grey list”, which was further proof of the commitment of Panama to address money-laundering, transnational organized crime and the financing of terrorism. In that regard however, her delegation called for consistent, fair and global terms and conditions that were free from opaque unilateral actions, which could affect countries’ development.

67. **Mr. Croker** (United Kingdom) said that the United Kingdom strongly supported developing countries’ efforts to scale up domestic resource mobilization, in order to finance sustainable development. His Government had recently announced the allocation of 17 million pounds sterling to help developing countries collect taxes owed to them and was funding peer-to-peer capacity-building for revenue authorities in African countries, including Ghana and Rwanda. The United Kingdom was currently chairing the OECD Forum on Tax Administration Capacity Building Network and was contributing to the Tax Inspectors Without Borders initiative led by OECD and the United Nations Development Programme. Earlier that week, his Government had published a white paper that committed to building a stronger and fairer national tax system for all, using the technical expertise, wide membership and political support of the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting and the Global Forum on Tax Transparency and Exchange of Information for Tax Purposes. Such actions would strengthen the collective ability of the international community to address tax evasion and avoidance, combat harmful tax practices and tackle evolving the challenges posed by digitalization.

68. The United Kingdom was also supporting efforts to strengthen inclusion and the voice of developing countries in those mechanisms. There was space for intergovernmental discussions on tax matters within the United Nations, to build on existing initiatives. That objective could be achieved without duplicating the work of the Inclusive Framework and the Global Forum, placing additional burdens on national budgets or fragmenting the international tax system. Proceeding with the establishment of a framework convention

would be duplicative and create a parallel system, rather than a complementary process. Fragmenting the international tax system would negatively affect all countries. For that reason, his delegation and many others had not been able to support the draft resolution. Any new United Nations process on tax would have to be based on a broad consensus to be effective. Given that the draft resolution lacked the support of more than a third of all Member States, his delegation had proposed a compromise based on option 3 of the Secretary-General’s report, which could have achieved consensus. Member States should continue to consider that option in future deliberations.

69. **Ms. Brattsted** (Norway) said that her delegation had abstained from voting on the draft resolution and the amendment proposed by the United Kingdom. Norway placed great importance on the subject of international tax cooperation and had engaged constructively in the discussions, with a view to achieving consensus. Her Government considered tax cooperation and financial transparency to be key priorities and had high ambitions of combating tax evasion and illicit financial flows, in order to fight inequalities and achieve the Sustainable Development Goals. Domestic resource mobilization and the taxation of individuals and companies were key elements of those efforts.

70. Norway recognized the draft resolution as a call to maximize available resources, use them for sustainable development and reshape the global economic landscape, for the benefit of all. More inclusive and effective tax cooperation would be critical to that end. The United Nations had shown its relevance in raising the level of ambition in global tax matters. Important milestones had been achieved by the Committee of Experts on International Cooperation in Tax Matters, to which Norway was a major donor. Progress on tax cooperation had also been made under the financing for development umbrella, further demonstrating the added value of tax discussions within the United Nations.

71. However, Norway would have liked to see broader agreement across geographic and regional lines to ensure that international tax cooperation measures would be adopted on a global scale and provide benefits for all Governments and taxpayers. The call for an inclusive instrument would have benefited from a closer examination of the option proposed in the draft resolution, possibly by a working group. The work of the United Nations should aspire to achieve broad legitimacy and support among its membership. A thorough analysis, with substantive inputs from all Member States and stakeholders, would be useful to ensure that the Organization was complementing, and not duplicating, the important work taking place

elsewhere. In its eagerness to see more progress, the Second Committee should not forget the positive steps that had already been taken and seek to preserve the gains made by OECD and G20. The Inclusive Framework on Base Erosion and Profit Shifting and the Two-Pillar Solution represented a fundamental reshaping of the international tax framework and the work of the Global Forum on Transparency and Exchange of Information for Tax Purposes had been crucial in combating tax evasion and illicit financial flows. Norway remained fully invested in the work of those mechanisms and, going forward, invited Member States to build on the achievements of OECD and the United Nations, without overlapping existing work.

72. **Mr. Mott** (Bahamas) said that the draft resolution was an important step towards an equitable and inclusive global tax system. For over six decades, the international tax policies formulated and dictated by OECD had neglected or failed to address the inherent challenges and differences in development dynamics faced by the global South. During that time, developing countries had grappled with the disequilibrium of the international financial architecture and the inconsistency of contradictory tax and financial services policies, which had stifled their economic growth. The draft resolution cultivated a spirit of engagement and called for equitable terms of reference with real impact. It paved the way for the creation of platforms and trade spaces that had been previously untested and that lacked incentives, and envisioned a future where services and trade benefited all countries and fostered true inclusivity and cooperation.

73. The Bahamas supported actions that led to more inclusive and equitable multilateral systems. A framework convention on international tax cooperation would enable countries, particularly in the global South, to actively participate in shaping international tax norms, while creating equity and new development capacities. Such a framework would also ensure the formulation of protocols to combat tax-related illicit financial flows, which led to the loss of hundreds of billions of dollars in tax revenues annually. By addressing that issue, the Committee was taking a significant step towards preserving the financial integrity of vulnerable countries and generating more revenue to finance development.

74. The draft resolution underscored the need for a transparent and inclusive international tax cooperation system. Currently, neither the Committee of Experts on International Cooperation in Tax Matters nor OECD ensured that developing countries could participate meaningfully in the policymaking process. The Bahamas welcomed the establishment of a Member State-led open-ended ad hoc intergovernmental committee, which would

help to rectify that situation. The overwhelming support for the draft resolution was a clear indication that the majority of Member States recognized the inequalities of the current international tax regime and had fallen victim to its arbitrary and inconsistent rules. In that vein, the adoption of the draft resolution represented an aspiration for equity, inclusivity, sustainable development and tax cooperation.

75. **Mr. Silverberg** (Israel) said that the current international tax system was faced with significant challenges in a globalized, digital era and should be adapted to the twenty-first century and the needs of all countries. Member States should work together to find appropriate cooperation mechanisms to support developing countries in the most effective and comprehensive manner. For those reasons, Israel had joined the efforts to advance the work of the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting. Over 140 countries had been actively and equitably participating in the ongoing discussions, and input had been received from various stakeholders throughout the process. The work to advance an international solution to taxation challenges was already under way. A new process could duplicate efforts and disregard important achievements, further delaying the results desired by all.

76. Advancing the development of a tax framework within the United Nations could also possibly exclude the participation of those with the expertise required for such complex tax discussions. Such a technical, delicate and accurate procedure would be better handled by professional experts, within the current stream of work. The next step should be a discussion of how to complement efforts within the Inclusive Framework, in order to avoid duplication and future uncertainty within the private sector, which would have to navigate complex international regulations. Efforts to improve the global tax system should be consensual, inclusive and effective. Israel would play an active and constructive role in the development of such frameworks.

77. **Mr. Frey** (Switzerland) said that his delegation had remained open and flexible during negotiations on the draft resolution and had constructively supported several compromise proposals made throughout the process. However, the legally binding framework convention proposed in the text would not lead to the desired goal of effective and inclusive international tax cooperation. Adopting a consensus-based process was the only way to establish a widely implementable framework convention that would benefit developing countries. On the contrary, a process based on a simple majority would run the risk of ignoring some countries and establishing tax rules that could not be implemented

on a large scale. In that context, duplication was likely to not only absorb already limited resources, particularly in developing countries, but also fragment the international tax architecture. While Switzerland doubted that the proposed structure would lead to greater inclusiveness, it would continue to show openness and flexibility in future stages of the process.

78. **Mr. Oehri** (Liechtenstein) said that the strengthening of international tax cooperation had been a long-standing priority for Liechtenstein, which was committed to international collaboration to tackle tax avoidance, ensure a more transparent tax environment and strengthen the rule of law. Addressing those issues was crucial for achieving the Sustainable Development Goals. The year before, his delegation had joined the consensus on the previous iteration of the draft resolution and had underscored its firm understanding that further efforts to strengthen international tax cooperation should build on existing initiatives, rather than create duplicative processes. For that reason, it had supported the idea of establishing a working group to comprehensively study the global taxation architecture and make concrete recommendations to the Committee for improving cooperation efforts.

79. It was regrettable that the proponents of the draft resolution had not agreed with that compromise proposal, which would have allowed for more in-depth consideration of the issue and given Member States more time to prepare for a follow-up process. The decision to pursue a framework convention did not take into account the legitimate and constructive concerns expressed by many Member States, and the outcome of the current process was at risk of being neither inclusive nor effective. For those reasons, his delegation could not support the draft resolution.

80. **Ms. Pringle** (New Zealand), speaking also on behalf of Australia and Canada, said that their delegations supported the need for international cooperation to ensure fair and effective taxation in support of domestic resource mobilization. They had also taken note of the concerns expressed regarding existing tax cooperation mechanisms and had supported the effective participation of all countries in the development of international tax policy standards.

81. Considerable progress had been made in recent years in the initiatives led by OECD. Institutional arrangements had been broadened and improved to enable the effective involvement of all interested countries, leading to concrete successes, including the end of bank secrecy. More than 100 jurisdictions were currently exchanging tax information, which was key to combating international tax evasion, and over 140

jurisdictions had developed a global minimum tax that would curtail profit shifting and tax competition. Those successes of the Global Forum on Transparency and Exchange of Information for Tax Purposes and the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting represented the hard work of a large contingent of countries that had worked together for the common good. The reforms could contribute to the efficiency and stability of the international tax system and were of great benefit to developing and developed countries alike. Continued cooperation was needed to further enhance tax policies in support of achieving global development goals.

82. However, it was regrettable that the draft resolution reflected a narrow appreciation of existing international tax agreements and focused on developing a binding legal arrangement, without first assessing existing gaps in the current system. Identified gaps should be addressed by leveraging and building on existing arrangements. The draft resolution seemed to be aimed more at displacing existing arrangements than complementing them. Australia, Canada and New Zealand were concerned that such an approach would prove ineffective for supporting greater international tax cooperation and could undermine the effectiveness of existing arrangements by creating duplication, inconsistency and fragmentation, while straining scarce resources. Greater efforts should be made to identify the aspects of domestic and international tax systems that would enable real progress for domestic resource mobilization through increased tax cooperation. Consideration should be given to ways in which countries and international organizations could further work together to help developing countries build their tax capacity. The United Nations and OECD should better coordinate their efforts to make the best use of their respective expertise and maximize the impact of their actions.

83. There was no consensus on the way forward. Australia, Canada and New Zealand had been disappointed by the Committee's failure to adopt an approach that facilitated the substantial discussions pursued throughout the negotiations. Inclusive international tax cooperation would entail the meaningful and effective participation of all countries, by way of genuine dialogue and engagement. The current process did not allow for inclusive dialogue among all countries. While Australia, Canada and New Zealand had not been able to support the draft resolution, they remained committed to more inclusive international tax cooperation.

84. **Mr. Muhammad Bande** (Nigeria) said that the international community had arrived at a pivotal moment in its journey towards a fairer and more inclusive global

tax system. The adoption of the draft resolution was not simply a victory for developing countries, but also a triumph for equitable international cooperation. The commitment to global tax fairness and the belief in the principles of inclusivity and equity had been instrumental to the achievement of such a landmark success. Member States had set a precedent for what could be accomplished through unity and shared purpose.

85. Nigeria acknowledged the reservations expressed by some delegations with respect to the draft resolution and understood that such decisions were often complex and driven by various factors. All parties should join in further discussions and collaborative efforts, in a spirit of mutual understanding and continued dialogue, to work towards a global tax system that benefitted all and ensured sustainable development and inclusive justice worldwide. The draft resolution was a step towards rectifying long-standing imbalances in the international tax structure and represented a collective aspiration for a world where every nation, regardless of size or economic stature, had a voice in shaping the policies governing the global economy. The challenges that lay ahead should not be viewed as obstacles, but rather as catalysts for further innovation and collaboration. By harmonizing diverse economic interests, adapting to the digital economy and ensuring the equitable representation of all nations, particularly in confronting economic disparities, the international community could deepen cooperation, enhance collective wisdom and demonstrate its commitment to a globally inclusive approach.

86. The Committee's work was far from over. The real task would consist of effectively implementing the principles and guidelines contained in the draft resolution. He looked forward to continued cooperation and open dialogue with all Member States and stakeholders, with a view to achieving sustainable development, economic stability and a tax system that upheld the dignity and rights of all peoples.

87. **Mr. Nishigori** (Japan) said that Japan placed significant emphasis on enhancing tax cooperation and recognized the critical need to reform the international tax system as a fundamental step towards achieving the Sustainable Development Goals and, in particular, Goal 17. Japan had highlighted its human and capital contributions in that regard and had worked with relevant institutions, including the United Nations.

88. While Japan was committed to tax cooperation, it was currently unable to support the draft resolution. The absence of consensus was not rooted in a lack of dedication, but in a need for further deliberation on the inclusiveness and effectiveness of international tax cooperation, given the latter's importance and

complexity. The international community was at a crucial juncture and would go further and achieve more meaningful and fruitful cooperation by coming to a solid common understanding of the way forward.

89. Japan had no intention of denying the importance of inclusive and effective international tax cooperation at the United Nations. However, achieving a better future would require continued discussions to define a common goal in the area of taxation. There should be optimal collaboration among all Member States and relevant institutions. The Goals were faced with mounting obstacles and existing resources could not be wasted. The time had come to promote transparent and fair development finance, in accordance with international rules, in order to achieve sustainable growth in developing countries. In that connection, it was concerning that the current version of the draft resolution was not based on an appropriate evaluation of the work conducted by OECD, which had played a leading role in international tax cooperation by setting standards on issues such as tax transparency, transfer pricing and corporate tax avoidance.

90. The Global Forum on Transparency and Exchange of Information for Tax Purposes, with its 168 members and the Inclusive Framework on Base Erosion and Profit Shifting, with its 145 members, both encompassed non-OECD members and non-State jurisdictions. Effective outcomes were being achieved by OECD, together with increased inclusiveness, as evidenced by the fact that two additional countries had recently joined the Inclusive Framework. The best way to foster inclusive and effective international cooperation was to seek optimal collaboration, not by undermining or competing with the achievements and knowledge accumulated by relevant institutions and Member States, but by respecting them. Advancement in international tax cooperation could only be achieved through consensus.

91. *Ms. Hsieh (Thailand), Vice-Chair, took the Chair.*

92. **Ms. Wong** (Singapore) said that while negotiations on the draft resolution had not been easy, given the widely divergent positions of Member States, her delegation had been encouraged by the active and constructive engagement in the discussions. Singapore recognized the importance of the issue of taxation to many developing countries and had consistently supported the objective of strengthening inclusive tax cooperation at the United Nations. It had also underscored that the United Nations had a key role to play in complementing the work done by existing international tax cooperation platforms, such as the OECD/G20 Inclusive Framework on Base Erosion and

Profit Shifting, and remained committed to working closely with the Group of African States in that regard.

93. However, for discussions at the United Nations to be productive and deliver concrete outcomes for developing countries, there should be a clear and common understanding of the existing gaps in international tax cooperation, and the role of the United Nations in addressing those challenges should be better defined. Potential synergies between the various processes should be further explored, in order to avoid overlaps. Without greater clarity on such basic requirements, collective efforts at the United Nations might fail to achieve tangible outcomes. In that context, Singapore had voted in favour of the amendment proposed by the United Kingdom, which had brought added value to the text of the draft resolution. Although the amendment had not been adopted, her delegation had voted in favour of the draft resolution because it wished to pursue discussions with all delegations and build common ground before deciding on the option that would best serve their collective interests.

94. While Singapore had voted in favour of the draft resolution, it was concerned that the text had prematurely determined that a framework convention was the best option for achieving inclusive and effective tax cooperation at the United Nations. It remained unclear how a framework convention would address existing gaps and challenges in international tax cooperation. Her delegation's vote was not an endorsement of the potential outcomes of future discussions. The contents, scope, legal status and other aspects of the proposed framework convention should be carefully discussed and not prejudged. Furthermore, the decision-making process should avoid duplicative work and truly take into account the progress made by other platforms. Singapore would continue to actively participate in discussions on the ad hoc intergovernmental committee and emphasize the importance of consensus-based decision-making to ensure that the needs of all countries were taken into account. It would play a constructive role in the negotiations and work with all delegations to bridge differences and achieve consensus.

95. **Mr. Cho Seong-Jun** (Republic of Korea) said that, while his delegation fully concurred with the promotion of inclusive and effective international tax cooperation, it regretted that Member States had not been able to find a common ground with regard to the draft resolution. International tax cooperation required complex and technical consideration, and it was unfortunate that the ill-calibrated zero draft, which had sought to establish a legally binding mechanism within a short period of time, had not been a suitable basis for the negotiations.

96. The Republic of Korea was compelled to repeat the same arguments that it had made at previous sessions, given the shortcomings of the draft resolution. First, paragraphs 1 and 2 unreasonably prejudged that future talks would result in the development of a framework convention. International tax cooperation required sufficient domestic discussions among relevant government agencies and careful coordination among countries and tax jurisdictions. To that end, the forthcoming discussions should allow countries to support their ideas and present their arguments through intergovernmental discussions involving officials from capitals with expertise and experience in tax matters, rather than foreign service officers who, for the most part, lacked tax expertise.

97. Second, it was hasty to set up an ad hoc committee, as referred to in paragraphs 3 and 9. The General Assembly had hitherto decided to begin intergovernmental discussions at United Nations Headquarters, but no meaningful intergovernmental discussions had been held in the ensuing year. In keeping with common United Nations practice, establishing a body with legal implications required discussion and deliberation. The current draft resolution took a somewhat contrary approach. Nonetheless, the working group that had been proposed by many delegations could serve as a compromise solution.

98. Third, the content of paragraph 6 of the draft resolution, which outlined the mandate of the ad hoc committee, was flawed. Its subparagraphs failed to address specific subjects. Subparagraphs 6 (a) and (b) had been taken directly from the zero draft and only covered possible operating modalities for the ad hoc committee, without outlining the scope of its discussions. The adoption of such a flawed draft resolution would be harmful to further discussions within the Committee. His delegation had raised those issues on several occasions and had even proposed language to improve the text, in vain.

99. While the Republic of Korea fully supported inclusive international tax cooperation, if the United Nations produced outcomes in a non-inclusive manner, without listening to the arguments of Member States, the rationale that the Organization was the only forum that guaranteed inclusiveness would be groundless. The Committee's mandate was to build on the work of experts, but if those experts were not a part of its discussions, that mandate could not be fulfilled.

100. *Mr. Amorín (Uruguay) resumed the Chair.*

101. **Ms. Güven** (Türkiye) said that her delegation supported efforts to increase the inclusiveness and effectiveness of international tax cooperation. The

United Nations should play an active role to that end and maintain a focus on developing countries. OECD had vast experience in that regard and its current international tax framework should remain the main driver of future efforts. Amid several concerns about the zero draft, Türkiye had repeatedly underscored during the negotiations that it was unable to agree to a legally binding agreement on a framework convention for international tax cooperation. Many countries from different regions had raised similar views on the matter, and further discussions were required on the scope and aim of the selected option to agree on a path forward. Such discussions should also address questions relating to duplication.

102. Several delegations had proposed binding amendments aimed at achieving consensus. Türkiye had expected those proposals to be taken into account in the final version of the draft resolution. However, despite those efforts, the negotiations had not given rise to a text that enabled all Member States to work together to define future international tax cooperation. It was regrettable that the draft resolution presented to the Committee for adoption did not enjoy consensus. The amendment proposed by the United Kingdom had been an attempt to reconcile strong differences and enable broader consensus. Türkiye lamented the Committee's rejection of that proposed amendment but, owing to its strong ties with Africa, had chosen to abstain from voting on the draft resolution as a whole, notwithstanding the issues that stood to arise from its implementation. Her delegation was ready to work with all partners, including the Group of African States, to advance tax cooperation mechanisms.

103. **Mr. Mezang Akamba** (Cameroon) said that his delegation had voted in favour of the draft resolution, which was seeking to raise hope and give new impetus to efforts and progress in the lead-up to 2030. In the past, very good ideas, initiatives, documents and declarations had been put forward, such as the Declaration of the United Nations Conference on the Human Environment, the Stockholm Action Plan for the Human Environment, the commitment to allocate 0.7 per cent of the gross national income of wealthy countries as ODA and the broken promise of providing \$100 billion for climate action by 2030. While Member States were calling for sustainable development, they were not allocating the resources required for its achievement, mobilizing adequate means of implementation or respecting their international commitments.

104. In that context, Cameroon had voted against the proposed amendment to the draft resolution, in the hope that the latter would be truly effective and would not become yet another unsuccessful initiative. The time

had come to embark on necessary reforms within the United Nations, especially with respect to the international financial architecture and institutions. Cooperation should take precedence over competition, and international solidarity should take precedence over short-term, particular and selfish interests. A strong message needed to be sent to eliminate tax evasion, tax avoidance, money-laundering and illicit financial flows. The support of every Member State was critical because no country could single-handedly combat those scourges, which deprived developing countries of critical resources.

105. The people of Africa were no longer interested in narratives of local governance and corruption to explain the problems they faced, and had heard enough statistics relating to assistance for development. They simply wanted to ensure that every individual or company that was operating a physical or digital business and making a profit would pay a fair and just percentage of that profit in tax. Effective leadership was needed to ensure that the draft resolution was globally endorsed, with a view to mobilizing additional resources for sustainable development.

Agenda item 17: Follow-up to and implementation of the outcomes of the International Conferences on Financing for Development (*continued*)
([A/C.2/78/L.10](#) and [A/C.2/78/L.59](#))

*Draft resolutions [A/C.2/78/L.10](#) and [A/C.2/78/L.59](#):
Follow-up to and implementation of the outcomes of the International Conferences on Financing for Development*

106. **The Chair** drew attention to the statement of programme budget implications prepared in connection with draft resolution [A/C.2/78/L.59](#), as contained in document [A/C.2/78/L.74](#).

107. *Draft resolution [A/C.2/78/L.59](#) was adopted.*

108. **Mr. de la Maisonneuve** (Representative of the European Union, in its capacity as observer), speaking also on behalf of the candidate countries Albania, Bosnia and Herzegovina, Montenegro, North Macedonia, the Republic of Moldova, Serbia and Ukraine, and the potential candidate country Georgia, said that the European Union welcomed the adoption by consensus of the draft resolution, especially in view of the decision to convene a fourth International Conference on Financing for Development in 2025. That Conference would be an opportunity to assess the progress made in implementing the Monterrey Consensus of the International Conference on Financing for Development (Monterrey Consensus), the Doha Declaration on Financing for Development and the

Addis Ababa Action Agenda, and to address new and emerging issues.

109. During the negotiations, the European Union had sought to be as focused and constructive as possible, with a view to ensuring that the draft resolution was balanced and fair. While the spirit of compromise had prevailed thus far, greater efforts would be required moving forward, together with the understanding that financing for development was based on partnership. Detailed modalities would be best addressed at a later stage, but it would be useful to anticipate as many elements as necessary at the onset of the process, to ensure the allocation of sufficient time and resources. In that vein, the European Union welcomed the recognition of Spain's offer to host the fourth International Conference on Financing for Development and the offers by Ethiopia and Mexico to host sessions of the Intergovernmental Preparatory Committee, which would contribute to the success of the preparatory process and the Conference itself.

110. **Ms. Maille** (Canada), speaking also on behalf of Australia and New Zealand, said that the international community was at a pivotal moment in the international financing for development agenda, and the prominence accorded to financing issues in several multilateral forums was encouraging. While the global context was constantly evolving, the action areas of the Addis Ababa Action Agenda remained relevant. To that end, Australia, Canada and New Zealand supported the organization of a fourth International Conference on Financing for Development to assess the progress made in the implementation of the Monterrey Consensus, the Doha Declaration on Financing for Development and the Addis Ababa Action Agenda.

111. The timing of the Conference, in the latter half of the decade of action and delivery for sustainable development, could serve to further focus collective attention on the importance of mobilizing all sources of development financing to achieve the Sustainable Development Goals. With a spirit of collaboration, cooperation and compromise, that ambition could be realized. Australia, Canada and New Zealand had taken note of the proposed preparatory process for the Conference and hoped for greater clarity on the overall objectives of those sessions. The Addis Ababa Action Agenda should remain fit-for-purpose and address the most pressing issues. Collective efforts were needed to ensure maximum progress on its action areas in the lead-up to 2030.

112. A successful and substantive Conference required the effective, well-structured and inclusive participation of all relevant stakeholders, including civil society and

the private sector, in keeping with other recent international conferences of the same magnitude. Multi-stakeholder involvement, both in the Conference proceedings and the preparatory process, would set the tone for a successful outcome, and Australia, Canada and New Zealand welcomed the commitment expressed by Member States to ensure that modalities would reflect their meaningful participation.

113. **Ms. Jiménez de la Hoz** (Spain), speaking also on behalf of Ethiopia and Mexico, said that the recently held Sustainable Development Goals Summit had highlighted the significant delay in implementing the 2030 Agenda and the urgent need to mobilize trillions of dollars for its financing. The fourth International Conference on Financing for Development was therefore of critical importance. Their three delegations were honoured to have earned the trust of Member States for the convening of two meetings of the Intergovernmental Preparatory Committee, in Ethiopia and Mexico, and the Conference itself, in Spain. Financing for development should be a partnership between developing and developed countries, as illustrated by the choice of those three venues, and Member States' decision by consensus would enable the immediate start of preparations. Ethiopia, Mexico and Spain would make every effort to ensure the best possible conditions for agreeing on an outcome in 2025 that was commensurate with the challenges being faced.

114. **Ms. Marks** (United States of America) said that the United States was pleased to join the consensus on the draft resolution and was deeply committed to promoting sustainable development, including through bilateral assistance, contributions to multilateral development activities and international financial institutions, the mobilization of private capital and the promotion of environments that enabled economic growth. It looked forward to advancing progress in that area at the fourth International Conference on Financing for Development, but remained concerned about the contentious debate surrounding the inclusion of some modalities in the draft resolution and the constitution of the Bureau of the Preparatory Committee. In joining the consensus, her delegation stipulated its understanding that the inclusion of the Chair of the Group of 77 and China as an ex officio member of the Bureau was an extraordinary arrangement that did not establish a precedent.

115. The position of the United States on the political declaration of the Sustainable Development Goals Summit, international financial institution independence and reform, special drawing rights, debt and the stimulus plan for the Goals were reflected in its general statement issued on 9 November 2023.

116. *Draft resolution A/C.2/78/L.10 was withdrawn.*

Agenda item 18: Sustainable development (continued)

(d) Protection of global climate for present and future generations of humankind (continued)
(A/C.2/78/L.35/Rev.1)

Draft resolution A/C.2/78/L.35/Rev.1: Protection of global climate for present and future generations of humankind

117. **The Chair** said that draft resolution [A/C.2/78/L.35/Rev.1](#) had no programme budget implications. He drew attention to a proposed amendment to draft resolution [A/C.2/78/L.35/Rev.1](#), which had been submitted by the United States of America and was contained in document A/C.2/78/CRP.6/Rev.1. A recorded vote had been requested on the proposed amendment.

118. **Mr. Lawrence** (United States of America), introducing the proposed amendment to draft resolution [A/C.2/78/L.35/Rev.1](#), as contained in document A/C.2/78/CRP.6/Rev.1, said that the text had been circulated for the consideration of all Member States. He urged them to adopt the language contained therein, which consisted of replacing paragraph 16 with a new paragraph, in order to move the draft resolution forward by consensus.

119. **Mr. Liu Liqun** (China), speaking in explanation of vote before the voting, said that paragraph 16 of the draft resolution contained consensus language that had been included in several previous General Assembly resolutions. All Member States should support the positions of the Group of 77 and China by voting against the amendment proposed by the United States and in favour of paragraph 16, as contained in the draft resolution.

120. *A recorded vote was taken on the proposed amendment contained in document A/C.2/78/CRP.6/Rev.1.*

In favour:

Albania, Andorra, Australia, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Colombia, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Guatemala, Hungary, Iceland, Ireland, Israel, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Mexico, Monaco, Montenegro, Netherlands (Kingdom of the), New Zealand, North Macedonia, Norway, Poland, Portugal, Republic of Korea, Republic of Moldova, Romania, San Marino, Slovakia, Slovenia, Spain, Sweden, Switzerland, Türkiye,

Ukraine, United Kingdom of Great Britain and Northern Ireland, United States of America.

Against:

Algeria, Angola, Antigua and Barbuda, Argentina, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Cabo Verde, Cambodia, Cameroon, Central African Republic, Chad, Chile, China, Comoros, Congo, Côte d'Ivoire, Cuba, Democratic People's Republic of Korea, Democratic Republic of the Congo, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Ethiopia, Fiji, Gabon, Gambia, Ghana, Grenada, Guinea, Guinea-Bissau, Guyana, Haiti, India, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Lesotho, Libya, Madagascar, Malawi, Malaysia, Maldives, Mali, Mauritania, Mauritius, Micronesia (Federated States of), Mongolia, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Oman, Pakistan, Panama, Paraguay, Peru, Philippines, Qatar, Russian Federation, Rwanda, Saint Lucia, Saint Vincent and the Grenadines, Samoa, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Singapore, Solomon Islands, South Africa, South Sudan, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Thailand, Timor-Leste, Togo, Trinidad and Tobago, Tunisia, Turkmenistan, Uganda, United Arab Emirates, United Republic of Tanzania, Uruguay, Uzbekistan, Viet Nam, Yemen, Zambia, Zimbabwe.

Abstaining:

Costa Rica, Honduras, Papua New Guinea, Saint Kitts and Nevis.

121. *The proposed amendment was rejected by 120 votes to 53, with 4 abstentions.*

122. **The Chair** said that a recorded vote had been requested on paragraph 16 of draft resolution [A/C.2/78/L.35/Rev.1](#).

123. *At the request of the representative of the United States of America, a recorded vote was taken on paragraph 16 of draft resolution A/C.2/78/L.35/Rev.1.*

In favour:

Algeria, Angola, Antigua and Barbuda, Argentina, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Botswana, Brazil, Brunei

Darussalam, Burkina Faso, Burundi, Cabo Verde, Cambodia, Cameroon, Central African Republic, Chad, Chile, China, Comoros, Côte d'Ivoire, Cuba, Democratic People's Republic of Korea, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Ethiopia, Fiji, Gabon, Gambia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, India, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Lesotho, Libya, Madagascar, Malawi, Malaysia, Maldives, Mali, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Mongolia, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Oman, Pakistan, Panama, Paraguay, Peru, Philippines, Qatar, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Singapore, Solomon Islands, South Africa, South Sudan, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Thailand, Timor-Leste, Togo, Trinidad and Tobago, Tunisia, Uganda, United Arab Emirates, United Republic of Tanzania, Uruguay, Uzbekistan, Vanuatu, Viet Nam, Yemen, Zambia, Zimbabwe.

Against:

Albania, Andorra, Australia, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Congo, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Montenegro, Netherlands (Kingdom of the), New Zealand, North Macedonia, Norway, Poland, Portugal, Republic of Korea, Republic of Moldova, Romania, San Marino, Slovakia, Slovenia, Spain, Sweden, Switzerland, Türkiye, Ukraine, United Kingdom of Great Britain and Northern Ireland, United States of America.

Abstaining:

Colombia, Costa Rica, Honduras, Papua New Guinea

124. *Paragraph 16 of A/C.2/78/L.35/Rev.1 was retained by 121 votes to 51, with 4 abstentions.*

125. **Ms. Zamora Zumbado** (Costa Rica), speaking in explanation of vote before the voting on the draft resolution as a whole, said that active and constructive participation and flexibility throughout the negotiation process had helped to reach a consensus text and send a

clear joint message in the lead-up to the twenty-eighth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change. It was clear that global actions had thus far been insufficient and maintaining the status quo could lead to a catastrophic rise in temperature. There was an urgent need to halve emissions by 2030, given the narrow window of opportunity to limit temperature increases to 1.5 degrees Celsius and the potential associated rise in loss and damage and adaptation needs.

126. The urgency of global concerns was reflected in the realities faced by the most vulnerable communities, which had historically contributed the least to climate change and were disproportionately affected by its impact. The intensification and multiplication of extreme weather events and rising sea levels were not only threatening ecosystems but also generating costly economic, human rights and human security consequences. While Costa Rica would continue to raise ambitions for the outcome of the twenty-eight session of the Conference of the Parties, meeting international commitments would require political will and decisive steps towards a just and inclusive transition, with innovative drivers of socioeconomic progress and cross-cutting investments in global targets.

127. Protecting the global climate for present and future generations was an enormous collective and defining challenge that required all of humanity's willpower and ingenuity. Significant progress had been made in recent decades, and the international community should move forward with an increasing sense of urgency to save the planet and the future of its inhabitants. Recent milestone achievements, such as the adoption of General Assembly resolution 76/300 on the human right to a clean, healthy and sustainable environment, the request for an advisory opinion from the International Court of Justice on the obligations of States in respect to climate change, the adoption of an international legally binding instrument under the United Nations Convention on the Law of the Sea on the conservation and sustainable use of marine biological diversity of areas beyond national jurisdiction and the Kunming-Montreal Global Biodiversity Framework, represented the use of effective multilateralism in addressing those common challenges.

128. Costa Rica was seeking to highlight and defend the indisputable value of dialogue within the United Nations in order to address climate change, with a focus on redistributive justice and intergenerational equity. To that end, there was no room for mistrust, division or disregard in discussions on the draft resolution or the issue as a whole. Instead, dialogue, listening and the building of trust would be key for fulfilling the mandate

of the Committee and for finding solutions to common problems, for the well-being and progress of all.

129. *Draft resolution A/C.2/78/L.35/Rev.1 as a whole was adopted.*

130. **Mr. Meschchanov** (Russian Federation) said that his delegation had supported the adoption of the draft resolution and wished to clarify its position on paragraph 11 of the text. The Russian Federation was concerned about the incorrect reflection in that paragraph of the contents of the report of the Intergovernmental Panel on Climate Change and wished to underscore the need for a correct reflection of that body's work. It was critical to present an objective and balanced representation of scientific data to the General Assembly, and it was unacceptable to present a selective quotation or distortion, in the political interest of particular countries.

131. **Mr. Lawrence** (United States of America) said that his delegation was pleased to join the consensus in support of global ambitions and efforts to fight climate change. The United States was taking action to tackle the climate crisis, both domestically and abroad, in order to avoid the most catastrophic impacts. That action included efforts to reduce net greenhouse gas emissions by 2030, build global resilience through the President's Emergency Plan for Adaptation and Resilience (PREPARE Action Plan) and scale up climate finance.

132. The United Nations Framework Convention on Climate Change and its Paris Agreement were distinct international agreements. While his delegation did not think it necessary to include footnotes on those well-known agreements in draft resolutions, if footnotes were included, it was critical to use correct and equivalent references to those agreements, including to the United Nations Treaty Series symbol for each agreement. It was also important to correctly refer to the distinct nature and respective roles of the Conference of the Parties serving as the meeting of the parties to the Paris Agreement and the Conference of the Parties to the United Nations Framework Convention on Climate Change. The United States would not treat the language on either of those agreements contained in the draft resolution as precedent, or as having weight in the United Nations or any other forum.

133. With regard to the reference to "low-emission energy systems" in paragraph 6 of the draft resolution, his delegation appreciated the listing of energy technologies, such as deploying energy efficiency measures and accelerating efforts towards the phase-down of unabated coal power. The United States underscored that its interpretation of "low-emission energy systems" did not consider unabated natural gas.

Its positions on trade, technology transfer and disaster risk reduction were reflected in the general statement delivered to the Committee on 9 November 2023. The United States wished to disassociate itself from paragraph 16, which continued to promote the domestic political priorities of an individual Member State and did not include consensus language from the 2030 Agenda. Future iterations of the draft resolution should advance the interests of all Member States and eschew narrow political messaging that undermined consensus, the Committee's work and the collective ability to achieve the Sustainable Development Goals.

134. **Mr. Kaspar** (Representative of the European Union, in its capacity as observer), speaking also on behalf of the candidate countries Albania, Bosnia and Herzegovina, Montenegro, North Macedonia, the Republic of Moldova and Ukraine, as well as Andorra and Monaco, said that climate change was the defining issue of the current era, and the international community should close the ambition gap. There was an urgent need to strengthen the global response to the climate emergency and significantly accelerate the reduction of global greenhouse gas emissions in all countries. Under current nationally determined contributions, emissions would increase by 9 per cent by 2030, instead of dropping below 2019 levels, as required to limit global warming to 1.5 degrees Celsius.

135. The necessary shift towards a climate neutral economy would require a global phase-out of unabated fossil fuels and a peak in their consumption in the current decade. It would also require the widespread decarbonization of global power systems in the 2030s and the elimination of fossil fuels well ahead of 2050. Strong adaptation action, climate finance and sustainable development would also be vital to that end. The choices and actions implemented in the current decade would have an impact on current and future generations. The draft resolution would help humanity to advance slightly in its fight against climate change, as it contained the latest greenhouse gas emission targets, confirmed the need for accelerated reduction in the coming years and established the goal of achieving net-zero emissions by mid-century. That outcome had not been easy in the current polarized context. The Committee had added new language on just transition pathways and had underscored the social and economic benefits of such transitions, in accordance with the Paris Agreement.

136. Although the European Union welcomed the second replenishment of the Green Climate Fund and looked forward to additional pledges, it would have preferred more far-reaching outcomes, especially in terms of mitigation, ambition and action. It was regrettable that, once again, it had not been possible to

reach a consensus on the text among Member States, owing to a non-consensual notion of sustainable development. The Paris Agreement was on an equal footing with the United Nations Framework Convention on Climate Change and the European Union regretted that its proposal to update the reference to the Paris Agreement by mentioning the United Nations Treaty Series had not found consensus. It hoped for such a consensus to be reached in the future, as achieving climate objectives required unity. The European Union looked forward to a successful twenty-eighth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change and to its first global stocktake, which would give States an opportunity to renew momentum in all areas, with a view to meeting the goals of the Paris Agreement. It would continue to work with interested countries and stakeholders on ambitious climate action within the Security Council, the General Assembly, the Economic and Social Council and the relevant Groups of Friends.

137. **Ms. Solano Ramirez** (Colombia) said that Colombia was extremely vulnerable to the impact of climate change and could not wait decades for the international community to make necessary collective decisions. Scientific evidence was clear and there was no doubt that, to achieve the temperature goals of the Paris Agreement and avoid putting its very existence at risk, humanity needed to move away from fossil fuels and sustainably reduce greenhouse gas emissions across all sectors by 2030. Doing so within the six remaining years would not be easy, especially if Member States continued to question the best available scientific data.

138. In its most recent report, the Intergovernmental Panel on Climate Change had noted that the climate risks associated with temperature increases were much higher than previously estimated. Moreover, those risks were mutually reinforcing and had a cascading effect, which made them more complex and difficult to manage. Her delegation questioned why it was so difficult to agree on a statement that only reaffirmed the reality that was visible worldwide. Combating climate change was a priority for Colombia, and it would continue to advocate for bold measures in the areas of climate mitigation and adaptation, means of implementation, climate finance, and loss and damage. In future sessions, the Committee should take bolder action and reach consensus on a text that truly responded to the state of emergency that the planet was experiencing.

139. **Ms. Michel** (France) said that the upcoming twenty-eighth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change would be an important stocktaking juncture for the Paris Agreement, which had been

ratified by 195 Member States and should be fully implemented. At that session, in addition to stepping up climate mitigation, adaptation and finance efforts, France would also convey a clear message, together with the European Union, for the elimination of fossil fuels and the increased use of renewable energies. Other parties should be prepared to follow suit, because preserving the planet for future generations required strong common action at a global level.

140. In that regard, the draft resolution clearly recognized the need to reduce greenhouse gas emissions rapidly and significantly by 2030, highlighted the importance of increasing financing for adaptation, alluded to the critical roles of young people and technical assistance, including through the Santiago Network, and underscored the strong ties between climate change, food systems, oceans and water. It was unfortunate that the text had retained language that was not universally agreed, and that the Committee had been asked to vote on a specific paragraph. It was also regrettable that a reference to the Paris Agreement as part of the United Nations Treaty Series had not found consensus. The Paris Agreement was a universal and legal treaty in its own right, which should not be ranked with others.

141. **Mr. Fidoe** (United Kingdom) said that, earlier that week, his Government had published a white paper outlining its plan to end poverty, tackle climate change and deliver sustainable and inclusive economic transformation. The impacts of climate change were already affecting every country. Consequently, urgent action should be taken to maintain efforts to limit temperature increases to 1.5 degrees Celsius. The United Kingdom had entered the Committee's negotiations with the aim of safeguarding the commitments made at the twenty-sixth and twenty-seventh sessions of the Conference of the Parties to the United Nations Framework Convention on Climate Change. However, global climate action should be driven by the latest and most comprehensive science, and the most recent report of the Intergovernmental Panel on Climate Change clearly indicated that the window to prevent catastrophic consequences was closing. Accordingly, the international community should actively respond to those findings and others by committing to a global peaking of greenhouse gas emissions by 2025, fulfilling mitigation commitments to close the 2030 emissions gap and sending a clear signal on the phase-out of unabated fossil fuels.

142. The United Kingdom welcomed the work of the Transitional Committee on the operationalization of the new funding arrangements for responding to loss and damage and the associated fund, and the agreement of provisional recommendations on loss and damage that

would be presented at the upcoming session of the Conference of the Parties. That progress would help to respond to the concerted calls of the poorest and most vulnerable countries. The United Kingdom also welcomed the indications by OECD that more climate finance had been delivered in 2021 than anticipated. Notwithstanding the foregoing, there was no time to slow efforts, and the United Kingdom had pledged \$2 billion for the second replenishment of the Green Climate Fund, to reduce emissions and continue supporting the most vulnerable in the building of climate resilience.

143. **Mr. Liu Liqun** (China) said that the upcoming twenty-eighth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change would give rise to the first global stocktake on the implementation of the Paris Agreement. The international community should practise true multilateralism and, in keeping with the principle of common but differentiated responsibilities, use the goals set out in the Convention to focus on action, strengthen cooperation and create a favourable global environment for its full implementation and that of the Paris Agreement.

144. It was regrettable that a certain country was reluctant to contribute its share of the \$100 billion climate finance commitment and was seeking to provoke political confrontations. China urged that country to cease its political manipulation, fulfil its historical responsibility and meet its obligation to help developing countries improve their capacity to tackle climate change by providing funding, technology and capacity-building. China had actively participated in global cooperation to combat climate change and had always honoured its commitments. It would continue to work with all parties to achieve positive results at the next session of the Conference of the Parties and build a fair, reasonable and cooperative global climate governance system.

(f) Convention on Biological Diversity (*continued*)
([A/C.2/78/L.37](#) and [A/C.2/78/L.68](#))

*Draft resolutions [A/C.2/78/L.37](#) and [A/C.2/78/L.68](#):
Implementation of the Convention on Biological
Diversity and its contribution to
sustainable development*

145. **The Chair** said that draft resolution [A/C.2/78/L.68](#) had no programme budget implications.

146. *Draft resolution [A/C.2/78/L.68](#) was adopted.*

147. **Mr. Lawrence** (United States of America) said that the United States was committed to halting and reversing the loss of biodiversity worldwide. The global

decline of nature was an existential threat to livelihoods, food systems and health. The United States had committed significant financial investment towards the national goal of conserving at least 30 per cent of its lands and waters by 2030. Internationally, the United States Agency for International Development supported the conservation of wildlife and critical ecosystems in over 60 countries. His delegation had been happy to join the consensus on the draft resolution and wished to clarify its position on some points.

148. The United States had always supported the Convention on Biological Diversity and continued to support its three objectives. While it welcomed the Kunming-Montreal Global Biodiversity Framework and strongly supported its swift implementation, as a non-party Government observer to the Convention, it was not in a position to ensure the implementation of the other decisions adopted by its parties. His delegation reaffirmed its 2010 statement of support for the United Nations Declaration on the Rights of Indigenous Peoples and its understanding that free, prior and informed consent implied meaningful consultation with tribal leaders. That Declaration did not make reference to “local communities”, which was a term that had not been defined at the international level. While the terms “Indigenous Peoples” and “local communities” were often referenced together in climate-related spaces, the United States recognized Indigenous Peoples as a distinct constituency at the United Nations that should not be conflated with other groups. The United States prioritized its relationships with tribal nations, which were built on respect for tribal sovereignty and self-governance.

149. His delegation’s position on technology transfer and the political declaration of the Sustainable Development Goals Summit was contained in its general statement delivered on 9 November 2023.

150. **Mr. Gambert** (Representative of the European Union, in its capacity as observer), speaking also on behalf of the candidate countries Albania, Bosnia and Herzegovina, Montenegro, North Macedonia, the Republic of Moldova, Serbia, Türkiye and Ukraine; the potential candidate country Georgia; and, in addition, Monaco, said that the adoption of the Kunming-Montreal Global Biodiversity Framework had been a historic achievement and a real breakthrough for halting and reversing biodiversity loss worldwide. The Framework complemented the Paris Agreement and both instruments should be addressed at the same political level and coherently and urgently implemented. Jointly, they formed a global road map towards environmental recovery and a truly sustainable economy, for the benefit of people and the planet. The Framework also promoted coherence, complementarity and cooperation between the

Convention on Biological Diversity and other international environmental agreements, and created new opportunities for partnership.

151. With only six years remaining to achieve the 2030 targets, the early, effective and inclusive implementation of the Kunming-Montreal Global Biodiversity Framework would require active all-of-Government and all-of-society engagement, the mobilization of resources from various sources and continued efforts and leadership. His delegation had joined the consensus on the draft resolution, which clearly welcomed the Framework and called for increased resource mobilization for closing the biodiversity financing gap. The text outlined a clear way forward, including by aligning national biodiversity targets, strategies and action plans with the Framework, in the lead-up to the sixteenth meeting of the Conference of the Parties. As the main providers of international biodiversity funding, the European Union and its member States stood ready to support their partners in that regard. The European Union had doubled its biodiversity financing for developing countries to 7 billion euros in the period leading up to 2027, and its member States were making similar efforts. His delegation urged others to follow suit.

152. The European Union wished to stress the importance of implementing the Kunming-Montreal Global Biodiversity Framework across the United Nations, through a system-wide approach that included the support of resident coordinators and country teams. It welcomed the efforts made to streamline the draft resolution and preserve the integrity and ambition of the Framework and its targets, as a balanced whole. All delegations had constructively and collectively collaborated to make the text fit for purpose in the wake of the fifteenth meeting of the Conference of the Parties to the Convention of Biological Diversity.

153. **Ms. Allet** (Switzerland) said that while her delegation had joined the consensus on the draft resolution, Switzerland wished to clarify its position on some issues. The absence of any reference to food systems was regrettable, since they were one of the main drivers of biodiversity loss and greenhouse gas emissions. The second edition of the *Global Land Outlook* clearly indicated that agriculture was responsible for 80 per cent of global deforestation, food systems generated 29 per cent of greenhouse gas emissions and food production factors accounted for 70 per cent of terrestrial biodiversity loss and 50 per cent of freshwater biodiversity loss. The targets and goals of the Kunming-Montreal Global Biodiversity Framework could not be achieved without work on sustainable food systems, which were an integral part of the solution to global biodiversity loss.

154. At the same time, biodiversity was essential for supporting sustainable food systems, enhancing food security and promoting healthy diets. As such, biodiversity, food systems and food security were inextricably linked, whether through the adaptation of seeds and diverse breeds to local conditions or through the essential ecosystem services required for food and agriculture. Her delegation hoped that such highly appropriate references would be included in future negotiations.

155. **Mr. Liu Liqun** (China) said that the Convention on Biodiversity had become one of the international conventions with the largest number of States parties and had played an important role in global biodiversity conservation efforts. China had always attached importance to biodiversity conservation and had been one of the first parties to sign and ratify the Convention. China actively conducted international cooperation on biodiversity conservation, had successfully hosted sessions of the fifteenth meeting of the Conference of the Parties to the Convention and had contributed to the establishment of the Kunming Biodiversity Fund. It had also facilitated the conclusion of the historic Kunming-Montreal Global Biodiversity Framework, which had opened a new chapter in global biodiversity governance. China would continue to proactively serve as President of the Conference of the Parties and work with them to achieve the Sustainable Development Goals by transforming commitments into actions, and blueprints into realities.

156. *Draft resolution A/C.2/78/L.37 was withdrawn.*

Agenda item 21: Eradication of poverty and other development issues (*continued*)

(a) Implementation of the Third United Nations Decade for the Eradication of Poverty (2018–2027) (*continued*) (A/C.2/78/L.29 and A/C.2/78/L.60)

Draft resolutions A/C.2/78/L.29 and A/C.2/78/L.60: Implementation of the Third United Nations Decade for the Eradication of Poverty (2018–2027)

157. **The Chair** said that draft resolution A/C.2/78/L.60 had no programme budget implications.

158. *Draft resolution A/C.2/78/L.60 was adopted.*

159. **Ms. Wozniak** (Representative of the European Union, in its capacity as observer), speaking also on behalf of the candidate countries Albania, Montenegro, the Republic of Moldova and Ukraine; the potential candidate country Georgia; and, in addition, Andorra, Iceland and Monaco, said that her delegation was pleased to join consensus on the draft resolution. The

European Union and its member States stood firmly behind the 2030 Agenda, which guided their internal and external actions. Fostering the sustainable economic, social and environmental development of developing countries with the primary aim of eradicating poverty was a founding principle of their international cooperation, as enshrined in the Treaty on the European Union. The European Union and its member States welcomed the political declaration of the Sustainable Development Goals Summit and were committed to timely action to ensure its full implementation.

160. The draft resolution clearly underscored the need to increase investment in human capital by promoting affordable universal health coverage, universal social protection, food and nutrition security, universally accessible quality education and training and decent job creation, especially for women, young people and persons with disabilities. Despite the unprecedented global expansion of mainly short-term social protection during the COVID-19 pandemic, more than 4 billion people remained entirely unprotected worldwide. The European Union continued to support partner countries in the development of comprehensive, sustainable and shock-responsive social protection systems and was determined to promote ambitious international partnerships, with a view to jointly finding multilateral solutions to global challenges.

161. As the world's largest provider of ODA, the European Union and its member States were committed to collectively meeting the target of allocating 0.2 per cent of gross national income to the least developed countries by 2030. There was a need for more solidarity and cooperation to achieve the Sustainable Development Goals and eradicate poverty.

162. **Ms. Marks** (United States of America) said that the United States was committed to the eradication of poverty, was pleased to join the consensus on the draft resolution and wished to clarify its position on certain issues. The position of the United States on illicit financial flows, the political declaration of the Sustainable Development Goals Summit, technology transfer, trade, ODA, debt, the independence of international financial institutions and the right to adequate food was outlined in its general statement delivered on 9 November 2023.

163. *Draft resolution A/C.2/78/L.29 was withdrawn.*

Agenda item 22: Operational activities for development *(continued)*

(b) South-South cooperation for development *(continued)* (A/C.2/78/L.39 and A/C.2/78/L.66)

Draft resolutions A/C.2/78/L.39 and A/C.2/78/L.66: South-South cooperation

164. **The Chair** said that draft resolution A/C.2/78/L.66 had no programme budget implications.

165. *Draft resolution A/C.2/78/L.66 was adopted.*

166. **Ms. Marks** (United States of America) said that her delegation was pleased to join the consensus on the draft resolution. The United States strongly supported the efforts of the United Nations development system to facilitate South-South cooperation, in alignment with overarching goals, such as the promotion of multi-stakeholder partnerships, the empowerment of countries to achieve national development priorities and the fostering of effective measurement and implementation mechanisms for South-South and triangular cooperation initiatives. It was imperative to ensure that those initiatives complemented and contributed to the 2030 Agenda, and the United States recognized that South-South cooperation was integral in that connection.

167. With regard to paragraph 21 of the draft resolution, the United States remained an advocate for strengthening South-South and triangular cooperation, broadening access to science, technology and innovation, and developing expertise and resources. While it recognized the principles outlined in that paragraph and their critical role in enabling partner countries to reap the full benefits of science, technology and innovation, it wished to emphasize the paramount importance of establishing supportive regulatory and legal frameworks that nurtured innovation. The misappropriation of technology and trade secrets posed a grave threat to innovation. Technology transfers should be voluntary and not forced in nature, and their terms should be agreed upon by all parties involved, without any coercion. Such an approach would be most beneficial to partner countries and facilitate and encourage more collaborations for developing science, technology and innovation resources.

168. The position of the United States on cross-cutting issues, including trade, technology and knowledge transfer and the 2030 Agenda was reflected in its general statement delivered on 9 November 2023.

169. *Draft resolution A/C.2/78/L.39 was withdrawn.*

Agenda item 23: Agriculture development, food security and nutrition (*continued*)

(a) Agriculture development, food security and nutrition (*continued*) (A/C.2/78/L.31 and A/C.2/78/L.65)

Draft resolutions A/C.2/78/L.31 and A/C.2/78/L.65: Agriculture development, food security and nutrition

170. **The Chair** said that draft resolution A/C.2/78/L.65 had no programme budget implications.

171. *Draft resolution A/C.2/78/L.65 was adopted.*

172. **Mr. Kelsey** (United Kingdom) said that, earlier that week, in collaboration with Somalia and the United Arab Emirates, the United Kingdom had hosted the Global Food Security Summit, which had sought to galvanize action to tackle hunger and malnutrition, draw international attention to the deepening global food security crisis and boost efforts to achieve zero hunger. The Summit had also focused on promoting lasting solutions for preventing famine and wider food insecurity, with the constructive engagement of developed and developing States, the United Nations, non-governmental organizations and the private sector.

173. The United Kingdom welcomed the adoption by consensus of the draft resolution and the improved language on nutrition contained therein. Food was critical to all aspects of development, and nothing could be achieved without secure access to a nutritious diet. An agreement had been reached on the proposal made by his delegation with regard to paragraph 16, which encouraged Member States to strengthen their efforts to integrate nutrition objectives across all sectors and to track investments on nutrition. In view of the ongoing World Health Organization process to review the universal health coverage index, the draft resolution emphasized the importance of considering the inclusion of a nutrition tracer indicator.

174. At the upcoming twenty-eighth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change, it was critical for ambition on climate action to be advanced and for food systems to remain high on the climate agenda. Governments should therefore sign up to the United Arab Emirates Declaration on Sustainable Agriculture, Resilient Food Systems and Climate Action and align that commitment with climate plans, in order to unlock the policy tools and resources needed for transitioning to sustainable food systems.

175. The United Kingdom remained committed to collaborating towards the improvement of food security, including through the United Nations, and would

support the Brazilian G20 presidency and the Italian presidency of the Group of Seven, with a view to mobilizing wider international action for the achievement of Sustainable Development Goal 2.

176. **Ms. Barbotte** (Representative of the European Union, in its capacity as observer), speaking also on behalf of the candidate countries Bosnia and Herzegovina, Montenegro, North Macedonia, the Republic of Moldova and Ukraine; the potential candidate country Georgia; and, in addition, San Marino, said that the European Union welcomed the unanimous adoption of the draft resolution, which was an important framework, not only for advancing Sustainable Development Goal 2, but also for directly addressing its linkages with the other Goals. In the current context of persistent food security and nutrition challenges, conflicts, economic shocks and climate change, the continuous backsliding on Goal 2 was alarming. The consensus on the draft resolution underscored the unwavering global commitment to achieving zero hunger and leaving no one behind.

177. The European Union appreciated the references in the text to the Climate Ambition Summit, the United Nations Food Systems Summit +2 Stocktaking Moment, the fifty-first session of the Committee on World Food Security and the upcoming Nutrition for Growth Summit. Those events played pivotal roles in multilateral and multi-stakeholder efforts to catalyse food systems transformation and achieve the Goals. In particular, the Food Systems Summit and its outcomes would serve to guide food systems transformation at all levels, with the support of the United Nations. While the stocktaking exercise had shown that there was no shortage of ambition for food systems, action in that area should be accelerated, in keeping with the draft resolution.

178. The inclusion in the text of key linkages between climate, the environment, water, health and global financial measures was commendable. However, it was regrettable that the draft resolution did not address the suspension of the Initiative on the Safe Transportation of Grain and Foodstuffs from Ukrainian Ports (Black Sea Initiative) and failed to call for its reinstatement. That Initiative had been instrumental in enhancing global food security and development cooperation, stabilizing market prices and ensuring that grain and foodstuffs reached the most vulnerable. With the closure of Black Sea routes in the wake of the Russian aggression against Ukraine, the European Union had stepped up its efforts, including through the “solidarity lanes” action plan, which had delivered over 57 million tons of grain, oilseeds and related products to the rest of the world and had allowed for the export of approximately 60 per cent of Ukraine’s grain, since the

start of the war. Furthermore, it was disappointing that the text did not adequately reflect the link between conflicts and food insecurity, as enshrined in Security Council resolution 2417 (2018) on conflicts and hunger. The European Union and its member States remained committed to accelerating global action on food security and nutrition and would continue to promote sustainable agriculture, ensure food security and advance nutrition, so as to leave no one behind.

179. **Ms. Kavaleuskaya** (Belarus) said that her delegation had joined the consensus on the draft resolution and agreed on the importance of sustainable agricultural production and food security for eradicating poverty in all of its forms and manifestations. It was critical to adopt a comprehensive approach to address the worsening food security situation. Accordingly, Member States should not ignore the major impact of illegal sanctions and other restrictions on global food markets and trade ties. If those barriers were not addressed, global efforts to transform agricultural production systems would not be successful. For several years, food producers had been faced with the challenge of accessing fertilizers, which played a key role in increasing productivity and ensuring food security worldwide.

180. The reduction of potash supply chains, in particular from Belarus, had led to lower yields and agricultural productivity. As a result of unilateral sanctions, her country's share of fertilizer markets in Africa had fallen from 41.7 per cent in 2021 to a mere 2.8 per cent in 2022. That development had resulted in a 16 per cent reduction of crop yields in Africa and had significantly undermined efforts to eradicate hunger in vulnerable countries. Member States should refrain from imposing unilateral economic restrictions and applying them extraterritorially. The use of sanctions was futile and counterproductive, and should be stopped.

181. **Ms. Kroeker-Maus** (United States of America) said that her delegation was pleased to join the consensus on the draft resolution. The world continued to grapple with a global food insecurity crisis and the solution was clear. Emergency food aid should be provided to vulnerable populations and global food systems should be strengthened to become more resistant, sustainable and able to withstand shocks. Since January 2021, the United States had provided more than \$17.5 billion to combat hunger and bolster food security worldwide. It was the largest contributor to the World Food Programme and had provided more than half of all contributions.

182. However, the current crisis could not be solved single-handedly by any individual country or group of countries. Over 700 million people had suffered from

hunger in 2022 and an estimated 600 million people would continue to go hungry in 2030. In fact, 23 million people would have been spared from hunger if the Russian Federation had not launched its full-scale invasion of Ukraine in February 2022. The actions of that country, including its destructive attacks on Ukrainian ports and grain infrastructure, and its threats against commercial shipping in the Black Sea following its recent unilateral and callous withdrawal from the Black Sea Initiative, had exacerbated global food insecurity and would have negative ramifications for the resilience of global food systems.

183. It was disappointing that the draft resolution had not recognized the Russian war against Ukraine as one of the major drivers of global food insecurity. The United States once again called on the Russian Federation to cease hostilities, withdraw its troops from the entire territory of Ukraine and respect the latter's sovereignty and territorial integrity within its internationally recognized borders. That action was essential for achieving the Sustainable Development Goals and ending global hunger. The general statement delivered by her delegation on 9 November 2023 reflected the position of the United States on trade, technology transfer, debt relief and the independence of international financial institutions.

Statements made in exercise of the right of reply

184. **Mr. Meschchanov** (Russian Federation) said that his delegation supported the statement made by Belarus and wished to express its concern with respect to the continued politicization of international agricultural cooperation by the States members of the European Union and the United States, as reflected in their statements. The Russian Federation had been and remained a reliable partner to developing countries, including those in Africa, Asia and other regions, in terms of food security. Unlike the European Union and the United States, the Russian Federation had not imposed sanctions or disrupted supply chains, thereby preventing many African and Asian countries from freely importing Russian grain and fertilizer for the past year. His delegation's repeated calls for the lifting of the blockade on Russian grain and fertilizer in European ports should be heeded.

185. The approach adopted by the former partners of the Russian Federation did not facilitate the achievement of the Sustainable Development Goals. With regard to the comments made by the representative of the United States on the impact of Russian actions on the food security of some countries, the Committee should recall that, for several years, the actions of the United States had been affecting the food security of many regions and

countries, including the Syrian Arab Republic. The upcoming Thanksgiving Day holiday had been historically associated with ensuring food security for the first settlers in the United States and, after many centuries, his delegation hoped that the United States would finally provide the response and assistance needed by developing countries and partners.

186. **Mr. Leschenko** (Ukraine) said that his delegation welcomed the adoption of the draft resolution and wished to respond to the statement made by the Russian Federation. Since the start of the full-scale war against his country, Ukrainian ports in the Black Sea and the Sea of Azov had been blocked by the Russian Federation, which had withdrawn from the Black Sea Initiative in July 2023 and had started attacking Ukrainian ports storing grain intended for export. In one year, the Initiative had enabled Ukraine to export approximately 33 million tons of agricultural products to 45 countries, including many African and Asian countries. Those volumes would have been much higher without the systematic Russian obstruction of the Initiative's normal functioning. Ukrainian ports on the Danube River continued to be targeted by missiles and drones, as part of Russian attempts to manipulate global food shortages in exchange for the recognition of captured Ukrainian territories. In September 2023, the members of the Group of Seven had strongly condemned the unjustified and intensified attacks on Ukrainian ports and grain infrastructure, and had urged the Russian Federation to stop threatening global food security and return to the Black Sea Initiative, in order to resume grain exports from Ukraine.

187. **Mr. Meschchanov** (Russian Federation) said that his delegation wished to respond to the statement made by representative of Ukraine. Over the past year, the Russian Federation had taken part in the Black Sea Initiative but unfortunately the Initiative had never served the interest of the poorest countries. Ukrainian grain had been sent mainly to countries within the European Union, while the poorest countries had only received about 2 or 3 per cent of the grain in question. The Russian Federation had decided to withdraw from that dishonest Initiative for several reasons, including the actions taken by the Ukrainian authorities to destroy portions of the pipeline used for the delivery of fertilizer. The primary beneficiaries of the Black Sea Initiative had been the major grain companies of the United States, which were, in effect, occupying Ukraine and had received dishonest profits, together with similar companies in the European Union.

188. While the Russian Federation had agreed to return to the Black Sea Initiative once its initial provisions were restored, it was unfortunate that some countries were

obstructing that prospect, including countries that had addressed the Committee during the current meeting.

189. **Mr. Leschenko** (Ukraine) said that Ukraine was not being occupied by United States companies but, rather, by the Russian Federation. A rapid end to that occupation would help to address global food security challenges.

190. *Draft resolution [A/C.2/78/L.31](#) was withdrawn.*

Agenda item 120: Revitalization of the work of the General Assembly ([A/C.2/78/67](#) and [A/C.2/78/L.75](#))

Draft decision [A/C.2/78/L.75](#): Revitalization of the work of the Second Committee

191. **The Chair** said that draft decision [A/C.2/78/L.75](#) had no programme budget implications.

192. *Draft decision [A/C.2/78/L.75](#) was adopted.*

Draft decision [A/C.2/78/L.67](#): Draft programme of work of the Second Committee for the seventy-ninth session of the General Assembly

193. **The Chair** said that draft decision [A/C.2/78/L.67](#) had no programme budget implications.

194. *Draft decision [A/C.2/78/67](#) was adopted.*

195. **Ms. Linton** (Australia), speaking also on behalf of Albania, Bosnia and Herzegovina, Canada, Georgia, Iceland, Israel, Liechtenstein, Moldova, Montenegro, New Zealand, North Macedonia, Norway, the Republic of Korea, Ukraine and the United Kingdom, and, in addition, the European Union and its member States, said that the Committee should be playing a major role in guiding collective efforts to implement landmark agreements, such as the 2030 Agenda, the Addis Ababa Action Agenda, the Paris Agreement and the Sendai Framework. During the current session, given the lack of progress towards achieving the Sustainable Development Goals, delegations had consistently and in good faith sought to advance the Committee's agenda and secure high-level commitments to sustainable development. However, the growing divergence in the positions of delegations was concerning. Not only were delegations divided on many important issues, but the entrenchment of their various views had often led to a lack of genuine negotiation. Consensus was a universal and joint commitment made by each Member State. Their delegations were committed to engaging in conversations with all delegations, in order to find joint solutions.

196. The 2030 Agenda recognized the interconnections between different aspects of social and economic development and environmental protection. In the same vein, the work of the Committee was enhanced by

recognizing those interlinkages and working with them, as opposed to adopting a siloed approach that undermined progress. The attempts by some delegations to roll back the centrality of gender equality in the Committee's work were troubling. The Second Committee was the custodian of the 2030 Agenda, and a clear commitment had been made, within the framework of the 2030 Agenda, to systematically mainstream a gender perspective in its implementation. Their delegations rejected any notion that sought to detract from that commitment.

197. The modalities for engaging in the Committee's deliberations should be reviewed to ensure that they remained fit for purpose. It was unfortunate that a significant portion of the text of draft resolutions was rolled over without consideration of the need to ensure relevance. The same applied to the unwillingness to revisit so-called "cross-cutting" paragraphs or address important new and upcoming processes. The steady growth and lack of direction of the Committee's programme was also disturbing. In previous years, their delegations had supported proposals to streamline the work of the Committee in closer alignment with the Goals, while leaving space for the consideration of other thematic issues, groups of people and new and emerging themes. Current trends towards draft resolutions that focused on niche issues or specific regions were unsustainable for many delegations and precluded the holding of in-depth and constructive discussions on critical and broader development matters.

198. It was impossible for the Committee to operate to the best of its ability and meet its potential without adequate respect for working methods. Outcomes could be achieved within the time frames set by the Bureau. However, in cases where that was not possible, delegations should not be at a disadvantage because they did not share the same or a similar time zone with New York. In practical terms, silence procedures should last a full 24 hours, including United Nations working hours. Flexibility regarding deadlines should also be applied consistently.

199. Their delegations would continue to engage constructively in the revitalization process and advocate reforms that would be a positive step forward for all. While they continued to acknowledge the importance and potential of the Second Committee, they recognized a need for concrete revitalization measures to safeguard the Committee's role in advancing the sustainable development agenda. Failure to do so in a timely manner would lead to further regression in efforts to implement the 2030 Agenda.

200. **Ms. Basulto Alvarez** (Mexico) said that the progress made towards revitalizing the Committee's work had been insufficient and had even been reversed in some cases. Her delegation welcomed some of the improvements made to working methods, including the circulation of documents containing all amendments and the proper scheduling of informal meetings. The Bureau should ensure that such informal consultations were predictable and orderly. Mexico was concerned by the adoption of draft resolutions that were not in alignment with the 2030 Agenda and other landmark agreements. The Committee should adapt to current challenges, so as to be more effective in areas such as sustainable development, economic growth, poverty eradication, food security and climate change. The rules and principles upholding the work of the Committee should not be overly restrictive, to avoid deadlock situations. There should be a clear framework on the way forward.

201. The decade of action and delivery for sustainable development would come to an end in seven years and only 15 per cent of the Sustainable Development Goals were likely to be achieved on time. Member States should set aside their differences and use recent agreements to collectively meet common goals. Those agreements should serve as reference points for revitalizing the Committee's work. There could be no progress towards eradicating poverty, hunger, diseases or exclusion if the Committee did not keep up with ongoing developments. While her delegation acknowledged the growing contribution of gender equality and the empowerment of women and girls to the implementation of the 2030 Agenda, the Goals would not be achieved at the current pace.

202. The texts negotiated by the Committee should be living documents that could be improved as a whole. Practices for partial negotiations, which had been adopted within the context of the COVID-19 pandemic, were no longer useful. Contemporary challenges required actions and positions capable of addressing them. The continued use of agreed language, year after year, was negligent and did not take the latest global developments into account. There was a need to recognize the periodicity of some draft resolutions and reconsider texts if and when the need arose. Further cooperation with the Economic and Social Council and the Executive Boards should be promoted. Mexico looked forward to the resumption of the Committee's sessions, in order to continue discussions and successfully embark on the revitalization process, with a view to meeting the needs of all peoples and leaving no one behind.

Agenda item 135: Programme planning

203. **The Chair** recalled that, in accordance with the decision taken by the Committee at its organizational meeting on 28 September 2023, an informal meeting on programme planning had been convened on 17 October 2023 to hear views on programme 10 on trade and development, and programme 17 on economic development in Europe. In a letter dated 23 October 2023, a summary of the discussions had been transmitted to the Chair of the Fifth Committee, to allow the views expressed by the members of the Second Committee to be taken into consideration by the Fifth Committee during its deliberations.

Conclusion of the Committee's work

204. **Mr. Li Junhua** (Under-Secretary-General for Economic and Social Affairs) said that the Committee had successfully concluded its main deliberations and achieved impressive results. Despite working under difficult geopolitical circumstances, it had remained focused on addressing challenges within its remit.

205. The Committee's endorsement of the Secretary-General's call for a Sustainable Development Goals stimulus plan was a significant step forward, as additional resources should be made available for sustainable development. A great financing divide continued to curtail the ability of many developing countries to invest in a sustainable and transformative recovery. Those concerns had been echoed in some of the draft resolutions adopted by the Committee on the subjects of financing for development, debt and countries in special situations. The Committee was breaking new ground towards the promotion of inclusive and effective international tax cooperation and had welcomed the offer by the Government of Spain to host the fourth International Conference on Financing for Development in 2025. An agreement had been reached on preparatory details for that crucial Conference.

206. The Committee had reiterated its call for integrated and coherent poverty eradication policies. With regard to trade, it had underscored the importance of enhancing the capacity of the multilateral trading system, in the context of the multiple challenges posed by the COVID-19 pandemic. In addressing the needs of the groups of countries in special situations, the Committee's work on a multidimensional vulnerability index had been widely supported and appreciated by delegations. Measuring progress in development should go beyond the use of the gross domestic product and economic growth rates. Much-needed attention had been given to the implementation of the Doha Programme of Action for the Least Developed Countries and to

continued preparations for milestone conferences on landlocked developing countries and small island developing States in 2024.

207. In the lead-up to the twenty-eighth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change, the Committee had advanced the global dialogue on protecting the planet. Many of the draft resolutions that it had adopted would directly or indirectly help to determine a collective response to the planetary burden of increasing temperatures. Beyond climate adaptation, the Committee's deliberations had also shown the way forward on issues such as biodiversity loss, desertification, coastal zone management and sustainable consumption and production.

208. The international community should not lose track of the road to 2030. Each year, the Committee's work underlined the holistic relationship between its agenda items. Climate action and achieving sustainable development had become closely interlinked with global macroeconomic policy, international trade and development finance. Together, those agenda items comprised a detailed way forward, in the spirit of the political declaration of the Sustainable Development Goals Summit. The Committee had demonstrated unity for the implementation of the 2030 Agenda. The Department of Economic and Social Affairs and the entire United Nations system remained committed to supporting Member States in their achievement of all internationally agreed development goals.

209. **The Chair** said that, although the session had been intense, the Committee had made great strides. The extremely challenging global geopolitical situation had had an impact on multilateralism and the work of the United Nations. Nevertheless, within a very limited time frame, the Committee taken action on 43 draft resolutions, the highest number since the seventy-fourth session. It had managed to focus and reach an agreement on several occasions, while engaging in deep discussions on the issues within its remit.

210. Under the macroeconomic cluster, the Committee had addressed global taxation, sovereign debt challenges and international trade. It had agreed on the modalities for the fourth International Conference on Financing for Development to be held in 2025. In the area of sustainable development, there had been sometimes difficult but dedicated deliberations on climate change and other related issues, such as sustainable transportation, energy and biodiversity. The Committee had discussed strategies for addressing global poverty and inequality, and had considered ways of securing food and nutrition for all, with a special focus on the

concerns of various groups of countries in special situations. Progress had been made in all of those areas. Notwithstanding efforts to find agreements on as many draft resolutions as possible, achieving consensus had been difficult and even impossible in some cases. The need to improve the Committee's working methods had been duly noted and would be discussed as a priority in the coming months.

211. He declared that the Second Committee had completed its work for the main part of the seventy-eighth session of the General Assembly.

The meeting rose at 2.15 p.m.