



**Statement by Mr. Saad Alfarargi, United Nations Special Rapporteur on
the right to development**

2nd Session of the Subsidiary Expert Mechanism on the Right to Development

Geneva, 11 November 2020

Chairperson, esteemed members of the Subsidiary Expert Mechanism on the Right to Development,

It is a great pleasure and honour to address you today in my capacity as United Nations Special Rapporteur on the right to development. I regret that I am not able to join you in person due to circumstances outside of my control.

I would like to update you on my activities since your last session, which took place in June 2020. As you are aware, in September 2017, the Human Rights Council adopted Resolution 36/9, which requested me to hold regional consultations on the implementation of the right to development. Throughout 2018 and 2019, I convened several regional consultations, that brought together representatives of Member States from each region, as well as representatives of United Nations agencies, intergovernmental organizations, academia, civil society and the private sector. The outcome of the consultations is a **set of practical guidelines and recommendations** that can serve as a tool in designing, monitoring and assessing the structures, processes and outcomes of human rights-motivated development policies.

Last September I presented these Guidelines to the Human Rights Council in my thematic report (A/HRC/42/38, sect. III). Since the report could not encompass all the wealth of ideas and experience revealed during the consultations, I developed a **“popular” version of the Guidelines**, which includes many examples of good practices from across the globe, that were presented by participants in the consultations. The popular Guidelines are now available on my website.

Thematic reports

In accordance with resolution 33/14 (2016), I am mandated to undertake in-depth studies and submit annual thematic reports - to both the Human Rights

Council and the General Assembly - on the various aspects of the right to development.

In 2020, I chose to devote my thematic reports to the Human Rights Council (45th session) and the General Assembly (75th session) respectively to the national and international - level financing for development practices from the perspective of the right to development.

In paragraph 2 of the Addis Ababa Action Agenda of the Third International Conference on Financing for Development, States committed to carry out a threefold task: to follow up on commitments and assess the progress made in the implementation of the Monterrey Consensus and the Doha Declaration; to further strengthen the framework to finance sustainable development and the means of implementation for the universal post-2015 development agenda; and to reinvigorate and strengthen the financing for development follow-up process.

In my thematic report to the **Human Rights Council (45th session)**, I looked into the ways that UN member States have engaged in the above tasks in their national efforts to finance sustainable development and the means of implementation for the universal post-2015 development agenda. I assessed stakeholders' integration of the right to development into national-level financing for development practices. I expanded upon my previous work on the practical implementation of the right to development and compiled good practices from States, national development institutions and non-governmental organizations. I also reviewed some of the numerous challenges that stakeholders face. I concluded with recommendations on integrating the right to development into the areas of resource mobilization, tax policies, participation and access to information.

In particular, I recommended that Governments should allocate the most resources to the regions that are the poorest, and to vulnerable populations. To address regional inequalities and better facilitate participation at the community level, States and development finance institutions should localize development financing by establishing local development centres and by providing technical support platforms for municipalities. States should also improve their disaggregated data collection to ensure that financing for development is targeted to those most in need. In relation to tax policies I recommended among other that: States should establish progressive tax systems that will serve as tools for fighting economic inequality; limit tax holidays and special provisions for foreign investors; bolster tax administrations and create specialized units for enforcing taxes on the wealthy and corporations. To ensure meaningful community participation in financing for development, I also urged development finance stakeholders to budget for and establish mechanisms for placing rights holders at the centre of decision-making on financing for development.

In my report to the **General Assembly (75th session)**, I highlighted four key areas. The **first** is participation, consent and access to information in the practices of multilateral development banks and development finance institutions. Key principles such as free, prior and informed consent and practices such as environmental impact assessments and meaningful consultation processes are assessed.

The second key area is domestic and international resource mobilization, which includes such matters as illicit financial flows, official development assistance and public-private partnerships. The challenges of tax evasion and avoidance for developing countries, in particular, and the implications of public finance policies promoted by multilateral development banks and development

finance institutions for the achievement of the 2030 Agenda for Sustainable Development are examined.

The third area covered is international cooperation as a key principle in both financing for development and the right to development, with a focus on the intergovernmental dialogues on financing for development being held under the aegis of the United Nations, tax cooperation and financial lending. Implementing effective international tax cooperation to counter the costs of tax avoidance and evasion, scaling up financing for sustainable development from multilateral development banks and development finance institutions on the basis of concessional lending and grants, as well as the human rights principle of extraterritorial obligations, are emphasized.

Fourth, I surveyed international and multilateral responses to the global economic impacts of the unprecedented COVID-19 pandemic. The steps taken thus far by the International Monetary Fund and the World Bank are detailed, as are the concerns over their scale and effectiveness and the urgent need for financing in developing countries stressed by United Nations entities. I underscored the circumstances of African countries, where financial outflows often exceed the inflows and which often lack the fiscal space for an adequate health and financial response.

I conclude my report with recommendations on integrating principles of participation, free, prior and informed consent and access to information into development finance policies and practices, as well as tackling the challenges relating to domestic and international resource mobilization, public-private partnerships and financial assistance in the context of both responding to the global pandemic and implementing the 2030 Agenda. In order to address illicit financial flows, an inclusive and intergovernmental United Nations tax body

should be established, with a mandate and resources to ensure cooperation with a view to fostering domestic resource mobilization.

Further, I call for a human rights-based response to the COVID-19 pandemic in order to protect the right to development. That response should include key initiatives, such as sustained increases in the rapid disbursement of budget support by international organizations to developing countries and the employment of the United Nations as an intergovernmental platform to discuss, analyse and coordinate the multilateral responses and policy shifts required to respond to the challenging economic and human rights impacts of the pandemic.

Other activities

In September 2018, the Human Rights Council adopted resolution 39/9, in which it requested me to participate in relevant international dialogues and policy forums with a view to enhancing the integration of the right to development into those dialogues and forums. To that end, on 8 July 2020, I participated in the 2020 session of the High-level Political Forum on sustainable development in New York at the invitation of the President of ECOSOC. I took part in the session entitled “Building back better after COVID-19 and acting where we will have the greatest impact on the SDGs: Responding to the economic shock, relaunching growth, sharing economic benefits and addressing developing countries’ financing challenges”. I highlighted the urgent need to include marginalised parts of the society, such as women, racial, religious and ethnic minorities, internally displaced people, migrants, people with disabilities and the poor in the decision making processes, related to the COVID -19 recovery processes. I appealed to all relevant actors, involved in development processes, including governments, international financial institutions, donors and private and non-governmental partners, to take a hard look at the ways they identify those left behind, in their efforts to mitigate the damage inflicted by the pandemic.

Chairperson, Esteemed members of the Subsidiary Mechanism,

I hope that my thematic studies will be of assistance to you in your future work. I am looking forward to hearing your ideas and your plans and to working together so that we can come a step closer towards implementing the right to development in accordance with our mandates.

I thank you for your attention.
