

SDG Targets to Ensure Sufficient, Equitable and Accountable Financing for Sustainable Development

Christian Aid and CESR recently published “[A Post-2015 Fiscal Revolution](#)”, using the human rights principles of sufficiency, equality and accountability to consider how fiscal policy should be included within the SDGs.

In response to the current ‘zero draft’, *we urge retention of the following goal areas: 10. Inequality; 16. Peaceful & inclusive societies, rule of law and effective, capable institutions; and 17. Global partnership & means of implementation.*

More specifically, we would like to suggest the following amendments:

Goal 8: Promote Strong, Inclusive and Sustainable Growth, and decent work for all

- **Target 8.2** should be amended (or be consolidated under Goal 10) to address economic inequality, rather than solely focusing on growth at the bottom 40% of the income scale, and to provide the policy incentive for progressive taxation: “*Reduce economic inequality within countries, through enhanced use of progressive taxation on income and wealth.*” Another alternative would be to adopt the following: Reduce income inequality so that the post-tax income of the top 10% is no greater than the post-transfer income of the bottom 40%.

Goal 10: Reduce inequality within and among countries

- **Target 10.4** on reversing the decline of labour income share in GDP is an excellent addition & could also be used as an indicator;
- **Target 10.12** provides a welcome focus on debt sustainability. We suggest including an explicit commitment here or under Goal 17 to “*forgive all odious debt*”.

Goal 16: Achieve peaceful and inclusive societies, rule of law, effective and capable institutions

- **Target 16.3** provides a welcome focus on illicit financial flows (IFFs), but there is currently too much packed in here. We suggest: “*End cross-border tax evasion, return stolen assets, forgive odious debt and progressively combat tax abuses.*” Ideally, we would prefer even greater specificity with a specific target on illicit financial flows, in particular tax evasion and trade mis-invoicing. The target could be phrased “*by 2030, end tax evasion and reduce illicit financial flows related to trade mis-invoicing by x%*” with intermediate measurable commitments to reduce tax evasion every 5 years, with the amount of change set globally to ensure clear commitments by all governments. This also relates to 17.45 and 17.46.
- **Target 16.4** on participatory decision-making should be retained but its implementation should not be delayed until 2030. We suggest “*ensure meaningful participation of all people, in particular the most disadvantaged, in the design, implementation and monitoring of public policies at all levels, including fiscal policies, in consideration of present and future generations.*”
- **Target 16.12** on access to justice should be retained by all means, but its implementation should not be delayed until 2030. We suggest: “*Provide equal access for all to independent, effective, and responsive*

justice systems that respect due-process rights, and guarantee public and judicial oversight over public policies, including over the generation and use of public resources.”

- **Target 16.14** and **16.15** on public access to information should be retained and strengthened. We suggest the following formulation: *“Ensure the right to information of all people, without exclusion or discrimination, in the design, implementation, financing and monitoring of public policies.”*

Goal 17: Strengthen and enhance the means of implementation, and global partnership for sustainable development

- **Target 17.27** on mobilizing additional international financial resource for sustainable development is very welcome but the target, and/or associated indicators, will need to be more specific and include clear and time-bound commitments to deliver on these measures, e.g. stolen asset recovery, taxing of IFFs, implementation of financial transaction taxes, carbon taxes, odious debt forgiving, and a “Sustainable Development Solidarity” capital tax.¹
- **Target 17.28** on domestic resource mobilisation is essential, and should be retained, either here or under Goal 8 or Goal 10. We would suggest a slight amendment to the target so that it reads, *“strengthen domestic resource mobilisation through enhanced use of progressive taxation on income and wealth, and international support to improve tax collection, tax and natural resource transparency.”*
- A specific target to drive public investment into essential services could also be added in this section: *“Raise sufficient public resources to finance high quality essential services for all.”*

¹ For more detail on each of these sources of sustainable development financing, visit <http://www.cesr.org/downloads/fiscal.revolution.pdf>, p. 7.