

Will the Pact for the Future Advance a Common Global Agenda on the Challenges Facing Humanity?



RESEARCH PAPER

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WILL THE PACT FOR THE FUTURE ADVANCE A COMMON GLOBAL AGENDA ON THE CHALLENGES FACING HUMANITY?

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ABSTRACT

At a time when multilateralism is needed more than ever to address the global challenges and rising geopolitical tensions, paradoxically, the capacity and delegated power of the United Nations (UN) to uphold a rule-based order to keep peace and security is being weakened. Even in an increasingly multipolar world, a retreat towards unilateralism by world powers masked as national sovereignty is dangerous and highly unfavourable for developing countries. In this light, the United Nations Pact for the Future, a new forward-looking agenda of commitments adopted by consensus by UN Member States in September 2024, is a welcome initiative. The Pact for the Future, nonetheless, is short in delivering commitments on transformative changes in global governance and solutions to the most pressing global challenges. This document briefly examines some of the actions and high-level commitments in the Pact of the Future to strengthen multilateral cooperation and provides recommendations for their implementation.

Alors que le multilatéralisme est plus que jamais nécessaire pour relever les défis mondiaux et faire face aux tensions géopolitiques croissantes, la capacité des Nations Unies et le pouvoir qui lui a été conféré de veiller au respect de règles à même de garantir la paix et la sécurité sont paradoxalement affaiblis. Même dans un monde de plus en plus multipolaire, la tentation pour les puissances mondiales d'un retour à l'unilatéralisme, sous couvert de défense de la souveraineté nationale, constitue une menace pour les pays en développement. Dans cette optique, le Pacte pour l'avenir des Nations Unies, un nouveau programme d'engagements tourné vers l'avenir et adopté par consensus par les États membres des Nations unies en septembre 2024, apparaît comme une initiative bienvenue. Le Pacte pour l'avenir ne parvient toutefois pas à donner corps aux engagements relatifs à la transformation de la gouvernance mondiale et à répondre aux défis mondiaux les plus urgents. Ce document examine brièvement certaines des actions et des engagements de haut niveau du Pacte pour l'avenir susceptibles de renforcer la coopération multilatérale et formule des recommandations afin de faciliter leur mise en œuvre.

En un momento en el que el multilateralismo es más necesario que nunca para hacer frente a los desafíos globales y a las crecientes tensiones geopolíticas, paradójicamente, la capacidad y el poder delegado de las Naciones Unidas (ONU) para defender un orden basado en normas para mantener la paz y la seguridad se están debilitando. Incluso en un mundo cada vez más multipolar, un retroceso hacia el unilateralismo por parte de las potencias mundiales enmascarado como soberanía nacional es peligroso y muy desfavorable para los países en desarrollo. En este sentido, el Pacto de las Naciones Unidas para el Futuro, una nueva agenda de compromisos con visión de futuro adoptada por consenso por los Estados miembros de la ONU en septiembre de 2024, es una iniciativa bienvenida. No obstante, el Pacto para el Futuro carece de compromisos sólidos en cuanto a cambios transformadores en la gobernanza mundial y soluciones a los desafíos globales más apremiantes. Este documento examina brevemente algunas de las acciones y compromisos de alto nivel del Pacto de Futuro orientados a fortalecer la cooperación multilateral y ofrece recomendaciones para su implementación.

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INTRODUCTION

The Pact of the Future was adopted by the United Nations (UN) General Assembly in September 2024, at the special event - the Summit of the Future. It is a result of a four-year process of negotiations among the Member States for reinvigorating multilateralism and strengthening international cooperation and global governance for the common future of present and coming generations. The Pact reconfirms the pledge, made on the occasion of the seventy-fifth anniversary of the United Nations¹, to reinvigorate global action to ensure "the future we want" and to effectively respond to current and future challenges.²

The Pact for the Future is a declaration with a wide scope that is comprised of a chapeau and 5 chapters, on:

- Sustainable development and financing for development;
- International peace and security;
- Science, technology and innovation and digital cooperation;
- Youth and future generations; and
- Transforming global governance.

It also includes two annexes. Annex 1 contains a "Global Digital Compact", while Annex 2 contains a "Declaration on Future Generations".

The Pact for the Future, Global Digital Compact and the Declaration on Future Generations were widely welcomed by many world leaders. The UN Secretary-General highlighted that the Pact is a decisive step towards updating and reforming international cooperation, in light of the current lack of effective global response to emerging, complex and even existential threats.3 The President of the General Assembly stressed the Pact as an opportunity for renewal, innovation, and global cooperation.⁴ The Group of 77 (G77) and China emphasized that the Pact presents opportunities to recommit to turbo charging the Sustainable Development Goals (SDGs) before 2030. Some priority issues that were highlighted by Heads of State included the role of the Pact to help address issues such as the debt burden of developing countries, international taxation, advancing the implementation of the SDGs, reform of international financial institutions, and the Global Digital Compact as a starting point for inclusive digital governance and to mitigate the potential negative impacts of new technologies such as Artificial Intelligence (AI). Others also cautioned that the Pact of the Future must not become a set of empty promises without tangible results on the ground⁵ nor another futile exercise⁶, and noted lack of ambition and audacity to advance needed structural transformations⁷.

¹ United Nations, document A/RES/75/1. Available from https://undocs.org/en/A/RES/75/1.

² United Nations, *Pact for the Future, Global Digital Compact and Declaration on Future Generations* (September 2024). Available from https://www.un.org/sites/un2.un.org/sites/un2.un.org/files/sotf-pact_for_the_future_adopted.pdf.

³ António Guterres, Secretary-General of the United Nations, "Opening Remarks to the Summit of the Future", statement at the Plenary Meeting of the Summit of the Future 2024, New York, 22 September 2024. Available from https://www.un.org/sites/un2.un.org/files/sotf-plenary-united-nations-secretary-general.pdf.

⁴ H.E. Philemon Yang, President of 79th session of the General Assembly, "PGA Remarks at Opening Segment", statement at the Plenary Meeting of the Summit of the Future 2024, New York, 22 September 2024. Available from https://www.un.org/sites/un2.un.org/files/sotf-plenary-presiden-of-the-un-general-assembly.pdf.

⁵ H.E. Retno L.P. Marsudi, Minister of Foreign Affairs of Indonesia, "Multilateral Solutions for a Better Tomorrow", Remarks at the Plenary Meeting of the Summit of the Future 2024, New York, 23 September 2024. Available from https://www.un.org/sites/un2.un.org/files/sotf-plenary-indonesia.pdf.

⁶ Rt. Hon. Robinah Nabbanja, Prime Minister of Uganda, Statement On Behalf of the Group of 77 and China at the Plenary Meeting of the Summit of the Future,2024, New York, 22 September 2024. Available from https://www.un.org/sites/un2.un.org/files/sotf-plenary-uganda-group-of-77-and-china.pdf.

⁷ Luiz Inácio Lula, President of Brazil, "Speech at the Summit of the Future Opening," at the Plenary Meeting of the Summit of the Future 2024, New York, 22 September 2024. Available from https://www.un.org/sites/un2.un.org/files/sotf-plenary-brazil-en.pdf.

This document analyses some aspects of the Pact of the Future, including of the Global Digital Compact and Declaration on Future Generations. It provides a review of the process leading up to the Summit of the Future at which the Pact was adopted. It then discusses some aspects of the content of the Pact, and provides elements to assess whether the Pact for the Future may bring about transformative solutions. The conclusion is that a common vision of the future enshrined in the Pact will only be impactful if it guides States and other influential stakeholders' actions. It is not at all evident that this will happen in the absence of deeper commitments and current geopolitics.

LEAD-UP TO THE SUMMIT OF THE FUTURE

The process towards the Pact for the Future commenced at the 75th anniversary of the UN in September 2020 (see Figure 1), when Member States requested the UN Secretary-General to report back "with recommendations to advance our common agenda and to respond to current and future challenges". The UN75 declaration included 12 commitments made by Member States ranging from protecting the planet, promoting peace and preventing conflict, abiding by international law, improving digital cooperation, ensuring sustainable financing for development, and upgrading the UN to make it fit for current global realities, among others.

In September 2021, the Secretary-General presented his report titled 'Our Common Agenda'9, which was an agenda of action designed to accelerate the implementation of existing agreements, including the SDGs, and to devise strategies *inter alia* for delivering global public goods that can benefit humanity as a whole and that cannot be managed by any one State or actor alone.

The report contained four key chapters, which included:

- A renewal of the social contract, anchored in human rights, to rebuild trust and social cohesion:
- A focus on the future, through a deepening of solidarity with the world's young people and future generations;
- Urgent action to protect and deliver global commons and global public goods through a more networked, inclusive and effective multilateralism; and
- An upgraded UN that is fit for a new era and can offer more relevant, system-wide, multilateral and multi-stakeholder solutions to the challenges of the 21st century.

The report included some key proposals for the commitments made by countries in the UN75 Declaration¹⁰. The Secretary-General also provided more detailed proposals in a number of policy briefs¹¹.

Thereafter, Resolution 76/307¹² adopted on 8 September 2022, mandated that the Summit for the Future that would consider and adopt the Pact would be held on 22-23 September 2024, and would be preceded by a ministerial meeting in 2023. It further mandated the Summit to "adopt a concise, action-oriented outcome document entitled 'A Pact for the Future'". The scope of the Summit, the chapter titles and structure of the Pact were then adopted as part of Decision 77/568 on September 2023¹³. The Summit of the Future was thus expected to result in an intergovernmentally negotiated, action-oriented and consensus-based 'Pact for the Future'¹⁴.

⁸ UN75 Declaration, op.cit.

⁹ United Nations, *Our Common Agenda – Report of the Secretary-General* (New York, 2021). Available from https://www.un.org/en/content/common-agenda-report/.

¹⁰ *Ibid.*, pp. 6-7.

¹¹ United Nations, Common Agenda Policy Briefs. Available from https://www.un.org/en/common-agenda/policy-briefs.

¹² United Nations, document A/RES/76/307. Available from http://undocs.org/en/A/RES/76/307.

¹³ United Nations, document A/77/L.10. Available from https://undocs.org/en/A/77/L.109.

¹⁴ United Nations, document A/RES/79/1. Available from https://www.undocs.org/en/A/RES/79/1. Available from https://www.undocs.org/en/A/RES/79/1.

NEGOTIATIONS

The process for the preparation of the Pact was co-facilitated by diplomats from Namibia and Germany, who were appointed by the President of the General Assembly on 10 October 2023¹⁵. In preparation for the zero draft of the Pact, the co-facilitators held consultations in December 2023 for Member States and other stakeholders, which resulted in a number of inputs running into hundreds of pages.

At this time, the co-facilitators highlighted the need to obtain ambition even when some issues were highly disputed, identify which issues to include or exclude and possible landing zones, and to work towards making the Pact as concise and actionable as possible. The zero draft of the Pact was released on 26 January 2024¹⁶.

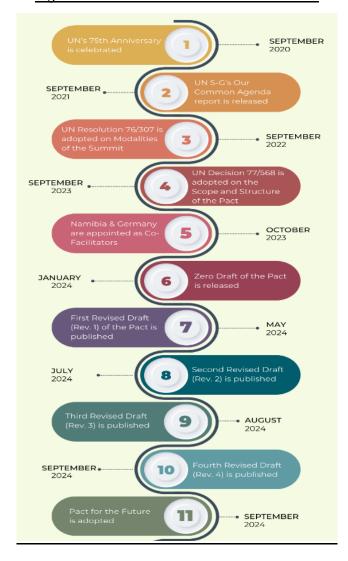


Figure 1: Timeline of the Pact for the Future

¹⁵ Dennis Francis, Letter from the President of the General Assembly (10 October 2023). Available from https://www.un.org/sites/un2.un.org/files/appointment_of_summit_of_the_future_cofacilitators_10_october_2023.pdf.

¹⁶ United Nations, Zero Draft of the Pact for the Future (26 January 2024). Available from https://www.un.org/en/summit-of-the-future/pact-for-the-future-zero-draft.

The first reading of the zero draft with delegations took place in February 2024, while the second reading concluded on 3 April. While developing countries generally welcomed the draft, they noted that many of their concerns were either not reflected or had been watered down. Several delegations reiterated the need for including bold and concrete actions which needed to be backed up by commitments for their implementation.

For instance, the G77 and China¹⁷ noted that while the draft attempted to address as many issues as possible, several issues needed to be further emphasized and strengthened, as the elements included did not correspond to the level of ambition or action expected from the Pact. The G77 preferred, *inter alia*, that the Pact place more emphasis on addressing poverty eradication; include a reaffirmation of all the principles of the Rio Declaration on Environment and Development; give sufficient emphasis on enhancing developing countries' ability to benefit from technological advances; and include concrete actions and proposals for bridging the North-South divide.

Further, the G77 sought for more concrete actions to be included for reforming the international financial architecture, especially the governance of the International Monetary Fund (IMF) and World Bank; as well as to provide for a mechanism through which International Financial Institutions avoid exacerbating the debt burdens of countries that are negatively affected by climate change. It added that the Pact should articulate more actions that substantively make a positive difference for all countries in particular the developing countries rather than reiterate past commitments and give serious consideration to a follow-up mechanism that allows for concrete review of implementation efforts reflected in the Pact and avoids duplicity.

The first revised draft (Rev.1) of the Pact was presented by the co-facilitators on 9 May 2024¹⁸, and delegations were asked to engage in a section-by-section reading of the text. It was noted that the revised draft was much more concise, with a significant reduction from more than 230 pages to 20 pages. The G77 also noted that while significant effort was made to include several of its priorities, the text still did not include several actions on issues of high importance to developing countries, such as poverty eradication and the provision of means of implementation to developing countries to achieve the SDGs and the 2030 Agenda for Sustainable Development; ending hunger and achieving food security; and the economic dimensions of sustainable development. The G77 therefore proposed that the Pact should include full reference to the Rio principles; address education as a fundamental stepping stone to achieve sustainable development; and provide for the improvement of South-South and Triangular cooperation, among others¹⁹.

Following the feedback received, the second revised draft (Rev. 2) was circulated on 17 July²⁰, with the co-facilitators requesting for delegations to engage in a focused and substantive negotiation for fine-tuning of the text to achieve consensus on outstanding contentious issues. They added that introduction of new issues or actions and digressions into details would not be considered at this point. This was followed by a number of consultations among countries and stakeholders, after which the co-facilitators then presented the third revised draft (Rev. 3)

 ¹⁷ Celia Kafureka Nabeta, Minister Counsellor of the Permanent Mission of Uganda to the United Nations,
 Statement on Behalf of the Group of 77 and China at the First Reading of the Pact for the Future, 2024, New York, 6 February 2024. Available from https://www.g77.org/statement/getstatement.php?id=240206.
 18 Antje Leendertse and Neville M. Gertze, Letter by the Co-facilitators on the Preparatory Process for the Summit of the Future (14 May 2024). Available from https://www.un.org/sites/un2.un.org/files/sotf-co-facs-letter-rev.1-circulation.pdf.

¹⁹ Adonia Ayebare, Permanent Representative of Uganda to the United Nations, Statement on Behalf of the Group of 77 and China on the Third Reading of Rev.1 of the Pact for the Future during the Ambassadorial-Level Meeting on the Summit of the Future 2024, New York, 28 May 2024. Available from https://www.g77.org/statement/getstatement.php?id=240528.

²⁰ Antje Leendertse and Neville M. Gertze, Letter by the Co-facilitators on Rev. 2 (17 July 2024). Available from https://www.un.org/sites/un2.un.org/files/sotf co-facs letter rev.2 consultations 240717.pdf.

of the Pact on 27 August 2024²¹, and placed it under 'silence procedure'²². However, the silence was broken by several delegations who expressed their disagreement with 20 paragraphs of the draft.

On 13 September, with only 8 days left until the Summit, the co-facilitators shared the fourth revised draft (Rev. 4) of the Pact and placed it once again under the silence procedure. In their letter, they noted that "whilst half of the text of the previous (Rev. 3) draft went unopposed, silence was broken on other elements by several groups and delegations. The enclosed draft represents our best possible effort to bridge the different views on issues on which silence was broken (...) and informal consultations were convened on issues such as climate, disarmament, international financial architecture, and gender and human rights" 23.

Divergences on the Pact persisted till the very morning of the Summit on 22 September, which finally led to a last minute amendment²⁴ being proposed by a group of countries, led by the Russian Federation²⁵, who felt that their concerns had not been addressed in the version of the Pact presented for adoption. The amendment sought the inclusion of a paragraph that said the UN "shall be driven by intergovernmental decision-making process" and "its system shall not intervene in matters which are essentially within the domestic jurisdiction of any State". Reacting to the proposal for amendment, the African Group tabled a "no-action motion", which was seconded by Mexico. This motion was adopted by a vote of 143 in favour to 7 against, with 15 abstentions. Immediately after, the Pact was adopted by consensus.²⁶

²¹ Neville M. Gertze, Letter by the Co-facilitators on Rev. 3 (27 August 2024). Available from https://www.un.org/sites/un2.un.org/files/sotf-co-facs-letter-rev.3.pdf.

²² The silence procedure is a methodology adopted by the UN General Assembly during the COVID-19 pandemic, under which if no objections are raised within a specified time period, the decision is considered adopted. See Tijjani Muhammed-Bande, Step-by-Step process for consideration of draft decisions/resolutions in accordance with General Assembly decision 74/544 of 27 March 2020 (9 April 2020). Available from https://www.un.org/pga/74/wp-content/uploads/sites/99/2020/04/Updated-Step-by-step-procedure-for-decision-via-silence-procedure.pdf.

²³ Neville M. Gertze, Letter by the Co-facilitators on Rev. 4 (13 September 2024). Available from https://www.un.org/sites/un2.un.org/files/sotf-co-facs-letter-on-rev.4.pdf.

²⁴ United Nations, document A/79/L.3. Available from https://undocs.org/A/79/L.3.

²⁵ Sergey Vershinin, Deputy Foreign Minister, Statement on amending the draft Pact for the Future, New York, 22 September 2024. Available from https://russiaun.ru/en/news/pactforthefuture2209.

²⁶ United Nations, "World Leaders Pledge Bold Action to Protect Present, Future Generations amid Climate Crisis, Conflicts Gripping Globe, as General Assembly Adopts Pact for Future", *UN News*, 22 September 2024. Available from https://press.un.org/en/2024/ga12627.doc.htm.

WILL THE PACT FOR THE FUTURE BRING ABOUT TRANSFORMATIVE SOLUTIONS?

The Secretary-General in the report "A Common Agenda" called for a renewed social contract fit for the twenty-first century, based on trust, inclusion, protection and participation, and on measuring and valuing what matters to people and the planet. He also noted that the UN has enshrined core principles, such as solidarity, respect for human rights, accountability and equality, with the 2030 Agenda being an expression of these through the commitment to leave no one behind. The report asserted the need for a renewed social contract to strengthen multilateral governance of global commons and global public goods, suited to the challenges and the diverse landscape of actors (public, civic and private) that have the capacity to contribute to solutions.

The UN Secretary-General called for a multi-stakeholder participation in a reformed UN system. This call, however, raised concerns about the influence that large economic actors, such as transnational corporations, could play in the system. The G77 raised objections to the acceptance of multistakeholderism during the consultation on the preparations for the Summit of the Future so that the event would be intergovernmental, with inputs from stakeholders. ²⁷ The participation of a range of actors in global governance -in what has come to be known as a "multi-stakeholder approach"- should be subject to oversight of governments. It also requires acknowledging the risks that are involved in allowing private sector actors to have a stronger role in governance, given that their interest in advancing their private goals can be in direct tension with advancing the public interest, which is the core responsibility of governments, and to do so should adequately regulate and hold accountable private sector actors for their actions. ²⁸

The UN Secretary-General's report further advanced that any renewal of the social contract must include stronger intergenerational solidarity, and also advanced the need for a stronger, more networked and inclusive multilateral system, anchored within the United Nations. The proposals in the report were taken to the Summit of the Future, aimed to forge a "new global consensus" on what our future should look like, and what needs to be done now to secure it.

The intended key objectives of the Summit, as framed by the Secretary-General, were commendable but, although the Pact of the Future does provide a comprehensive vision for a common future based on agreed principles such as cooperation and solidarity, overall it does not meet the high level of ambition that was required to deliver a roadmap for transformative solutions to global challenges and to promote more just and equitable sustainable development. Many 'actions' and 'commitments' are described but there is a lack of implementing mechanisms to ensure that they are effectively and timely put in practice.

The commitments around defined "actions" in the Pact vary from both general to specific; some also define the actor(s) that are expected to take specific actions. Most commitments are drafted with attenuating language, thereby leaving room for determining how the proposed actions will be implemented. While such language largely reflects concessions made during the negotiation of the text to achieve consensus, it will make it difficult to define a roadmap for the Pact for the Future to be implemented into concrete and measurable outcomes.

The Pact includes a commitment by countries to "advance implementation of these actions through relevant, mandated intergovernmental processes, where they exist". This consensus

²⁷ See Harris Gleckman, *Transforming the Non-Military Structures of Global Governance* Assessing Priorities for Chapter 5 of the Pact for the Future, Research Paper 200 (Geneva, South Centre, 2024), p.4. Available from https://www.southcentre.int/research-paper-200-26-june-2024/.
²⁸ Ibid.

does not include adopting new mandatory rules and mechanisms for implementation. There is only an agreement to "review the overall implementation of the Pact at the beginning of the eighty-third session of the General Assembly through a meeting at the level of Heads of State and Government", which should take place in September 2028.

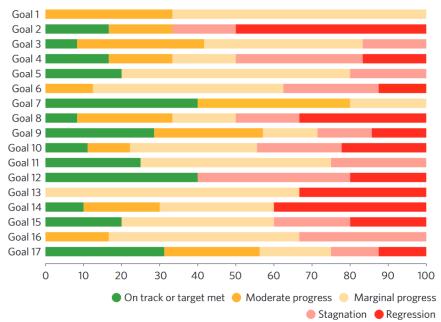
The Pact for the Future is a non-binding instrument, as the United Nations lacks authority for legal enforcement. It is rather intended to guide the actions by States and other stakeholders 'to protect the needs and interests of present and future generations through the actions... at a time of profound global transformation'. In any case, the Pact serves to reaffirm international principles embodied in existing binding legal instruments and can also be source for future international, regional and national norm-setting.

SUPPORT FOR ACCELERATING SDG IMPLEMENTATION

One of the aims of the Pact is to accelerate the implementation of the Sustainable Development Goals (SDGs). While the SDGs are meant to be achieved by 2030, many are off track.

The Pact of the Future contains 56 actions which are meant to accelerate the implementation of the 2030 Agenda and achievement of the SDGs. This is important as "on average, only 16 percent of the SDG targets are on track to be met globally by 2030, with the remaining 84 percent showing limited progress or a reversal of progress"²⁹ (see figure 2). The gaps in SDG implementation between countries continue to widen, while the shortfall in SDG investments has grown to an estimated \$4 trillion per year³⁰.

Figure 2: Progress assessment for the 17 Goals based on assessed targets, by Goal (percentage)



Source: The Sustainable Development Goals Report 2024, p. 4

In this regard, the Pact could be considered as providing a last opportunity for the international community to make progress on achieving the SDGs, and to deepen cooperation for addressing global and existential challenges for humanity.

The G77, as noted, underscored that while the Pact and its Annexes might not be simple solutions to multifaceted global problems, they do present opportunities to recommit to turbocharging the SDGs before 2030.³¹ This will, of course, require collective actions, notably with regard to finance for development and the long overdue reform of the international financial architecture.

United Nations, *The Sustainable Development Goals Report 2024*. Available from https://unstats.un.org/sdgs/report/2024/The-Sustainable-Development-Goals-Report-2024.pdf.
 United Nations, "Developing countries face \$4 trillion investment gap in SDGs," *UN News*, 5 July 2023.

³⁰ United Nations, "Developing countries face \$4 trillion investment gap in SDGs," *UN News*, 5 July 2023. Available from https://news.un.org/en/story/2023/07/1138352.

³¹ Rt. Hon. Robinah Nabbanja, Prime Minister of the Republic of Uganda, Statement on Behalf of the Group of 77 and China at the Plenary Segment of the Summit of the Future 2024, New York, 22 September 2024. Available from https://www.g77.org/statement/getstatement.php?id=240922b.

At the Summit of the Future, the Group of 77 and China expressed its regret that the Pact fell short in recognizing the actions needed to close the gap between the needs of developing countries and the support available to face these challenges. This included the failure from developed countries to fulfil their obligations to provide the means of implementation, including capacity building, technology transfer, and adequate, sufficient, predictable, quality and additional financial resources for supporting developing countries to address the climate crisis by implementing their Nationally Determined Contributions, adapt to the growing impacts of climate change and respond to the associated losses and damages.³²

32 Ibid.

REFORMING GLOBAL GOVERNANCE

One of the key aims of the process for the Summit of the Future was to bring back multilateralism to the centre of seeking solutions to global challenges at a time when geopolitical tensions and mistrust are at a high. The Pact of the Future, however, does not advance major reforms nor does it provide the United Nations with more capacity to lead multilateral solutions, such as for transforming the functioning of the international financial system or the governance of digital technologies including artificial intelligence (AI).

Nonetheless, the Pact does address the need for reform of the global financial system to respond to the needs of countries faced with shocks and high debt, and to allow better financing for sustainable development both from the international financial system and from appropriate taxation. For developing countries, a critical objective is to have a stronger voice in international governance which has historically been dominated by developed countries, especially in the institutions that make up the international financial architecture. While the 4th International Conference on Financing for Development (FfD4) will address these issues³³, whether concrete outcomes will be reached is uncertain, particularly in view of the current geopolitical context and the inward-looking approach that prevail in developed countries, notably in the new US administration.

In the UN, the reform of the Security Council remains an outstanding priority. The actions agreed include to enlarge the Security Council to be more representative of the current UN system, and redress the historical injustice against Africa as a priority and also improve the representation of the underrepresented and unrepresented regions and groups, such as Asia-Pacific and Latin America and the Caribbean (Actions 39-41).

International trade as a tool for development and a source of financing is not an issue of focus in the Pact, despite the deep-rooted inequities in the international trade system and the risks of increased unilateralism in trade for developing countries that have become more dependent on trade as a source of income. That said, action 5 does call on States to refrain from promulgating and applying unilateral economic measures that impede the achievement of economic and social development, particularly in developing countries.³⁴ Preferential trade access for developing countries and targeted special and differential treatment in particular for Least Developed Countries, is recognised as important elements in promoting export-led growth in developing countries.

The Pact notes that adverse impacts of climate change are disproportionately felt by developing countries. The lack of climate financing is an important gap that is recognised in the Pact. A general commitment in the Pact is to mobilize significant and adequate resources and investments from all sources for sustainable development. The commitment to accelerate meeting the United Nations Framework Convention on Climate Change and the Paris Agreement is reasserted. Action 9 on climate change includes a commitment to further operationalize and capitalize the new funding arrangements, including the Fund for responding to loss and damage. It was disappointing that in the recent UN Climate Change Conference of the Parties -COP 29- in November 2024, the outcome on financing for climate change was limited to a pledge of 300 billion a year that was well below the estimated 1 trillion needed to keep the goal of limiting global warming to 1.5 degrees Celsius. There is no

³³ See Danish, "`Creating an international financing framework that works for everyone, everywhere' - Reflections from the FfD4 2nd Preparatory Committee Meeting", SouthNews No. 514, 20 December 2024. Available from https://us5.campaign-archive.com/?u=fa9cf38799136b5660f367ba6&id=767a71a4d4.

³⁴ See Yuefen Li and Danish, *Combatting overcompliance with unilateral coercive measures – Discussions from South Centre Consultation* (Geneva, South Centre, 2025). Available from https://www.southcentre.int/wp-content/uploads/2025/01/SC-Report-UCMs-Overcompliance-Consultation Jan-2025.pdf.

guarantee, in addition, that the new annual target will be actually reached through timely concessional financing.

The Pact tackles the issues of governance of digital technologies including AI, in the annex: the Global Digital Compact (GDC). Key issues addressed in the GDC include closing the digital divide, increasing investment in digital infrastructures, countering disinformation and misinformation, data governance and data protection, advancing capacity building, technology transfer to developing countries, financing mechanisms, strengthening regulatory frameworks, and advancing international governance of AI.

TAXATION

Action 4 of the Pact states, "We Will Close the Sustainable Development Goal Financing Gap In Developing Countries". Paragraphs h, i and j refer to international taxation specifically.

Paragraph h states: "Strengthen ongoing efforts to prevent and combat illicit financial flows, corruption, money-laundering and tax evasion, eliminate safe havens and recover and return assets derived from illicit activities."

This paragraph unfortunately gives the impression that Illicit Financial Flows (IFFs) are only restricted to purely criminal and illegal activities like corruption and the like. Developing countries have long argued that tax avoidance, mostly carried out through sophisticated tax "planning" schemes by lawyers and accountants, is also a part of IFFs. The 2015 Mbeki Panel Report mentioned that around 65% of IFFs affecting Africa were commercial IFFs, meaning tax avoidance. The United Nations' methodology for measuring IFFs specifically includes aggressive tax avoidance. Excluding tax avoidance from IFFs effectively absolves developed countries and tax havens of their role in draining resources from developing countries. Developing countries must continue to push for including tax avoidance into the definition of IFFs at an intergovernmental level.

In terms of concrete implementation, there are two upcoming opportunities. The first is the FfD4 Conference in 2025. Developing countries can again seek to push to broaden the definition of IFFs to include tax avoidance. Such a declaration at an intergovernmental level in the outcome document of FfD4 can have significant implications on domestic laws and judicial interpretation.

The second lies in the UN Framework Convention on International Tax Cooperation (UN Tax Convention) whose negotiations are slated to begin this year. The target as of now is to finish the UN Tax Convention and two early protocols by September 2027. The topic of the second protocol will be decided in February 2025. One of the candidates for a protocol is "measures against tax-related illicit financial flows". A broad based definition of IFFs which includes tax avoidance can be taken up as a protocol and can provide much-needed solutions to this scourge.

Paragraph i) states: "Promote inclusive and effective international tax cooperation, which contributes significantly to national efforts to achieve the Sustainable Development Goals, as it enables countries to effectively mobilize their domestic resources, and stress that the current international tax governance structures need improvements. We are committed to strengthening the inclusiveness and effectiveness of tax cooperation at the United Nations, while taking into consideration the work of other relevant forums and institutions, and will continue to engage constructively in the process towards developing a United Nations framework convention on international tax cooperation."

This paragraph is welcome; however, it could have been strengthened further. Two elements in particular need strengthening. The phrase "taking into consideration the work of other relevant forums" is an indirect reference to the Organisation for Economic Co-operation and Development (OECD) and the implication may be that the UN should not work on something the OECD is already working on. This has the danger that any issue on which an international tax solution is required will be first taken up at the OECD and the UN will be denied the chance to work on it. This will in effect maintain the *status quo* of OECD domination.

³⁵ See *Report of the High Level Panel on Illicit Financial Flows from Africa*, Commissioned by the AU/ECA Conference of Ministers of Finance, Planning and Economic Development. Available from https://au.int/sites/default/files/documents/40545-doc-IFFs REPORT.pdf.

The second element is the phrase "engage constructively". While welcome, stronger language would call for a commitment to complete the UN Tax Convention by September 2027 and to bring it into effect as soon as possible through the necessary ratifications.

Paragraph j) states: "Explore options for international cooperation on the taxation of high-networth individuals in the appropriate forums".

Brazil under its Group of Twenty (G20) Presidency initially strongly pushed for a global minimum tax of 2% on billionaires. This proposal is now being brought as a candidate for the second early protocol in the UN Tax Convention. However, the OECD is keen to take over the issue and provide its own solution and the phrase "in the appropriate forums" may be read as meaning the OECD. The developed countries' support for this approach would likely preserve the *status quo*.

In terms of concrete implementation, the topic of high-net-worth individuals can be taken up as a protocol under the UN Tax Convention. However, while it has support from Latin America and parts of Europe, there is lukewarm support from other Global South regions. Africa in particular is pushing for Illicit Financial Flows to be the second protocol. Regardless, the issue would certainly be better addressed in the UN rather than in the OECD.

SCIENCE, TECHNOLOGY AND INNOVATION

On science, technology, and innovation (STI), the Pact for the Future underscores the need to deepen partnerships with a range of stakeholders, including international financial institutions, the private sector, technical and academic communities, and civil society. It aspires to position STI as a catalyst for creating a more inclusive, equitable, sustainable, and prosperous world in which all human rights are fully respected. Six actions have been incorporated under this theme:

- 1. **Action 28:** Seize the opportunities presented by science, technology, and innovation for the benefit of people and the planet.
- 2. **Action 29:** Scale up the means of implementation for developing countries to strengthen their STI capacities.
- 3. Action 30: Ensure that STI contributes to the full enjoyment of human rights by all.
- 4. **Action 31:** Promote gender equality and improve the lives of all women and girls through STI.
- 5. **Action 32:** Protect, build on and complement Indigenous, traditional and local knowledge.
- 6. **Action 33:** Support the Secretary-General in strengthening the UN's role in facilitating international cooperation in STI.

While these action points are commendable, the Pact lacks a clear and coherent strategy or actionable programme to ensure their implementation. For instance, although the Pact declares a commitment to fostering an open, fair, and inclusive environment for scientific and technological development, Action 29 reflects a contradictory stance by reiterating that the transfer of environmentally sound technologies to developing countries should occur on "mutually agreed terms." This reflects the clear policy option by developed countries for voluntary mechanisms, eschewing any robust, statutorily mandatory measures for technology transfer.

An examination of the current global situation reveals significant North-South asymmetries in global science, technology, and innovation. While some developing countries, notably China, have made remarkable progress in research and development (R&D) investment and innovation capacity, many countries in the Global South remain far behind. R&D expenditures as a percentage of gross domestic product (GDP) in most developing countries are less than 1%, compared to averages exceeding 2.5% in developed countries. This disparity hampers the ability of developing countries to harness STI for sustainable development, medical advancements, and economic diversification.

The role of STI in development cannot be overstated. From enabling breakthroughs in medical treatment, such as vaccines and diagnostics, to increasing productivity and facilitating economic diversification through technological innovations in agriculture, renewable energy, and manufacturing, STI is pivotal to addressing the most pressing national needs and global challenges.

Several international institutions already have mandates that include promoting STI in the South. These include the United Nations Educational, Scientific and Cultural Organization (UNESCO), United Nations Industrial Development Organization (UNIDO), the UN Commission on Science and Technology for Development, the UN Technology Facilitation Mechanism, and initiatives like the World Intellectual Property Organization (WIPO) GREEN and the Technology Bank for Least Developed Countries. Additionally, international legal instruments such as the International Health Regulations (IHR) and the negotiations on the draft pandemic treaty emphasize the importance of R&D in fostering global health security and

resilience. However, those agencies and mechanisms are constrained by insufficient resources, limited coordination, and the lack of binding commitments for technology and knowledge transfer.

For example, the UN Technology Facilitation Mechanism (TFM) was established to support the implementation of the SDGs by promoting science, technology and innovation. Despite its ambitious mandate, the TFM has faced significant challenges that have hindered its effectiveness. A 2022 informal note by the UN Secretariat highlights that the TFM remains "an almost entirely unfunded General Assembly mandate," leading to limited operational capacity. The note emphasized the need for a dedicated trust fund to support TFM activities to enhance its impact.³⁶

Similarly, the UN Technology Bank for Least Developed Countries (LDCs) that was established to bolster STI capacities of the world's most vulnerable countries has faced challenges of securing sustained and predictable funding to effectively help LDCs leverage STI for economic transformation.³⁷

Even in UN specialized agencies that are financially well resourced such as WIPO, initiatives on facilitating transfer of technologies like WIPO GREEN which aims to facilitate the exchange of environmentally sound technologies by connecting technology providers and seekers through its online platform, lack independent evaluations assessing its overall effectiveness.

South-South cooperation offers a promising avenue for enhancing STI capabilities in developing countries.² Initiatives such as collaborative research networks, technology-sharing platforms, and capacity-building programmes within the Global South can help bridge gaps in resources and expertise. These efforts must be integrated into global STI strategies to ensure their sustainability and alignment with broader development goals.

Conspicuously absent from the Pact is any reference to the role of intellectual property (IP) rights in relation to STI. IP regimes, as currently structured, often contribute little to promote local innovation in and inhibit the diffusion of technologies to developing countries. A balanced approach, including the utilization of the Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS) flexibilities³⁸ and incentives for open innovation, is crucial to ensuring that IP serves development objectives and the broader interests of humanity, rather than perpetuating North-South asymmetries.

³⁶ See United Nations, "The UN Technology Facilitation Mechanism - Informal note by the Secretariat on the first phase (2015-2022) and food for thought on the way forward", 17 October 2022. Available from https://sdgs.un.org/sites/default/files/2023-01/TFM%20informal%20note%20by%20the%20Secretariat%20-17Oct2022%20rev.pdf.

³⁷ See United Nations, *Doha Programme of Action for the Least Developed Countries 2022-2031*, 17 March 2022. Available from https://www.un.org/ldc5/sites/www.un.org.ldc5/files/doha booklet-web.pdf. 38 "TRIPS flexibilities" is a general expression that is used to refer to the policy space available under the TRIPS Agreement and the diversity of legislative options available to members of the World Trade Organization (WTO) to implement their obligations under the Agreement. The term encompasses possible variations in the manner in which the TRIPS Agreement's provisions are interpreted and implemented as they are applied to countries actually subject to them. Such terminology was used for the first time with this latter meaning in the context of the WTO in paragraph 4 of the Doha Declaration on the TRIPS Agreement and Public Health which was adopted by the WTO Ministerial Conference in response to the concerns of developing countries about the obstacles they faced when seeking to implement measures to promote access to affordable medicines, without limitation to certain diseases, in the interest of public health. Since the adoption of the Doha Declaration, the concept of TRIPS flexibilities has been referenced in a vast body of literature, including in relation to advancing public health, access to clean energy technologies, and as part of industrial policy. See South Centre, "Interpretation of TRIPS Flexibilities under International Law", 2021. Available from https://ipaccessmeds.southcentre.int/wp- content/uploads/2021/07/Interpretation-of-TRIPS-Flexibilities.pdf. Also see Sakiko Fukuda-Parr, "Leveraging Science, Technology and Innovation for Global Development", 11 September 2024. Available from https://sdg.iisd.org/commentary/guest-articles/leveraging-science-technology-and-innovation-for-globaldevelopment/.

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While the six action points under STI in the Pact set laudable goals, they require a comprehensive, actionable programme to address critical issues such as the North-South asymmetry, the role of IP rights, and the need for mandatory mechanisms to ensure technology transfer. Without these, the vision of STI as a catalyst for a more equitable and sustainable world risks remaining aspirational rather than transformative.

DIGITAL TECHNOLOGIES

The large diffusion and impact of digital technologies including AI have demanded a separate treatment in the Pact.

The Global Digital Compact (GDC) was adopted as an Annex to the Pact on 22 September 2024. The GDC is the outcome of several efforts developed by the UN Secretary-General, starting from the 2019 Report on The Age of Digital Interdependence, published by the High-Level Panel on Digital Cooperation,³⁹ and the 2020 Roadmap for Digital Cooperation.⁴⁰

The GDC outlines five key objectives.⁴¹ First, it aims to bridge the digital divide, ensuring everyone has equitable access to technology and digital literacy. This involves addressing infrastructure, affordability, and skills disparities.

Second, the Compact seeks to promote inclusive participation in the digital economy, enabling individuals and businesses to benefit from the opportunities offered by digital technologies and increasing support to foster innovation and ensure fair competition in digital markets.

The third objective of the Compact is to create a safe and inclusive digital space where human rights are respected and protected. For example, combating cyberbullying, hate speech, and disinformation while promoting freedom of expression and online safety.

A fourth objective is to achieve responsible and equitable data governance, ensuring data privacy, security, and ethical use. This involves establishing guidelines for data handling, promoting data sharing for the public good, and addressing potential biases in algorithms.

The fifth objective relates to the need for an enhanced international governance of artificial intelligence that promotes responsible development and use of AI for the benefit of humanity.

The GDC developed guiding principles for its implementation.⁴² Closing all digital divides is paramount for the GDC, and civil society and international organisations should have a voice in shaping the digital future. The Compact is firmly anchored in international human rights law, recognising the importance of protecting and promoting online human rights and advancing responsible, equitable, interoperable data and Al governance.

It is also essential to recognise that the GDC considers the role of digital technologies in advancing environmental sustainability. This includes leveraging technology for climate action, promoting sustainable consumption and production patterns, and minimising the environmental impact of digital technologies themselves. ⁴³ The GDC acknowledges the existence of a fragmented regulatory landscape with varying approaches to Al governance, and therefore, there is a need to conduct impact assessments and explore alternatives to the risk-based approach, such as human rights-based assessments.⁴⁴

³⁹ United Nations High-level Panel on Digital Cooperation, *The Age of Digital Interdependence* (2019). Available from https://www.un.org/en/pdfs/DigitalCooperation-report-for%20web.pdf.

⁴⁰ Secretary-General of the United Nations, *Roadmap for Digital Cooperation* (United Nations, June 2020). Available from https://www.un.org/en/content/digital-cooperation-roadmap/assets/pdf/Roadmap for Digital Cooperation EN.pdf.

⁴¹ United Nations General Assembly, *Pact for the Future, Annex: Global Digital Compact*, 22 September 2024, para. 7. Available from https://www.un.org/en/summit-of-the-future/global-digital-compact.

⁴² *Ibid.*, para. 8.

⁴³ See: Carlos Correa et al., The Global Digital Compact: opportunities and challenges for developing countries in a fragmented digital space, Research Paper 187 (Geneva, South Centre, 2023). Available from https://www.southcentre.int/wp-content/uploads/2023/12/RP187 The-Global-Digital-Compact EN.pdf.
⁴⁴ Ibid.

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Both the Report on The Age of Digital Interdependence and the 2020 Roadmap for Digital Cooperation considered the need to address human rights and digital technologies, mainly to ensure that human rights are meaningfully applied digitally and fill the gaps created by new technologies. The Secretary-General also considered the role of the Human Rights Council and the Office of the United Nations High Commissioner for Human Rights (OHCHR) to develop further guidance on applying human rights standards in the digital context. The GDC also addresses the human rights dimension of the deployment of digital technologies.

Therefore, the GDC calls for an alignment of policies with existing human rights law standards, including civil, political, economic, social, and cultural rights and fundamental freedoms. ⁴⁷ This alignment is intended to provide a legal foundation for strengthening its potential to protect and uphold human rights in the digital age. It also highlights the increasing use of digital technologies in daily life, particularly safeguarding against online harms, protecting the most vulnerable, including children's and women's rights, and promoting an inclusive and human rights-abiding digital environment for all. ⁴⁸ In line with these considerations, the GDC also calls for holding digital technology companies and developers to uphold international human rights principles throughout the entire technology lifecycle, including design, development, deployment, and eventual decommissioning. ⁴⁹ Likewise, it calls for applying the UN Guiding Principles on Business and Human Rights and emphasises the shared responsibility of states and businesses in safeguarding human rights. ⁵⁰

Although the GDC has identified several actions to protect human rights in the digital sphere, there are still critical gaps related to interconnected issues. In particular, it lacks further consideration of the challenges arising from the digital divide including the implications of digital technologies on the future of work, and does not stress enough on the critical role of education and digital literacy in empowering individuals in the face of rapid technological advancements.

⁴⁵ High-level Panel on Digital Cooperation, *The Age of Digital Interdependence*, op. cit., p. 16.

⁴⁶ Secretary-General of the United Nations, Roadmap for Digital Cooperation, op. cit., p. 15.

⁴⁷ United Nations, Pact for the Future, Annex: Global Digital Compact, op. cit., para. 8(c).

⁴⁸ Ibid., para. 23.

⁴⁹ *Ibid.*, para. 25(a).

⁵⁰ *Ibid.*, para. 25(b).

THE DECLARATION ON FUTURE GENERATIONS

The Pact also includes as an annex a Declaration on Future Generations, which echoes consensus on giving attention today to ensuring intergenerational solidarity. The Declaration notes that achieving sustainable development must be ensured, including by eliminating the intergenerational transmission of poverty and hunger, inequality and injustice, and acknowledging the special challenges faced by the most vulnerable countries. The more innovative commitment included in the Declaration is to strengthen systems of national and global accounting, including by promoting the use of forward-looking, evidence-based impact assessments, developing stronger anticipatory risk analyses and encouraging the use of measures of progress on sustainable development that complement and go beyond gross domestic product.

A new Special Envoy for Future Generations will be appointed to support the implementation of the Declaration. In addition, a high-level plenary meeting of the General Assembly on future generations will be convened to review the implementation of this Declaration during the eighty-third session of the General Assembly and provide updates on the actions taken to safeguard the needs and interests of future generations; and the Secretary-General will present a report on the implementation of this Declaration for consideration at the high-level plenary meeting to be held during the eighty-third session of the General Assembly.

CONCLUSION

The Pact for the Future agreed by consensus under the umbrella of the United Nations presents a vision for key actions and commitments to advance international cooperation in various areas. These include peace and security, reform of the UN Security Council and the international financial architecture, achievement of the Sustainable Development Goals, climate adaptation and renewable energy transition, human rights and gender equality, bridging the digital divides and Al governance, increased finance, technology and capacity-building for a more equitable and sustainable future for all. This document has addressed some of the aspects covered by the Pact and its Annexes.

The real impact of the Pact will be determined by whether governments, as well as key stakeholders that need to be involved in the solutions, will advance the stated actions and commitments. Implementation plans for the Pact should be developed, aligned to accelerating the implementation of the SDGs. If the actions and commitments in the Pact are not echoed at the national level and in the relevant multilateral spaces, these will have limited value. The Pact, by its very nature, does not include any binding commitments; it provides a common vision of the future that will only be impactful if it guides States and other influential stakeholders' actions. It is not at all evident that this will happen in the absence of deeper commitments and in the context of the current geopolitics. Developing countries will need to continue to advance their priorities for a common multilateral agenda for reforms through the dedicated processes including, *inter alia*, through the adoption of a meaningful World Health Organization (WHO) pandemic treaty and of a UN Framework Convention on Tax Cooperation, and through concrete outcomes from the 4th International Conference for Financing for Development in July 2025.

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