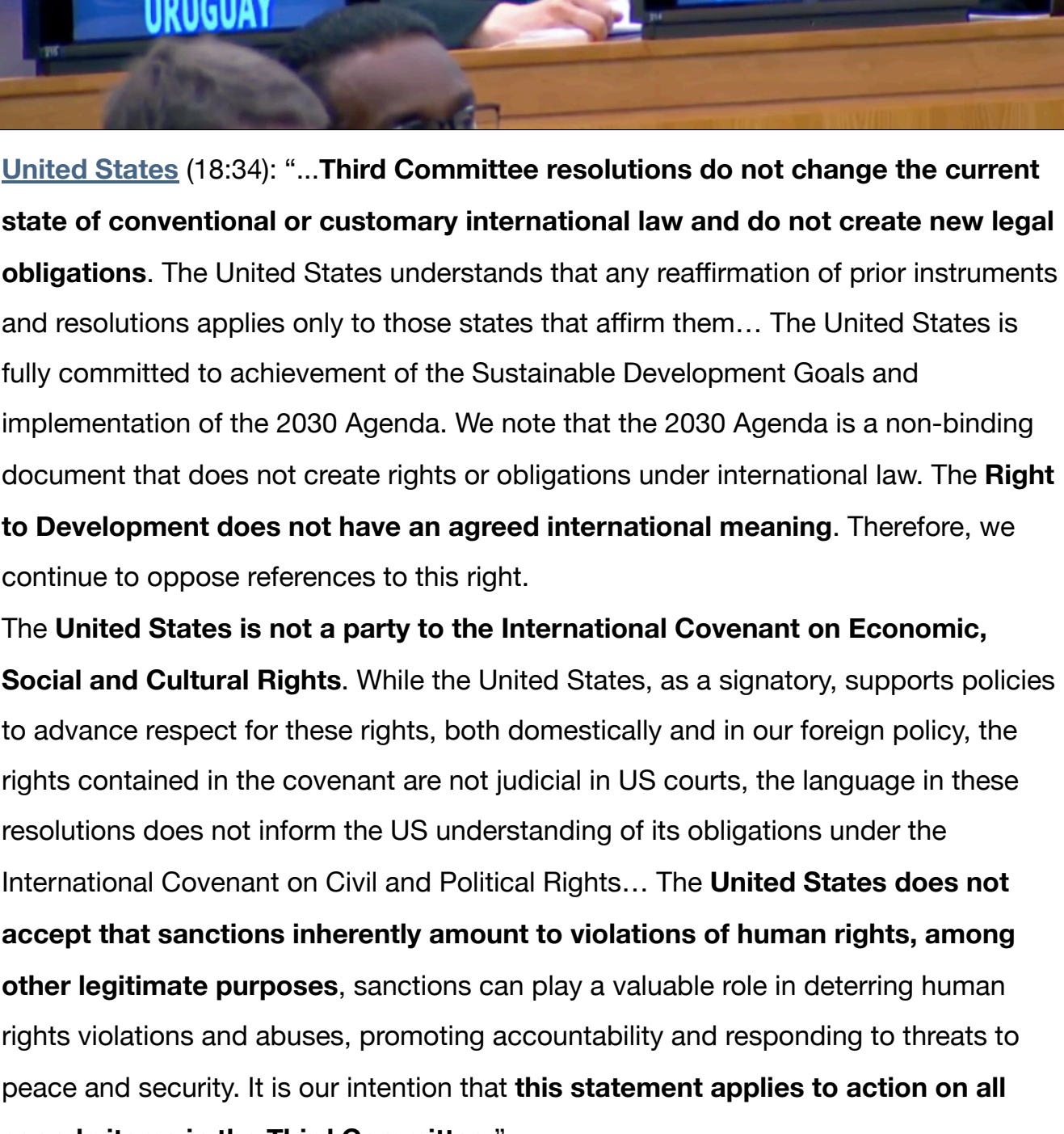


US: “Third Committee resolutions do not change the current state of conventional or customary international law”

November 2024 | [C3 47th Plenary](#) | [C3 Schedule, Agenda Items & Action on proposals](#)

Action – including voting – on proposals on the work of the UN General Assembly's Third Committee (C3), which address social, humanitarian and cultural issues took place on 11 November. The US addressed C3 before Member States began the consideration of specific agenda items:



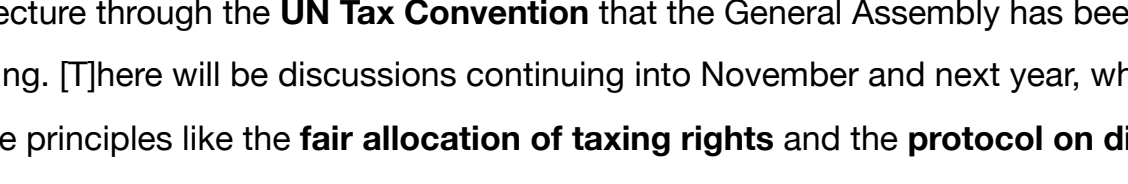
[United States](#) (18:34): “...**Third Committee resolutions do not change the current state of conventional or customary international law and do not create new legal obligations.** The United States understands that any reaffirmation of prior instruments and resolutions applies only to those states that affirm them... The United States is fully committed to achievement of the Sustainable Development Goals and implementation of the 2030 Agenda. We note that the 2030 Agenda is a non-binding document that does not create rights or obligations under international law. The **Right to Development does not have an agreed international meaning.** Therefore, we continue to oppose references to this right.”

The **United States is not a party to the International Covenant on Economic, Social and Cultural Rights.** While the United States, as a signatory, supports policies to advance respect for these rights, both domestically and in our foreign policy, the rights contained in the covenant are not judicial in US courts, the language in these resolutions does not inform the US understanding of its obligations under the International Covenant on Civil and Political Rights... The **United States does not accept that sanctions inherently amount to violations of human rights, among other legitimate purposes,** sanctions can play a valuable role in deterring human rights violations and abuses, promoting accountability and responding to threats to peace and security. It is our intention that **this statement applies to action on all agenda items in the Third Committee.**”

A human rights economy needs a fiscal social contract

October 2024 | [C3 33rd Plenary](#)

The UNGA Third Committee (C3) took up the issue of Human Rights Economy, with a presentation from the [UN independent expert on the effects of foreign debt and human rights, Attiya Waris](#), on her report [A/79/142: The fiscal social contract and the human rights economy](#), and Member State responses.



UN Independent Expert on **#Debt**:  
"Numerous financial decisions are left to bilateral relations between states or bilateral agreement between state & intl/private institution; it becomes a power-based decision making process..."

Third Committee 33rd plenary meeting – 79th General Assembly 128 Oct 2024  
*Attiya Waris, UN independent expert on the effects of foreign debt and human rights*

"[T]he most important issues that I have been grappling with is how to get the world to actually **take the financing of human beings' lives more seriously. United Nations is the only place currently where we can see it.**

However, the IMF has now been tasked to look into the international financial architecture, and I encourage **Member States to engage with the IMF,** because when they are looking at the issue of international financial architecture, [they themselves need to ensure] that their regulatory systems are also updated & in order so they **come into the space with clean hands** and that when they have these discussions around an international financial architecture, **we keep center the poorest & the most vulnerable members of society.**"

Attiya Waris  
[More on Twitter/X](#)

[Attiya Waris](#) (1:03:07): “[W]e have irresponsible borrowing taking place, but we also have **odious and illegitimate debts, conditional and harmful tax regime reforms,** and frankly, **an international financial system that is certainly not architecture, but a series of bilaterals** that continually leave out other states in this **selfish control of finances** that we are all working towards. The fiscal social contract refers to this implied agreement **between not only the state and their population, but between Member States also at an international level.** And it includes not only expectations and obligations around tax and public spending, but also on issues of accountability... Countries across the globe, including and specifically developing countries and the LDCs, have faced challenges in the adhering of the fiscal social contract. But this is not only because of challenges that are at a domestic level, but because what we face is a fragmented and broken international financial system... International cooperation and assistance is crucial for enhancing fiscal legitimacy, but under international human rights law, **it is the state that is held responsible for compliance with international human rights.** But then we must ask ourselves which human rights principles? The monitoring and implementation of human rights is largely focused on individual countries, however, global actors such as **transnational corporations, the international financial institutions, investment agencies as well as UN agencies do play a critical role** in the realisation...”

I would like to commend the excellent efforts towards the reform of the global tax architecture through the **UN Tax Convention** that the General Assembly has been debating. [T]here will be discussions continuing into November and next year, which include principles like the **fair allocation of taxing rights** and the **protocol on digital economy**, [despite] resistance from many of the wealthier nations in the world. Once adopted, this will ensure that **multinational corporations will have to comply with local rules and regulations** in the country they operate in and as a seminal improvement, for the first time ever, there is going to be **human rights included in a tax convention** in the world. The global policy coordination that we are taking forward must be inclusive and hinged on a **rule-based multilateralism** that promotes the fiscal social contract. The **human rights economy** approach could be one that we can take forward as we look at the fiscal social contract.” (See her [prepared statement](#))

[China](#) (1:20:29): “The problem of foreign **debt in the LDCs** remain acute, seriously affecting their people's economic, social and cultural rights. China has always supported the economic and social development of the vast number of developing countries, carried out cooperation with them in investment and financing on the basis of equality and mutual benefit, and has done its utmost to help them alleviate debt burden. China is the largest contributor to the G20 debt relief initiative. China calls on developed countries, multilateral financial institutions and commercial creditors to take more practical measures, to make due contributions to elevating the debt of developing countries. The **United States is the largest shareholder of the World Bank and IMF.** Financial capital from the US and Europe is the largest commercial creditor of many developing countries. They are **duly bound to alleviate the debt problems** of the countries concerned.”

[Colombia](#) (1:25:21): “Colombia believes it's important that we make progress with a **just financial system**, which is a catalyst for achieving the SDGs on the basis of meaningful transformations, allowing us to overcome the triple planetary crisis, which disproportionately impacts the most vulnerable. It worsens inequalities and compromises guarantees of and fulfillment of human rights. For Colombia, it's essential to maximize support of international financial institutions in a coordinated measure with innovative and flexible instruments, with **favorable and concessional conditions to finance sustainable development**, chiefly from the public sector. There is a need for a policy agenda designed to foster **climate resilient economic structural transformation** by reforming the international financial architecture, allowing for access to financing for development, for environmental investment at low cost and fiscal sustainability of developing countries... Our country has worked actively with other States to promote the terms of reference for a framework convention of the UN on tax matters. Colombia calls upon other States to **study ways of improving the realization of all human rights by the adoption of fiscal policies guaranteeing efficiency, inclusion and equality** to achieve economic resilience. We have particularly worked to further the advancement of the conventional cooperation in tax matters, and we urge States to examine ways of better realizing human rights with fiscal measures guaranteeing efficiency, inclusion and equality to achieve economic resilience and sustainable development.

There can be no social justice when at the same time, there are **[un]justifiable tax privileges, unfair practices in the international fiscal system,** including fiscal abuse, abusive tax, particularly evasion and avoidance, are a catalyst for the accumulation of unsustainable indebtedness generating grave adverse effects in terms of the debt burden. Colombia defends financial initiatives which recognize human rights; [their] implementation should reduce poverty, extreme poverty, and all forms of inequality discrimination.”

[South Africa on behalf of the Africa Group](#) (1:32:20): “The growing burden of debt repayments has the potential to threaten the implementation of the African Union's Agenda 2063, and the sustainable development goals on the African continent, especially in health, education, infrastructure and social well-being. Furthermore, this very external debt is exacerbated by impediments in the recovery of African assets, which constitutes a negative impact on the African Development Agenda and the enjoyment of human rights, including economic, social and cultural rights, and particularly the **Right to Development.** The African group expresses its concern on the existing international tax policies and calls for effective international cooperation to resolve the underlying factors of the debt issue. We stress that the reform of the current international financial architecture has to be more responsive, inclusive and accountable. This challenge needs to be addressed to accelerate the development worldwide, especially in Africa. Finally, we highlight that the **absence of a fair and equitable global economic system only undermines the promotion and protection of human rights,** poverty eradication and the achievement of the Sustainable Development Goals.”

Status of some UNGA79 C3 Resolutions   See all of them on <a href="#">iGov</a>			
Resolution	Title	Main sponsor	Main Committee
<a href="#">A/C.3/79/L.13/Rev.1</a>	Implementation of the outcome of the World Summit for Social Development and of the twenty-fourth special session of the General Assembly	UGANDA (on behalf of G-77)	Adopted, without a vote 21 Nov 2024
<a href="#">A/C.3/79/L.17/Rev.1</a>	Intensification of efforts to prevent and eliminate all forms of violence against women and girls: the digital environment	FRANCE, NETHERLANDS (KINGDOM OF THE)	Adopted, with a vote (170-1-13) 50th meeting 14 Nov 2024
<a href="#">A/C.3/79/L.28</a>	Universal Realization of the Right of Peoples to Self-Determination	PAKISTAN	Adopted, without a vote 52nd meeting 18 Nov 2024
<a href="#">A/C.3/79/L.48</a>	The right of the Palestinian people to self-determination	EGYPT (on behalf of Organization of Islamic Cooperation (OIC))	Adopted, with a vote (170-6-9) 51st meeting 14 Nov 2024
<a href="#">A/C.3/79/L.25</a>	Human rights and unilateral coercive measures	CUBA (on behalf of Non-Aligned Movement (NAM))	Adopted, with a vote (127-55-0) 49th meeting 13 Nov 2024
<a href="#">A/C.3/79/L.28</a>	The right to development	CUBA (on behalf of Non-Aligned Movement (NAM))	Adopted, with a vote (129-25-30) 49th meeting 13 Nov 2024

Development priorities on the road to FFD4 at UNGA79

October - November 2024 | [C2 8th Plenary](#) | [C2 Schedule, Agenda Items & Action on proposals](#)

[Pakistan](#): “Undoubtedly, the **[Pact for the Future]** we have adopted is not perfect. There are many provisions in which we have stepped back from the commitments which were made in the SDG Political Declaration and even in Agenda 2030. Regardless, the success of the Pact will be proven by the sincerity with which we fulfill the commitments undertaken therein. The **transformation which we seek will only be achieved through implementation.** We have to implement the commitments undertaken on the reform of the international financial architecture.

We need to implement the **SDG Stimulus**; to re-channel 50% of the 2021 **SDR allocations** to developing countries; to **increase the voice and representation of developing countries** in international financial institutions; to improve developing countries’ **access to concessional lending**; to review the **sovereign debt architecture**; and to adopt an equitable **UN Framework Convention on International Tax Cooperation.**

Climate justice must be delivered. We must significantly increase adaptation finance, going beyond doubling, and **ensure adequate capitalization and early operationalization of the Loss & Damage Fund.** At COP29, we must agree on a new collective quantified goal on climate finance that is in trillions of dollars and **mostly in grant equivalent terms**; and **recognition of developed countries' responsibility for the provision of climate finance**; and transparency to track progress.”

[Cuba](#) (2:19:57): “The international financial architecture has deep rooted asymmetries that are worsening the various development crises that we’re facing. This system that was established after the Second World War and **designed by developed countries** has failed to respond to the needs of developing countries, **furthering inequality and exclusion...**The **cost of indebtedness for developing countries** is far higher than that of developed countries. A nation that has to dedicate such amounts to paying off its debt does not have the right amount of money to dedicate them to technology development, innovation education. Measures therefore need to be taken in order to resolve the problems that are being faced by developing countries, not only in a temporary way...

The **United Nations is the most inclusive and democratic forum to consolidate structural reforms that is needed by the current international financial system,** which has been so defended by developed countries for decades. This is a system that, for decades, has furthered inequalities. It's incomprehensible that every year, we have to reiterate that developed countries fail to dedicate the correct amount of their GDP to ODA. Furthermore, we see an increase in loans rather than ODA, which could add additional fiscal pressure to developing countries, which already dedicate high levels to paying off debt service.”

[Burundi](#) (2:38:40): “Burundi co-chaired with Portugal, the preparatory process of the [FFD4] conference, and we believe that **financing for development is more than a simple question of financial resources: it's a question of political will,** financial innovation and above all, collective engagement toward a sustainable, equitable future for everyone.”

[Samoa on behalf of AOSIS](#): “Many developing countries, including from our Group also face additional challenges such as **unilateral coercive economic measures,** which enlarge poverty, undermine their achievement of the Sustainable Development Goals and add further constraints to its already limited fiscal space. We therefore reiterate our call to the international community to adopt urgent and effective measures to eliminate the use of unilateral coercive economic measures. We emphasise the need for targeted action in **issues of debt and reform of the international financial architecture...** Our objective here, as it was in SIDS4 and as it will be in FFD4, are for **providing the breathing room** needed to meet our developmental needs and giving the SIDS that make up the 20% of the UN, **a voice in our own future...**

**Debt swaps are not the panacea to the debt issues in developing countries.** The Secretary-General's report lays this argument out clearly. They are in fact, only one measure in what should be a suite of options. So, while we will continue to call for their use, make no mistake, we will also continue to call for more comprehensive treatment and restructuring, including the **establishment of the Debt Sustainability and Support Service in SIDS.** We will also join calls that demand a voice for developing countries at the tables of decision-making, allocating concessional financing and development support in line with our vulnerability, **recognizing that the MVI, the first tool that looks beyond GDP,** ought to be used where judgements are taken on the scale of our needs.”

[Mongolia on behalf of LLDCs](#): “Of particular interest for us, is to **deliver on the ambitious priorities and commitments outlined in the new Programme of Action for the Landlocked Developing Countries...** The LLDCs are reliant on especially lengthy trade routes that transit through neighbouring countries and that require considerable infrastructure financing needs. Upgrading transport infrastructure in LLDCs to the level of the world average would entail investments requiring an estimated \$510 billion...”

As many as 27 of the LLDCs are classified as **commodity dependent,** using the standard UNCTAD definition. The LLDCs' reliance on primary commodities has worsened in recent decades. From the early 2000s to the early 2020s, primary commodities have accounted for a rising share of an increasing number of the LLDCs' exports. The LLDCs continue to be marginalized from world trade. On average, **landlocked developing countries pay more than double that of the transit countries in transport costs.** Trade costs on manufactured goods from LLDCs are about 40 per cent higher than that of the coastal developing countries.”

[Indonesia on behalf of ASEAN](#): “[W]e must **enhance connectivity and resilience for sustainable growth.** We underscore the importance of enhancing **supply chain connectivity** to support ASEAN's ongoing efforts for reducing costs, increasing reliability and improving the competitiveness of the supply chain; promoting cooperation between stakeholders; prioritizing logistics and digital infrastructure; and facilitating **Micro, Small and Medium Enterprises (MSMEs)**’ access and integration into regional and global supply chains... ASEAN recognizes the important role of digitalization in enhancing connectivity and deepening the region's economic integration through our vision to develop a modern, comprehensive, and coherent digital transformation strategy towards an ASEAN digital economy.”

[Tunisia](#) (2:29:22): “We continue to see proliferating crises, conflicts. These have all stymied our efforts to achieve the SDGs. **GDP has seen the biggest setback** since the end of the Second World War. **95% of the world's population lives in countries in which the GDP stands lower than it did before the pandemic.** The pandemic has indeed had devastating effects. It's incumbent on the international community to do more to overcome these negative impacts and to make progress in achieving the SDGs... [F]or countries of the south, and the north at the same time, the **achievement of the SDGs** requires, in addition to sufficient and long lasting funding, **a distribution of responsibilities in a proportionate manner** in line with the development needs of the different populations around the world.”

Key Dates & Resources for FFD4 ([more on FFD4](#)):

- **3-6 December 2024:** [Second PrepCom Session](#) in New York  
— Follow on [UN Web TV](#)
- **Relevant reports** from the UN Secretary-General:  
[A/79/256](#) - New trade dynamics and industrial policies: realizing inclusive trade gains  
[A/79/130](#) - International Financial System and development  
[A/79/186](#) - International coordination and cooperation to combat illicit financial flows
- **FFD4 [Elements Paper](#)** | See all [released documentation](#)
- **10-14 February 2025:** Third PrepCom Session
- **30 June – 3 July 2025:** [FFD4 Conference](#) in Seville, Spain