A diverse group of stakeholders\(^1\) attended a working breakfast to discuss key issues related to the coherence between sustainable development and the human rights framework. The discussion included the following points:

- Human rights are foundational to Agenda 2030. The SDGs can only be achieved through a human rights-based approach.
- The goals are universal: apply both to developed and developing countries. Governments can no longer pick and choose sets of rights; must acknowledge indivisibility of all rights (economic, social and cultural and also civil and political).
- In the context of international human rights, SDGs have not had a great deal of uptake.
- This year, there was a strong push to decouple human rights from sustainable development by introducing sequentiality: development first, then human rights. How can we keep the 2030 Agenda comprehensive?
- SDGs include a number of references to human rights, although not very specific. Victory for the human rights dimension in the drafting process, despite significant pushback. Cost of the debate was quite heavy: a lot of states came out of SDG negotiations believing that human rights was not a helpful way to approach these issues.
- Backlash against human rights, primarily in Western countries: many groups prefer not to use the term human rights because the connotations are negative.
- Two thirds of all countries are implementing some combination of austerity measures; cuts to social spending and public sector wages, undermining social protection, whittling away labor rights – predominantly in low and middle income countries.
- Paradise Papers reveal the shocking degree of loopholes in tax policies that allow those with the most wealth to avoid paying their taxes. Development implications are alarming, likely to continue to violate human rights in terms of access to land, healthcare, decent jobs.
- Illicit financial flows rob African countries of $50 billion per year. While combating IFFs was a target under SDG 16 and a commitment under FfD Agenda, political will to reform the broken tax system almost entirely lacking. We need to look at IFFs as a human rights abuse. Second Committee Resolution on IFFs and best practices on asset recovery adopted today.
- So far, there are inconsistent results in implementing the 2030 Agenda. For all the talk of “transforming our world,” we are seeing business-as-usual.
- Toothless accountability framework: HLPF grossly ineffective; insufficient time for VNR presentations. Civil society participation feels somewhat tokenistic and needs to be improved. The regional level looks a bit more meaningful, especially in ECLAC.

\(^1\) Permanent Missions and Government Agencies: Austria, Brazil, Denmark, France, Ireland, Mexico, Nigeria, Sierra Leone. 
● Some promising initiatives: Colombia’s inter-ministerial body to oversee Agenda 2030; cross-country partnerships e.g. Colombia/Finland, comparing good practices in SDG implementation.
● Concern on indicators, risk diluting ambition and richness of SDGs. E.g. inequality goal suffers from indicators that do not meaningfully measure what was intended to be tracked.
● Corporate capture of SDG implementation: increase in last 2 years of courting private sector as engine of development, introducing large-scale PPPs as desired model, outsourcing public services without impact assessments, safeguards, and meaningful consultations.
● Extent of inequality changes the focus of the SDGs. In the 2 years since adoption of the SDGs, wealth concentration has become more acute.
● SDG 10 as one of the most potentially transformative/revolutionary aspects of the SDGs. First international consensus agreement to reduce inequality within and between countries. But it is ‘orphaned’ - has no UN agency championing it. World Bank approaches from ‘shared prosperity’ framework, not HR approach. Few within Civil Society/HRs community are mobilizing around goal 10.
● There is a fear that we are disappearing people – e.g. LGBTI people, Rohingya - not naming them or including them in the conversation.
● Beyond development agenda, we need to enhance the role of human rights in the wider UN system. How?
● The assumptions going into the SDG process no longer apply in a great many respects. We need to reflect on what that means for the agenda, for the issues that we are pushing, and for the actors we are relying upon.
● Engage human rights mechanisms at all levels to connect to SDGs.
● Build bridges between Second Committee and Third Committee work
● Work to expand nexus between economic inequality, tax and human rights. More can be done with treaty bodies, UPR, and with national human rights institutions.
● Opportunity for stocktaking at HLPF 2019. Thoughts on how we can further implement the human rights dimension into any reforms there.
● UNDS reform: focuses on implementing QCPR or make fit for purpose for 2030 Agenda, and within that the human rights dimension has vanished. How can we use that opportunity?
● Third decade for eradication of poverty - important that UN system pays attention to this goal and transforms our ways of working.
● Examining OHCHR strategic plan 2018-2021 and opportunities to link work directly to SDGs, under framework of leave no one behind.
● Connect to the discussion around UN budget; incongruence between the ambition of the agenda and the continued reduction of the UN budget.
● Negotiations on Global Compact on Migration offer space to bridge gap between development and human rights fields. Civil society can help member states bridge this gap.
● How do the human rights and sustainable development frameworks make the UN function better? E.g.to support collective interest for those without political power, or those in other States.
● Tackle dogmas of neoliberalism, of blaming people living in poverty for their own situation. Human rights advocates have to go to decision-making spaces where neoliberal economic policy is being created.