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**Promotion and protection of human rights: human rights situations and reports of special rapporteurs and representatives**

### **Human rights obligations relating to the enjoyment of a safe, clean, healthy and sustainable environment\*\*\***

#### **Note by the Secretary-General**

The Secretary-General has the honour to transmit to the General Assembly the report of the Special Rapporteur on the issue of human rights obligations relating to the enjoyment of a safe, clean, healthy and sustainable environment, David R. Boyd, in accordance with Human Rights Council resolution [46/7](#).

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\*\* [A/77/150](#).

\*\*\* The present report was submitted after the deadline in order to reflect the most recent developments.



## **Report of the Special Rapporteur on the issue of human rights obligations relating to the enjoyment of a safe, clean, healthy and sustainable environment, David R. Boyd**

### **The human right to a clean, healthy and sustainable environment: a catalyst for accelerated action to achieve the Sustainable Development Goals**

#### *Summary*

In the present report, the Special Rapporteur on the issue of human rights obligations relating to the enjoyment of a safe, clean, healthy and sustainable environment, David R. Boyd, challenges the conventional wisdom that the Sustainable Development Goals are mere aspirations, by highlighting the extensive human rights obligations that underlie the Goals. This critical misunderstanding of the Goals as aspirational is a key reason for the failure to make progress towards the Goals. The right to a clean, healthy and sustainable environment, recently recognized by the Human Rights Council and the General Assembly, is identified as a catalyst for systemic changes and accelerated progress towards achieving the Goals. The Special Rapporteur details the steps needed to apply a rights-based approach to the climate emergency, the collapse of biodiversity, pervasive toxic pollution and the Goals. The Special Rapporteur also identifies sources of funds to close the financing gap with respect to the Goals, showcases good practices and makes recommendations regarding how States and businesses can achieve the Goals, leave no one behind, and fulfil their obligations and responsibilities related to the right to a clean, healthy and sustainable environment.

## I. Introduction

1. The global economy is broken. It is based on two pillars – the exploitation of people and the exploitation of the planet – that are fundamentally unjust, unsustainable and incompatible with the full enjoyment of human rights. This is at the heart of the human predicament, and while pandemics and wars are destructive and devastating events, they are transient distractions compared with the extreme poverty, grotesque inequality and environmental catastrophe that threaten to torpedo our future.

2. Pollution causes a premature death every four seconds. The 10 richest men in the world possess more wealth than the poorest 3.1 billion people, and the 20 wealthiest billionaires generate 8,000 times as much carbon pollution as the poorest billion people combined.<sup>1</sup>

3. In response to these interlinked global crises, the United Nations conducted the broadest public consultation in history, reaching almost 10 million people, and, in 2015, adopted an international framework entitled “Transforming our world: the 2030 Agenda for Sustainable Development” (General Assembly resolution 70/1). The 2030 Agenda includes the Sustainable Development Goals and 169 targets, aiming to “end poverty and hunger, in all their forms and dimensions, and to ensure that all human beings can fulfil their potential in dignity and equality and in a healthy environment”.

4. Human rights are at the heart of this vision, including the pledges to leave no one behind and to reach the furthest behind first. In adopting the 2030 Agenda, Member States advocated a rights-based approach grounded in the Universal Declaration of Human Rights and international human rights treaties, and envisaged a world of universal respect for human rights. In her statement to the fortieth session of the Human Rights Council, the Deputy Secretary-General stated that “human rights are an intrinsic part of sustainable development – and sustainable development is a powerful vehicle for the realization of all human rights”.

5. Unfortunately, the Sustainable Development Goals were sabotaged by the failure to explicitly link them to legally enforceable human rights obligations. A report prepared by the Technical Support Team for the Open Working Group on Sustainable Development Goals recommended that each Goal should explicitly refer to the corresponding human rights standards in a way that imports and reinforces the actual content of those rights as recognized in international law.<sup>2</sup> The Technical Support Team also recommended that targets be closely and explicitly aligned with their corresponding human rights standards. States rejected this guidance. The Goals contain only a handful of explicit references to human rights, failing to mention the rights to food, water, health, an adequate standard of living or a healthy environment. Critics observed that “it is likely the desire to avoid a robust system of accountability that motivated [United Nations] members to choose not to frame the [Sustainable Development Goals] explicitly in terms of human rights legal obligations”.<sup>3</sup>

6. The biggest problem is not the Sustainable Development Goals themselves, but the way they are perceived and portrayed by States as merely aspirational, when in fact the Goals are built on a robust foundation of legally binding and enforceable human rights law and international environmental law. The Goals cannot magically

<sup>1</sup> Oxfam International, *Inequality Kills* (Oxford, 2022).

<sup>2</sup> United Nations, Technical Support Team for the Open Working Group on Sustainable Development Goals, *Compendium of TST Issues Briefs*, Issues Brief 18: Human rights, including the right to development, pp. 139–146.

<sup>3</sup> See Gillian MacNaughton “The mysterious disappearance of human rights in the 2030 development agenda”, in *Interdisciplinary Approaches to Human Rights*, E.H. Chowdhury and R. Srikanth, eds. (Abingdon and New York, Routledge, 2019).

transform legally binding obligations into unenforceable political pledges. The absence of explicit human rights standards in the Goals and targets has negatively impacted both the international human rights agenda and the sustainable development agenda.

7. According to the Danish Institute for Human Rights, there are human rights obligations underlying all of the Goals and 93 per cent of the targets (157 out of 169).<sup>4</sup> For example, Goal 7 on affordable and clean energy is connected to the Universal Declaration of Human Rights (art. 25, para. 1), the International Covenant on Economic, Social and Cultural Rights (art. 11, para. 1), the International Convention on the Elimination of All Forms of Racial Discrimination (art. 5 (e)), the Convention on the Rights of the Child (art. 24, para. 2 (c)), the Convention on the Elimination of All Forms of Discrimination against Women (art. 14, para. 2 (h)), the Convention on the Rights of Persons with Disabilities (art. 28, para. 1), the African Charter on Human and Peoples' Rights (art. 22, para. 2, and art. 24), the Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa (art. xviii, para. 2 (b)), the Additional Protocol to the American Convention on Human Rights in the Area of Economic, Social and Cultural Rights (the San Salvador Protocol) (art. 11), the Convention on Access to Information, Public Participation in Decision-Making and Access to Justice in Environmental Matters (the Aarhus Convention) (art. 1), the Regional Agreement on Access to Information, Public Participation and Justice in Environmental Matters in Latin America and the Caribbean (the Escazú Agreement) (arts. 1 and 4), the United Nations Declaration on the Rights of Indigenous Peoples (arts. 25 and 32) and the United Nations Declaration on the Rights of Peasants and Other People Working in Rural Areas (arts. 5 and 18).

8. As humanity approaches the halfway point between 2015 and 2030, understanding the human rights underlying the Sustainable Development Goals and the corresponding obligations and responsibilities of States and businesses is essential for alleviating environmental injustices, closing the financing gap with respect to the Goals and accelerating progress towards achieving the Goals. As the Secretary-General noted in launching his 2020 call to action entitled "The highest aspiration: a call to action for human rights":

When we take a human rights-based approach to development, the outcomes are more sustainable, powerful and effective. This is why human rights permeate the 2030 Agenda for Sustainable Development. The 17 Sustainable Development Goals are underpinned by economic, civil, cultural, political and social rights, as well as the right to development.<sup>5</sup>

9. In 2021, the Human Rights Council renewed the mandate of the Special Rapporteur and requested him to work on identifying challenges and obstacles to the full realization of human rights obligations relating to the enjoyment of a safe, clean, healthy and sustainable environment and protection gaps thereto, including in the context of sustainable development and the Sustainable Development Goals (resolution 46/7).

10. To prepare this report, a call for inputs was circulated in March 2022. Submissions were received from Algeria, Australia, Azerbaijan, Colombia, El Salvador, Estonia, Greece, Guatemala, Italy, Kenya, Mauritius, Mexico, Portugal, Qatar, the Russian Federation, Saudi Arabia, South Sudan, Togo, United Arab Emirates, Vanuatu and the European Union, as well as from civil society

<sup>4</sup> See <https://sdgdata.humanrights.dk/en/node/252884>.

<sup>5</sup> See [www.un.org/sg/sites/www.un.org.sg/files/atoms/files/The\\_Highest\\_Aspiration\\_A\\_Call\\_To\\_Action\\_For\\_Human\\_Right\\_English.pdf](https://www.un.org/sg/sites/www.un.org.sg/files/atoms/files/The_Highest_Aspiration_A_Call_To_Action_For_Human_Right_English.pdf).

organizations.<sup>6</sup> A consultation was held in June with experts on the Sustainable Development Goals and human rights from the Centre for International Sustainable Development Law. The present report focuses on the right to a clean, healthy and sustainable environment and the transformative potential of taking a human rights-based approach to implementing the Sustainable Development Goals.

## II. Update on the Sustainable Development Goals: the world is headed for catastrophic failure

11. As we approach the halfway point between 2015 and 2030, any hope of meeting the Sustainable Development Goals is disappearing like a mirage. In 2019, prior to the pandemic, the Deputy Secretary-General warned that “we are off track when it comes to achieving the Sustainable Development Goals” and that “a deeper, more ambitious, more transformative and more integrated response is urgently needed to get back on track”.<sup>7</sup> The Organisation for Economic Co-operation and Development (OECD) reached same conclusion.<sup>8</sup> The pandemic has made things much worse. In 2021, for the second year in a row, the world failed to make progress on the Goals.<sup>9</sup> In 2022, the Secretary-General observed that “years, or even decades, of development progress have been halted or reversed” (see [E/2022/55](#), para. 2). No State is on track to meet all of the Goals. Most States are likely to miss the vast majority of the targets, especially those focused on the environment. A major reason why States are failing to take the bold and transformative actions so desperately needed is that the Goals are misinterpreted as aspirations rather than obligations.

12. Except where noted, the following data comes from the report of the Secretary-General on progress towards the Sustainable Development Goals ([E/2022/55](#)).

### Goals 2 and 6: food and water

13. Levels of hunger, which had been declining for years, began increasing again in 2015, a reversal driven by climate change, conflict and economic inequality. Between 702 million and 828 million people were affected by hunger in 2021, while 3.1 billion people were unable to afford a healthy and balanced diet.<sup>10</sup> One in five children suffers from stunting due to inadequate nutrition.

14. There have been advances related to water and sanitation, but 2 billion people still lack access to safely managed drinking water, while 3.6 billion people lack access to safely managed sanitation. Billions of people will still lack access to these essential services in 2030, unless the rate of progress immediately quadruples. More than 2.3 billion people live in water-stressed nations, a figure that is rising because of the climate crisis, population growth and increasing water use by agriculture and industry.

<sup>6</sup> See [www.ohchr.org/en/calls-for-input/2022/call-inputs-human-rights-transformative-actions-and-un-sustainable-development](http://www.ohchr.org/en/calls-for-input/2022/call-inputs-human-rights-transformative-actions-and-un-sustainable-development).

<sup>7</sup> United Nations, “Sustainable development reports underscore need for robust action on means of implementation, Deputy Secretary-General stresses at briefing”, press release, 22 May 2019.

<sup>8</sup> Organisation for Economic Co-operation and Development (OECD), *Measuring Distance to the SDG Targets 2019: An Assessment of Where OECD Countries Stand* (Paris, 2019).

<sup>9</sup> Jeffrey D. Sachs and others, *Sustainable Development Report 2022: From Crisis to Sustainable Development: the SDGs as Roadmap to 2030 and Beyond* (forthcoming).

<sup>10</sup> Food and Agriculture Organization of the United Nations, International Fund for Agricultural Development, United Nations Children’s Fund, World Food Programme and World Health Organization, *State of Food Security and Nutrition in the World: Repurposing Food and Agricultural Policies to Make Healthy Diets More Affordable* (Rome, 2022).

### **Goals 7 and 13: clean energy and climate action**

15. One in three people (2.6 billion) still use cooking systems that generate prodigious amounts of air pollution, damaging their health. Most of those without access to clean cooking stoves and fuels live in Asia and Africa. Approximately 750 million people (1 in 10) lack access to electricity, mostly in sub-Saharan Africa. While millions gain access every year, the rate of progress must double to reach the 2030 target, posing major difficulties in low-income, fragile and conflict-torn States.

16. In 2021, demand for coal, oil and gas surged, driving global energy-related CO<sub>2</sub> emissions up 6.0 per cent to 36.3 billion metric tons, an all-time high. Fossil fuels still provide over 80 per cent of the world's energy. Based on current national commitments, global emissions are projected to increase 14 per cent by 2030. Past performance indicates that many national commitments will not be fulfilled, meaning the increase in emissions will likely be even larger. International financial flows to developing countries in support of clean and renewable energy were a measly \$10.9 billion in 2019, 23.6 per cent lower than in 2018, revealing a decline that predates the pandemic and a level of funding that is grossly inadequate.

### **Goals 3, 11 and 12: good health, sustainable cities and responsible production and consumption**

17. Nine in ten people live in areas where air quality fails to meet the guidelines established by the World Health Organization (WHO). No State meets the new WHO annual guideline of 5µg/m<sup>3</sup> for ambient PM<sub>2.5</sub>.<sup>11</sup> Health impacts from exposure to air pollution cut average life expectancy by two years globally and up to 10 years for residents of some cities in India.<sup>12</sup> Unless progress is made, more than 70 million people will die prematurely in the next eight years because of air pollution, contaminated water and exposure to toxic substances, including 5 million children under 5 years of age.

18. More than 1 billion people living in informal settlements in and around cities lack reliable access to water, sanitation, electricity or solid waste management. By 2050, another 2.5 billion people will be added to the world's cities, with nearly 90 per cent of this increase in Africa and Asia, putting an unfathomable strain on infrastructure and services already stretched to the breaking point.

19. The global material footprint increased by 70 per cent between 2000 and 2017.<sup>13</sup> Every minute, more than 1 million plastic drinking bottles are purchased, while more than 9 million single-use plastic bags are thrown away. Globally, less than 10 per cent of recyclable materials are recycled, while the vast majority end up in garbage dumps or the environment.

### **Goals 14 and 15: life below water and on land**

20. Biodiversity is in freefall. Wildlife populations have fallen 70 per cent since 1970. An estimated 1 million species are at risk of extinction. The world has lost 100 million hectares of forest since 2000. Between 1970 and 2015, global wetlands shrank by 35 per cent, part of an 85 per cent decline over the past 300 years. Dead zones, areas of the ocean that, because of pollution, lack sufficient oxygen to support life, jumped from 400 in 2008 to 700 in 2019. Over 3 billion people rely on oceans

<sup>11</sup> Health Effects Institute, *How Does Your Air Measure Up Against the WHO Air Quality Guidelines? A State of Global Air Special Analysis* (Boston, 2022).

<sup>12</sup> University of Chicago Energy Policy Institute, Air Quality Life Index. Available at <https://aqli.epic.uchicago.edu>.

<sup>13</sup> United Nations, *The Sustainable Development Goals Report 2021*.

for their livelihoods, but marine ecosystems are being degraded by pollution, plastic, overfishing, eutrophication, acidification and rising temperatures.

### **Leaving no one behind**

21. A review of States' reports on their efforts to achieve the Sustainable Development Goals demonstrated that Governments lack understanding of the connections between climate change, environmental degradation and the pledge to leave no one behind.<sup>14</sup> The phrase "leave no one behind" is usually discussed in the context of ending poverty and hunger. However, people are also being left behind because they live in sacrifice zones, bearing a disproportionate burden of the impacts of waste, pollution, the climate crisis and the collapse of biodiversity, as well as because they lack access to clean water, adequate sanitation, proper waste management, clean electricity and public green spaces.

## **III. The Sustainable Development Goals and the right to a clean, healthy and sustainable environment**

22. Against this bleak background, the recent recognition of the universal right to a clean, healthy and sustainable environment by both the Human Rights Council (resolution [48/13](#)) and the General Assembly (resolution [76/300](#)) is a beacon of hope. The recognition of this fundamental human right, which had not previously been recognized by the United Nations, highlights the transformative potential of taking a rights-based approach to the 2030 Agenda and the Sustainable Development Goals.

23. The right to a healthy environment is explicitly included in regional treaties ratified by 133 States. This includes 53 parties to the African Charter on Human and Peoples' Rights, 46 parties to the Aarhus Convention, 17 parties to the San Salvador Protocol, 13 parties to the Escazú Agreement and 16 States parties to the Arab Charter on Human Rights.<sup>15</sup> Ten States adopted the Human Rights Declaration of the Association of Southeast Asian Nations, but are not included in the total because the Declaration is non-binding.

24. The right to a clean, healthy and sustainable environment enjoys constitutional protection in 110 States. Constitutional protection for human rights is essential because constitutions represent the highest and strongest law in domestic legal systems. Furthermore, constitutions play an important cultural role, reflecting a society's deepest, most cherished values and aspirations.

25. Legislation should be enacted and implemented to respect, protect and fulfil the right to a clean, healthy and sustainable environment. There are more than 100 States where this right has been incorporated into national legislation. In Argentina, Brazil, Colombia, Costa Rica, France, the Philippines, Portugal and South Africa, the right to a healthy environment serves as a unifying principle that permeates legislation, regulations and policies (see [A/HRC/43/53](#)).

26. In total, more than 80 per cent of Member States (156 of 193) legally recognize the right to a clean, healthy and sustainable environment, establishing binding duties for Governments. Over the past four years, the Special Rapporteur has produced a

<sup>14</sup> United Nations, Department of Economic and Social Affairs, *2020 Voluntary National Reviews Synthesis Report*.

<sup>15</sup> Some States are parties to multiple regional agreements, so the total is less than the sum of parties to the individual agreements. Argentina, Bolivia (Plurinational State of), Ecuador, Mexico, Nicaragua, Panama and Uruguay are parties to the San Salvador Protocol and the Escazú Agreement. Algeria, Egypt, Libya, Mauritania and the Sudan are parties to the African Charter on Human and Peoples' Rights and the Arab Charter on Human Rights.



series of thematic reports describing the substantive elements of this right, including clean air ([A/HRC/40/55](#)), a safe climate ([A/74/161](#)), healthy ecosystems and biodiversity ([A/75/161](#)), safe and sufficient water ([A/HRC/46/28](#)), healthy and sustainable food ([A/76/179](#)) and non-toxic environments ([A/HRC/49/53](#)).

27. Some of the Sustainable Development Goals are clearly related to the right to a clean, healthy and sustainable environment, including clean water and sanitation (Goal 6), affordable and clean energy (Goal 7), sustainable cities and communities (Goal 11), responsible consumption and production (Goal 12), climate action (Goal 13), life below water (Goal 14) and life on land (Goal 15). Other Goals cover a broad range of issues, including poverty, health and education, but every Goal incorporates targets directly related to the right to a clean, healthy and sustainable environment, as the following examples demonstrate:

<i>Sustainable Development Goal</i>	<i>Sustainable Development Goal target</i>
Goal 1: no poverty	1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters
Goal 2: zero hunger	2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality
Goal 3: good health and well-being	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
Goal 4: quality education	4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development
Goal 5: gender equality	5.a Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws
Goal 8: decent work and economic growth	8.4 Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption and Production, with developed countries taking the lead



<i>Sustainable Development Goal</i>	<i>Sustainable Development Goal target</i>
Goal 9: industry, innovation and infrastructure	9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities
Goal 10: reduced inequalities	10.7 Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies
Goal 16: peace, justice and strong institutions	16.3 Promote the rule of law at the national and international levels and ensure equal access to justice for all  16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels  16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements
Goal 17: partnerships for the Goals	17.7 Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed

28. There are important interconnections and synergies between all of the Sustainable Development Goals and human rights. For example, recognizing the rights of women in managing nature advances equality (Goals 5 and 10) and reduces women's vulnerabilities to climate change, environmental degradation and disaster risk, while simultaneously improving outcomes related to water, climate and biodiversity (Goals 6, 13, 14 and 15). The right to education, including access to environmental education and green skills training (Goal 4), is critical for responsible production and consumption (Goal 12), climate action (Goal 13) and actions needed to protect and restore life on Earth (Goals 14 and 15).

29. A comprehensive list of Sustainable Development Goal targets connected to the right to a clean, healthy and sustainable environment, as well as related international human rights instruments, is provided in annex I.<sup>16</sup> Respecting, protecting and fulfilling the right to a clean, healthy and sustainable environment is a prerequisite for achieving the Goals, while implementation of the Goals can advance the realization of this right.

#### **IV. A human rights-based approach to the Sustainable Development Goals**

30. A human rights-based approach to the Sustainable Development Goals rejects the assumption that the Goals are mere political promises, because each and every Goal is built upon a robust foundation of internationally recognized human rights, establishing enforceable obligations for States. The Goals cannot contradict or

<sup>16</sup> Annex I is available at [www.ohchr.org/en/special-procedures/sr-environment/annual-thematic-reports](http://www.ohchr.org/en/special-procedures/sr-environment/annual-thematic-reports).

undermine – in content, scope or urgency of implementation – the obligations corresponding to the right to a clean, healthy and sustainable environment and other human rights closely linked to the 2030 Agenda.

31. Because the Goals are so deeply rooted in human rights, there is no viable option but to apply a rights-based approach to efforts to achieve them. Human rights law defines the roles of rights holders (individuals and groups with valid human rights claims) and duty bearers (State and non-State actors with corresponding obligations to respect, protect or fulfil human rights). The application of a rights-based approach puts a human face on the triple environmental crisis, prioritizes the improvement of conditions for the poorest and most vulnerable, emphasizes the need for capacity-building (of both rights holders and duty bearers), catalyses ambitious action, increases accountability and empowers people, especially from disadvantaged communities, to become involved in designing and implementing solutions. Thus, the human rights-based approach is the most powerful way to ensure that no one is left behind.

32. To apply a rights-based approach, all laws, policies, plans, projects and programmes related to the Goals, as well as the processes to develop those actions, must be guided by human rights norms, standards and principles. The principles of progressive realization, equality, non-discrimination, participation, accountability, prevention and non-regression are at the core of the rights-based approach.

### **Progressive realization**

33. The full and effective enjoyment of the right to a clean, healthy and sustainable environment is subject to progressive realization, although some specific obligations are of immediate effect, such as non-discrimination, non-regression and the requirement to take steps to advance the right. States must take deliberate, concrete and targeted steps (the obligation of immediate enforceability) towards achieving the full and effective enjoyment of the right involved (the obligation of result conditioned to gradual, progressive and continuous improvement). The obligation of progressive realization requires the State to develop strategies, plans or policies with indicators and criteria that enable monitoring of the progress made. To realize human rights, States are obligated to use the maximum financial, natural, human, technological, institutional and informational resources available (see [A/HRC/45/10](#)).

### **Equality and non-discrimination**

34. All human beings are considered equal and entitled to their right to a clean, healthy and sustainable environment without discrimination of any kind, such as race, colour, sex, ethnicity, age, language, religion, political or other opinion, national or social origin, disability, property, birth or other status. Priority must be given to fulfilling the rights of those who are marginalized, excluded and most strongly affected by environmental, social and economic inequality, particularly those facing multiple and intersecting forms of discrimination.<sup>17</sup> In order to overcome discrimination, data must be disaggregated to identify vulnerable and marginalized groups.

35. Human rights must be prioritized in budgets, and State policies must favour the vulnerable and marginalized to ensure that no one is left behind and reach those who are furthest behind first. The principle of non-discrimination requires States to address environmental injustices by prioritizing mitigation, adaptation, clean-up and restoration measures for disadvantaged communities in sacrifice zones, which bear a

<sup>17</sup> See Operational guidelines on the inclusion of people of African descent in the 2030 Agenda, adopted by the Working Group of Experts on People of African Descent on 9 December 2020.

disproportionate burden of the impacts of the climate crisis, biodiversity loss and pervasive pollution and toxic contamination (see [A/HRC/49/53](#)).

### Participation

36. Every person is entitled to safely and meaningfully participate in, and contribute to, the development, implementation and evaluation of laws, policies, programmes and other actions that have implications for the Sustainable Development Goals, the climate and the environment. Participation empowers marginalized communities to effect change, enhances the effectiveness and sustainability of interventions and increases the possibility of social transformation.

### Accountability

37. States and other duty bearers (e.g., businesses) are responsible for respecting, protecting and fulfilling human rights. They must comply with the interconnected legal norms and standards enshrined in human rights law and environmental law.<sup>18</sup> Where they fail to do so, aggrieved rights holders must have access to justice, with effective remedies (see [E/C.12/2019/1](#), paras. 7 and 14). Access to justice can take many forms, including administrative complaints procedures, national human rights institutions and judicial processes at the local, national and regional levels. Accountability is closely linked to monitoring compliance with standards and targets, ensuring the rights to information and participation and building the capacities of rights holders to claim their rights effectively.

### Prevention and non-regression

38. Prevention of human rights violations and abuses is paramount. States should enact measures to rapidly reduce greenhouse gas emissions, protect and restore biodiversity and achieve zero pollution and zero waste. The Inter-American Commission on Human Rights has found that for States to fulfil the right to a healthy environment, compliance with the duty of prevention requires the existence of a robust regulatory framework and a coherent system of supervision and oversight.<sup>19</sup> The Human Rights Committee reached a similar conclusion.<sup>20</sup> States should enact legislation requiring businesses that contribute to climate change, biodiversity loss, pollution and other forms of environmental degradation to conduct inclusive and rigorous human rights and environmental due diligence.<sup>21</sup>

39. States must adopt science-based environmental laws, policies and standards, based on international guidance from organizations, including WHO, the Food and Agriculture Organization of the United Nations and the United Nations Environment Programme (UNEP). Once in place, the principle of non-regression means States cannot ignore or weaken rules without compelling justification. Regression violates States' obligation to ensure the progressive development of the right to a clean, healthy and sustainable environment. For example, the weakening of national air quality standards was identified by the Inter-American Commission on Human Rights as unjustified and inconsistent with human rights obligations.<sup>22</sup>

<sup>18</sup> See Human Rights Committee, general comment No. 36 on the right to life (2018), para. 62.

<sup>19</sup> See Inter-American Commission on Human Rights, *Caso No. 12.718: Comunidad de La Oroya, Perú*, informe No. 330/20, November 2021, para. 169.

<sup>20</sup> Human Rights Committee, *Portillo Cáceres and others v. Paraguay* (2019) ([CCPR/C/126/D/2751/2016](#)).

<sup>21</sup> Special Rapporteur on human rights and the environment, "Essential elements of effective and equitable human rights and environmental due diligence legislation", Policy Brief No. 3.

<sup>22</sup> See Inter-American Commission, *La Oroya*, para. 188.

### International environmental law principles

40. In addition to the preceding principles drawn from human rights law, Sustainable Development Goal actions should also be guided by the precautionary and polluter-pays principles drawn from international environmental law. Knowledge about climate change, biodiversity and toxic substances will never be complete, necessitating recourse to the precautionary principle, which holds that where there are threats of harm to human health or the environment, lack of full scientific certainty must not be used as a reason for postponing preventive action. Application of the precautionary principle in the context of human rights obligations related to a healthy environment has been endorsed by the Human Rights Committee, the European Court of Human Rights and the Inter-American Court of Human Rights.<sup>23</sup>

### State obligations

41. The framework principles on human rights and the environment clarify three categories of State obligations relevant to the Sustainable Development Goals: procedural obligations, substantive obligations and special obligations towards those in vulnerable situations (see [A/HRC/37/59](#), annex). In striving to fulfil their duties related to the Goals, States have procedural obligations to:

(a) Provide the public with accessible, affordable and understandable information regarding the causes and consequences of the global environmental crisis, including incorporating the importance of a safe climate and healthy ecosystems into the educational curriculum at all levels;

(b) Establish monitoring programmes, assess major causes of harm to the climate, biodiversity and the environment, and use the best available scientific evidence to develop laws, regulations, standards and policies (see [A/HRC/48/61](#));

(c) Ensure an inclusive, equitable and gender-responsive approach to public participation in all actions related to the Sustainable Development Goals, climate, biodiversity and environmental protection, with a particular emphasis on empowering the most directly affected populations;<sup>24</sup>

(d) Integrate gender equality into all laws, plans, budgets, policies and actions and empower women to play leadership roles at all levels;<sup>25</sup>

(e) Enable affordable and timely access to justice and effective remedies for all in order to hold States and businesses accountable for fulfilling their obligations to respect, protect and fulfil the right to a clean, healthy and sustainable environment;

(f) Conduct independent assessments, both ex ante and ex post facto, of the potential environmental, social, cultural and human rights impacts of all plans, policies and proposals that could foreseeably contribute to the climate crisis, damage, destroy or diminish ecosystems and biodiversity, or cause pollution or exposure to toxic substances, paying particular attention to the transboundary or spillover impacts on developing countries;

<sup>23</sup> Inter-American Court of Human Rights, advisory opinion OC-23/17 (2018); Human Rights Committee, general comment No. 36 on the right to life (2018); and European Court of Human Rights, *Tatar v. Romania*, chamber judgment of 27 January 2009.

<sup>24</sup> See Committee on the Elimination of Discrimination against Women, general recommendation No. 37 on gender-related dimensions of disaster risk reduction in the context of climate change ([CEDAW/C/GC/37](#)).

<sup>25</sup> See [E/2022/27-E/CN.6/2022/16](#), chap. I, para. 1.

(g) Implement human rights safeguards in the design and use of innovative financing mechanisms (e.g., payments for ecosystem services, Sustainable Development Goal bonds, and debt-for-nature and debt-for-climate swaps);

(h) Respect the rights of indigenous peoples, peasants and local communities in all actions to conserve, protect, restore, sustainably use and equitably share the benefits of healthy ecosystems and biodiversity, including respect for traditional knowledge, customary practices and the right of indigenous peoples to free, prior and informed consent;

(i) Protect environmental human rights defenders from intimidation, criminalization and violence, diligently investigate, prosecute and punish the perpetrators of those crimes and address the root causes of socioenvironmental conflict;

(j) Promote and protect civic space, building on the rights to participate and to freedom of expression, association and assembly.

42. The substantive obligations stemming from the right to a clean, healthy and sustainable environment are discussed in previous reports of the Special Rapporteur, including the framework principles on human rights and the environment. States must take immediate and ambitious rights-based action to:

(a) Improve air quality by reducing both outdoor and household air pollution ([A/HRC/40/55](#));

(b) Ensure everyone has access to safe and sufficient water ([A/HRC/46/28](#));

(c) Transform industrial agriculture to produce healthy and sustainable food ([A/76/179](#));

(d) Phase out the use of coal, oil and natural gas by investing in renewable energy, energy storage and energy efficiency and assist climate-vulnerable nations in adapting to the climate emergency ([A/74/161](#));

(e) Conserve, protect and restore biodiversity ([A/75/161](#));

(f) Detoxify people's bodies and the planet ([A/HRC/49/53](#)).

43. Many different groups are particularly vulnerable to climate and environmental harms, including children, women, persons living in poverty, persons with disabilities, lesbian, gay, bisexual, transgender and queer persons, older persons, indigenous peoples, peasants, refugees, internally displaced persons and migrants. In order to leave no one behind, States must prioritize actions to respect, protect and fulfil the right to a clean, healthy and sustainable environment for those groups.

44. Children are a good example of a vulnerable population because of their unique sensitivity to the adverse effects of climate change and exposure to toxic substances. Under the Convention on the Rights of the Child (art. 24), States parties are required to provide adequate nutritious foods and clean drinking water, taking into consideration the dangers and risks of environmental pollution. Yet more than 1 million premature deaths among children under the age of 5 are caused annually by pollution and toxic substances. According to the Committee on the Rights of the Child, if children are identified as victims of environmental degradation, immediate steps should be taken by all relevant parties to prevent further damage to the health and development of children and repair any damage done.<sup>26</sup> States have a duty to consider the best interests of the child when making decisions that could affect them – and a safe climate, healthy ecosystems and non-toxic environments are unequivocally

<sup>26</sup> See Committee on the Rights of the Child, general comment No. 16 on State obligations regarding the impact of the business sector on children's rights (2013), para. 31.

fundamental elements of children's best interests. The achievement of the Sustainable Development Goals is crucial to ensuring that all children enjoy their right to a clean, healthy and sustainable environment.

## V. Steps in a human rights-based approach

45. All actions directed towards addressing the Sustainable Development Goals, the climate emergency, biodiversity loss, the water crisis, pollution, food system transformation and the spillover of zoonotic diseases should apply a human rights-based approach focused on fulfilling the right to a clean, healthy and sustainable environment. The steps required to implement such an approach include: conduct of a situation analysis; identification of vulnerable groups; legal mapping and strengthening; development of strategies and action plans; implementation and enforcement (including capacity-building); and evaluation of progress.

### Situation analysis

46. The first step in applying a human rights-based approach to the Sustainable Development Goals in the context of the right to a clean, healthy and sustainable environment involves conducting a situation analysis, for which data related to air quality, water quality and quantity, food system sustainability, greenhouse gas emissions, chemical production, releases and exposures, and populations of wildlife, plants and fungi (and the state of the ecosystems in which they live) are collected and analysed. It is vital to track the adverse health effects (such as premature mortality, waterborne diseases and respiratory illnesses) caused by various types of environmental degradation, as well as levels of access to environmental services (such as clean water, sanitation, waste management and public green spaces). Baseline information and data on trends are essential for determining priorities and informing policymaking. It is also important to assess the primary contributors to environmental damage and hazards. For example, in some States the majority of air pollution comes from burning coal for electricity, while in other States fossil fuel-based transportation is the dominant contributor.

### Identifying vulnerable rights holders

47. A second step, as the Committee on Economic, Social and Cultural Rights has consistently emphasized, involves identifying and prioritizing the needs of rights holders (individuals and groups) who are disadvantaged and vulnerable to systemic and intersectional forms of discrimination (see [E/C.12/2019/1](#), paras. 7 and 14). In many States, there are information gaps that may prevent the identification of some groups as vulnerable or marginalized. Disaggregated data (by sex, age, race, ethnicity, migration status, disability, geographic location and other characteristics relevant in national contexts) is vital to ensure that no one is being left behind. Research indicates that racial and ethnic variables have been largely ignored in the first few years of monitoring of the Sustainable Development Goals, despite the fact that racial and ethnic discrimination are among the most prevalent and persistent forms of discrimination.<sup>27</sup> States should identify, not only vulnerable groups, but the immediate, underlying and structural causes of the non-realization of rights. Duty bearers (both State and non-State actors) should also be identified and their obligations and responsibilities clarified.

<sup>27</sup> I.T. Winkler and M.L. Satterthwaite, "Leaving No One Behind? Persistent Inequalities in the SDGs", *International Journal of Human Rights*, vol. 21, No. 8 (July 2017), p. 1074.

### Law and policy mapping

48. The third step involves the mapping of laws and policies to ensure that the human right to a clean, healthy and sustainable environment, as well as related rights such as food, water, sanitation, housing and an adequate standard of living are recognized in national and subnational constitutions and incorporated in legislation, regulations, standards and policies. A good example involves environmental impact assessment laws, which have been enacted in almost every State. All environmental impact assessment laws should be amended to require the integration of human rights impact assessments for proposed plans, policies and projects. A national legal road map is a useful tool for identifying gaps and weaknesses in laws and policies, providing guidance on rights-based processes and developing a timeline for remedying gaps and weaknesses. Laws and policies should address power dynamics and the root causes of human rights violations, not merely the symptoms.

49. States have an obligation to establish and maintain substantive environmental standards that are non-discriminatory and non-regressive and that respect, protect and fulfil human rights. For example, States should incorporate, as legally binding national standards, the WHO guidelines on air quality, drinking water quality and toxic chemicals.<sup>28</sup> From the perspective of the right to a clean, healthy and sustainable environment, it is unacceptable that up to 80 States have no air quality standards (see [A/HRC/40/55](#)). National standards must take into consideration the best interests of children.<sup>29</sup>

### Strategies and plans for the achievement of the Sustainable Development Goals

50. As a fourth step, all States should develop an overarching rights-based strategy or action plan for the Sustainable Development Goals, under which are nested various strategies and action plans related to air quality, water, food, biodiversity, climate, desertification, and chemicals and waste. Plans and strategies must include objectives and measurable indicators and clarify exactly who is responsible for each action to be taken at each step of the process.

### Implementation and enforcement

51. The fifth step involves implementing and enforcing the laws, regulations, standards, policies, plans and programmes identified in the previous steps. Effective implementation and enforcement depend on the building of human, financial and institutional capacity, with a focus on empowering rights holders from potentially vulnerable and marginalized groups. Strengthening the environmental rule of law is also a key consideration. For example, reducing corruption is important because corruption facilitates environmental crimes, which have devastating impacts on human rights.

### Monitoring and evaluation

52. The sixth step requires States to evaluate progress and, if necessary, strengthen actions to ensure that human rights are fulfilled and the Sustainable Development Goals are achieved. Independent monitoring and accountability mechanisms are essential for evaluating progress. Victims of violations of States' obligations must have access to justice with effective remedies, as discussed earlier. Progress on the Goals is reviewed through voluntary national reviews and the high-level political forum on sustainable development. Unfortunately, the voluntary national reviews and

<sup>28</sup> See WHO, *Compendium of WHO and Other UN Guidance on Health and Environment: 2022 Update* (Geneva, 2022).

<sup>29</sup> See Convention on the Rights of the Child, art. 3.



the high-level political forum are weak mechanisms for monitoring and accountability. They rely on voluntary self-reporting and brief annual meetings, while providing limited feedback to States. Haiti, Iran (Islamic Republic of), Myanmar, South Sudan, the United States of America and Yemen are the only States that have not submitted their first voluntary national review.

53. The Special Rapporteur reviewed all 44 voluntary national reviews submitted to the high-level political forum in 2022. Although the majority of them (35 of 44) mentioned human rights, there was no evidence that any States were applying a rights-based approach to the Goals. The right to a healthy environment was only mentioned by four States (Argentina, Italy, Luxembourg and Montenegro). The *2021 Voluntary National Reviews Synthesis Report* prepared by the Department of Economic and Social Affairs contains a number of generic references to human rights, but only three States (Denmark, Norway and Sweden) are praised for making concerted efforts to mainstream human rights in their international development work. In the *2022 Synthesis Report*, the lack of substance and analysis in the voluntary national reviews is criticized and the failure to implement the transformative aspects of the 2030 Agenda is highlighted

54. In contrast to the voluntary national reviews and the high-level political forum, the international human rights system provides much greater accountability. Human rights mechanisms, including the universal periodic review and the United Nations treaty bodies and special procedures; the regional African, European, and Inter-American human rights systems; and national human rights institutions, are already engaged in monitoring compliance with the human rights obligations underlying the Sustainable Development Goals. For example, from the adoption of the Goals in September 2015 through February 2022, almost half of the 608 texts adopted by the Human Rights Council (including resolutions, decisions and President's statements) specifically mentioned the Goals or the 2030 Agenda.<sup>30</sup> United Nations treaty bodies, special procedures and the universal periodic review have issued thousands of recommendations directly related to realizing the Goals.<sup>31</sup>

55. The universal periodic review is a powerful mechanism for assessing a State's progress towards achieving the Sustainable Development Goals.<sup>32</sup> It is a constructive peer review process that engages civil society, supports the promotion and protection of human rights and assists States in building their capacity to protect human rights through technical assistance and the sharing of best practices. The advantages of the universal periodic review include its universality, the timely submissions made by States, the inclusion of various stakeholders, including rights holders, and the fact that it incorporates all human rights standards, regardless of whether or not a State has ratified a particular treaty.

## VI. Closing the Sustainable Development Goals financing gap

56. A major obstacle to progress, which is related to the misperception that the Sustainable Development Goals are aspirational, is inadequate funding. According to OECD, in order to achieve the Goals by 2030, an additional investment, above current budget projections, of \$4.2 trillion per year (\$33.6 trillion over the next 8 years) will

<sup>30</sup> See Human Rights Council, "The Human Rights Council and the Sustainable Development Goals: an overview" (2022).

<sup>31</sup> See Danish Institute for Human Rights, SDG – Human Rights Data Explorer. Available at <https://sdgdata.humanrights.dk/en>.

<sup>32</sup> Judith Bueno de Mesquita and others, "Monitoring the Sustainable Development Goals through human rights accountability reviews", *World Health Organization Bulletin*, vol. 96, No. 9 (2018), p. 627.

be required.<sup>33</sup> Over 80 per cent of States have insufficient financial resources to meet national water, sanitation and hygiene targets.<sup>34</sup> Funds needed for ambitious climate action are measured in trillions of dollars annually, while spending was only \$632 billion annually in 2019 and 2020.<sup>35</sup> Annual climate adaptation costs in low-income countries and lower-middle-income countries are expected to reach \$155 billion to \$330 billion in 2030, yet wealthy States have not yet fulfilled their long-standing promise to mobilize at least \$100 billion in climate finance for those countries, and most of the funding has come in the form of loans, not grants.<sup>36</sup> To put these seemingly staggering numbers in context, wealthy States spent more than \$17 trillion responding to the COVID-19 pandemic, and total financial assets held by banks, institutional investors and asset managers in wealthy States are valued at more than \$378 trillion.<sup>37</sup>

57. If the Sustainable Development Goals were mere aspirations, then States would have infinite discretion with respect to funding efforts to achieve them. However, since they are based on human rights obligations, States are required to devote the maximum available resources to their fulfilment and must prioritize human rights in developing fiscal policies and budgets.<sup>38</sup>

58. Structural problems in the global economy are a major impediment to the achievement of the Goals and the realization of human rights. These problems include astronomical debt levels and debt-servicing costs, in addition to difficulty accessing adequate financing, for low-income countries; massive subsidies for fossil fuels and other destructive industries; tax evasion and avoidance; international investment and trade treaties that prioritize profits over human rights; and a failure to apply the widely endorsed polluter-pays principle. The long-standing failure of wealthy States to fulfil their commitments to provide development assistance is another problem.

59. According to a recent report, States spend at least \$1.8 trillion annually on subsidies for fossil fuel use, industrial agriculture, mining, deforestation, overfishing and other activities that exacerbate the climate crisis, encourage pollution or damage nature.<sup>39</sup> Other estimates of perverse subsidies are even higher, but include externalities such as the health and environmental costs of air pollution, which do not involve direct government expenditures.

60. Tax evasion (the illegal non-payment or underpayment of tax) and tax avoidance (arranging financial affairs, within the law, to minimize tax liability using loopholes and tax havens, among other things) are estimated to cost Governments \$500 billion to \$600 billion in lost corporate taxes and \$200 billion in lost personal taxes annually.<sup>40</sup>

<sup>33</sup> OECD, "Closing the SDG financing gap in the COVID-19 era", scoping note for the Development Working Group of the Group of 20.

<sup>34</sup> WHO and UN-Water, *National Systems to Support Drinking-Water, Sanitation and Hygiene: Global Status Report 2019* (Geneva, 2019).

<sup>35</sup> Climate Policy Initiative, *Global Landscape of Climate Finance 2021*.

<sup>36</sup> UNEP, *Adaptation Gap Report 2021*.

<sup>37</sup> See OECD, "Closing the SDG financing gap".

<sup>38</sup> See Committee on Economic, Social and Cultural Rights, general comment No. 3 on the nature of States parties' obligations (art. 2, para. 1, of the Covenant) (1990), and International Bar Association, "The obligation to mobilize resources: bridging human rights, Sustainable Development Goals and economic and fiscal policies" (2017).

<sup>39</sup> Doug Koplow and Ronald Steenblik, *Protecting Nature by Reforming Environmentally Harmful Subsidies: The Role of Business* (2021). Available at [www.earthtrack.net/sites/default/files/documents/EHS\\_Reform\\_Background\\_Report\\_fin.pdf](http://www.earthtrack.net/sites/default/files/documents/EHS_Reform_Background_Report_fin.pdf).

<sup>40</sup> Nicholas Shaxson, "Tackling tax havens: the billions attracted to tax havens do harm to sending and receiving nations alike", International Monetary Fund, September 2019. Available at [www.imf.org/Publications/fandd/issues/2019/09/tackling-global-tax-havens-shaxon](http://www.imf.org/Publications/fandd/issues/2019/09/tackling-global-tax-havens-shaxon).

61. There is widespread agreement on the polluter-pays principle, meaning that those responsible for carbon emissions and other types of pollution should be required to pay a fair share for the damage their actions cause. In 2017, the High-level Commission on Carbon Prices concluded that limiting global warming to below 2°C would require carbon-pricing levels of \$40 to \$80 per ton. Carbon pricing is endorsed by UNEP and the International Monetary Fund.<sup>41</sup>

62. The majority of international investment agreements not only fail to effectively address environmental concerns but treat corporate rights as more important than human rights.<sup>42</sup> These treaties provide foreign investors with special protection and access to investor-State dispute settlement mechanisms. The fossil fuel industry is especially litigious, having brought to international arbitration tribunals more than 230 cases in which they have asserted that government actions have decreased the value of their investments. Fossil fuel corporations have been successful in nearly 75 per cent of cases, forcing Governments to pay billions of dollars in compensation.<sup>43</sup> The average amount awarded in fossil fuel cases – over \$600 million – is almost five times the amount awarded in non-fossil fuel cases. Governments acting to fulfil their commitments under the Paris Agreement may be liable for hundreds of billions of dollars in future investor-State dispute settlement cases, which discourages climate action.<sup>44</sup> Another study estimated that foreign investors could use the European Energy Charter Treaty to sue Governments for €1.3 trillion until 2050 in compensation for early closure of coal, oil and gas facilities.<sup>45</sup> There is a deeply disturbing contradiction between human rights obligations (and the Sustainable Development Goals) and investment agreements that require Governments to compensate foreign corporations for stopping activities that exacerbate the climate crisis and result in human rights abuses.

63. Developing countries have accumulated more than \$11 trillion in external debt (see A/75/164, para. 17). In 2020, countries of the global South spent a total of \$372 billion servicing debt.<sup>46</sup> More than half of the debt of low-income countries is non-concessional. Some least developed countries and small island developing States are spending more than 15 per cent of annual government revenue to service their debts.<sup>47</sup> At least 14 States in Africa spend more per capita on debt servicing than on education, health and social protection combined.<sup>48</sup> Some African States, including Angola, Zambia and Zimbabwe, spend more than half their national budget to service

<sup>41</sup> UNEP finance initiative, Net-Zero Asset Owner Alliance discussion paper on governmental carbon-pricing. Available at [www.unepfi.org/wordpress/wp-content/uploads/2021/07/FINAL-AOA-Discussion-paper-on-governmental-carbon-pricing.pdf](http://www.unepfi.org/wordpress/wp-content/uploads/2021/07/FINAL-AOA-Discussion-paper-on-governmental-carbon-pricing.pdf).

<sup>42</sup> See United Nations, Inter-Agency Task Force on Financing for Development, *Financing for Sustainable Development Report 2022* (New York, 2022).; see also A/72/153.

<sup>43</sup> Lea Di Salvatore, *Investor-State Disputes in the Fossil Fuel Industry* (Winnipeg, International Institute for Sustainable Development, 2021).

<sup>44</sup> Kyla Tienhaara and others, “Investor-State disputes threaten the global green energy transition”, *Science*, vol. 376, issue 6594, pp. 701–703.

<sup>45</sup> Jennifer Rankin, “Secretive court system poses threat to Paris climate deal, says whistleblower”, *The Guardian*, 3 November 2021.

<sup>46</sup> European Network on Debt and Development, submission in response to the call for contributions on international debt architecture reform and human rights by the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights. Available at [www.ohchr.org/sites/default/files/Documents/Issues/IEDebt/Int-debt-architecture-reform/Eurodad-input-IDAreform-EN.pdf](http://www.ohchr.org/sites/default/files/Documents/Issues/IEDebt/Int-debt-architecture-reform/Eurodad-input-IDAreform-EN.pdf).

<sup>47</sup> See United Nations, Inter-agency Task Force on Financing for Development, *Financing for Sustainable Development Report 2022* (New York, 2022), p. 16.

<sup>48</sup> Bob Libert Muchabaiwa, “The looming debt crisis in Eastern and Southern Africa: what it means for social sector investments and children”, UNICEF Eastern and Southern Africa Regional Office social policy working paper (Nairobi, 2021).

debt. Conditionalities for receiving debt relief, imposed on low-income countries and lower-middle-income countries by high-income countries and international financial institutions, often undermine human rights.

64. Debt burdens and the climate crisis are directly linked, making debt relief a prerequisite for climate action in vulnerable nations. After Hurricane Maria damaged 90 per cent of Dominica's buildings at a cost exceeding three times the national gross domestic product, Dominica's debt jumped sharply upward because the Government had to borrow funds to rebuild infrastructure and maintain public services. Many small island developing States are not eligible for debt relief or concessional financing because of narrow, obsolete criteria for determining eligibility (see [A/75/164](#)). After the devastating Cyclones Idai and Kenneth, the International Monetary Fund (IMF) lent Mozambique \$118 million, rather than providing debt relief. In 2021, 34 of the world's poorest countries spent five times more on debt payments than on protecting their people from climate impacts.<sup>49</sup>

65. The climate crisis is linked to economic inequality. The poorest half of the global population possesses just 2 per cent of the world's wealth.<sup>50</sup> In contrast, the richest 10 per cent own 76 per cent of all wealth. With respect to income, the richest 10 per cent of the global population currently takes 52 per cent of global income, whereas the poorest half of the population earns only 8.5 per cent. The wealthiest 10 per cent of people are responsible for close to half of all greenhouse gas emissions, while the bottom half of humanity generates only 12 per cent of emissions.

66. Fifty years ago, wealthy nations promised to allocate 0.7 per cent of gross national income (GNI) for official development assistance (ODA), including 0.15 to 0.20 per cent to the least developed countries. This commitment has never been fulfilled, with wealthy States providing only 0.33 per cent of GNI in 2021, amounting to \$179 billion.<sup>51</sup>

67. Some progress is being made. Recently, 136 countries and territories agreed to institute a global minimum corporate tax rate of 15 per cent and require multinational companies to pay taxes in the countries where they do business.<sup>52</sup> OECD and the United Nations Development Programme launched a framework for finance aligned with the Sustainable Development Goals in 2020. The Group of 20 Debt Service Suspension Initiative was helpful, but covered only a small fraction of the debt payments that highly indebted poor countries faced. Unfortunately, most of the benefits of debt relief from public creditors accrue to private creditors, because the latter refuse to provide any debt relief.<sup>53</sup> The Addis Ababa Action Agenda of the Third International Conference on Financing for Development (General Assembly resolution [69/313](#), annex) remains the best framework to finance the Goals, but it is not being adequately implemented.

68. Taxation is one of Governments' most powerful tools. It is critical for investing in public goods, fulfilling human rights and achieving sustainable development. Governments, guided by human rights norms and standards, should use tax policy to

<sup>49</sup> See Debt Justice, "Lower income countries spend five times more on debt than dealing with climate change", press release, 27 October 2021. Available at <https://debtjustice.org.uk/press-release/lower-income-countries-spend-five-times-more-on-debt-than-dealing-with-climate-change>.

<sup>50</sup> See World Inequality Lab, *World Inequality Report 2022*. Available at <https://wir2022.wid.world>.

<sup>51</sup> See OECD, "The global picture of official development assistance", Development Finance database. Available at [www.oecd.org/dac/financing-sustainable-development/development-finance-data/](http://www.oecd.org/dac/financing-sustainable-development/development-finance-data/).

<sup>52</sup> See OECD and the Group of 20, "Statement on a two-pillar solution to address the tax challenges arising from the digitalisation of the economy", 8 October 2021. Available at [www.oecd.org/tax/beps/statement-on-a-two-pillar-solution-to-address-the-tax-challenges-arising-from-the-digitalisation-of-the-economy-october-2021.pdf](http://www.oecd.org/tax/beps/statement-on-a-two-pillar-solution-to-address-the-tax-challenges-arising-from-the-digitalisation-of-the-economy-october-2021.pdf).

<sup>53</sup> See Joseph Stiglitz and Hamid Rashid, eds., "Averting catastrophic debt crises in developing countries", Centre for Economic Policy Research *Policy Insights*, No. 104 (29 July 2020).

reduce extreme inequalities in wealth, generate sufficient revenue to provide adequate public services and social protection, ensure fair royalty regimes for extractive activities and reward economic activities that protect, sustain and restore nature, while discouraging activities that produce carbon emissions, pollution and environmental damage (see A/75/982, para. 24). These policies are needed to ensure that States comply with their obligation to maximize available resources.

69. Seven key actions, described below, should be implemented to close the Sustainable Development Goals financing gap.<sup>54</sup> These seven proposals would raise an estimated \$7.0 trillion annually to be invested in climate action, advancing human rights and achieving the Sustainable Development Goals (see table below). There are many other ideas under consideration (such as a tax on international currency transactions), but it is vital, and indeed a legal obligation, for States to take action now to increase funding for the Goals in order to apply the maximum available resources. Steps must also be taken to ensure that the additional funds are spent in an effective, efficient and equitable way, adhering to the human rights-based approach set forth earlier in the present report.

### **New sources of financing for the Sustainable Development Goals**

(United States dollars)

<i>New sources of financing</i>	<i>Amount</i>
Global wealth tax	2.5 trillion
Redirecting environmentally damaging subsidies	1.8 trillion
Global carbon tax	1.0 trillion
Reducing tax evasion and avoidance	0.6 trillion
Special drawing rights for climate action	0.5 trillion
Debt relief	0.4 trillion
Fulfilling official development assistance commitments	0.2 trillion
<b>Total</b>	<b>7.0 trillion</b>

### **Wealth tax**

70. A wealth tax would help reduce inequality and carbon emissions. Globally, 3.6 million people have over \$5 million in wealth, with a combined total of \$75 trillion; 200,000 individuals own over \$50 million, with a combined wealth of \$36 trillion; and nearly 3,000 billionaires have a combined wealth of \$14 trillion. An annual wealth tax, with a graduated rate structure (2 per cent tax on wealth over \$5 million; 3 per cent on wealth over \$50 million; 5 per cent on wealth over \$1 billion) would raise \$2.5 trillion per year.<sup>55</sup>

### **Redirecting subsidies**

71. The \$1.8 trillion that States waste on climate- and environment-damaging subsidies should be reallocated to renewable energy, energy storage, energy conservation, regenerative agriculture, ecosystem restoration and other environmentally

<sup>54</sup> United Nations, Department of Economic and Social Affairs, *World Economic and Social Survey 2012: In Search of New Development Finance* (New York, 2012).

<sup>55</sup> Oxfam and others, "Taxing extreme wealth: an annual tax on the world's multi-millionaires and billionaires: what it would raise and what it could pay for", Factsheet Report. Available at [www.fightinequality.org/sites/default/files/2022-01/Taxing-Extreme-Wealth-What-It-Would-Raise-What-It-Could-Pay-For.pdf](http://www.fightinequality.org/sites/default/files/2022-01/Taxing-Extreme-Wealth-What-It-Would-Raise-What-It-Could-Pay-For.pdf).

friendly activities. This reallocation is mentioned in Sustainable Development Goal targets 12.c (fossil fuel subsidies) and 14.6 (fisheries subsidies).

### **Carbon tax**

72. All greenhouse gas emissions should be taxed. The World Bank notes that, to date, 64 countries, regions and States have implemented carbon-pricing initiatives, covering 16 per cent of carbon emissions, while policies covering an additional 7 per cent of emissions (including the emissions trading programme of China) are in the process of being implemented. A carbon tax at \$40 per ton, applied to the 75 per cent of annual emissions not currently priced, would generate \$1.08 trillion annually.<sup>56</sup> Sustainable Development Goal target 12.c refers to the restructuring of taxation as it relates to fossil fuels.

### **Reducing tax evasion and avoidance**

73. Stronger international cooperation is needed to tackle tax evasion and avoidance, unfair tax competition, profit-shifting, money-laundering and illicit financial flows, all of which undermine States' capacity to leverage resources towards realizing human rights and the Sustainable Development Goals. Rich countries must lead the way. The international agreement to implement a global minimum corporate tax rate by 2023 is a step in the right direction, but it must be effectively implemented.

### **Special drawing rights**

74. Various proposals related to the issuance of special drawing rights (SDRs) from IMF have been advanced. For example, the United Nations Conference on Trade and Development put forward a proposal for \$1 trillion worth of SDRs for developing countries, while the Prime Minister of Barbados called for SDRs of \$500 billion annually for the next 20 years. IMF is using SDRs to create a \$50 billion resilience and sustainability trust fund, but a prominent critic noted that "to reach the scale necessary we need to add one more zero, make it annual, and allow private investors to compete to access these funds on the basis of how much climate mitigation and adaptation they can achieve across the world".<sup>57</sup>

### **Debt relief**

75. Debt and debt service are unsustainable if States are left with insufficient funds to advance the realization of human rights or to ensure progress in attaining the Sustainable Development Goals. Debt relief of up to \$400 billion annually should be provided immediately to low-income countries and lower-middle-income countries, as well as other climate-vulnerable nations, so that those funds can be spent on climate action, biodiversity conservation and achieving the Goals, consistent with target 17.4.<sup>58</sup>

<sup>56</sup> See International Energy Agency, "Global CO<sub>2</sub> emissions rebounded to their highest level in history in 2021", press release, 8 March 2022. Available at [www.iea.org/news/global-co2-emissions-rebounded-to-their-highest-level-in-history-in-2021](http://www.iea.org/news/global-co2-emissions-rebounded-to-their-highest-level-in-history-in-2021). Seventy-five per cent of global emissions x 36 billion tons x \$40/ton = \$1.08 trillion.

<sup>57</sup> See Avinash Persaud, "Saving Paris: an economically efficient and equitable rescue plan", VOXEU, 2 November 2021. Available at <https://voxeu.org/article/saving-paris-economically-efficient-and-equitable-rescue-plan>.

<sup>58</sup> Target 17.4 reads: "Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress."



### **Official development assistance commitments**

76. Wealthy States should meet their long-standing commitment to achieve the targets of 0.7 per cent of GNI to developing countries, and 0.15 to 0.20 per cent of GNI to least developed countries. This action, consistent with target 17.2, would produce approximately \$200 billion in additional funds annually. Denmark, Luxembourg, the Netherlands, Norway and Sweden consistently meet or exceed the 0.7 target, proving it is possible.

## **VII. Good practices**

77. Owing to space constraints, the section on good practices could not be included in the present report (see annex II).<sup>59</sup>

## **VIII. Conclusion and Recommendations**

78. To achieve the Sustainable Development Goals and fulfil the right to a clean, healthy and sustainable environment, States should apply a human rights-based approach to all aspects of improving air quality, ensuring safe and sufficient water, accelerating ambitious climate action to limit global warming to 1.5°C, detoxifying the economy, shifting to a sustainable food system, and conserving, protecting and restoring healthy ecosystems and biodiversity. For example, a rights-based approach to conservation is essential to ensure that the designation and management of protected terrestrial, freshwater and marine areas do not violate the rights of indigenous peoples, peasants, Afrodescendants or nature-dependent local communities. A human rights-based approach to preventing exposure to pollution and toxic chemicals could save millions of lives every year, while avoiding billions of episodes of illness and generating trillions of dollars in benefits.

79. If we fail to employ a rights-based approach to achieving the Sustainable Development Goals, addressing the climate emergency, protecting the biosphere and detoxifying the global economy, today's children and future generations will live in an ecologically impoverished world, deprived of nature's critical contributions to human well-being, riven by deepening environmental injustices and ravaged by increasingly frequent pandemics. Conversely, if we place human rights and nature at the heart of sustainable development and succeed in transforming society, humanity could attain a just and sustainable future in which people live happy, healthy and fulfilling lives in harmony with nature.

80. To fulfil their human rights obligations and achieve the Sustainable Development Goals, States should:

(a) Incorporate the right to a clean, healthy and sustainable environment at all levels (global, regional and national), including in a legally binding global instrument, the Universal Declaration of Human Rights, post-2020 global biodiversity framework, the European Convention on Human Rights and national constitutions, legislation and policies;

(b) Acknowledge that the Goals are built on a robust foundation of human rights law, establishing legally binding obligations;

<sup>59</sup> Annex II is available at [www.ohchr.org/en/special-procedures/sr-environment/annual-thematic-reports](http://www.ohchr.org/en/special-procedures/sr-environment/annual-thematic-reports); see also A/HRC/43/53.



(c) Prioritize actions that achieve multiple Goals and human rights concurrently (e.g., ecological restoration initiatives, such as the Great Green Wall for the Sahara and the Sahel initiative, that reduce poverty, improve food security, provide access to clean energy, protect nature and address climate change);

(d) Take urgent action to safeguard environmental human rights defenders;

(e) Accelerate actions required to address the global climate emergency, including the phaseout of coal (eliminating the use of coal for the generation of electricity by 2030 for high-income States, 2040 for upper-middle-income States and 2050 for all others), oil and natural gas (including no further permits for oil and gas exploration or infrastructure expansion in high-income States, effective immediately);

(f) Ensure that a rights-based approach is at the heart of the post-2020 global biodiversity framework and replace Sustainable Development Goal biodiversity targets that expired in 2020 with new targets;

(g) Align all economic stimulus provided by COVID-19 recovery efforts with Paris climate objectives and the transition to renewable energy;

(h) Establish robust legal frameworks to effectively prevent, investigate and prosecute corruption related to the environment and climate, including cases of exploitation and destruction of renewable and non-renewable natural resources;

(i) Led by the Group of 20, implement the actions required to close the financing gap for the Sustainable Development Goals, including a global wealth tax, reallocation of climate- and environment-damaging subsidies, a global carbon tax, a crackdown on tax evasion and avoidance, special drawing rights for climate action, generous debt relief and fulfilment of commitments for official development assistance;

(j) Negotiate the removal of investor-State dispute settlement mechanisms from international trade and investment agreements or terminate the agreements (because such mechanisms constrain States from taking immediate and effective action to address the climate crisis, biodiversity loss and pollution);

(k) Collect, analyse and publish reliable and disaggregated statistical data, including disaggregation by race or ethnicity, for each relevant Goal, target and indicator in the 2030 Agenda;

(l) Transparently report spending on the Goals as well as on servicing debt;

(m) Employ the universal periodic review to assess State performance in respecting, protecting, fulfilling and promoting the right to a clean, healthy and sustainable environment and achieving the Goals;

(n) Coordinate reporting procedures on human rights (e.g., the universal periodic review) with reports on the Goals (e.g., voluntary national reviews);<sup>60</sup>

<sup>60</sup> See OECD, Recommendation of the Council on policy coherence for sustainable development, document OECD/LEGAL/0381.

(o) Ensure that post-2030 sustainable development frameworks explicitly incorporate human rights in all goals and targets, providing greater clarity and certainty for rights holders and duty bearers.

81. High-income States, as the main cause of the triple planetary crisis, bear a special responsibility when it comes to respecting, protecting and fulfilling the right to a clean, healthy and sustainable environment and implementing and financing solutions. They therefore must:

(a) Scale up financing flows to low-income countries, lower-middle-income countries and small island developing States for the Sustainable Development Goals, biodiversity conservation, climate action, and loss and damage;

(b) Increase the lending capacity of the multilateral development banks;

(c) Expand technology transfer and cooperation;

(d) Implement a multidimensional vulnerability index for small island developing States to help address their unique financing needs;

(e) Adopt national targets and policies to address adverse impacts of their consumption on other States, including by:

(i) Halting all exports of e-waste, plastic waste, highly hazardous pesticides and other toxic substances to low-income countries and lower-middle-income countries;

(ii) Making consumption-based metrics part of official statistics and taking tangible steps to reduce unsustainable consumption, including through improved diets (predominantly plant-based) and lower material consumption;

(iii) Including international spillovers systematically in voluntary national reviews;

(iv) Strengthening regulation of businesses covering full supply chains, through human rights and environment due diligence legislation.

82. All international financial institutions should:

(a) Accelerate and standardize fossil fuel exclusion policies;

(b) Conduct human rights impact assessments of proposed programmes and carry out human rights-based debt sustainability analyses;

(c) Provide comprehensive debt relief and restructuring and prioritize grants and concessional loans to small island developing States and other climate-vulnerable low-income countries and lower-middle-income countries;

(d) Avoid imposing structural adjustment programmes and austerity requirements as conditions for obtaining debt relief, grants or loans.

83. In order to fulfil their responsibility to respect the human right to a clean, healthy and sustainable environment while contributing to meeting the Sustainable Development Goals, businesses should:

(a) Support the implementation of human rights-based approaches to the Goals;

(b) Ensure that all investments, projects and policies are intentionally aligned with accelerating progress towards the Goals;

(c) Contribute to and support efforts to shift towards the goal of a pollution-free circular economy;

(d) Reduce energy use and accelerate their transition from fossil fuels to renewables and energy storage;

(e) Reduce adverse impacts on ecosystems and biodiversity from their own activities, products, services, subsidiaries and suppliers;

(f) Carry out comprehensive human rights and environmental due diligence prior to commencing new projects, developing new products or entering new markets.

84. Other special procedures have made excellent recommendations related to human rights and the Sustainable Development Goals, including the Special Rapporteurs on contemporary forms of racism, racial discrimination, xenophobia and related intolerance ([A/HRC/50/60](#)), extreme poverty and human rights ([A/75/181/Rev.1](#)) and the right to food ([A/74/164](#)), the Working Group on business and human rights ([A/HRC/41/49](#)) and others.<sup>61</sup>

85. As the Secretary-General concluded in his 2021 progress report on the Sustainable Development Goals, humanity needs “a decade of truly transformative action that delivers for people and planet” (see [E/2021/58](#), para. 7). Bold, decisive and systemic changes are needed at all levels to avoid a lost decade for sustainable development, a lost decade that neither people nor the planet can afford. If implemented in tandem, human rights and the Sustainable Development Goals offer a synergistic paradigm shift away from the traditional exploitative model of economic development, providing an inspiring vision that is people- and planet-centred, where both present and future generations are able to fully enjoy their right to a clean, healthy and sustainable environment.

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<sup>61</sup> See [www.ohchr.org/en/special-procedures-human-rights-council/cross-cutting-thematic-issues](http://www.ohchr.org/en/special-procedures-human-rights-council/cross-cutting-thematic-issues).