



“The ultimate aspiration of the development agenda beyond 2015 is to create a just and prosperous world where all people realize their rights and live with dignity...”

~UN Secretary General “A life of dignity for all”, July 2013

ILLUSTRATIVE INDICATORS FOR A POST-2015 FISCAL REVOLUTION

Human rights working paper responding to UN Statistical Division list of proposed preliminary indicators on the Sustainable Development Goals

March 2015

As the post-2015 debate moves swiftly from deciding sustainable development goals and targets toward developing a set of indicators to measure the achievement of these goals, the Center for Economic and Social Rights (CESR) and Christian Aid believe that a human rights-aligned fiscal data revolution is essential to expose the hidden injustices buried in the way resource-related policies are conducted, and who truly benefits from them.

As detailed in the joint CESR and Christian Aid publication, [A Post-2015 Fiscal Revolution](#), issued in May 2014, the achievement of the SDGs will depend to a large degree on whether governments ensure sufficient, equitable and accountable financing, as is their human rights duty. Properly measuring to what degree they are doing so—through an innovative and holistic indicator framework—is essential to uncovering concealed patterns of fiscal abuse, driving participatory and knowledge-based fiscal policy-making and holding public and private actors to account to their human rights and sustainable development commitments. Such an approach will help in monitoring not only the achievement of the goals and targets themselves, but also the means by which they are being implemented and financed.

Drawing on the findings from our 2014 publication, we take this opportunity to assess the “List of proposed preliminary indicators,” developed by the UN Statistical Commission in February 2015, and propose a series of relevant indicators related to Sustainable Development Goals 10, 16 and 17. We outline where some methodologies, tools and data sources necessary are already available in some form, and where we will need to focus our collective efforts and imagination to find innovative ways to assess progress in these crucial areas for social justice, human rights realization and sustainable development. Our suggestions draw on and complement proposals made by other stakeholders and are intended to stimulate further human rights-informed debate on appropriate indicators for the fiscal dimensions of the sustainable development goals. In this sense, it is important to note that there are many other areas of the indicator framework that are relevant to the broader goals of the ‘fiscal revolution’, including fossil fuel subsidies and gender budgeting. Nevertheless, CESR and Christian Aid focus here on some key areas that were at the crux of our report.

OWG Goal 10: Reduce inequality within and among countries

Target 10.1: By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average

UN Statistical Division proposed indicators	Assessment	CA/CESR illustrative indicators	Examples of methodologies, data sources
<p>Proposed Indicator 1: Measure income inequality using the Gini coefficient or Palma ratio, pre- and post-social transfers/tax, at global, regional and national level disaggregated by groups as defined above</p>	<p>We support including the Palma ratio, which indicates distributional changes at both the top and bottom of the income spectrum better than alternative measures of inequality such as the Gini coefficient. We strongly urge an explicit commitment to measure income inequality before and after fiscal policies (pre-tax, post- tax, pre- and post-social transfers), disaggregated by disadvantaged groups.</p>	<p>Palma income inequality ratio, measured pre- and post-tax and social transfers</p>	<p>Commitment to Equity Index</p> <p>[The methodology of this index assesses the incidence of fiscal policy on inequality and is therefore a more comprehensive tool to measure income inequality pre and post-tax/social transfers.]</p>
<p>Proposed Indicator 2: Change in real disposable income and consumption by quintiles over time, at global, regional and national level</p>	<p>Focusing on the top end of the income spectrum is key when assessing overall economic inequality. Given that much of the economic power of the top 10% is held in wealth, we propose a complementary indicator on wealth (financial assets and property) concentration. It is estimated that 8% of global GDP is held offshore, most of which goes unrecorded.¹ As a result, current income and wealth inequality estimates are significantly under-counting the true depth of economic inequality. Thus, the wealth inequality indicators should include offshore wealth (for example through data obtained through aggregating</p>	<p>Indicator on wealth inequality/concentration [or a more holistic economic (income and wealth) inequality indicator] - to be developed</p>	

	<p>data collected under the future Automatic Information Exchange regime). An indicator on wealth inequality/concentration will also have the positive effect of driving data-production and collection to permit a better understanding of the true extent of economic inequality worldwide.</p>		
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Target 10.2: By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status

UN Statistical Division proposed indicators	Assessment	CA/CESR illustrative indicators	Examples of methodologies, data sources
<p>Proposed Indicator 1: Measure the progressive reduction of inequality gaps over time, disaggregated by groups as defined above, for selected social, economic, political and environmental SDG targets (at least one target per goal where relevant should be monitored using this approach)</p>	<p>We strongly welcome this approach to measuring inequality gaps over time across the relevant targets.</p>		
<p>Proposed Indicator 2: Proportion of people living below 50% of median income</p>	<p>We welcome the emphasis here on relative poverty as a core measure to ensure a universal post-2015 agenda. If measured against median household/personal income, we believe that relative poverty should be defined by the percentage of households with less than 60% of the median household income. In general, this will capture a more accurate number of people living in (or at risk of falling into) relative poverty, and is the standard definition already developed for the at-risk-of-poverty or social exclusion (AROPE) rate across Europe (Eurostat).</p>	<p>Percentage of people with incomes below 60% of median income ("relative poverty")</p>	<p>Eurostat definition AROPE - Share of population aged 0+ with an equivalised disposable income below 60% of the national equivalised median income (after social transfers). The poverty risk rate must always be analysed in conjunction with the at-risk-of-poverty threshold.</p>

Target 10.3: Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard

UN Statistical Division proposed indicators	Assessment	CA/CESR illustrative indicators	Examples of methodologies, data sources
Proposed Indicator 1: Percentage of population reporting perceived existence of discrimination based on all grounds of discrimination prohibited by international human rights law	We support this proposed indicator as a key way of measuring people's lived experience of discrimination.		
Proposed Indicator 2: Existence of an independent body responsible for promoting and protecting the right to non-discrimination	We support Stiglitz and Doyle's proposal ⁱⁱ of an indicator on the establishment of national inequality commissions , which would greatly enhance the transparency and effectiveness of government's efforts to fight inequalities beyond the limited scope afforded to non-discrimination legislation. These national bodies could also conduct statistical surveys—in collaboration with national statistical offices—to ascertain which groups are facing inequality and non-discrimination.	Existence of a national public commission that will assess, report on and recommend actions to combat national inequalities and the discriminatory policies and practices underlying them. Such bodies should conform to the requirements set out in the Paris Principles Relating to the Status of National Institutions.	This mandate is already being performed to some degree by national human rights and equality institutions. Their constitution and methodologies should be in line with the Paris Principles and be informed by the work of the UN treaty bodies charged with monitoring compliance with international anti-discrimination standards.

Target 10.4: Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality

UN Statistical Division proposed indicators	Assessment	CA/CESR illustrative indicators	Examples of methodologies, data sources
<p>Proposed Indicator 1: % of people covered by minimum social protection floor, that includes basic education and health packages, by age, sex, economic status, origin, place of residence, disability, and civil status (widows, partners in union outside of marriage, divorced spouses, orphan children) and other characteristics of relevance for each country</p>	<p>We fully support including an indicator on percentage of the population covered by social protection floors (SPFs), but we strongly urge using the comprehensive definition of a SPF in ILO Recommendation 202. We would also urge a focus on the quality and comprehensiveness of social protection measures and disaggregation across disadvantaged groups. [Also relevant to proposed indicators for target 1.3.]</p>	<p>Percentage of population covered by quality, comprehensive social protection programs</p>	<p>ILO World Social Protection Report; UNRISD Linking Social Protection and Human Rights web platform (under development)</p>
<p>Proposed Indicator 2: Progressivity of tax and social expenditures e.g. Proportion of tax contributions from bottom 40%, Proportion of social spending going to bottom 40%</p>	<p>We very much welcome the inclusion of an indicator on progressivity of the fiscal regime, an essential tool to meeting this SDG. Yet, the indicators given as examples (proportion of tax contributions from bottom 40%) appear to be overly blunt measurement tools. Other more comprehensive methods which look at the full distributive impacts of fiscal policy (e.g. Commitment to Equity Index) are more appropriate. If reduced to one indicator, a more useful proxy indicator for measuring progressivity of the tax regime may be the ratio between taxes on labor and those on capital assets.</p>	<p>Progressivity of tax regime – [to be developed using methods listed]. Possible proxy if needed: Ratio of wage income vs. capital gains income taxes</p>	<p>Commitment to Equity Index Kakwani Index</p> <p>[The Kakwani index is commonly used by social scientists to measure the progressivity of tax policy.]</p>
	<p>None of the proposed indicators address wage policies, a fundamental determinant of socio-economic inequality. We suggest an indicator on the wage/compensation share of national income, disaggregated across disadvantaged groups.</p>	<p>Wage/compensation share in national income, disaggregated across disadvantaged groups</p>	<p>Organisation for Economic Cooperation and Development (OECD)</p>

Target 10.5: Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations

UN Statistical Division proposed indicators	Assessment	CA/CESR illustrative indicators	Examples of methodologies, data sources
Adoption of a financial transaction tax (Tobin tax) at a world level	No single indicator will accurately measure financial market regulation, which is an essential but neglected global policy priority to prevent the type of economic crises we have seen recently, which drive poverty and inequality. We do however support the adoption of financial transactions taxes across major financial centers as one step toward empowering governments to safeguard against financial crises and promote financial sector accountability. It would also have the effect of mobilizing a significant source of resources to contribute to sustainable development and the realization of human rights. ⁱⁱⁱ		

Target 10.6: Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions

UN Statistical Division proposed indicators	Assessment	CA/CESR illustrative indicators	Examples of methodologies, data sources
Percentage of voting rights in international organizations of developing countries, compared to population or GDP as appropriate	We certainly support increased representation of developing countries in these bodies. Yet, this indicator is flawed for two reasons. First, voting rights based on population or GDP worsens rather than enhances representation of small, poor countries in	Share of proposals from civil society and developing country governments implemented in national and inter-governmental processes and bodies determining tax reforms, e.g. OECD	

	<p>international institutions. Second, effective voice in these institutions requires meaningful participation and decision-making over the actual outcomes of the debates, which is not measured with this proposed indicator. We need to see institutions that are specifically designed, from the outset, to represent the needs of the poorest countries and their populations. We would also urge enhanced voice of civil society actors in these bodies.</p>	<p>BEPS process</p>	
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OWG Goal 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

Target 16.3: Promote the rule of law at the national and international levels and ensure equal access to justice for all

UN Statistical Division proposed indicators	Assessment	CA/CESR illustrative indicators	Examples of methodologies, data sources
<p>Proposed Indicator 1: Percentage of people who have experienced a dispute, reporting access to an adequate dispute resolution mechanism;</p> <p>Proposed Indicator 2: Percentage of total detainees who have been held in detention for more than 12 months while awaiting sentencing or a final disposition of their case</p>	<p>While the indicators suggested by the UN Statistical Division could be pertinent, we believe our suggested indicators are more comprehensive and policy-responsive. The rule of law and justice are essential for their own sake, but also highly relevant to accountable fiscal governance—a prerequisite for the achievement of sustainable development.</p>	<p>Share of government tax laws, budget policies, public procurement and social service delivery subject to public and judicial oversight and review</p> <p>Effective access to independent and responsive justice systems by all, in particular people living in poverty</p> <p>Existence of an independent audit agency or other oversight body which carries out regular audits that are published in full</p> <p>Level of implementation and enforcement of judicial decisions, in particular for tax fraud and tax evasion</p>	<p>Open Budget Survey</p> <p>European Commission for the Efficiency of Justice (Europe only)</p> <p>The World Justice Project Rule of Law Index</p> <p>Open Budget Survey</p>
	<p>As also suggested by the Sustainable Development Solutions Network (SDSN)^{iv}, an indicator on compliance with recommendations from the international human rights monitoring mechanisms is key for ensuring policy coherence between sustainable development and human rights. We also highlight that this indicator is relevant for targets across the SDG framework.</p>	<p>Compliance with recommendations from the Universal Periodic Review and UN Treaty Bodies</p>	<p>OHCHR; UPR-Info; Universal Rights Index</p>

16.4: By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime

N.B. many indicators under this target will also be relevant to targets under Goal 17

UN Statistical Division proposed indicators	Assessment	CA/CESR illustrative indicators	Examples of methodologies, data sources
Total volume of inward and outward illicit financial flows	We welcome the measurement of illicit financial flows (IFFs) as an indicator that is relevant to measure 16.4 but also some targets under goal 17, including 17.1 and 17.3. We also support the proposal to undertake further work to develop an indicator on illicit financial flows.	Volume of inward and outward illicit financial flows – to include those related to trade mis-invoicing, transfer mispricing and other tax abuses	Global Financial Integrity provides compelling estimates, but eventually consensus methodologies will need to be developed, administered by the appropriate international institution.
	Rather than trying to estimate the volume of flows, another budding method looks at the risk factors for the different types of IFFs. For example, % of trade within multinational companies (MNCs), % of trade with tax havens, % of GDP held offshore, etc. Some of this data is available already, some is already estimated, and some would be more readily available with public country-by-country reporting.	Indicator of risk/vulnerability to illicit financial flows	See 'Assessment' column.
	The IFFs measured should include those relating to trade mis-invoicing, transfer mispricing and other tax abuses. We also propose several policy-sensitive indicators to complement these. Note that the SDSN proposed as an indicator 'Assets and liabilities of BIS reporting banks in international tax havens (as per OECD definition), in US\$'. We consistently support Bank for International Settlements (BIS) data being made public for all jurisdictions (not just in tax havens however defined),	Beneficial ownership: Share of companies (and legal arrangements including trusts and foundations) for which beneficial ownership is known and publically registered	Financial Secrecy Index Open Company Data Index
		Overall financial secrecy	Financial Secrecy Index
	Tax information exchange: Share of international trade and recorded financial flows that takes place between jurisdictions	OECD Global Forum on Information Exchange	

	which using it as an indicator presumably could lead to. However, the OECD represents only a small portion of countries, and its definition of international tax havens is not comprehensively accepted, so other indicators will be needed.	with automatic exchange of tax information, as well as the number of countries covered by automatic information exchange	
	This proposal also misses an important opportunity to support measureable indicators on stolen asset recovery - another important venue to restore fiscal space for sustainable development.	Share of stolen assets returned to source country	World Bank's Stolen Asset Recovery programme is imperfect but a good start.

Target 16.5: Substantially reduce corruption and bribery in all their forms

UN Statistical Division proposed indicators	Assessment	CA/CESR illustrative indicators	Examples of methodologies and data sources
<p>Proposed Indicator 1: Percentage of population who paid a bribe to a public official, or were asked for a bribe by these public officials, during the last 12 months;</p> <p>Proposed Indicator 2: Percentage of businesses that paid a bribe to a public official, or were asked for a bribe by these public officials, during the last 12 months</p>	<p>We welcome the inclusion of an indicator on corruption, but advocate for more comprehensive indicator(s) to a) measure everyday people's perception of how their governments manage public resources for sustainable development and b) track the permissive environment which facilitates corruption. We would urge that special attention is paid to ensure that the whole community (especially those most marginalized) are counted in these perception surveys, rather than just a select group of business people or academic experts.</p>	<p>Reported rates of corruption in basic public services and social policies</p>	<p>Transparency International Global Corruption Barometer and Corruption Perception Index; The World Justice Project (absence of corruption); World Bank Worldwide Governance Indicators (control of corruption)</p>
		<p>Perception of fairness and equity of fiscal policy and tax morale</p>	<p>Regional Barometers e.g. Latinobarómetro, Afrobarometer, Eurobarometer</p>
		<p>Ease by which a jurisdiction can facilitate corruption</p>	<p>Financial Secrecy Index, Financial Action Task Force assessments</p>

Target 16.6: Develop effective, accountable and transparent institutions at all levels

UN Statistical Division proposed indicators	Assessment	CA/CESR illustrative indicators	Examples of methodologies; data sources
<p>Proposed Indicator 1: Actual primary expenditures per sector and revenues as a percentage of the original approved budget of the government</p> <p>Proposed Indicator 2: Proportion of population satisfied with the quality of public services, disaggregated by service</p>	<p>We welcome an indicator on public satisfaction with service delivery. Given the different levels of federalism and decentralization in different countries and mixed experiences of fiscal decentralization, for targets 16.6 and 16.7 we suggest context-independent indicators measuring the quality and transparency of fiscal institutions at the national and local levels. These key fiscal governance process indicators are essential to ensuring participatory, equitable and legitimate outcomes that serve the most marginalized.</p>	Performance and accountability of public financial management	
		Public satisfaction with service delivery	World Bank Service Delivery Indicators available though imperfect.

Target 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels

UN Statistical Division proposed indicators	Assessment	CA/CESR illustrative indicators	Examples of methodologies; data sources
<p>Proposed Indicator 1: Diversity in representation in key decision-making bodies (legislature, executive, and judiciary);</p> <p>Proposed Indicator 2: Percentage of population who believe decision-making at all levels is inclusive and responsive</p>	<p>See above assessment under 16.6.</p>	Provision of sufficient political and financial support to ensure effective participation of women and other disadvantaged sectors of the population in decision-making at all phases of fiscal policy cycle, at all levels from local to global	There are many excellent resources and guides to gender and equality budgeting. ^v Many resources can be found on the IBP website .
		Share of tax and budget laws and policies subject to periodic, participatory gender equality and human rights analyses, and public expenditure tracking	See above.

Target 16.10: Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements

UN Statistical Division proposed indicators	Assessment	CA/CESR Proposed indicators	Examples of methodologies; data sources
<p>Proposed Indicator 1: Percentage of actual government budget, procurement, revenues and natural resource concessions that are publicly available and easily accessible</p> <p>Proposed Indicator 2: Number of journalists, associated media personnel and human rights advocates killed, kidnapped, disappeared, detained or tortured in the last 12 months</p>	<p>As proposed by SDSN, we support an indicator on the right to information, including legal guarantees.</p>	<p>Existence and implementation of a national law and/or constitutional guarantee on the right to information</p>	<p>As a matter of public record, the existence of passage of legislation would not be difficult to measure, and various bodies exist (including National Human Rights Institutions) which could monitor the implementation of such legislation. See also the Global Right to Information Rating, which measures the overall strength of the legal framework on right to information in a given country.</p>
	<p>Given the prominence of public budgeting as an essential tool for sustainable development, we urge explicit inclusion of the right to budget, resource and other information critical for civil society to hold their governments to account to their SDG commitments.</p>	<p>Share of government tax laws (including tax exemptions), budget policies, public procurement, social service delivery information and corporate lobbying activities made publicly available in a common, open, machine-readable, detailed, timely and accessible standard</p>	<p>Open Budget Index</p>
	<p>We argue for a comprehensive and specific indicator on corporate reporting as a useful tool for corporate accountability to the sustainable development</p>	<p>Share of large companies publishing independently-verified, integrated reporting of impact on human rights and sustainable development, including profits, tax and royalty</p>	

	commitments.	payments on a country-by-country and project-by-project basis, full transparency in public procurement, corporate political donations and lobbying activities	
	To be an effective sustainable development partner, civil society cannot constantly live under threat of harassment or intimidation, which too many face today. An indicator on civil society space would help to expose the extent of this problem, and create pressure for its remediation.	Enabling environment for civil society	Civil Society Enabling Environment Index

OWG Goal 17: Strengthen the Means of Implementation and Revitalize the Global Partnership for Sustainable Development

Target 17.1: Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection

UN Statistical Division Proposed Indicators	Assessment	CA/CESR Proposed indicators	Example of methodologies, data sources
<p>Proposed Indicator 1: Total Tax/GDP;</p> <p>Proposed Indicator 2: Total Tax Per Capita (\$ value)</p>	<p>We welcome using tax to GDP ratio to measure OWG target 17.1 on strengthening domestic resource mobilization. We have proposed this indicator and a few others that would be useful complements. So as to avoid perverse incentives which could drive regressive taxation and deepening income inequality, these indicators should be interdependent with others on the progressiveness of the tax system, and explicitly linked with goals and targets around tackling inequality.</p>	<p>Tax to GDP ratio (Note that we would be very wary of the inclusion of this indicator unless it is explicitly linked to complementary indicators on the progressivity of tax regime.)</p>	<p>World Bank World Development Indicators</p>
			<p>OECD</p>
			<p>Eurostat</p>
		<p>Potential vs. actual tax revenue (tax effort)</p>	<p>IMF, others</p>
		<p>Capacity of public revenue authorities - to be developed</p>	<p>Tax Administration Diagnostic Assessment Tool Scores</p>
<p>We would also suggest an indicator to put a spotlight on sufficient resources for sustainable development, as also proposed by SDSN (SDSN 95: 'Domestic revenues allocated to sustainable development as percent of GNI, by sector'). 'Revenue' could be an overly restrictive term so we would suggest a broader focus on revenue and public expenditure.</p>	<p>Amount of domestic revenue and public expenditure on sustainable development goals (this can be compared with existing minimum spending benchmark commitments where they exist for each goal)</p>	<p>World Bank World Development Indicators</p>	

Target 17.3: Mobilize additional financial resources for developing countries from multiple sources

UN Statistical Division proposed indicators	Assessment	CA/CESR Proposed indicators	Examples of methodologies, data sources
Cost of remittances	<p>Choosing this as the sole indicator severely undermines decades of progress in defining innovative financing for development. In A Post-2015 Fiscal Revolution, we find that a range of complementary domestic and global commitments to resource mobilization could together unleash at least US\$1.5 trillion per year in additional, stable and predictable public funding.^{vi} The idea presented here is an initial proposal; we would welcome working with others to develop an innovative new indicator to measure this target.</p>	<p>Amount of additional, predictable and untied finance available in national budgets for sustainable development financing</p>	

Target 17.4: 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

UN Statistical Division proposed indicators	Assessment	CA/CESR Proposed indicators	Examples of methodologies, data sources
<p>Proposed Indicator 1: Total number of countries that have reached their Heavily Indebted Poor Countries Initiative (HIPC) decision points and number that have reached their HIPC completion points (cumulative);</p> <p>Proposed Indicator 2: Debt relief committed under HIPC initiative</p>	<p>Unsustainable and/or unjust debt burdens can affect more than just the HIPC eligible countries, so this indicator does not pass the 'universality' test. As the UN General Assembly has agreed, there is a need for a comprehensive international debt workout mechanism to enable any country facing debt crises to resolve the problem fairly, in line with the UN Guiding Principles on Foreign Debt and Human Rights. Any indicators must therefore look beyond the HIPC program to both a mechanism that covers all odious debt, and the outcomes from such a mechanism.</p>	<p>Establishment of a comprehensive debt workout mechanism; Volumes of debt relief provided under this mechanism</p>	
	<p>Measureable indicators on volumes of odious debt are another important avenue for restoring fiscal space for sustainable development.</p>	<p>Volume of odious debt forgiven</p>	

Target 17.14: Enhance policy coherence for sustainable development

UN Statistical Division proposed indicators	Assessment	CA/CESR Proposed indicators	Examples of methodologies and data sources
<p>Proposed Indicator 1: Number of countries that have ratified and implemented relevant international instruments under the IMO (safety, security, environmental protection, civil liability and compensation and insurance)</p> <p>Proposed Indicator 2: Number of countries with multi-sectoral and multi-stakeholder coordination mechanisms in place for a coordinated implementation of chemicals and wastes conventions and frameworks</p>	<p>Policy coherence for development cannot by any means be reduced to IMO or other pollution frameworks and conventions.</p> <p>A more adequate way of measuring policy coherence would be the existence of sustainable development impact assessments across all relevant policies.</p> <p>Impact assessments are critical to knowing and proving the extent to which one's own country's policies and practices (e.g. corporate accountability, environment, trade, investment, aid, tax, migration, intellectual property, debt, monetary, and financial regulation) have negative spillover effects on other countries. Examples from the Netherlands and Ireland show that the methodologies are available to measure the negative spillover effects of corporate tax policies, and similar assessments are available for trade and investment. We urge this to become a standardized practice across major economies—in line with their obligations under the UN Charter and applicable international (and EU) law. This is potentially relevant to targets 17.1, 17.2 and 17.3.</p>	<p>Existence of human rights and sustainable development impact assessments of policies (e.g. corporate accountability, environment, trade, investment, aid, tax, migration, intellectual property, debt, monetary, and financial regulation), particularly on developing countries.</p>	<p>Robust methodologies abound in this area. The IMF's "Spillovers in International Corporate Taxation" is one, followed by the impact assessment developed by the Netherlands Ministry of Foreign Affairs, "Analysing effects of Dutch corporate tax policy on developing countries." The UN Special Rapporteur on the Right to Food also developed a methodology for assessing the impact of trade and investment agreements and policies.</p>

ⁱ G. Zucman, 'The Missing Wealth of Nations: Evidence From Switzerland, 1914-2010,' *Working Paper N° 2011 – 07* (2011), Paris-Jourdan Sciences Economiques at: <http://halshs.archives-ouvertes.fr/docs/00/56/52/24/PDF/wp201107.pdf>

ⁱⁱ M. Doyle and J.E. Stiglitz, 'Eliminating Extreme Inequality: A Sustainable Development Goal, 2015-2030', *Ethics and International Affairs*, Vol. 28 Issue 1 (2014),

ⁱⁱⁱ See, for example, "Financial Transactions Tax: A Human Rights Imperative," at <http://cesr.org/downloads/FTT%20Human%20Rights%20Imperative.pdf?preview=1>

^{iv} Sustainable Development Solutions Network, 'Indicators and a Monitoring Framework for Sustainable Development Goals: Launching a Data Revolution for the SDGs' (February 2015) <http://unsdsn.org/resources/publications/indicators/>

^v Debbie Budlender and Guy Hewitt, 'Engendering Budgets: A Practitioners' Guide to Understanding and Implementing Gender-Responsive Budgets', Commonwealth Secretariat (2003)

^{vi} See page 7 of [A Post-2015 Fiscal Revolution](#)