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Universality, common but differentiated responsibilities and the Sustainable Development Goals

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1. Introduction

At the Rio+20 Conference, Heads of States and Governments tasked the General Assembly with the development of goals that would be “global in nature and universally applicable to all countries while taking into account different national realities, capacities and levels of development and respecting national policies and priorities”.¹ Since then member states involved in the Open Working Group (OWG) on the Sustainable Development Goals (SDGs) have struggled to find a way to reconcile the requirement of universal applicability with national differentiation. The traditional ‘developing countries’ – as represented by the Group of 77 and China within these UN negotiations – see the application of the Rio Principle of common but differentiated responsibilities (CBDR) to the entire set of SDGs as resolving the dilemma, whereas the traditional ‘developed countries’ contend this argument on the basis that the Rio Principle only applies to the global environmental aspect of sustainable development and that, in any case, the differentiation between developing and developed countries is outdated.

While a normative analysis² confirms that the Rio Principle of CBDR only applies to the environmental dimension of sustainable development, the *general* normative requirements for the SDGs set out in the Rio+20 Outcome nevertheless give rise to common but differentiated responsibilities for countries in the *implementation* of the goals. However, as the division of responsibilities among countries in the SDGs process occurs on the basis of their *capacities* (rather than their two-dimensional categorisation as developed or developing countries), new differentiation possibilities arise that might help overcome the conflict-prone North-South divide. This is most relevant to take into account, as in April 2015, in the course of the Post-2015 intergovernmental negotiations, the UN Member States will have to find common ground regarding the “means of implementation” and the “global partnership for sustainable development”.

2. Does CBDR apply to the SDGs? A normative analysis

On a number of occasions during OWG sessions, G77 members have argued that the Principle of CBDR should guide all actions required by the Rio+20 Outcome, including the establishment of the SDGs.³ The mandate for the development of the SDGs is contained in Section V. B. on the ‘Framework for action and follow-up’, of the Rio+20 outcome document, *‘The future we want’*.

¹ General Assembly Resolution A/RES/66/288*, Annex, paragraph 247, http://www.un.org/ga/search/view_doc.asp?symbol=A/RES/66/288&Lang=E (accessed on December 23, 2014)

² A normative analysis is based on the factual evidence.

³ See for example, Statement on behalf of The Group of 77 and China by H.E. Amb. Sacha Llorentty, Permanent Representative of the Plurinational State of Bolivia, at the Ninth Session of the Open Working Group on Sustainable Development Goals (New York, March 3, 2014) (accessed on December 23, 2014)

Paragraph 246 is the only provision directly invoking the Principle of CBDR in the context of the SDGs. It recognises the utility of the sustainable development goals which “fully respect all the Rio Principles”, and therefore CBDR, which is one of the Rio Principles. However, does this mean that it should apply to all three areas of sustainable development? A text and historical analysis of its application sheds light on this. Rio Principle 7 reads:

“States shall cooperate in a spirit of global partnership to conserve, protect and restore the health and integrity of the Earth's ecosystem. In view of the different contributions to global environmental degradation, States have common but differentiated responsibilities. The developed countries acknowledge the responsibility that they bear in the international pursuit of sustainable development in view of the pressures their societies place on the global environment and of the technologies and financial resources they command.”⁴

The wording suggests that the Principle only establishes responsibilities of states in relation to their contributions to environmental degradation. States' practice over the last twenty years may, however, have expanded the scope of application of the Principle, thus allowing the Principle to be applied to other areas of sustainable development now as well. When examining the application of Rio Principle 7 to international agreements over the past 20 years, it appears, however, that it has only been applied to environmental agreements.⁵ In fact, attempts by developing countries to apply it also to the social and economic dimensions during the negotiations of the World Summit on Sustainable Development in 2002 have failed to reach international consensus.⁶ It can, therefore, be stated that the Principle of CBDR only applies to the environmental aspects of the SDGs rather than the whole spectrum of sustainable development issues.⁷

Furthermore, the Principle as stipulated in the Rio Declaration creates a dichotomy between developed and developing countries by suggesting that it is developed countries' societies that place a greater burden on the environment. Yet it does not provide clear criteria by which to distinguish between developed and developing countries. The wording however implies that responsibilities for environmental degradation are assessed both according to the pressures a country's society places on the environment (like in the climate regime according to their historic emissions) and

⁴ Report of the United Nations Conference on Environment and Development, A/CONF.151/26 (Vol. I), Rio Declaration on Environment and Development, 1992, <http://www.un.org/documents/ga/conf151/aconf15126-1annex1.htm> (accessed on December 23, 2014)

⁵ For a very thorough analysis of environmental agreements that incorporate the Principle of CBDR see Pauw et al., *Different Perspectives on Differentiated Responsibilities. A State-of-the-Art Review of the Notion of Common but Differentiated Responsibilities in International Negotiations*, Deutsches Institut für Entwicklungspolitik (DIE), Discussion Paper 6/2014

⁶ See Lavanya Rajamani, *The changing fortunes of differential treatment in the evolution of international environmental law*, *International Affairs* 88: 3 (2012) 605–623.

⁷ For a contrary opinion see Marie-Claire Cordonier Segger et al, *Prospects for Principles of International Sustainable Development Law after the WSSD: Common but Differentiated Responsibilities, Precaution and Participation*, *RECIEL* 12 (1) 2003

according to that country's technological and financial capabilities to mitigate that pressure. Both of these criteria cannot be determined in a fixed manner for all times, but are subject to changes over time, as economic development and with it environmental pressures and capabilities change. Principle 7 is therefore a dynamic principle.⁸

In the Rio+20 Outcome Document, Paragraph 247 establishes the normative qualities that the SDGs should have, namely that the goals be “global in nature and universally applicable to all countries while taking into account different national realities, capacities and levels of development and respecting national policies and priorities”. Without mentioning CBDR directly as one of these qualities, the wording of paragraph 247 can, however, be seen as touching upon the *concept* of common but differentiated responsibilities. The reason is that the two core aspects of CBDR are present in the normative requirements of paragraph 247. First, CBDR presupposes the existence of an *issue of common concern for common responsibility* to arise, because it is assumed that states would not take on common responsibilities if they were not affected by an issue in one way or another.⁹ Paragraph 247 requires the goals to be of ‘global nature’ and ‘universally applicable to all countries’. Since ‘universal applicability’ refers to the obligation of all states to implement the goals, the requirement for them to be of a ‘global nature’, cannot mean the same. Hence it is assumed to refer to the substantive qualities of the goals. A goal of ‘global nature’ is assumed to have a global dimension, meaning it concerns all states in one way or another.

It is thus possible to read the *concept* of CBDR into paragraph 247 with the consequence that common responsibilities arise to the whole community of states to implement the SDGs. In other words, this would then also mean that a country, which does not face the challenge addressed by a particular goal or target at the domestic level is, nevertheless, responsible for the implementation of that goal globally. The aspect of *differentiation*, the second component of the concept of common but differentiated responsibilities requires no further explanation, as it is clearly set out in paragraph 247. Like the Principle of CBDR, this part of the concept is based on national circumstances, which can change. Hence it is a dynamic concept, which offers states to adjust their commitments over the course of the lifetime of the SDGs.

However, what distinguishes the requirements of paragraph 247 with that of the Principle of CBDR is that paragraph 247 neither differentiates between developing and developed countries nor that it creates historic responsibilities. As will be shown later, a much finer differentiation in the commitments arising from the SDGs is therefore possible, namely one that is tailored to each country's capacities.

⁸ On the dynamic and evolutionary nature of the Principle of CBDR see Lavanya Rajamani, *The Principle of Common but Differentiated Responsibility and the Balance of Commitments under the Climate Regime*, RECIEL 9 (2) 2000

⁹ For an analysis of the definition and evolution of the concept of ‘common concern’ and ‘common heritage of mankind’ see CISDL Legal Brief, *The Principle of Common But Differentiated Responsibilities: Origins and Scope*, For the World Summit on Sustainable Development 2002. Johannesburg, 26 August

Apart from that, the Principle of CBDR is mentioned twice in the Rio+20 Outcome: In paragraph 15, it is highlighted as one of the entire set of the Rio Principles; and in paragraph 191, it is invoked in the context of climate change. The absence of an overarching provision in the Rio+20 Outcome Document for the Principle of CBDR to apply to all follow up actions and the existence of a separate section in the document on the normative requirements for the SDGs suggests that there was no consensus to use the Principle of CBDR as a guiding principle for the establishment of the SDGs.¹⁰

A text analysis of the Report of the OWG on the SDGs submitted to the General Assembly on 12 August 2014 confirms this normative analysis.¹¹ Contrary to the submissions of the G77 and China, the Principle of CBDR only applies to the environmental dimension of the SDGs. In fact, the Principle as such is only mentioned explicitly in the chapeau of the Report as one of the Rio Principles (paragraph 5 of Section IV) that was reaffirmed by the Rio+20 Outcome and in the context of climate change as the defining principle in the UNFCCC (paragraph 8 of Section IV).¹²

3. States' interests for invoking the Principle of CBDR in the OWG

In order to find a politically acceptable way of differentiating the SDGs, it could help to understand member states' interests for invoking the Principle of CBDR.¹³ Firstly, there is an increasing trend by developing states to associate the Principle of CBDR with more financial support, usually referred to as 'means of implementation' (MoI), rather than the differentiation in implementing substantive commitments. This means that invoking the Principle is a way of *requesting more resources*. This interest becomes apparent in the statements made by the Group of 77 and China, as well as individual member states throughout the thirteen sessions of the OWG. The Group stressed that the implementation of the SDGs must be based on the Principle of CBDR and that the donor community should honour its international commitments "especially those related to financial resources, technology transfer and capacity."¹⁴ This approach was continued in the second session of the OWG when the Group emphasised the need of developing countries for support in achieving the SDGs through an international enabling environment in particular "through the provision of new and additional

¹⁰ Cf. Alvin Leong, *The Principle of Common but Differentiated Responsibilities and the SDGs*, <http://post2015.org/2014/05/27/the-principle-of-common-but-differentiated-responsibilities-and-the-sdgs/> (accessed on March 15, 2015)

¹¹ General Assembly, A/68/970, Report of the Open Working Group of the General Assembly on Sustainable Development Goals http://www.un.org/ga/search/view_doc.asp?symbol=A/68/970&Lang=E (accessed on December 23, 2014)

¹² See also Shelly Ranii, *Do Common but Differentiated Responsibilities Belong in the Post-2015 SDGs?*, <http://cic.nyu.edu/blog/global-development/do-common-differentiated-responsibilities-belong-post-2015-sdgs> (accessed on March 15, 2015)

¹³ A comprehensive analysis of the political controversy surrounding the SDGs is provided by Jens Martens, *Gemeinsame Ziele – unterschiedliche Verantwortung. Das Gerechtigkeitsprinzip in den Klima- und Post-2015-Verhandlungen*, Global Policy Forum / terre des homes, February 2014

¹⁴ Statement on behalf of the Group of 77 and China by H.E. Mr. Peter Thomson, Ambassador, Permanent Representative of Fiji to the United Nations, Chairman of the Group of 77, at the First Meeting of the Open Working Group on Sustainable Development Goals (SDGS), paragraphs 9 and 10 (New York, 14 March 2013) <http://sustainabledevelopment.un.org/content/documents/3426g77second.pdf> (accessed on December 23, 2014)

financing resources, technology transfer in concessional terms, capacity-building, pro-development trade policies and effective means of implementation to developing countries”.¹⁵

Secondly, as efforts to mitigate climate change require the reduction of emissions by all major emitters, industrialised countries argue that the *dichotomy between developed and developing countries*, created by the Rio Principle of CBDR and consolidated in the UNFCCC and Kyoto Protocol Annexes, is no longer tenable to the extent that emerging economies still fall under the category of developing countries without clear and binding responsibilities. Emerging economies, such as Brazil, China, India, South Africa and major oil producers, still have an interest not to take the same responsibilities as traditional developed countries. In invoking the CBDR Principle in the SDGs process, as the only global undertaking among states in their pursuit of sustainable development, these emerging economies wish to uphold the traditional differentiation between developed and developing countries, as they would argue is inherent in the CBDR Principle. This would not only entrench this differentiation over the course of the next 15 years in the realm of sustainable development, but also make it unquestionable in other fora.

The group of India, Pakistan and Sri Lanka, for example, contended that the Rio+20 Conference unequivocally reaffirmed the Principle of CBDR as the basis for pursuing global action in sustainable development and that this reaffirmation must be respected “in letter and spirit.”¹⁶ The group of China, Indonesia and Kazakhstan stated at the tenth OWG session that the Principle of CBDR should be “a foundational component to move the process forward” and be used as a “guiding principle” of the SDGs.¹⁷ Similar views were expressed by the group of Argentina, Bolivia and Ecuador at the seventh OWG session, while the group of Brazil and Nicaragua argued even stronger and more directly at the tenth OWG session for the distinction between developed and developing countries in that the use of the term ‘*industrialized societies*’ is inappropriate “as it has no consensual meaning and does not reflect the agreements on the subject”. Instead, they argued to use the term ‘*developed countries*’, which is also the term used by the Rio+20 Conference.¹⁸

¹⁵ Statement on behalf of the Group of 77 and China by H.E. Mr. Peter Thomson, Ambassador, Permanent Representative of Fiji to the United Nations, Chairman of the Group of 77, at the Second Session of the General Assembly Open Working Group on Sustainable Development Goals, (SDGs), paragraph 7 (New York, 17 April 2013) <http://sustainabledevelopment.un.org/content/documents/3521g77.pdf> (accessed on December 23, 2014)

¹⁶ Statement by Ambassador Manjeev Singh Puri, Acting Permanent Representative, on behalf of the Asian-Pacific Troika of India, Pakistan and Sri Lanka at the First Meeting of the Open Working Group on Sustainable Development Goals at the United Nations General Assembly, New York, March 14, 2013 <http://sustainabledevelopment.un.org/content/documents/3428india.pdf> (accessed on December 23, 2014)

¹⁷ General comments on Methodology by troika of China, Indonesia and Kazakhstan at the 10th Session of the OWG on SDGs, <http://sustainabledevelopment.un.org/content/documents/7487china.pdf> (accessed on December 23, 2014)

¹⁸ Statement by Brazil and Nicaragua, 10th Session of the Open Working Group on the Sustainable Development Goals 31 March - 04 April, 2014, Cluster 5 - Sustainable Consumption and Production Patterns; Climate Change; Sustainable Cities and Human Settlements 3 April, 2014 <http://sustainabledevelopment.un.org/content/documents/8530brazil5.pdf> (accessed on December 23, 2014)

Although not all of these states explicitly refer to the terms ‘developing’ and ‘developed’ countries, it is roughly the same states who in the UNFCCC negotiations belong to the Like-Minded-Group of countries that has a particularly strong position on maintaining the dichotomy between developed and developing countries. By invoking the Principle of CBDR, which at its heart makes that distinction, it is therefore assumed that these same states when referring to the Principle in the OWG intend to maintain the distinction also in the SDGs process.

While the motivation of certain countries in the SDGs process is to repeat the applicability of the Principle of CBDR to all goal areas in order to maintain the dichotomy between developed and developing countries, just like in the UNFCCC negotiations, other groups of countries, namely, the Least Developed Countries (LDCs), Landlocked Developing Countries (LLDCs) and small island states groupings, such as the Pacific Small Island Developing States (PSIDS) and the Alliance of Small Island States (AOSIS) seek to counter this interest by requesting for their special and differential treatment.

The LDCs stressed at the first OWG session that, although many goals would be universal, some goals should be specific for LDCs. This includes specific targets for official development assistance (ODA) and the target of Duty-free and quota-free market access.¹⁹ And the LLDCs contended also at the first OWG session that, although the SDGs should be universal, the serious constraints and special development needs and challenges faced by one of the most vulnerable groups of countries like LLDCs “should be taken into due consideration.”²⁰

In order to make the differentiation of the SDGs politically acceptable, the differentiation between developed and developing countries will have to be upheld at least with regard to the climate-related goals and targets. In fact, this has also been confirmed by the OWG Report, which references the Principle of CBDR in relation to climate change and explicitly states that the main forum for addressing climate change remains the UNFCCC.²¹ Furthermore, particular attention with regard to implementation support will have to be given to the groups of LDCs, LLDCs and Small Island developing states in its various configurations.

¹⁹ Statement of H.E. Mr. Jean - Francis R. Zinsou, Ambassador Permanent Representative of Benin to the United Nations, Chair of the Global Coordination Bureau of Least Developed Countries at the First Meeting of the Open Working Group on Sustainable Development Goals, 14 March 2013 <http://sustainabledevelopment.un.org/content/documents/3422Benin1.pdf> (accessed on December 23, 2014)

²⁰ Statement by Mr. Kham-Inh Khitchadeth, Charge d'affaires, a.i of the Permanent Mission of the Lao People's Democratic Republic speaking on behalf of the Group of LLDCs at the First Meeting of the Open Working Group on Sustainable Development Goals, UNHQ, New York, 15 March 2013 <http://sustainabledevelopment.un.org/content/documents/3441lao.pdf> (accessed on December 23, 2014)

²¹ Ibid., paragraph 8 and Goal 13. The Report also mentions the Principle of CBDR in paragraph 5 but merely by stating that the Rio+20 Outcome Document reaffirmed all principles of the Rio Declaration on Environment and Development, “including, inter alia, the principle of common but differentiated responsibilities, as set out in principle 7 thereof”.

The group of countries, whose interest it is to uphold the dichotomy between developing and developed countries rather than introducing finer distinctions may also have succeeded to a certain extent in their endeavour. Firstly, the Report of the OWG on the SDGs only distinguishes between developed, developing and least developed countries. No reference is made to emerging economies. Secondly, twenty targets and means of implementation call for specific attention to be given to the needs and desires of developing countries.²² Another nineteen targets and means of implementation also refer to the needs of developing countries but, in addition, are qualified in that they are calling for specific attention to be given to the requirements of LDCs, LLDCs and SIDSs.²³ And three targets suggest that developed countries should take the lead in their implementation.²⁴

While the Report continues to distinguish between developed and developing countries the number of targets and means of implementation that do so, namely 49 of which 19 are further qualified, is relatively small compared to the total number of 126 targets and means of implementation. This signals that there is considerable scope for differentiating commitments beyond the developing/developed country categories.

4. Criteria and possibilities for differentiation

The OWG-Report suggests that although the goals and targets are set globally, these values are merely aspirational and each UN member state should proceed to set their individual targets according to their national circumstances. The question thus arises according to which criteria states should determine their national targets.

As stated, the Principle of CBDR is applicable to the goals and targets that are on environment-related global goods. In determining its contribution to those environmental goals and targets, each country could assess in a two-step process:

- the pressure its society places on the global environment with regard to the particular issue addressed by the goal; and
- the technologies and financial resources it commands to mitigate that pressure with regard to the issue addressed by the goal.

For the other goals and targets the criteria for determining national goals and targets is set out in paragraph 247. For the purpose of this exercise they have been subsumed in two overarching categories, namely ‘national priorities’ and ‘national capacities’. In relation to each non-environmental goal and target, each country could thus assess in a two-step process:

- whether the issue constitutes a ‘national priority’; and

²² Ibid., Targets and MoIs: 3.b, 3.d, 6.a, 9.3, 9.5, 9.b, 10.6, 12.a, 12.c, 13.a, 15.b, 16.8, 16.a, 17.1-17.4, 17.7, 17.9 and 17.16

²³ Ibid., Targets and MoIs: 1.a, 2.a, 3.c, 4.b, 4.c, 7.b, 8.a, 9.a, 10.a, 10.b, 11.c, 13.b, 14.6, 14.a, 17.5, 17.8, 17.11, 17.12 and 17.18

²⁴ Ibid., Targets and MoIs: 8.4 (resource efficiency), 12.1 (sustainable consumption and production) and 17.2 (ODA commitments)

- its 'national capacity' to address the issue.

For the definition of 'national priorities', and in light of resource constraints, countries should consider to focus on actions that would have the greatest multiplier effects towards the overall achievement of the SDGs and targets. This would introduce an objective criterion in the otherwise subjective selection of priorities by countries. In that context, countries would be well advised to place a strong focus upon the interlinkages between the goals and targets. For example, they could address gender equality (proposed Goal 5) within the proposed goal on access to water and sanitation (proposed Goal 6) as well as access to energy (proposed Goal 7).

Moreover, as described earlier, the fact that the SDGs address issues that are of 'global nature and universally applicable to all countries' gives rise to common responsibilities for their implementation. Whatever gaps arise due to a country's incapacity to implement a goal and target at the national level, this would become a global responsibility to be implemented by the global community of states.²⁵

In order to ascertain states' global responsibilities for implementing the goals the process could be designed as follows: Once countries have determined the goals and targets at the national level these commitments could be reviewed by the High-level Political Forum (as the Forum that has been selected to review the commitments made within the Post-2015 development agenda²⁶), in order to ascertain the gaps for achieving the goals and targets as they have been set at the global level.²⁷

In dividing the global responsibility arising from the national gaps, the analyses of political acceptability of the goals and targets comes in. As stated earlier, the interest of traditional developing countries in applying the Principle of CBDR is to receive increased MoIs, in particular financial support, while the emerging economies continue invoking the Principle in order to maintain the dichotomy between developed and developing countries, thus avoiding having to make higher financial or other contributions towards global commitments, especially related to climate change. At the same time, apart from the targets set under five goals, the majority of the proposed targets require the adjustment or establishment of governance structures for their implementation rather than financial investments. This means that a much broader range of countries' support is possible to fill the gaps for the achievement of the goals globally; support which is politically acceptable to industrialised, emerging and developing economies. Factors taken into account for dividing responsibility could be existing commitments for development aid but also comparative advantages and expertise of countries in policy making, technology transfer, or other capacity

²⁵ On practical implications of implementing the goals and targets by the U.S. see John Norris, Molly Elgin-Cossart, and Casey Dunning, *Universality in Focus*, Center for American Progress, May 12, 2014

²⁶ General Assembly Resolution A/67/L.72

²⁷ This review role would be in addition to the proposed implementation review to be undertaken by the Forum. See Marianne Beisheim, *Reviewing the Post-2015 Sustainable Development Goals and Partnerships. A Proposal for a Multi-level Review at the High-level Political Forum*, Research Paper, Stiftung Wissenschaft und Politik, Berlin, January 2015.

development measures.²⁸ While industrialised countries could continue providing the bulk of financial support through ODA, emerging economies could focus on in-kind capacity building.²⁹

With regard to the goals and targets that are implementable at the national level, more innovative partnerships between supporting countries could be designed. An example for South-South cooperation would be target 1.3 where Brazil could provide expertise to developing country partners based on its experience with the Bolsa Familia Programme. Another possibility would be to engage in triangular partnerships, in which the Southern partner provides the expertise while the Northern partner provides finances. Here an example could be target 7.1 for which China could provide expertise and alternative energy technology financially supported by an industrialised country partner.

However, a more flexible division of responsibilities, such as cooperation between emerging economies and industrialised country supporters would require that all are acting on a level playing field. This would mean that partners engage in development cooperation based on the same principles and that emerging economies no longer enjoy ‘differential commitments’³⁰ compared to the traditional donor countries.³¹

If emerging economies and developing countries accept greater responsibility in areas that are currently ascribed to developed countries, the latter should also allow developing countries a stronger voice in global intergovernmental decision-making – thus realizing the new global partnership and the reforms of the global governance frameworks as envisaged in the OWG Report.

5. Conclusion and recommendations

This normative analysis has made it clear that the Principle of CBDR only applies to the environmental aspects of the SDGs, yet that the core concept of the Principle can be understood to apply to all areas of the goals and targets. Furthermore, the analysis of the OWG Report has shown that a number of targets continue to make the distinction between developing and developed countries. In referring to the specific needs of least developed countries in half of the targets that make the distinction between developed and developing countries the Principle is, however, watered down. (Whether or not the

²⁸ An overview of models that aim at a fair sharing of burdens within the climate regime and which could be used as guidance for the distribution of commitments within the SDGs process is provided by Jens Martens, *supra* note 11

²⁹ For a comprehensive analysis of differentiation possibilities in state groups, including through criteria determining a state’s group, and mechanisms that allow a state’s graduation to or exclusion from a group see Pauw et al, *supra* note 4

³⁰ Busan Partnership for Effective Development Co-operation, Fourth High-level Forum on Aid Effectiveness, Busan, Republic of Korea, 29 November – 1 December 2011, paragraph 14

³¹ A detailed description of current contributions by emerging economies to the global development framework and suggestions of how it could be improved through common standard-setting, monitoring, accountability and peer-review can be found in Neissan Alessandro Besharati, *Common Goals and Differential Commitments. The Role of Emerging Economies in Global Development*, Deutsches Institut für Entwicklungspolitik (DIE), Discussion Paper 26/2013

current draft of the SDGs and, with it, the limitation of the Principle of CBDR, as such, to the climate negotiations will be retained, will have to be seen when the General Assembly takes up its debate on the SDGs in April 2015.) The solution to the distribution of responsibility in implementing the SDGs is thus not the Principle of CBDR with its strict distinction between developed and developing countries but rather the concept of differentiation found in paragraph 247, which allows for a much finer distribution of responsibilities among states, namely according to their capacities.

In the short term, the bulk of finance for the implementation of the SDGs will continue having to be provided by Northern countries. However, the opportunity for sharing of responsibilities with emerging economies partners is enhanced in the SDGs, as the majority of the proposed goals and targets require governance reforms and capacity building, which are areas of support that emerging economies have been more willing to engage in. In line with regular assessments of changing capacities, the areas of shared responsibilities could be increased and expanded to eventually cover areas beyond policy and technical support. The sharing of responsibilities should go hand in hand with the agreement on the same aid effectiveness principles and standards as well as equal decision-making authorities in relevant global governance structures.