AAAA paragraph	Commitment	Specific target or objective (quantifiable/ timebound)	Matching SDG target (where available)	State of implementation or progress made since 2015, using SDG or other relevant indicator (proxy)
20	Strengthen domestic enabling environments, including the rule of law, and combat corruption at all levels and in all its forms.	No	**Target 16.3** Promote the rule of law at the national and international levels and ensure equal access to justice for all. **Target 16.5** Substantially reduce corruption and bribery in all their forms. **Target 16.10** Ensure public access to information and protect fundamental freedoms in accordance with national legislation and international agreements. See also paras. 22-25.	*See also paras. 22-25.* *Other targets and indicators not listed in the annex are also relevant. For more information, see SDG 16 Hub and chapter 16 of the UN SDG Extended Report.* **SDG indicator 16.3.1 Proportion of victims of (a) physical, (b) psychological and/or (c) sexual violence in the previous 12 months who reported their victimisation to competent authorities or other officially recognised conflict resolution mechanisms.** As of early 2024, only 53 countries have at least one data point on the reporting of any type of violence covered by indicator 16.3.1 since 2010. (UNODC) **SDG indicator 16.5.1 Proportion of persons who had at least one contact with a public official and who paid a bribe to a public official, or were asked for a bribe by those public officials, during the previous 12 months.** In 2023, the average prevalence of bribery was higher in lower-income countries. For example, the average prevalence in low-income countries (LICs) is 31.6%, 26.2% in lower middle-income countries %, 17.1% in upper middle-income countries and 8.9% in high-income countries 8.9. (UNODC) **Transparency International Corruption Perception Index (CPI).** Since 2011, 28 of the 180 countries measured by the CPI improved their corruption scores, while the scores of 34 countries deteriorated significantly, In sub-Saharan Africa, over 90% of countries scored below 50, indicating serious corruption problems and democratic backsliding. (Transparency International CPI) **OECD Government at a Glance indicators, anti-bribery convention reports, trust in government indicators.** Data available for OECD countries show that progress has been made since 2015 to increase public access to budgetary documents and to increase the number of countries with active enforcement of anti-bribery laws. (OECD)
21	Commit to promoting social inclusion in domestic policies. Promote and enforce non-discriminatory laws, social infrastructure and policies for sustainable development. Enable women's full and equal participation in the economy and ensure their	No	**Target 5.5** Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision making in political, economic and public life.	**SDG indicator 5.5.1 Proportion of seats held by women in (a) national parliaments and (b) local governments.** In 2024, women held 26.9% of seats in national parliaments worldwide (single and lower chambers), up from 22.3% in 2015. In the Least Developed Countries (LDCs), this figure rose to 26.8% in 2024, compared to 21.7% in 2015. Additionally, women held 35.5% of elected seats in local government deliberative bodies globally in 2023, while in LDCs, the proportion was 27%. (ECOSOC Annex 2024)

	equal access to decision-making processes and leadership.		**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. **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. **Target 16.b** Promote and enforce non-discriminatory laws and policies for sustainable development.	**SDG indicator 10.2.1 Proportion of people living below 50% of median income, by age, sex and persons with disabilities.** Since 2000, two-thirds of countries have reduced the share of their population living on less than half the median income. More than 12% of people in these countries, however, still live on less than half the median. (World Bank) **SDG indicators 10.3.1 and 16.b.1 Proportion of the population reporting having personally felt discriminated against or harassed in the previous 12 months on the basis of a ground of discrimination prohibited under international human rights law.** According to data from 2015-23, one in six persons encountered discrimination over a 12-month period. Discrimination by colour or ethnic background continues to affect large population groups. Discrimination based on age, gender, religion or belief is also pervasive. (OHCHR) **Global Gender Gap Report, World Economic Forum.** In 2023, according to the World Economic Forum, the largest gender gap is in political empowerment of women, with 22.1% of the gap closed. Only 12 countries out of the 146 in the Global Gender Report 2023 score above the 50% parity score in 2023, and 75 countries have 20% or fewer female ministers. **(**World Economic Forum) **OECD Social Institutions and Gender Index (SIGI).** According to the 2019 OECD SIGI, on average, sub-Saharan Africa and South Asia countries had the highest levels of gender-based discrimination in social institutions. (OECD SIGI)
22	Work to improve the fairness, transparency, efficiency and effectiveness of tax systems, including by broadening the tax base and integrating the informal sector into the formal economy in line with country circumstances. Welcome efforts by countries to set nationally defined domestic targets and timelines for enhancing domestic revenue as part of their national sustainable development strategies. Support developing countries in need in reaching these targets.	No	**Target 8.3** Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation and encourage the formalisation and growth of micro, small and medium-sized enterprises, including through access to financial services. **Target 10.4** Adopt policies, especially fiscal, wage, and social protection policies, and progressively achieve greater equality.	**SDG indicator 8.3.1 Proportion of informal employment in total employment, by sector and sex.** The informality rate globally has declined by less than a percentage point since 2015. Although the global informality rate is at its lowest level, the number of informal workers is at its highest. (ILO) Over 90% of employed women in least developed countries (LDCs) and nearly 90% in sub-Saharan Africa and in Central and Southern Asia were informally employed, with little improvement since 2015. (ILO) **SDG indicator 10.4.2 Redistributive impact of fiscal policy.** No SDG data available for indicator 10.4.2: redistributive impact of fiscal policy. **SDG indicator 17.1.1 Total government revenue as a proportion of gross domestic product (GDP), by source. This indicator directly measures the effectiveness of tax systems and their ability to broaden the tax base.**

	Commit to enhancing revenue administration through modernised and progressive tax systems, improved tax policy, and more efficient tax collection. Strengthen international co-operation to support efforts to build capacity in developing countries, including through enhanced official development assistance (ODA).		**Target 17.1** Strengthen domestic resource mobilisation, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.	Total government revenue (tax and non-tax) as a percent of GDP remained constant in developing countries, increasing only slightly from 28.2% to 28.3% over the 2015-22 period. (IMF) Since 2015, tax revenue as a percent of GDP increased from 16.8% to 17.5% in 2022 in developing countries, declining 16.1% in 2020 due to COVID-19. Developed countries have increased their tax revenue-GDP ratio at a faster pace: it rose from 24.8% in 2015 to 26% in 2022 and COVID-19 had less of an impact, with tax revenue declining to only 24.7% of GDP in 2020. (IMF) **SDG indicator 17.1.2 Proportion of domestic budget funded by domestic taxes. This reflects the effectiveness of tax collection systems and integration of informal sectors into the formal economy.** The proportion of domestic budget funded by domestic taxes declined globally since 2000 from 63.5% to 59.0% in 2022. **OECD Global Revenue Statistics database.** Between 2010 and 2021, over two-thirds of countries included in the OECD's Global Revenue Statistics database increased their tax-to-GDP ratio despite the impact of the COVID-19 pandemic on public revenues. **Tax-to-GDP ratio.** The tax-to-GDP ratio remains below the 15% threshold for 86% of LICs and 43% of lower middle-income countries. In countries affected by fragility, conflict and violence, the average tax-to-GDP ratio was as low as 12.6% in 2023, and the gap between developing and OECD country levels generally widened over 2010-21. (OECD) [i](World Bank based on IMF)[ii] Improving revenue collection and public institutions and reducing corruption could raise the tax-to-GDP ratio by 9 and 5 percentage points on average in LICs and emerging economies, respectively. (IMF)[iii] **Proportion of government expenditure funded by taxes.** In 2020, the first year of the pandemic, the proportion of government expenditure funded by taxes sharply declined by roughly 10% from 2019 in both developed and developing countries, due in part to an increase in expenditure on policy measures as well as a decrease in tax revenues. The proportion had not yet recovered to pre-pandemic levels as of 2022. (IMF) **Addis Tax Initiative (ATI) commitment to double ODA to domestic revenue mobilisation (DRM) in relation to 2020 levels.** ATI development partners collectively commit to maintain or surpass the 2020 global target level of USD 441.1 million for DRM co-operation supporting country-owned tax

				reforms.[iv] Total ODA in support of DRM including and beyond ATI development partners reached USD 749 million in 2022 and is increasingly being channelled through the multilateral system. 25 countries are actively involved in formulating and implementing Medium-Term Revenue Strategies (MTRSs), with significant support from PCT Partners, especially the IMF and World Bank. These efforts build on existing domestic tax reforms in law, policy, and administration, aligned with development spending needs. Some reforms are funded through initiatives like the IMF's Revenue Mobilization Thematic Fund (RMTF) or World Bank's Global Tax Program (GTP). Additional support comes from the UN, OECD, and programs like Tax Inspectors Without Borders (TIWB), linking MTRSs to global development goals.[v]
23	Redouble efforts to substantially reduce illicit financial flows (IFFs) by 2030 with a view to eventually eliminating them. Combat tax evasion and corruption through strengthened national regulation and increased international co-operation. Enhance transparency in financial transactions between governments and companies, ensuring all companies, including multinationals, pay taxes where economic activity occurs and value is created, in line with national and international laws.	No	**Target 16.4** By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets, and combat all forms of organised crime. See paras. 20, 24 and 25.	*See paras, 20, 24 and 25.* **SDG indicator 16.4.1 Total value of inward and outward IIFs (in current US dollars).** In 2023, nine countries joined new efforts to develop the first total estimates of IFFs. These will bring together estimates of IFFs from criminal, tax and commercial activities. (UNCTAD and UNODC) **Number of countries implementing base erosion and profit shifting (BEPS) Actions and compliance levels among multinational enterprises.** The 15 BEPS Actions provide new tools for countries to use to address base erosion and profit shifting. These include both unilateral and multilateral actions. Under BEPS Action 5 countries exchange information on tax rulings, and peer review regimes. While prior to agreement on Action 5 (2015) there was almost no exchange of information on tax rulings, by 2024 over 54,000 exchanges have taken place, and 322 regimes have been reviewed, with almost all now in line with the standard.[vi] BEPS Action 6 is focussed on strengthening treaty anti-abuse positions and is facilitated through a multilateral instrument which implements treaty-related BEPS measures. 103 jurisdictions have signed the BEPS MLI, and over 1400 existing treaties have been amended. [vii] Under BEPS Action 13, MNEs are mandated to prepare a CbC report that provides an overview of their global income, profit, taxes paid and economic activity across different jurisdictions. Over 115 jurisdictions have introduced CbC[viii] (increasing from 49 to 2016 (OECD)[ix], meaning that substantially all MNEs with a turnover above EUR 750 million are now covered by a CbC reporting obligation.[x]

				Number of jurisdictions participating in Automatic Exchange of Information (AEOI) and volumes of information exchanged. The Global Forum includes 171 jurisdictions and is focused on implementing two international standards: the standard on transparency and exchange of information on request (EOIR) and the standards on automatic exchange of information (AEOI) (financial account information and crypto-assets). Between 2009 and 2022, Global Forum members reported making over 306 000 requests of information and nearly 90% of the jurisdictions achieved a satisfactory level of compliance with the EOIR standard. On AEOI, as of 2024, 126 countries have committed to implementing the standard on AEOI of financial accounts and 108 jurisdictions have exchanged information. Information on over 134 million financial accounts was exchanged automatically in 2023, covering total assets of nearly USD 12 trillion.[xi] These exchanges are made possible by the participation to the Multilateral Convention on Mutual Administrative assistance in tax matters, which now counts 147 jurisdictions. The AEOI standard and the CRS were endorsed by ECOSOC as part of the UN code of conduct on cooperation in combatting international tax evasion.[xii] In addition, 59 jurisdictions have committed to start AEOI on crypto-assets in 2027 **Number of jurisdictions implementing the OECD/G20 Inclusive Framework on BEPS two-pillar solution.** The 147 member OECD/G20 Inclusive Framework on BEPS has led to the development of a two-pillar solution addressing the challenges posed to the traditional international tax system by digitalisation of the economy. Pillar One aims to allocate taxing rights more fairly among countries by ensuring that MNEs, particularly those in the digital economy, pay taxes where their users and customers are located regardless of the enterprise's physical presence. Pillar One also includes measures to simplify transfer pricing, the first phase of which has been adopted, providing a simplified and streamlined approach to the arm's length principle for certain transactions. While optional IF members have committed to respect the use of Amount B by developing countries . Pillar Two introduces a global minimum corporate tax rate of 15% aimed at curbing tax competition and ensuring that MNEs pay a minimum level of tax on their global income. Approximately 45 jurisdictions are already taking steps to implement the global minimum tax for MNEs and about 90% of in-scope MNEs are expected to be subject to the global minimum tax by 2025.
24	Identify, assess, and act on money laundering risks by effectively implementing Financial Action Task Force (FATF) standards on anti-money laundering (AML) and counter-terrorism financing. Encourage information sharing among financial institutions. (calls on International	No	See paras. 20, 23 and 25. **Target 16.4** By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets, and combat all forms of organised crime	*See paras. 20, 23 and 25.* **Progress on implementing FATF standards.** The FATF Global Network, which consists of the FATF and nine regional bodies as associate members (FATF-style regional bodies) as well as observers, brings together 206 countries and jurisdictions committed to implement the FATF Recommendation. *See 2022-23 FATF annual report.*

	Monetary Fund (IMF), the World Bank and the United Nations).			**IMF anti-money laundering and combating the financing of terrorism (AML/CFT) assessments.** The national AML/CFT frameworks of 89% of FATF Members have now been assessed in the current fourth round of evaluations.
25	Urge all countries that have not yet done so to ratify and accede to the United Nations Convention against Corruption (UNCAC), and encourage parties to review its implementation. (ref to UNCAC) Strengthen international co-operation and national institutions to combat money laundering and the financing of terrorism. Encourages international community to support return of assets. (reference to Stolen Asset Recovery Initiative).	Yes (all countries to ratify and accede to the UNCAC)	See paras 20, 23 and 24.	*See paras. 20, 23 and 24.* **Number of countries that ratify and accede to the UNCAC.** The UNCAC is the only legally binding universal anti-corruption instrument. As of 7 August 2024, there are 140 signatories and 191 parties to the UNCAC. (UNODC) **Progress by the Stolen Asset Recovery Initiative (StAR).** Established in 2007, StAR has helped over 50 countries build their capacity to trace, seize and recover stolen assets and supports the implementation of Chapter V of the UNCAC (World Bank and UNODC),[xiii] Through the initiative,141 jurisdictions were involved in international asset recovery cases leading to USD 10 billion of assets being returned internationally, USD 16.5 billion of assets either frozen, confiscated or returned, and 566 asset recovery cases documented. (World Bank)[xiv] **Number of countries that ratify the OECD Anti-Bribery Convention** The OECD Anti-Bribery Convention currently counts 46 countries, referred to as ‘Parties’, that have committed to the fight against bribery in international business transactions.
26	Encourage investment in value addition and diversification of natural resources while addressing excessive tax incentives, especially in extractive industries. Promote transparency, including initiatives such as the Extractive Industries Transparency Initiative (EITI). Support sharing best practices, peer learning and capacity building for fair and transparent contract negotiations and monitoring of agreements. (ref to EITI)	No	**Target 8.2** Achieve higher levels of economic productivity through diversification, technological upgrading and innovation.	**SDG indicator 8.2.1 Annual growth rate of real GDP per employed person.** Productivity growth, or the growth rate of real GDP per employed person, stagnated in both 2022 and 2023, with growth rates below 0.5%. From 2015 to 2019, the average growth rate exceeded 1.5%. (IMF) **Number of commodity-dependent countries. (IMF)** In 2015, approximately 91 countries were classified as commodity dependent, meaning that more than 60% of their total merchandise exports were made up of commodities. In 2019-21, the number of commodity-dependent countries slightly increased to 101. (UNCTAD[xv]) The International Monetary Fund finds that excessive tax incentives can lead to revenue losses ranging from 5-10% of GDP in countries that rely on oil, gas and/or mining. The OECD tax incentives database shows that approximately 90% of developing countries covered have a tax incentive that allows the MNE to be exempt from corporate taxation on the affected income entirely. **Progress by the EITI.** The number of countries implementing the EITI Standard increased from 48 in 2015 to over 50 in 2023. As of 2023, nearly 60 countries have published data in an open and

				standardised format in accordance with the EITI open data policy. Since 2015, USD 2.97 trillion in revenues have been reported through the EITI. (EITI report 2023)[xvi]
27	Commit to scaling up international tax co-operation. Encourage countries to strengthen transparency and adopt appropriate policies, i.e. for MNEs to report CbC to tax authorities where they operate; strengthen access to beneficial ownership information for competent authorities; and progressively advance towards automatic exchange of tax information among tax authorities as appropriate, with assistance to developing countries, especially the least developed, as needed.	No	See paras. 22, 23 and 28.	*See paras. 22, 23 and 28 (MNE reporting CbC, automatic exchange of tax information and ODA to developing countries).*
28	Calls for universal participation in international tax co-operation, particularly LDCs, small island developing states (SIDS), landlocked developing countries (LLDCs) and African countries (reference to Global Forum on Transparency and Exchange of Information for Tax Purposes, OECD G20 on base erosion and profit shifting). Recognises the need for technical assistance and capacity building (reference to OECD/UNDP Tax Inspectors without Borders initiative).	No		*See para. 23.* **Participation particularly by LDCs, SIDS, LLDCs and African countries in Exchange of Information for Tax Purposes and OECD/ G20 Inclusive Framework on BEPS.** In 2016 the OECD/G20 Inclusive Framework on BEPS was established, allowing interested countries to work together to address BEPS issues. The membership has grown from 82 jurisdictions at it's launch to 143 in September 2024, and other countries are still welcome to join. The steering group is comprised of 25 countries with broad geographic and developmental representation. In 2022 the governance was modified to provide for two co-chairs, to increase representation (the current co-chairs are from the UK and Jamaica). **Participation of countries, particularly LDCs, SIDS, LLDCs and African countries in the Global Forum.** The Global Forum includes 171 jurisdictions and is focused on implementing two international standards: the standard on transparency and exchange of information on request (EOIR) and the standards on automatic exchange of information (AEOI) (financial account information and crypto-assets). Between 2009 and 2022, Global Forum members reported making over 306 000 requests of information and nearly 90% of the jurisdictions achieved a satisfactory level of compliance with the EOIR standard. On AEOI, as of 2024, 126 countries have committed to implementing the standard on AEOI of financial accounts and 108 jurisdictions have exchanged information. Information on over 134 million financial accounts was exchanged automatically in 2023, covering total assets of nearly USD 12 trillion.[xvii] These exchanges are made possible by the participation to the Multilateral Convention on Mutual Administrative assistance in tax matters, which now counts 147 jurisdictions. The AEOI standard and

				the CRS were endorsed by ECOSOC as part of the UN code of conduct on cooperation in combatting international tax evasion.[xviii] In addition, 59 jurisdictions have committed to start AEOI on crypto-assets in 2027 **Support provided by Tax Inspectors without Borders (OECD and UNDP).** Tax Inspectors Without Borders (TIWB) includes a portfolio of 59 ongoing (current) and 71 completed programmes, including 25 South-South collaborations. Since 2015, TIWB assistance has helped tax administrations in developing countries generate an additional USD 2.30 billion in tax revenues and USD 6.05 billion in tax assessments across 62 jurisdictions in Africa, Asia and the Pacific, Eastern Europe, and Latin America and the Caribbean.[xix] **Participation in various multilateral instruments to facilitate international tax co-operation including: Multilateral Convention on Mutual Administrative Assistance in Tax Matters, Multilateral Competent Authority Agreement on automatic exchange of financial account information, Multilateral Competent Authority Agreement on the exchange of Country-by-Country Reports and the Multilateral Convention to Implement tax treaty related measures to prevent BEPS.** See factsheet for more information.
29	Welcome the work of the Committee of Experts on International Cooperation in Tax Matters and its subcommittees. Decide to work on enhancing its resources to strengthen its effectiveness and operational capacity.	No		**Resources provided to the Committee of Experts on International Cooperation in Tax Matters.** A proposal for Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation was released on 19 July 2024.[xx]
30	Strengthen national control mechanisms, such as supreme audit institutions and other independent oversight bodies. Increase transparency and equal participation in the budgeting process, promote gender-responsive budgeting and tracking, and establish transparent public procurement frameworks to support sustainable development. (reference to Open Government Partnership)	No	See para. 20. **Target 5.c** Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all. **Target 16.6** Develop effective, accountable and transparent institutions at all levels.	*See para. 20.* **SDG indicator 5.c.1 Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment.** Data from 105 countries and areas for the period 2018–2021 show that 26 per cent of countries globally have comprehensive systems to track and make public allocations for gender equality, 59 per cent have some features of a system, and 15 per cent do not have minimum elements of these systems. (UN Women, OECD, UNDP) **SDG indicator 16.6.1 Primary government expenditures as a proportion of the original approved budget, by sector (or by budget codes or similar).** Budget reliability improved in 2021 and 2022 compared with 2020 but remained weaker than pre-pandemic levels. Budget reliability was lower in the 2021-22 post-pandemic period than in the 2015-19 pre-COVID period in most regions except Latin America and the Caribbean and in sub-Saharan Africa/ (World Bank)

				International Organization of Supreme Audit Institutions (INTOSAI) and World Bank survey on supreme audit institutions. Nearly all developing countries now have operational supreme audit institutions, with support from the World Bank and the INTOSAI. However, the independence and effectiveness of these institutions vary widely across regions. (World Bank)[xxi] **Open Budget Survey (OBS).** The 77 countries included in the 2023 OBS will only reach an adequate level of budget transparency in about two decades.[xxii] **Public Expenditure and Financial Accountability (PEFA).** Since its creation in 2001, PEFA assessments have been conducted in more than 150 countries and territories, including both developed and developing nations. A supplementary framework for assessing Gender Responsive Public Financial Management includes nine indicators distributed across the budget cycle and can be applied at both national and subnational levels.[xxiii]
31	Reaffirm the commitment to rationalise inefficient fossil fuel subsidies that encourage wasteful consumption by removing market distortions.	Yes (recommits to previous pledges to end inefficient fossil fuel subsidies; not timebound).	**Target 12.c** Rationalise inefficient fossil fuel subsidies.	**SDG indicator 12.c.1 Amount of fossil fuel subsidies (production and consumption) per unit of GDP.** Explicit subsidies to fossil fuels reached a record high in 2022, exceeding USD 1.53 trillion globally. All regions saw an increase in subsidies of 36%-58% between 2021 and 2022. The most recent call to phase out inefficient fossil fuel subsidies was made at the 2021 Glasgow Climate Pact. (UNEP) Explicit subsidies in 2021 were almost five times higher than the levels recorded in 2020 due to the global energy crisis triggered by Russia's invasion of Ukraine. (IEA)[xxiv] Implicit fossil fuel subsidies reached USD 7 trillion in 2022 or 7.1% of GDP. Explicit subsidies (undercharging for supply costs) have more than doubled since 2020. Differences between efficient prices and retail fuel prices are large and pervasive. For example, 80% of global coal consumption was priced at below half of its efficient level in 2022. Full fossil fuel price reform could reduce global carbon dioxide emissions to an estimated 43% below baseline levels in 2030 (in line with keeping global warming to 1.5-2°C), while raising revenues worth 3.6% of global GDP. IMF Fossil Fuel Subsidies Data: 2023 Update
32	Notes the burden and costs that noncommunicable diseases place on developed and developing countries. Recognises that a comprehensive strategy of prevention and control and	No	**Target 3.a** Strengthen the implementation of the World Health Organization Framework Convention on	**SDG indicator 3.a.1 Age-standardised prevalence of current tobacco use among persons ages 15 years and older.** Worldwide, the total economic damage of smoking (including productivity losses from death and disability) has been estimated at more than USD 1.4 trillion per year, equivalent

	price and tax measures on tobacco can be an effective and important means to reduce tobacco consumption and health-care costs and represent a revenue stream for financing development.		Tobacco Control in all countries, as appropriate. **Target 3.4** By 2030, reduce by one third premature mortality from noncommunicable diseases through prevention and treatment and promote mental health and well-being.	to 1.8% of the world's annual GDP. More than 80% of the world's smokers live in lower middle-income countries (LMICs). Economic modelling carried out by the World Bank shows that raising cigarette excise tax rates in all developing countries by the equivalent of USD 0.25 per pack would generate an extra USD 41 billion in government tobacco excise revenue for LMICs. In 2022, the global prevalence of current tobacco use among the population aged 15+ was estimated at 20.9% (34.4% among men and 7.4% among women). This translates to around 1.25 billion adult tobacco users in the world. The prevalence has declined since 2015 when it was 23.9%, and the number of users has decreased by 50 million. By investing in proven tobacco control measures, over 15 years, global smoking prevalence could decline by over half, saving 42.8 million lives and generating USD 6.2 trillion in social and economic benefits, including USD 2.3 trillion in direct healthcare savings. (WHO, WHO-FCTC) 182 countries are now Parties to WHO Framework Convention on Tobacco Control (WHO FCTC), demonstrating strong political will to reduce the demand and reduce supply of tobacco products. **SDG indicator 3.4.1** **Mortality rate attributed to cardiovascular disease, cancer, diabetes or chronic respiratory disease.** In 2019, a person aged 30 years had a 17.8% chance of dying from one of the four major NCDs (cardiovascular diseases, cancer, chronic respiratory diseases or diabetes) before the age of 70 years. This is a slight decline from the risk in 2015 when it stood at 18.5%. Men had a higher probability of premature death from NCDs than women globally. (WHO) Of all noncommunicable diseases (NCDs) deaths, 77% are in low- and middle-income countries. Cardiovascular diseases account for most NCD deaths, or 17.9 million people annually, followed by cancers (9.3 million), chronic respiratory diseases (4.1 million) and diabetes (2.0 million including kidney disease deaths caused by diabetes). These four groups of diseases account for over 80% of all premature NCD deaths. (WHO)
33	Call on national and regional development banks to expand their contributions to sustainable infrastructure, energy, etc., especially during financial crises, and urge relevant international public and private actors to support such banks in developing countries.	No	n.a.	*For more information on PDB and DFI activities, see the AFD and Peking University database at http://www.dfidatabase.pku.edu.cn// See also International Development Finance Club.* **SDG alignment of public development banks (PDBs) and development finance institutions (DFIs) activities** The accumulated assets of over 500 PDBs totalled about USD 23 trillion in 2022, representing 10% of global investment. These include ten mega banks that hold 70% of the total. The China Development Bank stands out as the largest general-mandate public development bank, with approximately USD 2.6 trillion in assets

				Only 3.6% of global DFIs and PDBs are in LICs. (Finance in Common, Agence Française de Développement (AFD), Peking University). A survey of the largest national development banks finds that more than 80% have adopted green goals though the share of green assets in their portfolios remains low, with average levels at just 14%. (Dalhuijsen et al., Greening National Development Financial Institutions)
34	Commit to scaling up international co-operation to enhance the capacities of municipalities and local authorities, especially in LDCs and SIDS. Enhance inclusive and sustainable urbanisation and strengthen economic, social and environmental links between urban, peri-urban and rural areas through improved national and regional development planning. Strengthen debt management, support the establishment of municipal bond markets, and promote lending from financial institutions and development banks, including risk mitigation mechanisms. (reference to MIGA) By 2020, increase the number of cities and human settlements adopting and implementing integrated policies and plans for inclusion, resource efficiency, climate change mitigation and adaptation, and disaster resilience. Develop and implement holistic disaster risk management at all levels in alignment with the Sendai.	No	**Target 11.3** "By 2030, enhance inclusive and sustainable urbanization and capacities for participatory, integrated and sustainable human settlement planning and management in all countries." **Target 11.a** "Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning." **Target 13.1** Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries	**SDG indicator 11.3.1 Ratio of land consumption rate to population growth rate.** A sample of 1 217 cities indicates that over 2000-20 the rate at which cities sprawled was up to 3.7 faster than the rates of their densification. (UN-Habitat) **SDG indicator 11.a.1** **Number of countries that have national urban policies or regional development plans that (a) respond to population dynamics; (b) ensure balanced territorial development; and (c) increase local fiscal space.** In 2021, 55 out of 58 national urban policies - NUPs (95%) fulfilled the first criteria on “responding to population dynamics”, 54 (93%) fulfilled the second criteria on “ensuring balanced territorial development” and only 26 (45%) met the third criteria on making considerations for “increased local fiscal space”. (UN-Habitat) **SDG indicator 13.1.2 Number of countries that adopt and implement national disaster risk reduction strategies in line with the Sendai Framework for Disaster Risk Reduction 2015-30.** In 2023, 129 countries reported having a National Disaster Risk Reduction Strategy that is aligned to the Sendai Framework, a high increase compared to 55 countries in 2015. Of these countries, 122 have indicated that "promoting policy coherence and alignment with the SDGs and the Paris Agreement" is a central component of their national disaster risk reduction (DRR) strategies, highlighting the significance of incorporating climate resilience and sustainable development. (ECOSOC – Annex 2024 and SDG Extended Report - Goal 13) **SDG indicator 13.1.3 Proportion of local governments that adopt and implement local disaster risk reduction strategies in line with national disaster risk reduction strategies** 82% of countries with a national disaster risk reduction (DRR) strategy also have corresponding local DRR strategies aligned with their national plans. Local-level risk governance has seen progress in recent years, with 106 countries reporting the implementation of local DRR strategies consistent with national frameworks by 2023. On average, 72% of local governments in these reporting countries have indicated having local DRR strategies in place. (SDG Extended Report - Goal 13)

				Share of the world / developing countries population living in cities By 2030, almost 60% of the total population living in the developing world will live in cities. In 2023, about 75% of the world's population lived in small cities with fewer than 500 000 people. (UN-Habitat)[xxv] In 2020, Africa's urban population was 716 million people and will double to 1.4 billion people living in cities by 2050, according to OECD/SWAC projections.[xxvi] In 2050, approximately 60% of these urban residents will live in large cities (i.e., above 1 million habitants). Larger African cities (especially those above 4 million) are already more compact than those less than 4 million, i.e., less distance between buildings.[xxvii] Whilst infill reduces outward expansion, trade-offs emerge in these cities, such as loss of green space.[xxviii] **Urban infrastructure gap** The annual urban public infrastructure gap in developing countries is estimated at USD 1.3 trillion of investment. (UN-Habitat) To meet climate targets, USD 29.4 trillion will be needed in cities in emerging economies between 2018 and 2030. At current levels of investment, the shortfall is USD 350 billion per year.[xxix] Without involving subnational governments, including cities, 65% of the 169 SDG targets cannot be achieved. (OECD) **Municipal green bonds** Municipal green bonds are debt securities issued by subnational governmental entities that are labelled green to signal to the financial market a climate- and environment-related investment. Their issuance is concentrated the United States, with issuances also in Europe and China. In Africa and Latin America, local governments issued nine municipal green bonds over the 2014-23 period and included cities and provinces in Argentina, Mexico, Morocco and South Africa, Mexico.[xxx] **Risk insurance in developing countries.** The World Bank Multilateral Investment Guarantee Agency (MIGA) provides political risk insurance covering 90%-95% of investments or loans against non-commercial risks. Over 35 years, MIGA has issued USD 70 billion in guarantees, with only 11 claims paid, and operates with a 76:1 leverage ratio without having had a capital infusion since 1988. However, most activities focus on upper middle-income countries, with FY22 marking the first time that insurance in LICs exceeded 10% of new issuance volume. (CGDEV)[xxxi]

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[v]Platform for Collaboration on Tax – Medium Term Revenue Strategies
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