Distr.: General 16 July 2015

English only

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, 13-16 July 2015

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a gradual loss of sovereignty due to international agreements that limited policy space. A more democratic global governance system could compensate for this trend by allowing developing countries to participate in global norm setting. However, he regretted that the Addis Ababa Action Agenda missed the opportunity to upgrade the United Nations Committee of Experts on International Cooperation in Tax Matters and to advance institutional arrangements on debt restructuring. An international trade regime that further ossified existing power imbalances, the privatization of public services and the promotion of infrastructure development for export-led growth at the expense of the poor were further examples of a lack of coherence with our common values and aspirations.

Mr. Acharya stressed that the move from the Millennium Development Goals towards the sustainable development goals would require a paradigm shift and significant capacity-building for countries to prepare their implementation strategies. The level of resources available would need to be coherent with the ambition of the sustainable development goals. In the light of the low level of economic activity and the high level of poverty in the most vulnerable countries, current levels of resources and capacities were insufficient. For this reason, he called on the international community to generously support these countries, including through official development assistance and other concessional financing. Investment and trade policies and debt sustainability would have to be reassessed to this end. He stressed that least developed countries, land-locked developing countries and small island developing States must be treated as equal partners, and that their voice and representation should be strengthened in global institutions. Their respective programmes of action should be fully taken on board in implementing the sustainable development goals to ensure that their special development challenges were fully recognized. Equity must not only be at the heart of the debate but must also be the guiding principle of our efforts.

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