T20

Brasil 2024

Let's rethink the world

T20 BRASIL: COMMUNIQUÉ AND IMPLEMENTATION ROADMAPS

G20 BRASIL 2024

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ORGANIZING COMMITTEE:

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Opening Statement by the Organizing Committee

The world is experiencing a polycrisis as it slowly and unevenly recovers from the COVID-19 pandemic. This polycrisis is characterized by interconnected and cascading geopolitical, socioeconomic, and environmental risks and threats. The evermore tangible impacts of climate change and biodiversity loss are compounded by rising international and internal armed conflict, deepening economic inequalities and financial instability, with developing countries, particularly low-income ones, facing persistently high debt levels and shrinking fiscal space. The latter jeopardizes their capacity to increase investments that are necessary to catch up on lagging outcomes related to the Sustainable Development Goals (SDGs).

The Brazilian presidency of the G20 has laid out three key priorities: (i) fighting hunger, poverty, and inequality; (ii) energy transitions and sustainable development (social, economic, and environmental); and (iii) global governance reform. Among these priorities, tackling inequalities is emphasized as a crosscutting goal as they are either the root cause of current challenges or contribute to making them worse. Within and across countries, inequalities make it harder to fight hunger and poverty, to foster social inclusion, to advance just and inclusive energy transitions, to balance the three core components of sustainable development, and to promote the necessary investments to accelerate progress toward the SDGs and the Paris Agreement targets. Moreover, unequal representation and voice in global governance structures also delays the reforms that are necessary to build a just world and a sustainable planet.

In this context, the G20 should leverage its position as an agenda-setting platform to advance the reform and strengthening of global governance and international finance mechanisms so that these organizations are better equipped to tackle the above-mentioned systemic challenges, to unlock the necessary resources, and to channel efforts to attain the SDGs and the Paris Agreement targets. International cooperation to leverage the fight against hunger and poverty, to accelerate just energy transitions, to address financial stability and the debt burden, supporting fiscal space for sustainable development-related investment, and to foster inclusive digital transformation will be a key driver of economic and social development in the 21st century, contributing to combat structural inequalities.

The priorities of Brazil's G20 presidency are reflected in the six Task Forces (TFs) of Think20 (T20) Brasil. The Organizing Committee (OC), composed of the Brazilian Center for International Relations (CEBRI), the Alexandre de Gusmão Foundation (FUNAG), and the Institute for Applied Economic Research (IPEA), has sought to follow the key principles of inclusiveness, representativeness, and effectiveness throughout the collaborative process that resulted in the actionable recommendations presented in this Communiqué. The recommendations are based on the policy briefs that were submitted to, peer-reviewed and approved by TFs, alongside discussions that took place throughout the T20 Brasil process, including both main conferences and side events.

The T20 Brasil Communiqué was delivered to representatives of the G20 at the T20 Midterm Conference and officially presented to the coordinators of the Sherpa and Finance tracks of all G20 countries during meetings on July 4 and July 24. Following this milestone, the efforts of the T20 Brasil community focused on discussing implementation strategies that can detail some of the key policy recommendations in the Communiqué, making them more robust and actionable. As part of this initiative, T20 Brasil continued to produce knowledge by publishing commentaries assessing the feasibility and effectiveness of the policy proposals and implementation roadmaps for several specific recommendations. Hopefully, these proposals and strategies will, alongside the efforts from other engagement groups, give think tanks and a variety of representatives from civil society and academia the opportunity to inform the G20 decision-making process and influence the design of new international cooperation pathways to address global challenges.

The T20 Brasil Process

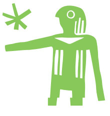
T20 Brasil in Numbers

Task Forces

On December 1, 2023, Brazil took over the presidency of the G20, and with that, Brazilian civil society began to organize itself around its

13 official engagement groups.

In this context, the OC began to structure the work of T20 Brasil in the following **6 TFs**:



TF01
Fighting Inequalities, Poverty, and Hunger

TF02
Sustainable Climate Action and Inclusive Just Energy Transitions

TF03
Reforming the International Financial Architecture

TF04
Trade and Investment for Sustainable and Inclusive Growth

TF05
Inclusive Digital Transformation

TF06
Strengthening Multilateralism and Global Governance

The OC invited

12 Lead Co-Chairs to coordinate TF efforts, appointing **1** Brazilian institution and **1** foreign institution to lead each TF.

10 of those Lead Co-Chairs are from the Global South.

8 of them are self-declared women.

The T20 Brasil TFs counted on the official participation of **155 specialists** from around the globe.

TF01 - **25 members**	TF04 - **23 members**
TF02 - **39 members**	TF05 - **21 members**
TF03 - **20 members**	TF06 - **27 members**

Each TF was divided into subtopics which allowed T20 to advance a more detailed agenda, with **38 subtopics** across the different working groups.

A total of **121 institutions** integrated the T20 Brasil TFs.

International and National Advisory Councils

To guarantee G20 member countries' representation and participation in T20 Brasil, the OC invited think tanks and research institutions from these countries to integrate its International Advisory Council, with **26 institutions composing the consulting body**.

Addressing the importance of including institutions from across Brazil, beyond the economic and political centers of Rio de Janeiro, Brasilia, and São Paulo, the OC invited **32 institutions to compose its National Advisory Council** and, in doing so, sought to take into account the plurality of Brazilian perspectives, experiences, and lenses.

Considering these 58 consultative institutions, the 121 organizations that make up the 6 TFs, and the 3 that integrate the OC, the core of T20 Brasil brings together 182 institutions.

Policy Brief Process

The T20 Brasil process would be incomplete without highlighting the contributions of researchers from around the world who participated in the engagement group's discussions by authoring and submitting policy briefs. T20 Brasil released its Call for Abstracts in December 2023 and received **914 abstract submissions**:

TF01 - **205 abstracts**	TF04 - **82 abstracts**
TF02 - **222 abstracts**	TF05 - **192 abstracts**
TF03 - **91 abstracts**	TF06 - **122 abstracts**

These abstracts were reviewed by the TFs, returned to the authors for further elaboration, and then resubmitted for final approval, resulting in the acceptance and publication of **359 policy briefs**, with a total of **1,749 contributing authors**.

TF01 - **70 policy briefs**	TF04 - **50 policy briefs**
TF02 - **68 policy briefs**	TF05 - **71 policy briefs**
TF03 - **51 policy briefs**	TF06 - **49 policy briefs**

T20 Brasil Conferences and Side Events

121 **institutions** were represented during the **T20 Brasil Inception Conference**, including **46** institutions from Brasil and **75** from **27** other countries.

54 **institutions** from **18 countries** were present in the **T20 Brasil Midterm Conference**, including **28** institutions from Brasil and **26** from **17** other countries.

115 **institutions** from **27 countries** confirmed their presence in the **T20 Brasil Summit** at the Itamaraty Palace in Rio de Janeiro.

Aside from the main conferences that are milestones of the T20 Brasil process, **57** **side event requests** have been submitted and accepted by T20 Brasil as of September 2024.

Addressing Implementation

In light of the anticipated delivery of the T20 Brasil Communiqué during the Midterm Conference, the OC sought to strengthen T20 efforts by inviting TF and Advisory Council members to reflect on implementation strategies for the recommendations elaborated in the first semester of 2024. In doing so, T20 Brasil aims to enhance the discussions around the implementation of policy recommendations, making them more robust and actionable – thus increasing their chance of adoption and execution by G20 countries.

12 **commentaries** have been produced, assessing the feasibility and effectiveness of the policy recommendations put forward by T20 Brasil; and

14 **implementation roadmaps** have been designed and elaborated, detailing possible implementation strategies for these recommendations.

Joint Declarations

By September 2024, T20 Brasil launched **2 joint declarations** in partnership with other engagement groups, demonstrating synergies between the demands that different segments of civil society have for the G20:

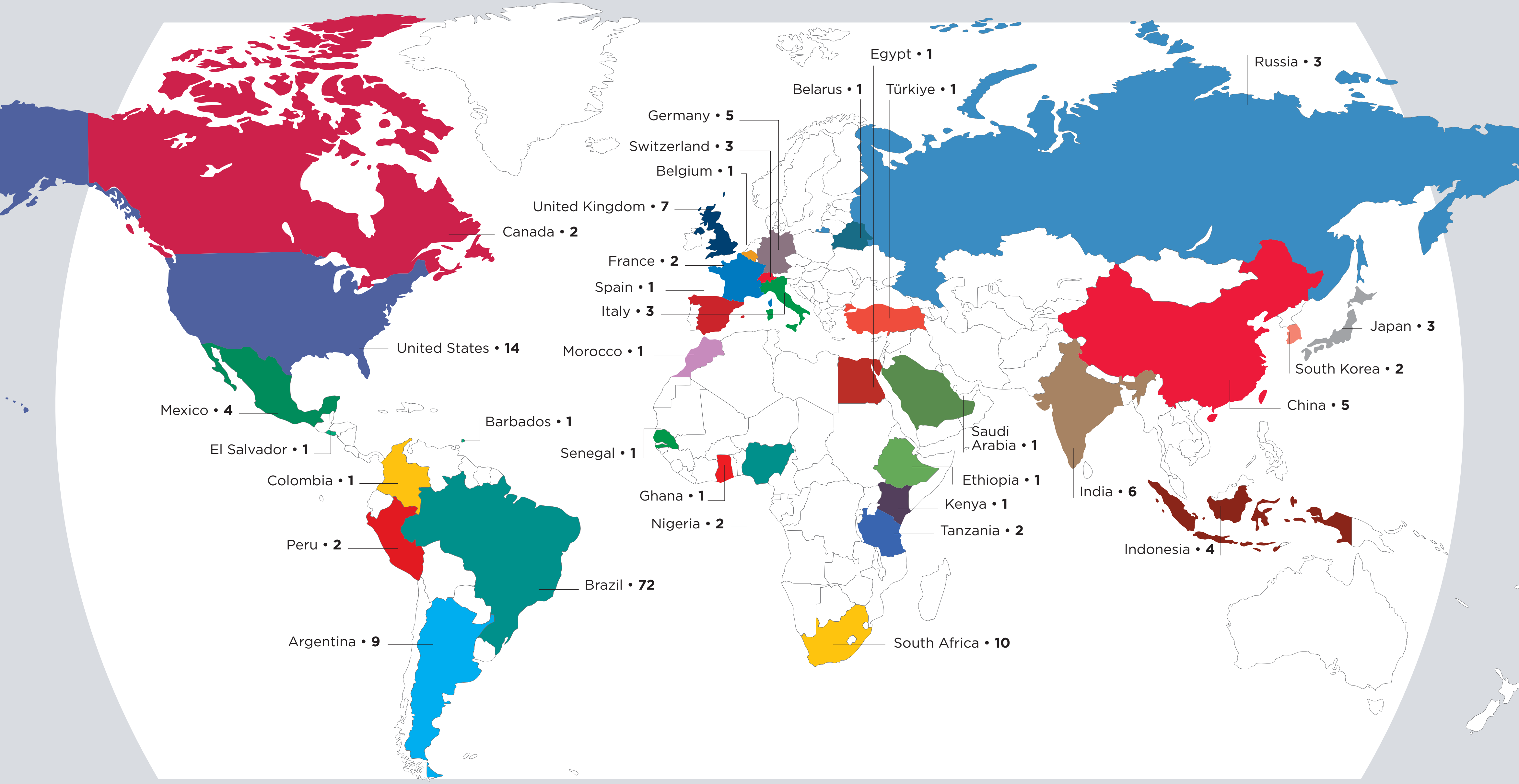
1) T20/C20 Convergence Dialogue

2 engagement groups (C20 and T20) worked together on three thematic agendas focused on finance, environment and digitalization to release a joint declaration on July 3, 2024.

2) São Luís Declaration: Artificial Intelligence

4 engagement groups (C20, L20, W20 and T20) worked together on effective strategies to advance artificial intelligence within the G20 while mitigating risks and bridging the digital divide.

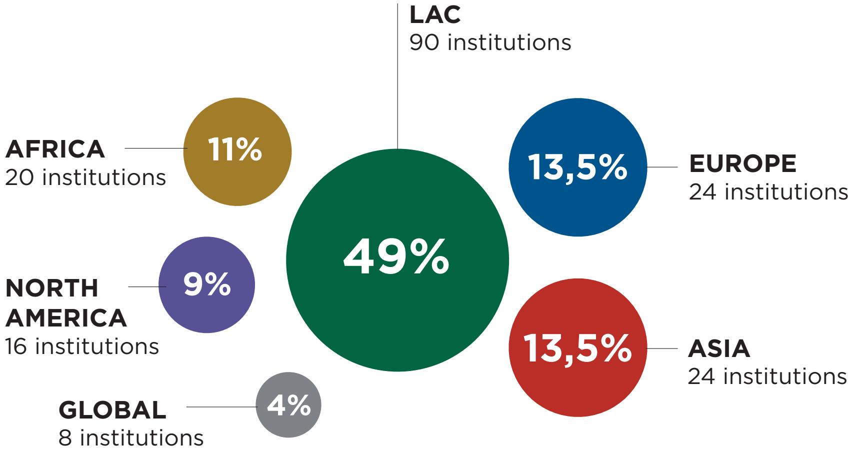
T20 Brasil on a Map



Regional Diversity

Abiding by its guiding principles of inclusiveness, representativeness, and effectiveness, the **182 core institutions** of T20 Brasil are regionally diverse:

- **20** institutions from **9** African countries
- **24** institutions from **7** Asian countries
- **24** institutions from **9** European countries
- **90** institutions from **7** LAC countries (**72** of these from Brazil)
- **16** institutions from **2** North American countries
- **8** global institutions



Recommendations at a Glance

The OC has outlined ten crosscutting priority recommendations to the G20. These were developed based on inputs from the six T20 Brasil Task Forces and in consultation with the Secretariats of both National and International Advisory Councils and the Lead Co-Chairs of each TF.

TF01

TF02

TF03

TF04

TF06

1. Strengthen multilateral cooperation under the Global Alliance against Hunger and Poverty:

The G20 must secure high-level political support and commitment to the Global Alliance against Hunger and Poverty launched at the end of Brazil's term at the G20 presidency. For the Alliance to work as a catalyst for international action to accelerate progress toward the SDGs, in particular SDGs 1 and 2, it must effectively mobilize adequate funding (e.g. through a successful 21st replenishment of the International Development Association), facilitate access to existing but fragmented funds, and foster knowledge sharing and technology transfers to support countries in the implementation of evidence-based nationally-owned policies. Successful policy instruments that have been implemented in the Global South to build and scale up both sustainable food systems and comprehensive adaptive social protection systems can be shared and adapted through trilateral, South-South, North-South and even South-North cooperation with the support of the Global Alliance. Policy instruments that accelerate the transition to sustainable agrifood systems can help achieve food security and nutrition target outcomes with positive or neutral impacts on the natural environment. Likewise, social protection systems help people cope with crises and shocks, find jobs, invest in nutrition, health and education of their children, and protect the elderly and people with disabilities, besides working as a macroeconomic automatic stabilizer during crises. By bringing together high-level political commitment, knowledge and finance to support and scale up components of these two reinforcing systems, the Global Alliance can decisively contribute to end poverty and hunger, promote just transitions and adaptation, reduce inequalities, and help achieve both the right to food and the right to social protection.

TF01

TF02

TF03

TF06

2. Employ progressive fiscal policy and repurpose fossil fuel subsidies to reduce inequalities and to promote climate justice:

G20 members should support, within the UN Framework Convention on International Tax Cooperation (UNFCITC), the creation of a global minimum tax on high-net-worth individuals and high-pollution corporations, as well as the enhancement of international cooperation instruments to combat tax evasion. Global and national resources raised through these mechanisms and by repurposing fossil fuel subsidies must be used to strengthen redistributive policies, universal social protection systems, decent job creation, and climate change adaptation and mitigation initiatives, especially in developing economies and in vulnerable communities. For fiscal policies to uphold human rights principles, the commitment to leave no one behind, and just transition goals, the G20 should also promote tax transparency, improve public country-by-country reporting, and guarantee that the UNFCITC has an inclusive governance architecture.

TF02

TF03

TF04

TF06

3. Leverage affordable climate and sustainable development finance, including resources needed to promote just energy transitions:

The G20 should support the roadmap for reforming Multilateral Development Banks (MDBs) proposed by the Brazilian presidency and optimize access to Multilateral Climate Funds (MCFs) in furtherance of finance affordability, transparency, and of the standardization of allocation criteria that prioritize vulnerable and low-income countries and communities. The Group must promote cooperation among MDBs to pool and share risks, explore diversification of sources, and expand and improve opportunities to use local currencies. Robust public concessional funding and grants should be complemented by innovative blended finance mechanisms to address existing finance gaps and market failures and to de-risk investments in developing countries, leveraging the allocation of private resources for climate and sustainable development.

TF01

TF02

TF06

4. Provide capacity building, technology transfer and adequate funding for national transition plans, including measures to leverage climate adaptation and bioeconomy:

The G20 should offer institutional and financial support for each country to build its own capacity to design and implement transition plans that promote climate change adaptation and mitigation, the conservation and sustainable use of biodiversity resources, and universal access to clean, affordable energy. These plans should also include the reskilling of workers for a low-carbon economy and adaptive social protection to support populations living in regions facing environmental risks. Increasing cooperation to strengthen country platforms, consolidate sustainable project pipelines, and facilitate the transfer of technologies is key to promote green industrialization pathways and direct investments to underfunded areas such as bioeconomy and climate adaptation, especially in developing countries.

Please see the following implementation roadmaps to this recommendation:

"Building Bridges to National Transition Plans" on page 54;

"Just Green Industrialization: Capacity Building and Funding Strategies for Climate Adaptation and Bioeconomy" on page 65.

TF02

TF03

TF04

5. Reform the G20 Common Framework for Debt Relief and the International Monetary Fund's (IMF) lending policy to expand fiscal space for investments in inclusive and sustainable development:

G20 countries should support the incorporation of development needs and climate considerations in the framework of the IMF Debt Sustainability Analysis (DSA), as well as the reform of the quota system so that a larger share of Special Drawing Rights (SDRs) is available to developing countries in future allocations. The G20 must also advocate a cap on the SDR interest rate and promote a countercyclical design of the surcharge system to protect countries from rising borrowing costs during periods of financial stress. The Common Framework should be reformed to provide stronger incentive for multilateral and private creditors to participate in debt restructuring negotiations, extending support to more debtor countries, improving the comparability of treatment across creditor classes, and linking debt relief to the SDGs through innovative procedures. To this end, G20 countries must establish international guidelines to leverage the use of financial instruments that reduce the cost of capital in exchange for social and environmental commitments made by debtors in sovereign debt negotiations.

Please see the following implementation roadmap to this recommendation:

"Reform the G20 Common Framework for Debt Relief" on page 75.

TF01

TF05

TF06

6. Establish Data20, a multistakeholder platform to enhance cooperation on global data governance:

Data20 should serve as a hub for collaboration across the G20 and its existing formal engagement groups, promoting discussions and formulating policy proposals that leverage benefits, promote accountability and reduce harms associated with the production and use of data. Debates on data governance should be centered on crosscutting issues such as information integrity, climate justice, health, the future of work, non-discriminatory Artificial Intelligence (AI) systems, Digital Public Infrastructures (DPIs), and regulatory parity based on human rights and data justice.

Please see the following implementation roadmap to this recommendation:

"Data20: A Policy Forum Proposal for Data Governance at the G20" on page 85.

TF02

TF05

7. Improve cooperation to enhance meaningful connectivity, inclusive DPIs, and human-centered AI:

The G20 should develop a common framework and leverage financial resources to promote the participatory governance and co-design of DPI and AI, fostering accountability and an inclusive, unbiased, self-determined approach to digital-data development. The Digital Economy Working Group, the Environment and Climate Sustainability Working Group and the Infrastructure Working Group should strengthen collaboration to prioritize the inclusive digitalization of public services and the use of AI to promote greater resource efficiency in energy, transportation, health, and other critical systems, channeling efforts to attain the SDGs and to address the North-South digital divide.

Please see the following implementation roadmap to this recommendation:

> *"Empowering Citizens in the Digital Age: A Roadmap for Inclusive Digital Transformation"* on page 91.

TF04

TF06

8. Reform and strengthen the World Trade Organization (WTO) as the main forum for global trade, services and investment facilitation negotiations, including in relation to trade standards that address climate and digital transformation:

The G20 must work to increase the WTO's capacity to safeguard an open, fair, equitable and sustainable trade system by strengthening its negotiation, monitoring and enforcement mechanisms. This involves addressing the proliferation of neo-protectionist and burdensome national trade barriers, while promoting the development of common international standards concerning the digital transformation and sustainability of global supply chains. This process should also include renewing the WTO's mandate, reinvigorating its dispute settlement system and supporting plurilateral negotiations.

Please see the following implementation roadmap to this recommendation:

> *"Pathways for Reconciling New Industrial Policy and International Cooperation for Global Goods"* on page 100.

TF01

TF06

9. Address unequal access to healthcare and promote technology transfers and global cooperation on vaccination, medicines and strategic health supplies in developing countries:

The G20 should prioritize universal health coverage and the organization of health systems by expanding accessible health services to vulnerable populations, communities, and regions, as well as increasing health system funding, technological transfer and digital inclusion. To this end, developing a shared digital infrastructure for global coordination during and outside crisis contexts is key. The G20 should also support the creation of a global vaccination fund to ensure prevention and rapid and equal vaccine distribution during health crises and epidemic events, and should also reduce the restrictions that intellectual property rights can pose on access to medicines and to other health treatments and therapies.

Please see the following implementation roadmap to this recommendation:

> ***"Coalition for Local and Regional Production, Innovation and Equitable Access in Health"*** on page 106.

TF01

TF04

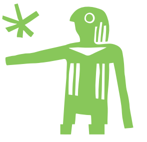
10. Translate into actions G20 commitments on gender, racial, and ethnic equality:

The G20 should ask the UN Statistics Division to support countries in the generation of disaggregated data for the design and implementation of unbiased evidence-based policies to address intersecting gender, racial, and ethnic inequalities and discrimination. Global and national efforts must focus on implementing policies that guarantee equitable access to quality education, health, credit, decent work, and business opportunities, as well as on the professionalization and development of the care economy. To this end, it is essential to conduct long-overdue reforms in the governance structure of multilateral organizations and international financial institutions, while simultaneously promoting participatory mechanisms and community engagement in nationally-owned policies, to achieve fair and equitable gender, ethnic, racial and regional representation in decision-making processes.

Recommendations by Task Force

Task Force 01

Fighting Inequalities, Poverty, and Hunger



TF01 has put together policy recommendations that focus on the first priority of Brazil's G20 presidency, namely, "to fight poverty and hunger and promote social inclusion". The recommendations are meant to offer inputs to the G20 Task Force for a Global Alliance against Hunger and Poverty, but also to tackle all forms of inequality, a priority for the G20 Development Working Group, which can be addressed in a crosscutting manner by all G20 working groups both in the Finance and in the Sherpa Tracks.

TF01 covers several critical issues, contributing to accelerate progress toward multiple SDGs:

1. Promoting effective policies to fight poverty and hunger and the role of trilateral cooperation in their promotion;
2. Fostering food security and nutrition through sustainable food systems;
3. Expanding access to social protection and basic services;
4. Promoting universal health coverage, digital health, and open innovation to fight health inequalities;
5. Reforming fiscal policies to reduce inequalities and eradicate poverty;
6. Fighting gender discrimination and inequalities and rethinking the care economy;
7. Fighting race and ethnic discrimination and inequalities.

Key recommendations

1. Strengthen multilateral cooperation through the Global Alliance against Hunger and Poverty.

The G20 should strengthen efforts to eradicate hunger and poverty (SDGs 1 and 2) while reducing inequalities (SGD 10) by building the Global Alliance against Hunger and Poverty. The Global Alliance can provide collective action, enhance synergies with other successful experiences, and create a permanent multilateral arena to leverage financial resources and knowledge, promoting learning and exchange of innovations on sustainable food systems, food security, nutrition, education, health policies, and effective social protection systems. It can act as a platform to raise channel investments directed at building resilience to shocks, with a focus on the poorest and most vulnerable, including women, children, persons with disabilities, the elderly, indigenous peoples, local communities, refugees and migrants. The Global Alliance can help by facilitating funding to developing countries, technology transfer and technical assistance to implement of hunger and poverty reduction initiatives. Finally, the Global Alliance should encourage countries to strengthen short supply chains by focusing on local production and distribution to reduce environmental damage and tackle food insecurity.

2. Bolster social protection systems to tackle poverty, inequality, and climate change.

The social protection systems should be globally restructured to confront vulnerability, poverty, and inequality, integrating social protection, social services, education services, and health services. Universal social protection floors should be guaranteed. Universal health systems should be strengthened to offer immediate responses to health emergencies and to provide long-term care policies that reinforce basic human rights. Low- and medium-income households must be given better access to education focusing on early child development (ECD). Fiscal policy should target these aims by enforcing progressive approaches such as wealth taxation and other income transfer mechanisms that are attentive to race and gender biases. That includes special focus on care policies. The provision of care should be “socialized” by strengthening public care services and policies. An universal income should be provided to the elderly regardless of their occupational background (paid, unpaid, formal or informal). Social protection must be redesigned to address populations living in regions facing environmental risks. Social protection goes along with just transition goals by enforcing decent job creation and promoting income transfer programs that tackle income concentration.

3. Employ progressive fiscal policy to fight against poverty, inequality, and social exclusion.

Fiscal policies oriented toward progressive taxation need to be reinforced to tackle poverty, inequality, and social exclusion. The G20 should enforce the adaptation and the expansion of fiscal space through progressive taxation and support the role of public investments in sustainable development, as well as social and economic fundamental rights. Existing instruments should be improved, and innovative financial solutions should be implemented. Fiscal policies must uphold human rights principles and the goals of addressing inequality, promoting gender, racial and ethnic equity, and protecting the environment. Tax systems are central to these goals and should be redirected to reduce income and wealth concentration, especially through a global wealth tax. Taxation should be employed to support climate crisis response by financing adaptation and mitigation, universal social protection, and decent job creation.

4. Address unequal access to healthcare by enforcing universal health coverage in developing regions through technology transfers and global cooperation to prevent future pandemics.

Promoting equitable access to comprehensive healthcare will contribute to ensure the right to health and to tackle socioeconomic gaps. Given the systemic nature of sanitary threats, universal health coverage and health systems organization must be the primary goal in preparing for future pandemics. It is crucial to foster technology transfer, to invest in research and development (R&D) to consolidate robust and integrated data systems in each country (especially in low-income ones), as well as to develop a shared digital infrastructure that can harness the potential of emerging tools such as AI in support of coordination both during and outside of crisis contexts. International coordination should prioritize expanding accessible health services to vulnerable populations, communities, and regions. Strengthening national health systems requires a global effort to improve technological cooperation and to address digital exclusion, which can hinder the widespread adoption of digital health solutions. Vaccines should be viewed as strategic tools to deal with global health threats and must be developed collaboratively and distributed equitably among all countries. The G20 should support multilateral investment mechanisms such as the World Bank and World Health Organization's Pandemic Fund to enhance pandemic prevention, preparedness, and response, aiming especially at helping lower- and middle-income countries scale up their efforts to prepare for future pandemics.

5. Support a global initiative on data generation to allow the qualification and quantification of systemic inequalities.

Designing effective and efficient policies relies increasingly on data availability and accuracy. The G20 should articulate a global effort to compile and publish relevant data that help track global inequality trends. Each country should be encouraged to develop or strengthen its social data collection system, using the UN Statistics Division framework as a guide and making sure to include disaggregated income and wealth microdata in support of evidence-based policy frameworks and of policy accountability. The effort should consider different perspectives on inequality and take into account gender, race, and ethnicity elements. Cooperative initiatives on data processing and publication should also address insufficient data on racialized and indigenous peoples and traditional communities.

Read more about TF01

Task Force 02

Sustainable Climate Action and Inclusive Just Energy Transitions

TF02 is dedicated to addressing critical facets of climate action, in particular issues related to energy transitions with focus on inclusivity and justice. This Task Force's recommendations aim at supporting the work and deliberations of the special Task Force for the Global Mobilization Against Climate Change established under Brazil's G20 presidency. In addition, TF02 seeks to inform the work and thematic priorities of the Sustainable Finance Working Group and the Infrastructure Working Group of the G20 Finance Track, as well as the Sherpa Track Working Groups on Energy Transitions, on Environment and Climate Sustainabilty, on Disaster Risk Reduction, on Agriculture, and on Employment.

Key issues and subtopics include:

1. Developing policy proposals to ensure that the necessary shift towards sustainable energy is inclusive and fair for all;
2. Accelerating the shift towards sustainable consumption and production patterns, while decoupling economic growth from environmental degradation;
3. Fostering a shared understanding of the concepts of socio-bioeconomy and nature-based solutions (NbS), placing emphasis on their role in helping address the inter-related climate and biodiversity crises;
4. Promoting low-carbon infrastructure investments that foster inclusivity, resilience, and sustainability across society;
5. Optimizing access to multilateral and climate funds and leveraging private capital for climate finance;

6. Proposing ways to operationalize the concept of climate justice by ensuring equitable access to financing and technology transfer;

7. Contributing to greater transparency, accountability, and standardization of companies' Environmental, Social, and Governance (ESG) metrics and taxonomies.

Key recommendations

1. Foster the just dimension of transition plans through institutional capacity building, technology transfer and adequate funding.

The G20 should exercise leadership in developing holistic transition plans that promote economic decarbonization, climate adaptation, biodiversity preservation, and universal access to clean and affordable energy while mitigating the social impacts of energy projects and reskilling labor forces. To ensure a fair, global economic transformation, the G20 should offer support for each country to develop its own capacity to design and implement long-term systemic plans. The G20 should therefore commit, through appropriate funding and coordination mechanisms such as country platforms, i) to build institutional capacity to design and implement nationally-led transition plans in developing countries; ii) to increase South-South and North-South cooperation to facilitate the transfer of existing technologies and the development of new (and low-cost) technologies that can foster a green industrialization pathway, focusing on low-income and commodities-dependent developing countries; and iii) to develop grants-based and highly concessional finance mechanisms to fund those plans.

Please see the following implementation roadmap to this recommendation:

"Advancing G20's Climate Agenda Coordination and Collaboration through the Circular Carbon Economy Index" on page 113.

2. Promote affordable and accessible climate and sustainable development finance through fairer and more effective Multilateral Development Banks and Multilateral Climate Funds.

G20 efforts to reform MDBs and MCFs must pursue justice and inclusiveness and follow a needs-based approach so that funding is allocated to countries and communities where it is most needed, especially for climate adaptation. This means securing i) finance accessibility, by simplifying application procedures and providing grants to strengthen capacity-building for project design; ii) transparent finance flows and public disclosure systems to prevent double counting and to ensure that climate financing does not divert funds from other development priorities; iii) concessional funding in support of affordable climate investments that do not exacerbate or create fiscal crises; iv) standardization, including allocation criteria for concessional funding that prioritizes vulnerable and low-income countries, disadvantaged groups such as women and indigenous peoples, and small businesses, while adequately considering their adaptation needs alongside mitigation.

3. Ensure climate justice through a fairer international tax system and subsidy repurposing.

The G20 should commit to work toward a fairer international taxation system and to repurpose fossil fuel subsidies to provide the means of implementation for just transitions. This can be achieved by establishing a common roadmap and timeline for subsidy repurposing containing an assessment of affected sectors, job retraining needs, policy-specific implementation deadlines and accountability mechanisms to redirect government support from fossil fuels to clean energy. Additionally, the G20 should support international tax cooperation to facilitate a coordinated implementation of fairer taxation on high-pollution corporations and a minimum tax on the wealth of very-high-net-worth individuals. The revenue generated from these measures should be redirected to sustainable development and climate action taking into account the wide range of country needs, including for climate adaptation in developing countries, given the substantial funding gap they encounter in this domain.

4. Place indigenous peoples' and traditional communities' knowledge, participatory governance and equitable benefit-sharing at the core of the design and implementation of the G20 High-Level Principles on Bioeconomy and other relevant G20 instruments, such as the G20 High-Level Principles for Lifestyles for Sustainable Development.

The G20 High-Level Principles on Bioeconomy should provide a clear and comprehensive definition of bioeconomy followed by a roadmap to attract financial support for bioeconomy strategies and projects, focusing on the following elements: i) protection and restoration of biological diversity and ecosystems; ii) alignment with the SDGs and the Paris Agreement; iii) circular economy; iv) community-centric approach placing indigenous peoples and traditional communities' knowledge and local participatory governance at the heart, including by fully safeguarding the right to free, prior and informed consent, as well as preventing, mitigating and compensating for adverse social impacts; and v) fair and equitable benefits sharing with indigenous peoples, traditional communities and local populations.

5. Standardize and effectively integrate social and biodiversity objectives into green taxonomies, sustainability disclosure standards and frameworks, and ESG metrics.

G20 efforts to foster the harmonization and implementation of sustainability requirements for businesses and financial institutions should consider social and inequality indicators, as well as nature and biodiversity protection targets aligned with the SDGs and with the Global Biodiversity Framework. G20 countries need to make sure these taxonomies, disclosure standards and frameworks do not raise barriers to trade and to access financial markets, while supporting sustainable supply chains, industry decarbonization, and green and quality jobs. As such, they should pursue interoperability of their national standards by promoting the inclusive development and harmonization of international standards to ensure consistency, comparability and reliability of data across different industries and countries and regions. G20 countries should also aim to incorporate best practices from voluntary standards into mandatory sustainability disclosure requirements.

Read more about TF02

Task Force 03

Reforming the International Financial Architecture

TF03 focuses on crucial aspects related to global finance institutions' capacity to galvanize much needed resources to achieve the SDGs. The recommendations put forward by this Task Force are meant to support the work of the International Finance Architecture Working Group, the Sustainable Finance Working Group, and the Framework Working Group of the Finance Track. They can also contribute to the discussion on inequality among countries in the context of the priorities of the Development Working Group in the Sherpa Track.

The TF addresses a range of pressing issues, including:

1. Financial system rules and regulations and global finance safety nets to promote stability, sustainability, and equity;
2. MDB reform: what better, bigger and more effective entails?;
3. Addressing debt burden of developing countries and facilitating their access to concessional resources;
4. Ensuring a fairer global tax architecture that facilitates domestic and international resource mobilization;
5. Overall SDG financing needs: pathways and the role of the reform of the international finance architecture.

Key recommendations

1. Reform IMF lending policy.

Because it includes major IMF shareholders with significant voting power, the G20 should work to reform IMF lending policies. First, it should advocate a cap on the SDR interest rate. This will protect borrowing countries from rising borrowing costs during periods of financial stress, thereby ensuring that IMF support does not deepen financial distress. In addition, the surcharge system should be reviewed to become countercyclical. That is, the surcharge rate should rise when SDRs fall and vice versa. These adjustments will not only align IMF practices with its mandate to promote financial stability, but will also help the G20 take the lead in promoting a more resilient and equitable international financial architecture.

2. Enhance local currency lending by MDBs.

The G20 should work with MDBs to scale up and create opportunities to hedge currency risks. MDBs can explore diverse sources of local currency hedging to include international banks and onshore banks in local markets where possible. The Currency Exchange Fund (TCX) can be capitalized to enable a much larger MDB local currency portfolio, reducing hedging costs through portfolio risk guarantees and interest rate subsidies. In addition, MDBs should be able to promote local currency capital markets in middle-income countries to strategically help mitigate local currency lending risks. To promote pooling and risk-sharing among MDBs, the G20 should work to diversify MDB portfolios across a broad range of low- and middle-income currencies through an off-balance-sheet fund to pool local currency assets and diversify credit and currency risk. Finally, the G20 should encourage MDBs to reassess and take calibrated currency risk through currency diversification.

Please see the following implementation roadmap to this recommendation:

"Ways to Enhance Local Currency Leading by MDBs" on page 124.

3. Improve the G20 Common Framework.

The G20 should call on the IMF to consider critical development investment needs and climate and other shocks in its current DSA reviews. In addition, the G20 should stipulate that all private financial institutions must publish social responsibility and/or human rights policies and publicly explain how they are applied in negotiations with sovereign debtors. The G20 must also create incentive mechanisms that encourage all creditor classes to participate and provide the level of debt relief necessary to mobilize funding for climate and development goals, and ensure fair comparability of treatment across creditor classes. The G20 should also provide credit enhancement to lower the cost of capital and liquidity support for countries that are not in debt distress but lack fiscal space. Finally, the G20 should encourage all sovereign debtors to explain in debt negotiations how they intend to meet all their legal obligations, including environmental, social and human rights obligations. In addition, a set of international principles should be developed to guide both sovereign debtors and creditors in meeting their environmental, social and human rights commitments in an equitable manner during these negotiations.

Please see the following implementation roadmap to this recommendation:

"Reform the G20 Common Framework for Debt Relief" on page 75.

4. Push to expedite work on the UNFCITC.

The G20 must ensure that the UNFCITC has a democratic and inclusive governance architecture. The UNFCITC must be able to effectively address current and future international tax challenges, in particular the taxation of cross-border transactions and high-net-worth individuals, seeking to make international tax rules fairer and simpler for all stakeholders. G20 members need to expand the scope of existing information exchange efforts and significantly improve tax transparency, in particular public country-by-country reporting. It is necessary to advance measures to exchange information on different classes of assets and to advance the creation of a public Global Asset Register within the UNFCITC.

G20 members must support, within the UNFCITC, the creation of a global minimum tax on wealthy individuals and families, with political guarantees that the resources raised through this mechanism will be used for the realization of human rights, particularly in impoverished Global South countries.

Please see the following implementation roadmap to this recommendation:

"Towards a UN Protocol for Taxing Cross-Border Services in a Digitalized Economy" on page 127.

5. Improve the allocation of IMF resources to achieve the SDGs.

The G20 must push to make the IMF's trusts, the Poverty Reduction and Growth Trust (PRGT) and the Resilience and Sustainability Trust (RST) more accessible by relaxing strict economic conditions and eligibility criteria to provide affordable long-term financing to low- and middle-income countries. In addition, the G20 should work to reform the IMF quota system so that a larger share of SDRs is made available to developing countries in future allocations. New SDR issues are necessary for countries in need to invest immediately in development and climate policies and to help them weather shocks and crises, thereby providing steady support where it is needed most.

Read more about TF03

Task Force 04

Trade and Investment for Sustainable and Inclusive Growth

TF04 is dedicated to leveraging trade and investment mechanisms to achieve the SDGs outlined in the 2030 Agenda. It has put forward innovative ideas not only for the Trade and Investment Working Group, but also for the Working Groups on Agriculture, on Climate and Environmental Sustainability, on Women's Empowerment, on Digital Economy, and on Employment in the Sherpa Track, as well as for the Global Alliance against Hunger and Poverty.

Issues addressed within this TF encompass:

1. Trade and investment to fight inequality, poverty, and hunger, and social inclusion;
2. Trade and investment, food security, and climate action;
3. Women in trade;
4. Trade and digital transformation;
5. Promoting greater participation of Micro, Small and Medium-sized Enterprises (MSMEs) in trade and investment;
6. Dealing with neo-protectionism and the changing features of global value chains.

Key recommendations

1. Reform the WTO and strengthen its role as the main forum for global trade, services and investment facilitation discussions and negotiations, including environmental rules and the transition toward a more sustainable economy, as well as trade agreements for the digital transformation.

A global trade, services, and investment facilitation system based on clear and enforced rules and standards is essential to tackle many of the global challenges. The existence of the WTO as a multilateral forum for negotiations, rules enforcing and monitoring, with a dispute settlement mechanism, is imperative to face the present dysfunctional moment. Cooperation on trade, environment, and climate policy should not be limited to the export of regulatory standards or the imposition of sanctions, but should also advance the broader sustainable development objectives, especially of developing and least developed countries. Similarly, the investment regime can support climate-compatible foreign investments to foster mitigation and adaptation. The G20 should create guidelines for trade and investment agreements to include sustainability rules and standards, so that these agreements do not serve neo-protectionist purposes. The G20 should also support the WTO as the main forum to discuss and negotiate agreements to provide an inclusive, basic, global, rules-based framework for the conduct of digital trade and directly-related aspects of investment. In addition, the WTO should play a key role in monitoring national trade policies affecting these matters, providing technical assistance and offering a forum for handling disputes.

2. Strengthen global collaboration around food security to eliminate hunger, while striking a balance between measures to tackle climate change and expand agricultural production.

The G20 should promote open international markets through standards and regulations that foster collaboration to expand sustainable agricultural models and to enhance food security, while taking specific action to shield the food trade and food supplies from geopolitical events, focusing on poor net food importing countries in particular. Policy should support the most vulnerable consumers and foster accessible markets through non-distorting measures oriented toward rural producers, especially the ones related to tackling climate change. Climate and environmental concerns around food production need to be addressed through international cooperation and adequate funding. Actions to dampen price volatility, reduce risk and find a balance between global agricultural issues and domestic needs should be pursued via multilateral discussions that bolster inclusive and sustainable production chains. G20 members should encourage international collaboration within the scope of the Global Alliance against Hunger and Poverty to magnify the impact of the latter's goal: reducing global hunger. G20 members also should seek to achieve food security through global trade by facilitating and promoting trade agreements that include environmental protection provisions.

Please see the following implementation roadmap to this recommendation:

"Strengthening Global Collaboration for Food Security" on page 137.

3. Create a consultation platform at the G20 to foster interactive dialog among women in trade and women policymakers.

This platform must be dedicated to the exchange of best practices and experiences on trade and gender issues, to capacity building among G20 negotiators on trade and gender as well as to the collection, standardization, analysis and dissemination of gender- and trade-related data. This effort should consider varying levels of data collection capacity across a wide variety of countries, including developing and developed countries, and must engage with regional and international organizations that have expertise in data gathering and impact analysis. This action should standardize definitions and methodologies while taking into account intersecting factors such as race and class and the new issues in the sustainability agenda.

4. Create balanced sustainability standards for MSMEs, leveraging their access to green finance.

The G20 should design globally-recognized sustainability guidelines and standards specifically for MSMEs to prevent redundancy in reporting requirements. A simple standard will allow MSMEs to comply with industry-specific requirements and to participate in global trade, advancing sustainable development. G20 members should provide enhanced financial support for low-carbon trade, such as export credit guarantees, longer-term green loans and grants linked with sustainability performance, to mitigate risks associated with international trade for MSMEs, including extreme climate and other ecological impacts. They should also consider increasing access to supply chain facilities and digital technologies for MSMEs.

5. Reinforce multilateral cooperation in the WTO to discuss neo-protectionism, avoiding the escalation of restrictive or distorting trade and investment measures.

Subsidies should be a priority for G20 cooperation initiatives to face the challenges posed by current industrial policy trends. The prominence of non-economic objectives as drivers for industrial policy poses a major challenge to multilateral trade cooperation. The G20 should focus on international cooperation on green industrial policies, recognizing that climate change is an important non-economic motivation for industrial policies with a global impact. To address the issue of trade-distorting subsidies, it is important to reform the WTO Agreement on Subsidies, improving international comparable data on subsidies under a multilateral cooperation mechanism with WTO technical support. Subsidies should be classified according to their degree of potential harm to other countries based on how trade-distortive they are. In addition, the G20 should stimulate climate change mitigation negotiations within the WTO, which will contribute to fostering green technologies, especially in the developing world. The G20 should advocate greater flexibility within trade rules to enable developing countries to deal with climate change challenges and to facilitate their deeper integration into global value chains.

Read more about TF04

Task Force 05

Inclusive Digital Transformation

TF05 centers its efforts on elaborating recommendations to leverage digital innovation in furtherance of the 2030 Agenda and its SDGs, while making sure that inclusivity and ethical considerations are taken into account. TF05 seeks to influence the work of the Digital Economy Working Group of the G20 Sherpa Track.

Key focus areas within this TF include:

1. Digital inclusion and meaningful universal connectivity;
2. Digital transformation and platformization of public services;
3. Digital Integrity, Data Protection, and cybersecurity;
4. New digital technologies for SDGs and decent work;
5. Challenges, opportunities, and governance of Artificial Intelligence;
6. Global digital governance and regulation of digital platforms.

Key recommendations

1. Promote investment in telecommunications infrastructure, energy supply, and research, as well as subsidize access to affordable broadband and provide compatible devices to low-income and remote populations, alongside supporting digital literacy initiatives.

A meaningful and universal connectivity must be guaranteed for every citizen, while respecting human rights, preserving individuals' and communities' autonomy and self-determination. To leverage digital inclusion, the G20 countries should foster international cooperation to overcome the digital divide across complementing layers: investments in science and technology focused on the telecommunications infrastructure, on energy supply and on research and data on indexes about meaningful connectivity, especially in Global South countries; supporting public policies geared toward overcoming markets concentration; fostering economic development and the strengthening of national production capacities. This should be accompanied by subsidy policies to guarantee access to broadband internet and to Transmission Control Protocol/Internet Protocol (TCP/IP) compatible devices for the low-income population and residents of remote areas. The G20 countries should also support digital literacy strategies and community-based approaches for digital inclusion in order to provide a secure and inclusive environment for hyper-vulnerable and marginalized populations.

2. Develop a non-binding common set of principles for DPIs, especially concerning data justice, interoperability, and openness, backed by a permanent research fund to encourage the implementation of G20's policy recommendations for effective participatory governance, accountability, sustainability, and inclusive digital development.

DPIs have the potential to accelerate SDGs and increase social welfare by prioritizing financial inclusion, environmental protection, citizenship, and the inclusion of marginalized populations. To achieve a truly inclusive digital transformation, G20 should provide a common framework, based on distributive and communal ownership of information and technology, and financial resources for the participatory governance and co-design of such infrastructures, which must be transparent, accountable, interoperable, and open-access. Therefore, TF05 requests a G20 Fund to be established by the Finance and Sherpa tracks, to develop collaboration with technical and academic communities for research, that will enable better DPIs effectively and fairly to populations. Also, there must be a common understanding and transborder cooperation between Global North and South for effective data governance maturity. Strong multi-stakeholder collaboration throughout the entire information lifecycle, through open data policies and a citizen-centered approach, is essential for the public interest to drive data (data justice) instead of the opposite.

Please see the following implementation roadmap to this recommendation:

"Building a Trusted and Enabling Governance Framework for Equitable, Inclusive and just Digital Public Infrastructures" on page 143;

"DPI Safeguards and Implementation" on page 157.

3. Create a new two-fold group, the Data20 (D20), composed of members of engagement groups and representatives of all working groups in the Sherpa Track, to establish a common, multi-stakeholder approach to data governance among G20 countries, boosted by a permanent multi-stakeholder high-level panel.

D20 can serve as a node for collaboration across the G20 and its existing formal engagement and working groups in the Sherpa Track. Also, a permanent multi-stakeholder high-level panel on data governance should be established in order to strike coherence and continuity in policy-making conversations. Both spaces may foster a convergent position toward a set of interoperable policy instruments to promote transnational data solidarity, including methods for evaluating and leveraging the public value of data as a common good, aimed at reducing information and power asymmetry. Debating crosscutting issues on data governance can influence more transparent and fair AI systems and also be diverse in terms of language. Furthermore, it could enhance collaboration regarding

DPIs and reduce harms emanating from the use of data. Additionally, the D20 could enable the development of regulatory parity based on human rights and data justice.

4. Establish a global AI accountability framework that integrates technical, public policy, and regulatory efforts at an international level, especially on human-centered AI applications that address climate change, health issues and poverty, and foster public scrutiny of high-risk AI.

This framework should encourage risk monitoring and public scrutiny, enhance international cooperation on human-centered AI, support the access to resource and capacity building in Global South countries, and promote decent data work, sustainable labor supply chains, and continuous reskilling programs. Alongside the development of national AI strategies that can balance the protection of the rights of vulnerable communities with incentives for innovation in support of national industries, the G20 should prioritize AI models that help achieve the SDGs and whose benefits can be distributed fairly. This requires addressing the imbalance in technological capabilities by investing in open-access computational resources to advance public interests globally, funding research on data work dignity, and reskilling programs for women and minorities. Lastly, impact assessments for high-risk AI applications and providing data access to qualified researchers, along with external audits, are best practices that should be mandatory.

Please see the following implementation roadmap to this recommendation:

> *"The Urgency of a Global Pact for Responsible AI"* on page 161.

5. Promote information integrity in protection of all human rights, developing regulatory initiatives that protect citizens from the harms of disinformation, misinformation and the targeting of hyper-vulnerable and marginalized individuals.

Transparency in the origination and transmission of information is key to tackle dis- and misinformation and to reinforce user trust across a diverse and secure digital environment in furtherance of information integrity. Platform regulation should foster comprehensive regulatory oversight focusing not only on content moderation, but also on the design practices of those technologies and on the algorithmic amplification of harmful content. These initiatives should provide transparency mechanisms to empower stakeholders to hold platforms accountable for enabling or facilitating harm such as online race and gender-based violence, hate speech, child abuse and exploitation. G20 countries must act to prevent any systematic harm by promoting information integrity, especially in relation to health, climate and election information; to improve the quality of content moderation; and to form local teams with deep contextual knowledge in support of cultural and language diversity in AI.

Read more about TF05

Task Force 06

Strengthening Multilateralism and Global Governance

TF06 focuses on fostering robust international cooperation in alignment with the SDGs outlined in the 2030 Agenda. Its recommendations aim to influence the discussion of priorities in the Development, Health, and Trade and Investment Working Groups, as well as to identify issues of particular interest for the Sherpas such as the assessment of the G20 pledges and actions.

Key issues and subtopics within this TF encompass:

1. The G20's role in strengthening multilateralism and UN reform;
2. Reform of the WTO;
3. Global health issues and the One Health approach;
4. New norms and metrics for international development cooperation and confronting global challenges;
5. The role of non-state actors, NGOs, and subnational units in multilateral governance;
6. Assessing G20 pledges and actions;
7. The voices of the Global South in global governance and in strengthening multilateralism.

Key recommendations

1. Strengthen the effectiveness and efficiency of multilateral institutions by building trust, accountability, and inclusion.

The G20 should advocate the urgent reform of multilateral institutions to reflect the evolving international order. In particular, TF06 recommends establishing a permanent Task Force on UN Reform within the G20 Sherpa Track. In addition to facilitating dialogue and sharing ideas, that platform may provide a mechanism for consensus building on necessary and high-priority UN system reforms over the long term. One prominent example is the expansion of the UN Security Council to include underrepresented regions and developing countries, guided by the principles of equity, legitimacy, and modernization. The G20 should support the alignment of policy priorities across UN agencies, organizations and processes in order to reduce frictions generated by trade rules and regulations for sustainable development. To this end, endorsing the UN Secretary-General's proposal for a Biennial Summit to consider opportunities and address discrepancies in regulations governing finance, aid, climate action, and wider sustainable development concerns, is key. Furthermore, the G20 should also advocate conflict prevention and peacebuilding. In this sense, member countries must call for the strengthening of the Peacebuilding Commission by enhancing its advisory role to the Security Council and to the Economic and Social Council and by buttressing its conflict prevention capabilities. The G20 should also discuss more ambitious nuclear non-proliferation commitments, invest in new technologies and research and development to address humanitarian challenges, and leverage its agenda-setting capacity to elevate action on social protection and human rights, ensuring state compliance with commitments.

2. Strengthen global governance through increased participation of non-state and subnational actors.

The G20 should prioritize enhancing the participation of non-state actors in the Sherpa and Finance Tracks, considering civil society organizations as well as cities and other local and regional governments. In addition to the existing engagement groups, structured exchanges also can play an advisory role in support of G20 official tracks, bearing in mind that providing technical and financial assistance to strengthen the institutional capacity of non-state actors is essential to ensure their active participation. Accordingly, TF06 recommends leveraging digital tools and platforms to involve additional stakeholders in G20 and UN processes. The G20 should enhance both transparency and inclusivity by actively strengthening civil society participation, especially of under-represented and under-serviced groups, through interactive and digitally-enabled dialogue in formal G20 and UN sessions, consultations and other fora. Involving subnational actors is pivotal to address a host of systemic risks including climate change, digital exclusion, inequalities, and challenges to achieving sustainable development and to promoting global health. Local and regional governments should also be encouraged to have a more direct involvement in multilateral treaty processes, similarly to private sector engagement initiatives.

3. Improve global cooperation and investments in climate-resilient development, including through the reform of the financial architecture.

The G20 should advance a comprehensive reform agenda for international financial institutions and strengthen MDBs in furtherance of sustainable finance. T20 members urge the G20 to promote a just ecological transition and to accelerate the global energy transition away from fossil fuels. This requires commitments in terms of financial resources, knowledge transfer, and sharing of technologies in support of sustainable development in the developing world. To this end, the G20 should champion equitable, sustainable carbon and biodiversity markets, payment for ecosystem services, and should advocate innovative financing mechanisms to protect tropical forests in particular. G20 members should establish a subgroup under the Trade and Investment Working Group to collaborate with the WTO's Trade and Environmental Sustainability Structured Discussions (TESSD) process on environmental trade measures, committing to actions such as phasing out fossil fuel subsidies and reducing tariffs on sustainable alternatives. Moreover, making the governance of international financial institutions more representative and inclusive is crucial, as is including sustainable, future-proof policies that encompass the rights of children and future generations in G20 declarations.

4. Strengthen governance to promote timely and efficient responses to frontier threats related to global health, digital harms and transnational organized crime.

The G20 should adopt a more proactive posture to build collective understanding and responses to systemic risks related to pandemics, digital harms, and transnational organized crime. To address the transnational threat of pandemics, the G20 can foster a One Health approach, emphasizing the harmonious integration of humans, animals, and the environment. TF06 members recommend that the G20 promote international standards on sanitation, animal health, and environmental biodiversity protection across supply chains, and propose a governance mechanism to coordinate One Health efforts. Given the rapid expansion of organized crime in all parts of the world, the G20 should play a pivotal role in bridging trust and cooperation deficits to address cyber, counterfeit, financial, and trafficking-related crimes that cross jurisdictions, including by sharing intelligence, supporting joint investigations, expanding monitoring and enforcement against illicit flows, strengthening critical infrastructure, and reinforcing international conventions related to organized crime and cybercrime, with due consideration of human rights. In light of major risks posed by advanced AI, the G20 should also advocate standards and verification systems to ensure safe, aligned and ethical design, development and deployment. T20 members draw attention to the need to close the AI gap - both in capabilities and in regulation - between the Global North and South. The G20 Digital Economy Working Group should define principles for strengthening safe, ethical and aligned AI, as well as necessary investments in infrastructure, closing skills gaps, and minimizing digital harms. The G20 can identify shared priorities with other international and regional fora, strengthening common action and partnerships.

5. Advance new norms and metrics to develop cooperation and enhance G20 accountability.

G20 leaders should commit to advancing new metrics of wellbeing that move beyond Gross Domestic Product (GDP). Specifically, TF06 members urge the G20 to align measures of progress with parallel UN initiatives and to endorse their adoption at the Summit of the Future. These metrics can practically guide policy, financial and service allocation decisions, and concessional finance, grounded in ethical, holistic, sustainable, and inclusive parameters. The G20 can simultaneously support efforts to enhance data capabilities and develop tools at the country level to address global challenges such as climate change, biodiversity loss, digital governance and food insecurity. Given the urgency of the climate change crisis, the G20 should take a more proactive stance on phasing out fossil fuels. T20 Brasil recommends that G20 countries set ambitious renewable energy targets, phase out fossil fuel subsidies, foster clean energy innovation, invest in worker reskilling, establish social safety nets as part of their adaptation strategies, and support developing nations in attaining these objectives. To improve accountability, the G20 can also publish meeting agendas and minutes, create an independent review mechanism to track pledges, develop clear progress metrics, and expand collaboration with international organizations.

Read more about TF06

Implementation Roadmaps

01 Building Bridges to National Transition Plans

Roadmap for implementing

Recommendation "Provide capacity building, technology transfer and adequate funding for national transition plans, including measures to leverage climate adaptation and bioeconomy" | Crosscutting recommendation 4 of the T20 Brasil Communiqué.

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Introduction

The global challenge of climate change demands urgent and coordinated action from all nations, particularly in the face of increasing environmental degradation and socio-economic disparities. As recognized in the T20 Brazil Communiqué, the need for robust national transition plans that prioritize climate adaptation, bioeconomy, and the sustainable use of resources has never been more critical. This roadmap focuses on Recommendation 4, which emphasizes the provision of capacity building, technology transfer, and adequate funding for national transition plans. The G20's role in offering

institutional support is essential for developing countries to design and implement effective strategies that not only address climate change but also promote social equity and environmental sustainability.

By facilitating a structured approach to capacity building and technology transfer, the G20 can help countries develop tailored transition plans that align with their unique contexts and priorities. These plans should encompass a comprehensive strategy for the reskilling of workers, adaptive social protection for vulnerable populations, and the promotion of green industrialization pathways. In this context, this roadmap outlines actionable steps to enhance capacity building, streamline technology transfer, and secure necessary funding, ultimately aiming for a resilient and low-carbon future.

The implementation of Recommendation 4 is justified by the pressing need to address the dual challenges of climate change and sustainable development. As nations strive to meet their Nationally Determined Contributions (NDCs) under the Paris Agreement, the G20's support in enhancing local capacities and providing financial resources becomes increasingly important. Developing countries, which often lack the necessary infrastructure and funding mechanisms, face significant hurdles in transitioning to low-carbon economies. Therefore, an emphasis on capacity building and technology transfer is critical for empowering these nations to take meaningful climate action. The outlined actions within this roadmap focus on creating an integrated framework for developing sustainable project pipelines, consolidating existing mechanisms, and establishing clear criteria for project selection and evaluation. By identifying overlaps and gaps in current instruments and mechanisms, the G20 can streamline efforts, enhance collaboration, and foster innovation in climate adaptation and bioeconomy.

Moreover, establishing platforms for knowledge sharing and facilitating pilot projects will allow countries to learn from each other's experiences, ensuring that successful strategies are replicated and adapted to local contexts. By fostering a culture of collaboration and shared learning, this roadmap supports the vision of a just transition that not only mitigates climate change but also promotes socio-economic resilience and sustainability.

The urgency and relevance of these actions align with the global agenda for climate action, and their implementation will position G20 countries as leaders in fostering a sustainable and equitable future for all. The roadmap serves as a guiding document for translating policy recommendations into tangible outcomes, ultimately advocating for the adoption of comprehensive strategies that benefit both the environment and society at large.

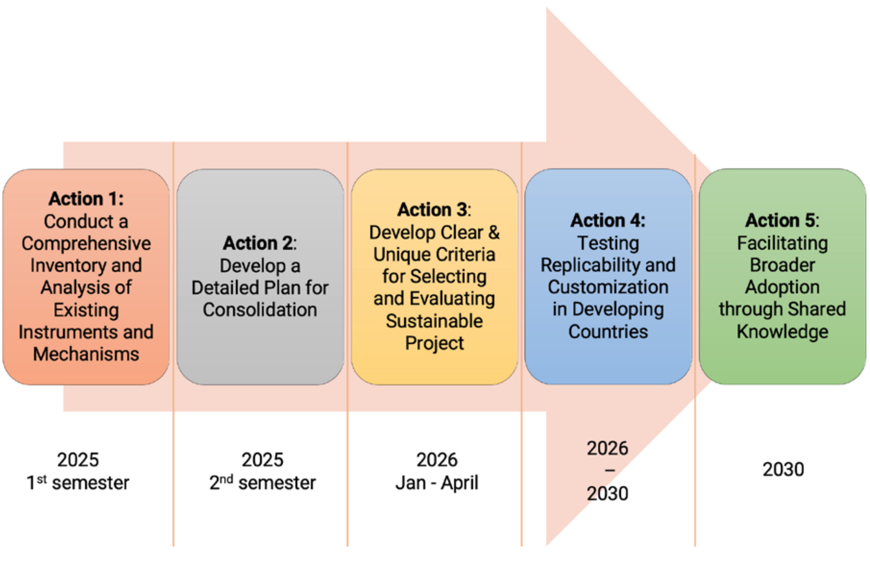

FIGURE 1. Action proposal flow. Source: Created by the author

The implementation actions have been divided into five key stages, Figure1, each designed to address the main objectives set for the roadmap's development. These actions aim to streamline efforts in capacity building, technology transfer, and funding by ensuring alignment with national transition plans. The stages include a comprehensive analysis of existing instruments, consolidation of mechanisms, development of clear criteria for project pipelines, knowledge sharing to encourage broader adoption, and testing the replicability of initiatives in developing countries. Together, these steps ensure a structured approach to advancing sustainable development and fostering international cooperation.

Action 1: Conduct a Comprehensive Inventory and Analysis of Existing Instruments and Mechanisms

The first critical step in enhancing capacity building, technology transfer, and adequate funding for national transition plans involves a thorough examination of the current landscape of instruments and mechanisms. This action aims to identify overlaps, gaps, and areas for improvement, ensuring that future efforts are streamlined and effective.

Who?

Collaboration & Supervision: The G20 will provide overarching guidance and supervision to ensure alignment with global objectives.

Execution: The T20 will be responsible for coordinating international, regional, and national analyses through dedicated task forces. This includes ensuring inclusive participation from diverse stakeholders, particularly from developing countries, to guarantee contextually appropriate solutions. National institutions will play a crucial role in providing local insights and facilitating implementation.

When?

The comprehensive inventory and analysis are slated to commence in

2025, allowing for a fresh start aligned with the new G20 presidency and ensuring that the findings remain relevant and actionable.

How?

Financial: Adequate funding should be allocated by the G20 countries to support the extensive analysis required, covering costs associated with data collection, research, and stakeholder engagement.

Human: Expert personnel needs to be engaged to conduct the analysis, including researchers, policymakers, and stakeholders with deep understanding of the existing mechanisms.

Knowledge: Leveraging existing knowledge bases and research will be crucial, along with the development of new methodologies to assess the effectiveness of current instruments.

Infrastructure: Utilizing robust data management systems and analytical tools will be essential for handling the vast amount of information to be processed.

Where?

The analysis will be conducted across global, regional, and national levels to ensure a comprehensive understanding of the current landscape. Key countries will be identified to drive the implementation, with specific spaces for articulation and advancement established to facilitate collaboration and knowledge sharing. This multi-level approach will help in identifying best practices, potential synergies, and areas needing improvement, thus laying a solid foundation for future capacity building and technology transfer initiatives.

Action 2: Develop a Detailed Plan for Consolidation

This action aims to outline how existing mechanisms will be integrated and coordinated to achieve efficient and effective consolidation.

Who?

Collaboration & Supervision: The G20 will oversee the development of the consolidation plan, ensuring alignment with global objectives and standards.

Execution: National institutions, in collaboration with regional and international bodies, will be responsible for creating detailed plans tailored to their specific contexts. This includes integrating federal, state, and municipal actions to ensure a cohesive approach.

When?

The development of the consolidation plan should follow the inventory and analysis phase, taking approximately 6 months. This ensures that the plan is informed by the latest data and stakeholder insights, with a draft ready for review and feedback by key partners.

How?

Mechanisms: The plan will identify which mechanisms will be integrated, including existing frameworks, policies, and tools. It will also specify how these mechanisms will be coordinated to ensure seamless implementation.

Coordination: The plan will outline the coordination process among different levels of government and various stakeholders, ensuring that all actions are aligned and complementary.

Institutional Framework: Countries will need to establish or strengthen their institutional frameworks to develop and implement these plans. This includes setting up clear governance structures, defining roles and responsibilities, and establishing communication channels.

Where?

The development and implementation of the consolidation plan will occur at global, regional, and national levels. Key countries will be identified to drive the implementation, with specific spaces for articulation and advancement established to facilitate collaboration and knowledge sharing. This multi-level approach will ensure that the consolidation efforts are comprehensive and impactful, addressing diverse needs and challenges across different regions and countries.

Action 3: Develop Clear & Unique Criteria for Selecting and Evaluating Sustainable Project Pipelines

The third critical step in enhancing capacity building, technology transfer, and adequate funding for national transition plans involves developing clear and unique criteria for selecting and evaluating sustainable project pipelines. This action aims to ensure that the criteria are adaptable to diverse contexts, considering national priorities and the need to address social and environmental needs.

Who?

Collaboration & Supervision: The G20, in collaboration with a committee of experts in sustainability, finance, and project management from international bodies, academia, and industry should be formed to develop these criteria. This group should include representatives from both developed and developing countries to ensure global applicability.

Execution: National institutions, in partnership with regional and international bodies, will be responsible for applying these criteria to select and evaluate project pipelines. This includes ensuring that the criteria are tailored to address specific national priorities and needs.

When?

Criteria development should occur over a period of 3 to 4 months, starting after the consolidation plan is finalized. The process should involve an extensive review of existing literature on successful sustainable projects, consultations with stakeholders from different sectors and regions, and workshops to refine and validate the proposed criteria. The final criteria should be flexible enough to adapt to different contexts, yet robust enough to ensure the integrity and effectiveness of the selected projects.

How?

Inclusive Approach: The criteria must be carefully designed to avoid excluding vulnerable countries. This includes considering the unique challenges and needs of these countries and ensuring that the criteria are flexible enough to accommodate diverse contexts.

National Priorities: Countries must have set clear goals and priorities that align with the criteria. This ensures that the selected project pipelines are aligned with national objectives and contribute to addressing social and environmental needs.

Adaptability: The criteria should be adaptable to diverse contexts, allowing for the consideration of various factors such as economic, environmental, and social impacts.

Where?

The development process should be centralized in a location with strong institutional support and access to a wide range of stakeholders. However, regional consultations should also be conducted to incorporate local perspectives and ensure the criteria's adaptability.

Key Considerations

Sustainability: The criteria should prioritize sustainability, ensuring that project pipelines are environmentally sound and socially responsible. This includes considering factors such as energy efficiency, environmental impact, and social equity.

Partnerships: The criteria should emphasize the importance of partnerships, including collaboration with diverse stakeholders and the engagement of critical actors to sustain project pipelines.

Flexibility: The criteria should be flexible enough to accommodate changing contexts and priorities, ensuring that project pipelines remain relevant and effective over time.

Action 4: Testing Replicability and Customization in Developing Countries

Implementing pilot projects simultaneously in various developing countries is a critical step in testing the replicability and customization of selected pipelines. This action will help identify best practices, challenges, and areas for improvement, ensuring that these projects can be scaled up effectively across different regions.

Who?

This initiative will be led by a collaborative effort between the G20 member countries, international organizations, and local stakeholders in developing countries. Key countries will be identified to drive the implementation, leveraging their expertise and resources to support the pilot projects.

When?

The implementation of pilot projects should commence within 4 years following the completion of the planning and platform development phases. This timeline allows for thorough preparation and alignment with local and international stakeholders.

How?

The implementation will utilize existing climate finance mechanisms to fund the pilot projects. This approach ensures that the projects are aligned with current international efforts to address climate change and promote sustainable development. The use of existing mechanisms will also facilitate the mobilization of resources and expertise, enhancing the projects' efficiency and impact.

Where?

Pilot projects should be distributed across diverse geographic regions, focusing on countries with varying levels of climate vulnerability and economic development. This diversity will provide valuable insights into the adaptability and scalability of the project pipelines.

Action 5: Facilitating Broader Adoption through Shared Knowledge

Establishing a platform for sharing best practices and lessons learned from pilot projects is crucial for facilitating the broader adoption of climate measures. This platform aligns with the Data20 initiative, which emphasizes the importance of data sharing and collaboration to drive policy decisions. By creating a space where countries can share their experiences, both successes and challenges, the platform will serve as a valuable resource for nations looking to implement similar projects.

Who?

This platform will be developed and maintained by a collaborative effort between the G20 member countries, with specific countries taking the lead in driving the implementation. Key stakeholders will include government agencies, research institutions, and private sector entities.

When?

Development of the platform should begin immediately after the criteria for project pipelines are established, with a goal of launching within 12 months. This timing allows for the integration of initial pilot project results and ensures that the platform is ready to support broader implementation efforts.

How?

The platform will not only showcase what has already worked but also highlight what is being planned for implementation. This forward-looking approach will help attract investment by providing a clear roadmap of future projects and their potential impacts.

Where?

The platform will be hosted in virtual spaces designed for articulation and advancement, with key countries identified to drive the implementation. These spaces will facilitate international collaboration and knowledge sharing, ensuring that all participating countries can benefit from the collective experience and expertise.

02

Just Green Industrialization: Capacity Building and Funding Strategies for Climate Adaptation and Bioeconomy

Roadmap for implementing

Recommendation “Provide capacity building, technology transfer and adequate funding for national transition plans, including measures to leverage climate adaptation and bioeconomy” | Crosscutting recommendation 4 of the T20 Brasil Communiqué

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Why?

The G20 is a unique platform that unites the largest economies from the Global North and Global South to discuss global economic issues, from international financial stability, climate change mitigation, to sustainable development. This recommendation seeks to provide institutional and financial support for countries to promote green industrialization pathways by enhancing local capacity, fostering technological innovation, and mobilising investments. The approach also promotes equity by prioritising underfunded areas, like climate adaptation and bioeconomy, and ensures that vulnerable populations are supported through adaptive social protection and reskilling initiatives. Implementing this strategy is feasible as it builds on existing global frameworks and leverages the G20's influence to coordinate efforts among diverse stakeholders, ensuring a just transition to a low-carbon economy.

Aligned with the goals of T20's Task Force 2 on sustainable climate action and just and inclusive energy transition, the matter of decarbonising industrial processes and implementing a green industry worldwide is key.

The G20 accounts for 80% of the global economy, contributing significantly to the manufacturing of goods and the creation of jobs for millions of people, much of which is derived from the industrial sector. However, a significant portion of greenhouse gas emissions are caused by industrial activities, and several nations find it challenging to decarbonize their sectors without slowing down their economic growth. The sustainability and economic viability of energy transition and clean technology adoption are so frequently questioned, and as a result, we must find and map out routes that will progress economic development and climate goals while also benefiting people and the environment.

The G20 is an international forum with a unique governance structure. Unlike many other platforms, the G20 includes countries from all regions of the world, each with distinct social, political, and economic backgrounds, yet all member countries hold equal positions and voices within the group. Another mechanism that reinforces the G20's uniqueness is the rotating presidency system, which allows countries with different perspectives and approaches to set the agenda. This ensures that all member nations have their moment in the spotlight while also promoting collaboration. This governance structure is crucial for fostering fair and equitable multilateral cooperation in a multipolar world.

Consequently, this roadmap offers a unique window of opportunity to accomplish the inputs of Recommendation 4, where it combines institutional and financial support for countries to promote green industrialisation pathways, considering strategies for climate adaptation, bioeconomy, and vulnerable populations.

Who?

- **G20 Countries:**

  Lead and coordinate the initiative, and facilitate the dialogue with national agents, such as national governments, local financial institutions, the private sector, industry, academia, etc.

- **National Governments:**

  Develop and implement country-specific transition plans, identifying the areas of opportunity to decarbonise their industry and what its main difficulties are. Share challenges, best practices, and policy solutions.

- **Local Governments and Municipalities:**

  To support the national government in mapping those points while also ensuring the implementation of community-level initiatives and adaptation measures.

- **Financial Institutions (World Bank, IMF, Development Banks such as Inter-American Development Bank, African Development Bank, and Local National Banks):**

  Crucial to direct financial resources and funding mechanisms.

- **Private Sector and Industry:**

  Invest in green technologies and support capacity-building initiatives.

- **Academic Institutions, Think Tanks, and Research Centres:** Conduct research and develop innovative technologies, and assist the government in identifying areas of opportunity to decarbonise its industry while also promoting economic prosperity.

- **Multilateral Organisations (IEA, IRENA, UNDP, UNEP, UNIDO):** Offer technical assistance and promote technology transfer.

What?

Capacity Building:

- Develop training programs for government officials, private sector actors, and local communities to enhance knowledge of low-carbon policies and adaptation strategies.
- Establish partnerships between academic institutions in the Global North and South to facilitate knowledge exchange and technology transfer.
- Support reskilling programs focused on green jobs to ensure workforce readiness for the low-carbon economy.

Technology Transfer:

- Promote public-private partnerships to facilitate the transfer of green technologies, especially in renewable energy, sustainable agriculture, and bioeconomy.
- Identify opportunities for new green industrial value chains and partnerships among G20 members, particularly with respect to low-carbon steel products.
- Create spaces for sharing best practices in policy implementation and technological innovations, using G20 summits, regional conferences, and virtual networks.

Funding:

- Establish a dedicated fund within the G20 framework to support (capacity building for) national transition plans, with specific allocations for bioeconomy and climate adaptation projects.
- Leverage contributions from IFIs, development banks, and private investors to finance sustainable project pipelines.
- Mobilize additional funding from carbon pricing, green bonds, and climate finance mechanisms.

Policy and Regulatory Frameworks:

- Encourage G20 countries to provide regulatory incentives, such as tax breaks or subsidies, as well as lead markets, to promote green technologies and investments in the bioeconomy.
- Develop a common decarbonisation vision for energy-intensive industry, including milestones and pathways to phase out the most carbon- intensive production and avoid carbon-lock in.
- Align national policies with international climate goals to ensure consistency and coherence. Work towards including common decarbonisation milestones for the green industry in the next round of NDCs.

Monitoring and Evaluation:

- Establish a transparent monitoring and evaluation framework to track progress, share lessons learned, and adjust strategies as needed.

How?

To develop a full plan and strategy on how to achieve the recommendation, it is important to create a framework that can draw the picture and provide the context of each country. Therefore, guiding questions to create a full profile of each country and make it possible to identify opportunities and difficulties.

- What are the most GHG-intensive sectors of its industry? What is the share of this industry in overall emissions?
- What are emissions from the energy sector?
- How has been the process of implementing clean energy sources in its energy and electricity mix?
- Is the country equipped in terms of resources (critical minerals, clean energy generation, production, and/or infrastructure) and have the relevant knowledge and capacity in clean energy technologies and financial strategies?
- What are the primary barriers (economic, technological, or policy-related) the country faces in transitioning to a low-carbon economy?
- Are decarbonization roadmaps for industry in place? If yes, are there targets for emissions reductions in industry?
- What policies or incentives have been implemented to encourage green industrialization and climate adaptation? Are they proving effective?
- What is the status of workforce reskilling programs, and how well-prepared is the labor market for the shift towards green jobs?
- How does the country manage its natural resources, particularly regarding biodiversity conservation and sustainable land use?
- What role do private sector stakeholders play in driving the adoption of clean technologies, and how well are they integrated into national strategies?
- Are there existing public-private partnerships that can be leveraged for technology transfer and capacity building?
- How does the country's financial system support green investments, particularly in the bioeconomy and climate adaptation sectors?
- What level of cooperation exists between national and local governments in implementing community-level initiatives?

- What are the country's main social protection mechanisms for vulnerable populations, especially those affected by environmental risks?

Identifying such specific points will be necessary for classifying how that country can cooperate in the roadmap plan.

When?

Short-term

- To ensure financial support and partners: G20 and National Governments mobilisation of financial international institutions and national banks
- To identify partners and stakeholders from multilateral organizations, private sector and the industry
- To mobilize academic Institutions, think tanks, and research centers: Local Governments and Municipalities to point out
- Map and define venues, initiatives and agents to moderate and coordinate these actions with member countries' governments
- Identify and mobilize potential funding partners, as well as partners to develop and implement the training programs

Medium-term

- Create working groups for each country to identify the potential and obstacles (strengths, weaknesses, opportunities and threats) in industry decarbonization, use of renewable energy sources and technologies, supply chain decarbonization and green job training
- Match profiles between Global North and Global South countries identifying areas of mutual cooperation
- Create working groups to design, plan and strategize the regulatory framework through policies
- Engage with funding partners and ensure their financial support

- Develop training programs government officials, private sector actors, and local communities, and well as reskilling programs focused on green jobs
- Identify and evaluate trade relations between countries, considering potential benefits and requirements from both sides

Long-term

- Start the full implementation of the policies under a regulatory framework - Provide the training programs
- Formalize and sign cooperation agreements on technology transfer and partnerships between countries to use Global North's technology in a Global South country and produce low-carbon products using the national industrial and renewable infrastructure, as well as the green- skilled local workforce
- Establish a monitoring group to evaluate the implementation process and make necessary adjustments when and if necessary

Where?

- G20 Summits and Engagement Groups COP Meetings
- The United Nation's (UN) meetings and agencies World Trade Organization (WTO)
- Organisation for Economic Co-operation and Development (OECD) International Monetary Fund (IMF)
- World Bank Group
- EU-Mercosur Association
- BRICS+
- UN Environmental Programme (UNEP)
- UN Industrial Development Organization (UNIDO)

The example of Brazil and Germany: partnerships in clean industrial value chains

As global south countries develop, industrialise and grow their infrastructure, their demand for basic materials such as steel and chemicals will grow substantially. At the same time energy-intensive basic material sectors need to move away from coal as their primary energy source. In this transition, the availability of low-cost renewable energy is a crucial factor for the future of energy-intensive value chains.

Strategic partnerships are key to realizing win-win outcomes in green industrial development. Regions with abundant and high-quality RES potential are well positioned to become key players in energy- intensive industrial value chains and can realize win-win partnership with importer countries with restricted capacity to autonomously decarbonise all aspects of their economies because of their limited RES potential. Two such countries are Brazil and Germany, where Brazil's abundant renewable energy potential meets Germany's demand for green inputs in the near future. The German government therefore actively seeks out partnerships with countries, to import green molecules or intermediate goods in the transformation of its chemical and steel sectors.

At the same time, global south countries face significant obstacles in their green industrial development. Partnerships for industrial value chains between countries like Germany and Brazil can yield numerous benefits to both regions while contributing to the speed and scale of global decarbonization of industry.

For Brazil, such partnerships can unlock the business case for green industrial installations and the attraction of foreign direct investment (FDI) in clean technologies. This can create employment opportunities for the local workforce, contribute to a sustainable and future-proof sectoral development, attract technology transfer and benefit from capacity building. With time, green industrial installations can attract further FDI in downstream sectors of higher value-add.

Germany, on the other hand, could diversify its supply sources through these partnerships, enhance the resilience of its economy and safeguard jobs in the downstream parts of its industrial value chains which rely on the availability of clean basic materials. Instead of directing large subsidies to bridge the cost gap of renewable molecules or intermediate goods, the import of these goods through international value- chains with countries like Brazil can free up these fiscal resources for higher value-add clean technologies.

For these types of partnerships to be truly sustainable and equitable, they must overcome historical patterns of extractivism that have often characterized the engagement of industrialised countries with less developed economies. In the case of clean industrial development partnerships between Germany and Brazil, initial hydrogen projects in Brazil might be primarily targeted at exports and are therefore based on off-grid renewable capacity, it is crucial that such partnerships contain clauses that support local industrial growth through energy and water access initiatives, the integration of infrastructure and building capacity towards downstream product development of green industrial goods. Furthermore, partnerships should also involve capacity building of workforce and ensure the protection of vulnerable communities.

Conclusion

In conclusion, the successful implementation of Recommendation 4 hinges on coordinated efforts among G20 countries, financial institutions, the private sector, and multilateral organizations. By fostering capacity building, facilitating value chain collaboration and technology transfer, and securing adequate funding, the G20 can create the necessary conditions for national transition plans that also address climate adaptation and bioeconomy.

These initiatives must be tailored to each country's specific circumstances, ensuring that vulnerable populations and underfunded sectors are prioritized. Strategic partnerships, particularly between the Global North and South, will be vital in promoting green industrial pathways while balancing economic growth with sustainability goals. The G20's unique governance structure, which ensures equal participation and fosters collaboration through its rotating presidency, reinforces its ability to lead on these issues. With its global reach and influence, the G20 is uniquely positioned to ensure a just transition to a low-carbon economy that benefits both people and the planet.

03 Reform the G20 Common Framework for Debt Relief

Roadmap for implementing

Recommendation "Reform the G20 Common Framework for Debt Relief and the International Monetary Fund's (IMF) lending policy to expand fiscal space for investments in inclusive and sustainable development" | Crosscutting recommendation 5 of the T20 Brasil Communiqué

Recommnedation "Improve the G20 Common Framework." | Recommendation 3 of the T20 Brasil Task Force 03

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The recommendation 3 from Task Force 03 to improve the G20 Common Framework states that:

> *"The G20 should call on the IMF to consider critical development investment needs and climate and other shocks in its current Debt Sustainability Analysis (DSA) reviews. In addition, the G20 should stipulate that all private financial institutions must issue social responsibility and/or human rights policies and publicly explain how they are applied in negotiations with sovereign debtors. The G20 must also create incentive mechanisms that compel all creditor classes to participate and provide the level of debt relief necessary to mobilize financing for climate and development goals, and ensure fair comparability of treatment across creditor classes. It should also provide credit enhancement to lower the cost of capital and liquidity support for countries that are not in debt distress but lack fiscal space. Finally, the G20 should encourage all sovereign debtors to explain in debt negotiations how they intend to meet all their legal obligations, including environmental, social and human rights obligations. In addition, a set of international principles should be developed to guide both sovereign debtors and creditors in meeting their environmental, social and human rights obligations in an equitable manner during these negotiations."*

This note begins by explaining the problems that the recommendation seeks to correct. Thereafter it proposes a solution. In the third section, it describes a strategy for implementing the solution.

The Problem

The Common Framework was launched in 2020 to help low income countries in debt default deal with their various creditors in an efficient and fair process. To date, only four countries, Chad, Ethiopia, Ghana and Zambia, have sought to utilize the Common Framework. Chad, whose debt problems were closely tied to the price of oil, resolved its debt situation without requiring a debt restructuring when the price of oil increased.

Neither Zambia nor Ghana, which have concluded debt restructuring agreements under the Common Framwork, have been able to re-establish a sustainable and inclusive development trajectory that is consistent with their sustainable development goals or their climate related responsibilities. Ethiopia is still a work in progress.

While the reasons for the Common Framework's failures are multi-faceted and complex, there are two that can relatively easily be addressed. Their resolution should help promote the goal of having all creditors contribute on a comparable basis to an optimal debt outcome for the sovereign debtor in crisis.

The first is the role of the IMF and its debt sustainability analysis (DSA). The sovereign debtor and its creditors rely on the DSA to determine the size of and their contribution to filling the debtor's financial gap. Historically, the DSA focused only on macro-economic and financial issues. The IMF now acknowledges that issues like climate, gender and inequality can be macro-critical and should be incorporated into the DSA. However, the IMF has not clearly articulated the principles or procedures it uses in distinguishing between the macro-critical and non-macro-critical aspects of these issues, or, when applicable, in assessing their macro-economic impacts over the DSA period and beyond. This is important because in order to collect all the information required to assess these impacts, the IMF needs to consult with both the non-state actors who will be directly affected by them, and the member state's authorities themselves. The IMF has not explained how it will manage these interactions or incorporate them into the DSA while also respecting the sovereignty of its member states.

The second is that the Common Framework leads to the creditors' legal rights being treated in isolation from all the debtor's other legal obligations. The focus of the negotiations between the sovereign debtor and its creditors is on the debt contracts and how much the creditors need to adjust their contractual rights in order to resolve the debtor's crisis. There is no doubt that the debtor, on both legal and moral grounds, must treat its commitments to its creditors with the utmost seriousness. However, these commitments should not trump the debtor's other important legal and moral commitments, such as to its public sector workers and pensioners, its obligations under its own constitution and international treaties to the health, education, safety and well-being of its own citizens and its international obligations regarding climate change and the conservation of biodiversity. Nevertheless, the negotiating dynamics created by the Common Framework effectively places these obligations outside the parameters of the debtor-creditor negotiations. This undercuts the debt restructuring's capacity to reach an optimal outcome.

The Solution

The G20 can contribute in two ways to promoting sovereign debt restructurings that align with the financial, economic, environmental and social needs of developing countries. First, it can promote guiding principles for sovereign debt restructurings that should be adopted by and applied by all parties engaged in these restructurings. Second, G20 members should advocate for the IMF to reform its DSA so that it is based on clear operating principles and procedures that incorporate all the macro-critical financial, economic, environmental and social factors in its member state's situation.

The G20 as a norm-setter

The G20 should encourage all parties to commit that debt restructurings for both low and middle income countries, will comply with a set of guiding principles (GPs) that meets two requirements. First, the GPs must be sufficiently comprehensive that it incorporates the full range of issues that should be addressed in sovereign debt restructurings ranging from Argentina to Zambia. This means that it must address all the financial, economic, environmental, social and human rights obligations and responsibilities of the debtor and its creditors. In addition, it should pay appropriate attention to the rights of all those parties on both the debtor's and the creditor's side that will be affected by the debt restructuring. Second, it must be sufficiently flexible that it can be adapted to the facts and circumstances of any individual sovereign debt default.

The guiding principles should be based on international law and on international norms and standards. These include those international treaties, such as the core international human rights and environmental treaties, to which almost all countries are parties and those norms and standards that have been developed by international organizations, industry associations and civil society organizations over the past two decades and are widely accepted by debtors and creditors. These various instruments exert a compliance pull on at least some of the parties involved in sovereign debt restructurings either because of their legal status or because of the credibility of their sponsoring entities and the process that was followed in developing them. Others are recognized by many of the stakeholders in sovereign debt transactions as addressing issues relevant to sovereign debt restructurings.

While these norms and standards share some common elements, they are not identical. Some were developed with a strong pro-creditor bias, others have a strong pro-sovereign debtor bias, and some seek to be more neutral and technical. Drawing on these various norms and standards, it is possible to formulate the following GPs that should be acceptable to all sovereign debtors and their creditors and all their external stakeholders. They create a comprehensive but flexible conceptual framework for all sovereign debt restructurings and are adaptable to the specific situation of each debtor:

Principle 1: Guiding Norms

Sovereign debt restructurings should be guided by the following 6 norms:

- *Credibility:* the Negotiating Parties and other Affected Parties are confident that the restructuring process can producing an outcome that optimally restructures the sovereign's debts.
- *Responsibility:* the Negotiating Parties will seek a restructuring agreement that respects their respective economic, financial, environmental, social, human rights and governance obligations and/or responsibilities.
- *Good Faith:* the Negotiating Parties should intend to reach an agreement that takes appropriate account of each of their rights, obligations and responsibilities.

- *Optimality:* the Negotiating Parties should aim to achieve an outcome that, taking into account the circumstances in which the parties are negotiating and their respective rights, obligations and responsibilities, offers each of them the best possible mix of economic, financial, environmental, social, human rights and governance benefits.
- *Inclusiveness:* all creditors should have the opportunity to participate in the restructuring process and the debtor should provide them with timely access to the information that they need to make informed decisions about their participation in the process and its implications for them. While the Negotiating Parties are the decision makers in the restructuring process, they should offer other Affected Parties timely access to sufficient information to make informed decisions about how the restructuring will impact them.
- *Effectiveness:* the Negotiating Parties should seek to reach an Optimal Outcome in a timely and efficient manner.

Principle 2: Transparency

The sovereign debt restructuring process should afford the Negotiating Parties and other Affected Parties access to the information that they need in order to make informed decisions regarding the debt restructuring.

Principle 3: Due Diligence

The sovereign debtor and its creditors should each undertake appropriate due diligence before concluding a sovereign debt restructuring process.

Principle 4: Optimal Outcome Assessment

At the earliest feasible moment, the Negotiating Parties should publicly disclose why they expect their restructuring agreement to result in an Optimal Outcome.

Principle 5: Monitoring

The restructuring process should incorporate credible mechanisms for monitoring the implementation of the restructuring agreement.

Principle 6: Inter-Creditor Comparability

The restructuring process should ensure that all the sovereign borrower's creditors participate in and make a comparable contribution to the restructuring of its debt.

Principle 7: Fair Burden Sharing

An Optimal Outcome should share the burden of the restructuring fairly between the Negotiating Parties and should not impose undue costs on any of the Affected Parties.

Principle 8: Maintaining Market Access

The restructuring agreement, to the greatest extent possible, should be designed to facilitate future market access for the borrower.

The international financial community should not find any of these GPs surprising. Most commercial financial institutions have an environmental and social responsibility policy or a human rights policy or am ESG statement that incorporates some or all of these principles.

The G20 and the reform of DSA

The one issue that these GPs does not fully resolve is the implications for the IMF itself of incorporating the macro-critical aspects of new issues like climate, gender and inequality into its DSA. The IMF management must develop operational policies and procedures that help IMF staff and external stakeholders understand how the IMF distinguishes between those aspects of these new issues that are macro-critical and those that are not and how it will manage the macro-critical aspects. These policies and procedures can be developed by IMF management on their own initiative. The G20 should encourage the IMF management to consult with other international organizations with relevant expertise and to utilize the relevant international laws, norms and standards in developing them.

Implementation Roadmap

The solution described above requires the G20 to advocate that the Common Framework be replaced by a set of widely acceptable guiding principles such as the GPs. This outcome should be achievable over the next 12 months.

The implementation roadmap for the new common framework consists of four steps. First, the G20 Finance Ministers and Central Bank Governors (FMCBG) should request the Global Sovereign Debt Roundtable(GSDR), in which representatives of both official and commercial creditors participate, to discuss replacing the Common Framework with a set of widely acceptable guiding principles, such as the GPs.

Second each of the three GSDR co-chairs should organize consultations with their respective stakeholders about the desirability of replacing the Common Framework with a set of widely acceptable guiding principles such as the GPs. Thus, the IMF and the World Bank will organize separate consultations with debtor countries, commercial creditors and civil society groups. Similarly, the sitting G20 chair will organize consultations with G20 participants. The G20 chair may also choose to arrange for a consultation with the BRICS countries. The GSDR co-chairs should also invite entities such as the G24, UNCTAD and the African Union to arrange their own consultations. In addition, civil society groups, including the leading organizations representing creditors, such as the Institute for International Finance should be encouraged to arrange their own consultations. The organizers of each of these consultations should submit a report on the consultation to the three GSDR co-chairs. Such wide consultations will also ensure that the needs of all emerging market and developing countries and their various categories of creditors are considered in developing the GPs.

The third step is that there should be a meeting of the GSDR at which the outcomes of all these consultations can be discussed and agreement reached on a set of widely acceptable guiding principles, such as the GPs. The GSDR co-chairs should report on the outcome of this consultation process to the FMCBG. If feasible, the FMCBG should express their support for the agreed guiding principles in advance of the Fourth Financing for Development conference, to be held in Spain in June 2025. In any event the GSDR co-chairs should commit to present the guiding principles at the conference. Where appropriate, the G20 should encourage leading creditor jurisdictions and relevant international financial institutions to amend their domestic legislation to facilitate the implementation of the GPs.

The fourth step is for the G20 to express their support for the guiding principles in their communique at the summit in South Africa in 2025.

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04

Data20: A Policy Forum Proposal for Data Governance at the G20

Roadmap for implementing

Recommendation "Establish Data20, a multistakeholder platform to enhance cooperation on global data governance" | Crosscutting recommendation 6 of the T20 Brasil Communiqué

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One of the recommendations from the T20's Inclusive Digital Transformation task force, also building upon the previous work of the Indian presidency on digital public infrastructure policies, proposes the creation of **a new venue for debate and cooperation on data governance**, within the G20 ecosystem.

The **Data20 (D20), a forum for coordination on data governance**, could promote the convergence of cross-cutting topics stemming from different groups of society, including governments. **The D20 should not be a new engagement group, but rather a gathering space for cooperation and dialogue on data governance**, serving as a node between the Sherpa Track and the existing engagement groups that deal with data.

Why data governance?

In recent years, data has assumed a central role in various sectors and in the socio-economic development of countries. This centrality is evident in several international documents, such as the G20 New Delhi Leaders' Declaration, which explicitly mentions the role of data and digital transformation in achieving the Sustainable Development Goals.

In this context, data governance emerges as a cross-cutting and holistic field that facilitates and enables numerous discussions about the digital realm. Data governance is, therefore, a core component of data protection and is crucial not only for safeguarding fundamental rights but also for the socio-economic development of G20 countries and beyond. Data governance also encompasses an infrastructural debate, as a fundamental topic to be discussed in order to overcome digital divides - through addressing data gaps, producing indicators on digital inclusion and unlocking the value of data for economic growth in developing countries. There is a huge inequality between countries in the Global North and Global South, and also within countries in the South, which, although seeking data governance policies, still lack a large data provider base due to lack of access. In this sense, the infrastructural debate should also have a place in the D20, taking into account the guidelines and meaningful connectivity indicators established by the G20 itself, together with the ITU. This holistic approach to access with meaningful connectivity, data generation, and respect for fundamental rights contributes to a significant shift in today's international data ecosystem, which is moving towards a data justice approach, where the current informational asymmetries, and consequently power imbalances, are gradually reduced.

As recognized by the **G20** Development Ministerial Declaration for reducing inequalities, published during the Brazilian Presidency, debating cross-cutting issues on data governance can also influence more transparent and fair Artificial Intelligence systems, as well as it could enhance collaboration regarding Digital Public Infrastructures and reduce harms emanating from the use of data. Additionally, in line with the G20 Maceió Ministerial Declaration on Digital Inclusion for All's recognition of the potential of data access and data sharing for generating public value with common bases of fairness, the D20 could enable the development of governance parity based on human rights, which would facilitate the flow of data between countries.

Who composes the D20?

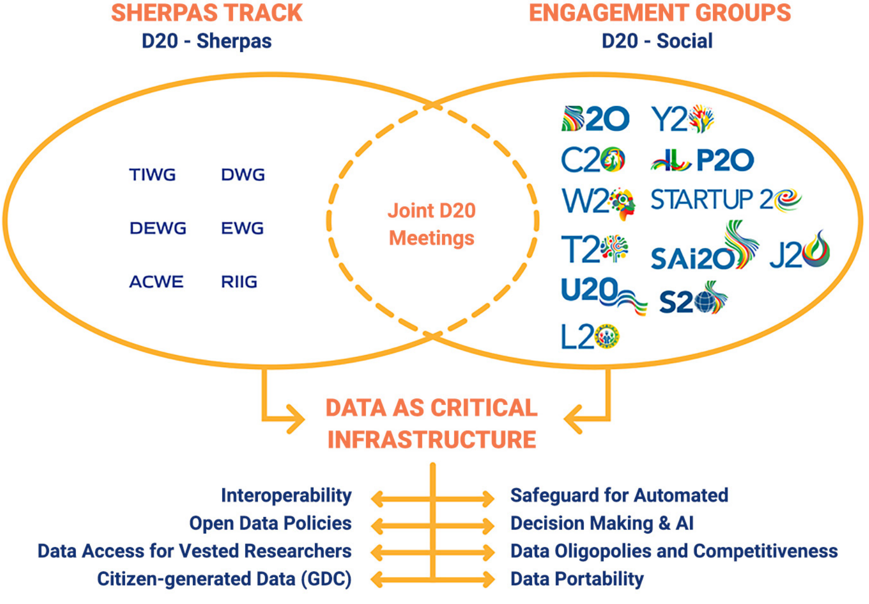
To strengthen the existing engagement groups, which present sectoral demands of society, coordination facilitated by **D20 can aggregate their ideas and data-related agendas into a group named "D20 Social"**, where the common foundations of data governance and its principles can then branch out to the specific demands of the groups in terms of public policies.

Simultaneously, a **"D20 Sherpa" group could aggregate the data-related demands that are present across the different working groups of the Sherpa track**, such as Digital Economy, Anti-Corruption, Trade and Investment, Development, Research and Innovation, Employment, and possibly a new Artificial Intelligence track, one of the priorities of the Brazilian presidency.

Both the D20 Social and the D20 Sherpa would proceed with their parallel activities, to find common ground on the demands from different stakeholders in periodical meetings between the groups, **which would converge in a D20 Meeting that reunites both D20 Social and D20 Sherpa**.

In summary, D20 would be composed of representatives of the Sherpa

Track and different engagement groups dealing with data in its many applications. **The D20 would be a network for facilitation and coordination among existing representatives of the tracks and the engagement groups of the G20**. In this way, it will establish a bridge between the conversations on data taking place within both the thematic tracks (D20 Sherpa) and the engagement groups (T20, C20, S20, L20, B20, W20, etc) - or D20 Social.



What is its goal?

Since data is the foundation for various public policies and socio-economic applications in countries around the world, the D20 can converge demands and political initiatives that avoid duplication of efforts and establish continuity between the G20 presidencies. As a forum that unites both developed and developing countries, G20 also has a significant opportunity to advance international data governance approaches that promote equitable data-sharing benefits.

Within the G20, different states operate at varying levels in an agenda for development, from data collection and processing to implementing these data in terms of common values for society. Therefore, the D20 could provide a more comprehensive and cohesive view of how states are meeting development goals. Finally, D20 would foster cooperation among stakeholders in order to find common objectives on data and exchange practices on interoperable policy frameworks, aiming at facilitating cross-border data flows with trust.

The debates organized by D20 would seek to facilitate the exchange of experiences and identify areas of convergence in the formulation and implementation of comprehensive plans on data governance. Its goal would be to bridge the debates of the engagement groups and coordinate responses from the G20's Sherpa Track to data-related challenges in critical areas.

D20 Governance

The main focus of the D20 would be **periodic meetings between representatives of the D20 Social and D20 Sherpa** for alignments and presentations of public policy proposals based on common data governance. This can apply both domestically and internationally among G20 member countries in terms of international solidarity and reduction of asymmetries between developed and developing countries.

Parallel to these meetings, D20 Social and D20 Sherpa would coordinate internal meetings and activities in which different sectoral demands could be condensed and become subside for finding common stances on data governance during the meetings between the groups.

To this end, **at least three intergroups annual meetings would be sufficient to promote this exchange**, which could take place one day before each of the Sherpa track's meetings. Internal meetings of the D20 Sherpa and D20 Social can occur as needed and be self-organized by the groups.

To maintain a continuous, ethical, and transparent process, **the D20 can also benefit from a secretariat managed by external and permanent actors,**

such as a consortium. An example of such a secretariat is the one currently managed by UNDP in the **SFWG of the G20 financial track,** and UNDP itself is an actor that also resonates with the theme of data governance.

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05

Empowering Citizens in the Digital Age: A Roadmap for Inclusive Digital Transformation

Roadmap for implementing

Recommendation "Improve cooperation to enhance meaningful connectivity, inclusive DPIs, and human-centered AI | Crosscutting recommendation 7 of the T20 Brasil Communiqué

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Introduction

To achieve inclusive Digital Transformation, including efficient Digital Public Infrastructure (DPI) and human-centred artificial intelligence systems (AI) development, we recommend that the G20 adopts a digital governance regime that achieves transparency over digital-data development and information integrity through global norms and standards that empower citizens with the necessary expert advice to control how personal data about them is used, managed, and shared (processed). This regime can be achieved by providing digital citizens effective association rights and representation by expert professionals who can advise citizens and negotiate terms of use of data and rewards on their behalf, analogous to the regulated fiduciaries in the financial sector. A long-term roadmap is proposed.

The proposals and strategy below reflect and build upon long-standing G20 discussions and literature dating back to the creation of the Digital Economy Task Force under China's G20 presidency in 2016, including the 2017 Roadmap for Digitalisation, the Principles for Data Free Flow with Trust, the G20 Repository of Digital Policies, the Digital Economy Development and Cooperation Initiative, as well as every Leaders' Declaration since the 2015 Antalya Statement and every Digital Ministers' Declaration since the 2017 Düsseldorf Declaration. The proposals also align with other leading international strategies, including the United Nations, UNESCO, World Bank, IMF, and the G7, including the G7 Data Protection and Privacy Authorities Roundtable, and fully align with the recently adopted UN's Global Digital Compact.

Addressing a systemic failure at the heart of digital governance

Thousands of data-driven businesses, ranging from small startups to digital empires, continuously exploit citizens' personal data because of a systemic failure in the relationship between online service providers and the consumers of those services. In most contexts, national digital regulations have become the first step toward digital empowerment, but they do not provide enough mechanisms to ensure citizens can have meaningful control over personal data. This lack of control is at the core of an exclusionary, extractive, highly biased, and opaque approach to developing digital societies.

The interactions between service providers, including those involving DPI and AI developers, and consumers do not operate as they do in an economic market. Consumers face a one-size-fits-all approach in how they interact with digital service providers; their interests and desires are often overlooked, and they lack representation or market power to make their interests considered. Importantly, the only incentive for exchanging online services for personal data is the advertisement industry between service providers and the many businesses that seek to influence users, of which consumers are not a part (Snower & Twomey 2022).

G20 literature, including the recent G20 Maceió Ministerial Declaration on Digital Inclusion for All and legislation across G20 member countries, provide rights and rules to improve transparency and baseline users' control over personal data, but not efficient mechanisms for negotiating terms of use or sharing in the rewards derived from data utilisation or management. Consequently, consumers cannot exercise their rights fully, nor do they have the ability to influence how data is processed, and hence cannot fully control their digital experience.

Digital citizens lack the tools to know who processes data about them, limiting their participation in the digital economy. Even if processing personal data in specific contexts is subjected to regulatory action, personal data and particularly inferred data are still used by thousands of actors who hardly ever have a direct relationship with consumers. These include financial institutions, healthcare providers, and retail, e-commerce, automotive, education, technology and AI companies. These also include DPI developers (World Bank 2023). A recent court ruling in Norway shows that a chain of under-the-radar data-sharing schemes can continue indefinitely and grow over tens of thousands of third parties (Forbrukerrådet 2020).

Experience also shows that bigger and more prominent companies see fines as part of doing business. Even the largest fine ever recorded, €1.2 billion, was less than one per cent of the defendant's annual revenue. In 2022, Argentina's total fines for data protection violations amounted to only USD 8,000 (AAIP, 2023).

Control over data ensures high levels of transparency

Meaningful control over data incentivises citizens to share data directly, maximising transparency rights and providing public and private organisations with vast benefits. This ensures inclusive, less biased, self-determined digital transformation processes. Expert advisors are, therefore, key to ensuring citizens can set the terms of use of data about them. Moreover, entities that process personal data about individuals, particularly inferred data, must do so in the best interest of consumers, similar to the rules and principles that govern highly asymmetrical offline relationships, such as lawyer/client and doctor/patient.

When individuals truly understand how data about them is collected, used, and shared, they are more likely to engage positively with developers and private and public service providers and share data directly, raising the quality of data flowing across the ecosystem and ensuring high levels of information integrity. This positively affects transparency and lowers the risk of fraud, data breaches, and other cybersecurity threats. Ultimately, high-quality data positively impacts the quality of goods and services.

Organisations can benefit from more citizen control in many ways. The quality of databases significantly depends on individuals' willingness to share their digital experience. When users can control data about them, they are incentivised to share real-time, updated, highly accurate data. High data quality leads to efficient resource allocation. Empowerment also positively impacts database accuracy. Importantly, organisations can better minimise biases arising from homogenous data sets and more easily comply with data protection principles, such as data minimisation or purpose limitation.

Proposed approach – how can this be done?

The impediment to meaningful control over data is not a question of skills but of collective organisation oriented towards this end. Meaningful control over data is best achieved when expert representatives dedicated to protecting citizens' interests, as envisioned in the report Empowering

Digital Citizens: Making Humane Markets Work in the Digital Age, help them set the terms under which organisations can process personal data about them. Through the advice of an expert representative, citizens can know who is processing data about them, under which legal basis and from where, and negotiate how citizens can benefit from data processing practices. Such an agent-based model underscores the rights of association and collective representation. It also rewards scale or specialisation by expert agents in negotiating the best terms with various types of data collectors. Existing private companies and institutions, regional bodies and civil society organisations can build on their existing customer relations and digital architecture to participate in the emerging expert agent industry.

Experts in data aggregation and processing practices, analytics, and online advertising presently overwhelmingly represent private organisations. It is not feasible for each user to ascertain this knowledge, hence the benefit of collective expert representation that can bring similar skills to the interests of consumers.

Entities that process personal data about individuals, including their expert advisors, must negotiate in good faith and ensure the interests of citizens drive negotiation and processing practices. Governments can extend the offline fiduciary obligation to act in the best interest of data subjects, which is applied to doctors, teachers, lawyers, government agencies, and digital service providers, and ensure data is processed in the best interest of individuals. This requirement is to be expansively applied to vulnerable populations, such as children, elders, displaced and homeless people and immigrants.

Proposed Implementation Roadmap: what can the G20 do?

Developing human-centred digital ecosystems is a multistakeholder task that requires active collaboration at the global level – the G20 and T20 organs can play a critical role in facilitating this. The direct stakeholders include multilateral organisations, governments, civil society organisations, academia, and businesses, including SMEs. The time frame for successful implementation requires short-term, mid-term, and long-term strategies.

In the short term, the G20, supported by the T20 and associated engagement groups, should explicitly endorse citizens' rights of representation and association as key enablers of meaningful control and management of personal data, and efficient DPI and AI development. Such a declaration should also recognise the critical role of expert representatives and the integration of fiduciary norms in addressing highly asymmetrical digital interactions to achieve inclusive digital transformation.

This collective declaration should receive endorsement from other global bodies, including the UN, OECD, ILO and the World Bank, as well as leading regional groups that engage with the G20 process, including ASEAN and the African Union.

Building on these declarations, in the mid-term or during the next five years after the above declarations, active interaction between civil society organisations and businesses will become critical to ensuring that the best interest of data subjects drives the negotiation about the terms of use of personal data. The T20 organ and the proposed Data20 (D20) group, if created, will become crucial during this stage.

The G20 can help facilitate the operationalisation of the expert representative figure by consolidating promising practices on who these advisors for citizens would be, how they could be selected, how their specialisation and representation services could be funded, and what role governments and multilateral institutions could play in enabling these fiduciary figures.

Importantly, conversations on innovation and regulation must be de-siloed. Constant interaction and discussions between businesses, particularly local and regional-based technology companies and SMEs, with market expertise, consumer base, and operational know-how to shape data ecosystems and civil society organisations, including academia, that bring essential ethical considerations and knowledge of citizens' needs will better create solid and effective ethical frameworks.

In particular, close collaboration between regional banks, accounting and legal firms, cooperatives, and existing fiduciary agents in the insurance and financial services industries, as well as human rights advocates, think tanks, and NGOs working with vulnerable populations, is essential to ensure robust governance and oversight frameworks for fiduciary experts that advise citizens.

The recently proposed Data20 group, with its multistakeholder approach to data governance and aim to achieve coherence and continuity in policy-making conversations, is a natural place to host these discussions. The D20 group can spearhead efforts to ensure citizens are placed at the heart of the digital society.

In the long term, or within the decade following a G20 declaration on the role of expert representatives in citizens' control over data, governments must adopt and integrate into national policies and legislation the principles and norms established by global and regional declarations, as well as in governance and ethical frameworks.

Governments must ensure national legislation reflects the global consensus on how the rights of representation and association, and the figure of expert representatives, can help citizens gain meaningful control personal data about them, particularly concerning data protection and technology regulation. Governments must also integrate lessons from advanced digital governance regimes, avoiding vague legal concepts and poor enforcement architecture. Governments must ensure compliance with the global consensus by coordinating through the G20 process and the D20 group.

Conclusion

This paper maps the foundational pre-requisites for the G20 to articulate and endorse a digital governance regime that empowers citizens through collective association and expert representation to achieve inclusive digital transformation, meaningful connectivity, inclusive DPIs, and human-centred AI. Collaborative efforts among governments, multilateral organisations, and civil society are essential to ensure that citizens' voices shape the digital landscape.

The successful implementation of the proposed roadmap requires immediate and active participation from the G20 finance and sherpa tracks, as well as between the G20 and the G7. To establish a foundation for human-centred governance, it must endorse citizens' rights of association and expert representation in the short term. In the mid-term, collaboration among multilateral organisations, civil society, and the private sector will be essential for developing ethical standards and governance norms and principles. Over the long term, integrating these principles into national policies and legislation will promote international consensus, compliance and adaptability to emerging challenges.

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06

Pathways for Reconciling New Industrial Policy and International Cooperation for Global Goods

Roadmap for implementing

Recommendation "Reform and strengthen the World Trade Organization (WTO) as the main forum for global trade, services and investment facilitation negotiations, including in relation to trade standards that address climate and digital transformation" | Crosscutting recommendation 8 of the T20 Brasil Communiqué

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The resurgence of New Industrial Policies (NIPs), reacting to the pressing need to pursue non-economic objectives, is often captured by vested interests, resulting in protectionist measures. The challenge lies in designing NIPs that can strike a balance between Global Value Chains (GVC) managers' quest for efficiency and policy makers' need for increasing resilience or national security in a turmoiled geopolitical landscape. These policies produce negative spillovers, jeopardizing other countries' development perspectives, as well as hamper innovation and competitiveness in the country`s own economy in the longer run.

Furthermore, although NIPs might pursue legitimate non-economic objectives, they are often captured by vested interests, resulting in protectionist measures. These policies produce negative spillovers, jeopardizing other countries' development perspectives.

Why?

The foundational questions surrounding the efficacy of our current economic system have taken on a renewed urgency, revealing some flaws in its ability to drive broad-based growth and share its dividends across the population. The seeds of a new, or at least revised, economic system had already been laid in the aftermath of the Global Financial Crisis (GFC).

This process was catalyzed by recent global events. The emergence of the COVID-19 pandemic, the conflict in Ukraine, and the escalating climate crisis have all highlighted and accelerated certain underlying trends. Globalization, increasingly viewed as failing to yield equitable results, has sparked a demand for the establishment of new guidelines and a more inclusive, growth-oriented framework.

We are witnessing a strong comeback of industrial policy as a miracle cure for economic but also non-economic issues. If the economic rationale behind the use of industrial policy is addressing market and coordination failures, as well as the provision of public goods, recent crises have shed light on the appeal to use industrial policy for non-economic concerns, such as the interference of geopolitical conflicts in shaping delocalization and sourcing policies. Moreover, pushed to its extreme, a fierce use of industrial policy may result in an escalation of protectionist measures among global economies, wiping out all the benefits of free trade policies.

In this regard, industrial policy is presenting a multifaceted impact on economies with its “good,” “bad,” and “ugly” aspects. On the “good” side, it holds the potential to mitigate market failures, pave the way for a green economy, and reduce inequalities, addressing key areas where market mechanisms fall short. However, the “bad” elements surface when sovereignty concerns override efficiency objectives leading to rent-seeking behaviors. The “ugly” aspect reveals itself in the uncooperative and globally distortive nature of trade protectionism ingrained in industrial policy, risking a detrimental race to the bottom among countries.

It is crucial that the countries of G20 put forward an agenda related to the discipline about the use of trade policies, such as subsidies, local content requirements, preference for domestic companies in government procurement and export credits, among others.

The motivations for these measures can be divided in three broad categories. First, they are justified as instruments to neutralize “import dependency”, or to promote “self-sufficiency”, or statecraft under the guise of national security, a concept invoked to protect basic and high technology industries. In addition to import and export restrictions, measures are put in place limiting access to technology, licenses and redirecting flows of Foreign Direct Investment. The concept of national security remains largely undefined in the WTO.

Barriers to foreign direct investment in some sectors considered strategic have been raised by developed and emerging countries, increasing discrimination in the origin of capital flows. These measures are promoted to foster domestic “re-industrialization” or are due to a response to “security” concerns. In many cases, they do not comply with WTO commitments.

The second is related to industrial targeting. The economic trade and investment landscape is rapidly changing due to technological advances. Competition is increasingly technology driven and changing the way we live, consume, interact and conduct business. The Covid pandemics and rapid developments in AI have accelerated this process and put technology at the center of competition in world markets. It has triggered a new wave of industrial (targeting) policies in support of technology intensive production, involving unprecedented amounts of government subsidies and such on three continents, including North America, Asia and Europe.

The third is related to energy transition, a global concern. The proposed policies might take the form of climate measures with impacts on trade and investment, as well. Border carbon adjustment measures or deforestation regulations are examples of new environmental policies with impacts on trade. In this case, it is necessary to evaluate the balance between true global concerns and protectionist measures imposed unilaterally, as more often used by developed countries. The emergency of climate change mitigation has been used as a motivation for the adoption of climate policies with trade and investment impacts. These trends have been endorsing the implementation of neo protectionist trade and investment policies, with negative implications for international competition, specifically for the developing world.

It is difficult to distinguish measures associated with energy transition from policies such as subsidies and cross border protection. The task is not always transparent. The challenge is to promote higher levels of economic integration and social welfare, while implementing transversal government industrial policies to support and facilitate the transition to renewable production technologies, promoting long-term and sustainable economic growth and inclusive job creation.

The task may be difficult sometimes and consensus hard to reach. However, the regulatory framework to discipline the proliferation of trade measures justified by security reasons, decrease of dependence on import sources, energy transition and climate change are crucial to ensure that trade contributes to a sustainable and less unequal world development.

Who?

The governments are the main stakeholders responsible to carry negotiations to create a regulatory framework to discipline the use of trade measures. The main arena must be the World Trade Organization (WTO); this must be a multilateral negotiation. However, it is the responsibility of the major players of the global economy and world trade to lead this agenda. This same question must be present on the agendas of OECD, World Bank, UNCTAD and multilateral/regional/domestic development banks. It is crucial that the stakeholders understand if they really care about growth with less inequality and sustainable development, cooperation and discipline of trade measures, especially subsidies, are essential.

What and How?

To address the issue of setting ceilings for trade-distorting subsidies, the first step should be to improve data on subsidies. Although WTO members have committed to notifying implemented subsidies, most countries have been underreporting. International organizations such as the IMF, World Bank, and OECD have cooperated with the WTO to build a website providing information on agriculture subsidies, fossil fuels, fisheries, industrial sectors, and cross-sectoral and economy-wide activities. Merging these databases under the umbrella of a cooperation mechanism involving international institutions with the technical support of the WTO Secretariat (perhaps constituting an Advisory Technical Committee) could provide the necessary solid information base for the design of compensatory mechanisms as follows:

a. Classify the subsidies according to their degree of potential harm to third countries, considering how trade-distortive they are. This could be done by adopting the model set in the WTO Agreement on Agriculture that labels subsidies as (i) trade-distorting (amber box), (ii) minimally trade-distorting (green box), and (iii) production-limiting programs (blue box).

b. The G20 countries should agree to cap total spending on amber box subsidies while all countries should be allowed to provide de minimis levels of support. Limits could vary according to product sectors or supply chains, considering their contribution to climate change mitigation or adaptation objectives. The group could agree to create a list of green-box subsidies not subject to limits or compensation mechanisms.

c. Create a platform for dialogue and compensation negotiations with the technical support of international institutions. Building on the experience of the WTO consultation process called Specific Trade Concerns (STC) under the Technical Barriers to Trade (TBT) and Sanitary and Phytosanitary Measures (SPS) agreements, the G20 could create a platform where countries harmed by subsidies classified under the amber box would negotiate with implementing jurisdictions, replacing the WTO dispute settlement mechanism for a more cooperative approach. The result could be (i) the redesign of the subsidy program to eliminate its distorting features, (ii) compensation through non-discriminatory trade liberalization in products of interest of the exporting country, and (iii) engaging in countermeasures as a remedy.

d. Contribute with a small proportion of the subsidies deployed for domestic production to an international fund that would finance the diffusion of green technologies to middle and low-income economies.

When and Where?

It is important to begin the debate and negotiations at WTO as soon as possible. It can start in the Committee on subsidies and countervailing measures. The countries of G20 can present a document where the issue of industrial subsidies linked to security, import dependence, energy transition, climate change must be incorporated on the priority agenda. Moreover, the G20 countries can lead this debate at other multilateral arenas, such as OECD and multilateral/regional/domestic development banks. Also, this debate should be reviewed in bilateral/regional trade agreements where provisions on subsidies are generally present. In any case, preserving the WTO as the main arena for these discussions.

It has taken around four decades for a proposal to include and discipline agricultural subsidies in the multilateral negotiations and the results are not considered satisfactory for all members of WTO, especially export developing agricultural countries.

In a period of uncertainties and transformations producing a minimal regulatory framework for subsidies can signal whether trade will contribute to a less unequal and sustainable environment, especially for the developing and less developing countries.

07

Coalition for Local and Regional Production, Innovation and Equitable Access in Health

Roadmap for implementing

Recommendation "Address unequal access to healthcare and promote technology transfers and global cooperation on vaccination, medicines, and strategic health supplies in developing countries" | Crosscutting recommendation 9 of the T20 Brasil Communiqué

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Why?

Regarding Communiqué Top Recommendation 9, the Brazilian proposal of an **Coalition for Local and Regional Production, Innovation, and Equitable Access in Health** is not just a suggestion but a potential game-changer. It is the best option for a single undertaking that encapsulates most of what is suggested, offering hope for a more equitable global health landscape.

Significant technological asymmetries among countries in distinct phases of development characterize the international health landscape. These disparities are particularly evident in access to health technologies, production capacities, and R&D activities. Developed countries dominate the R&D of high-end pharmaceuticals, vaccines, and diagnostic technologies due to their extensive infrastructure, financial resources, and well-established health systems. Conversely, developing countries often need more critical infrastructure, human capital, and financial means to develop and produce essential health products independently.

These technological asymmetries exacerbate health inequities worldwide. Developing countries, where health needs are often the greatest, particularly concerning neglected diseases, rely heavily on external assistance and imports to address basic health challenges, leaving their populations vulnerable, especially during global health crises like pandemics. The COVID-19 pandemic revealed the fragility of the worldwide health system, as developing countries struggled to secure vaccines and treatments while developed countries quickly mobilized resources to meet their own needs.

This policy is not just about addressing inequities but also about inspiring and motivating international health innovation and production cooperation. It uses the neglected diseases scenario to enhance local capabilities and strengthen regional systems as a whole. It seeks to facilitate the transfer of technology and knowledge, empowering countries in the development process to enhance their local capacities and ensure more equitable access to essential health products globally.

The field of neglected diseases should be viewed more broadly. The most marginalized and vulnerable populations are disproportionately affected and should have universal access to VTDs as well as other health technologies, equipment, materials, and services. To guarantee this access, countries, especially developing ones, must **strengthen their Health Economic-Industrial Complex (HEIC)**, as presented in the figure below.

To achieve that, we propose supporting the Brazilian government's proposal of an **Coalition for Local and Regional Production, Innovation, and Equitable Access**.

Who?

The successful implementation of this policy requires a comprehensive mapping of key stakeholders across various sectors, including international organizations, national governments, the private sector, research institutions, and public health agencies. This approach would be broader than G20, welcoming additional key countries. The Coalition would foster a voluntary collaborative and diverse approach to promote local and regional production and innovation for neglected diseases and populations and prepare for health emergencies and vaccines. It could encompass representatives of:

- G20 Member States;
- Invited countries;
- International and regional organizations;
- National, regional, and international development banks;
- International funds and other trust funds;
- Mechanisms for joint purchasing of the supply chain, medicines, and other health technologies;
- Institutions of Science, Technology and Innovation;
- State-owned companies;
- Civil society;
- Private and Productive sector and industry associations; and
- Philanthropic organizations.

Private and public productive sectors and industry associations must elaborate on an efficient and effective plan for producing the solutions to be implemented.

These organizations must be represented in the institutional architecture of the implementation process, and their governance structures must be clearly defined, including who oversees what.

What?

The Coalition will seek **to collect the world's best public and private groups that invest in health technologies and develop a joint mission to shape the future of global health innovation and responsible investment by accelerating innovation, promoting collaboration, and engaging all relevant actors**.

The intention is to bridge market gaps in the innovation and production of health technologies that are significantly underfunded, in a limited set of diseases that affect mostly people in vulnerable situations, and prepare for health emergencies. The following types of collaboration would be fostered:

- Facilitate technology transfer and co-development;
- Promote technical cooperation;
- Promote market arrangements to guarantee stable demand and sustainable scale; and
- Develop and share information concerning markets, regulatory issues, and how to effectively address constraints and drive investment.

The Coalition's work will foster voluntary cooperation, respecting international law on intellectual property. Its purpose is to enable **global equity in access**. Its central contribution is mobilizing G20 countries and other invited countries, multilateral institutions, and organizations to mobilize the decisive systemic instruments necessary to implement concrete projects.

International organizations: These organizations should facilitate the establishment of frameworks for cooperation, providing funding and technical assistance for health innovation projects. They must also work to harmonize regulatory frameworks across countries to increase the effectiveness of health technologies and innovation transfers. Additionally, they should promote transparency in pricing and ensure that the innovations produced are accessible to needy populations.

National governments: Governments need to foster policies that incentivize health innovation. This includes investing in R&D, strengthening local production capacities, and implementing supportive regulatory frameworks. Brazil's HEIC offers a model for how countries can build integrated health systems that support local innovation while contributing to global health in a mission-oriented, health-centered approach.

Research institutions: Universities and research centers must align their research agendas with global health priorities, focusing on developing solutions for diseases often neglected by the private sector. They should also work to foster cross-border collaborations that bring together researchers from different countries in different stages of development. These partnerships will be crucial for ensuring that innovations are relevant to the specific health challenges faced by populations in vulnerable regions.

Public health organizations: Public health agencies must lead the implementation of health innovations in the field. This includes coordinating large-scale health campaigns, distributing new technologies, and ensuring that the populations most in need receive the benefits of health innovation. These organizations should also work with local governments to strengthen health systems and ensure innovations are integrated into existing care infrastructures.

Each pilot project should define: 1. What are the objectives? 2. What are the steps to achieve them? 3. What are the means and funding?

How?

The Coalition would start its work by **establishing pilot projects on common agreed diseases that would be initially addressed**.

Financing instruments can be obtained locally or globally through institutions such as national, regional, and international development banks, multilateral mechanisms, private sector investment, donations from non-profit organizations, and other existing initiatives.

Each draft project should show the financing instruments used to **build productive capabilities**.

The institutions and governments involved will mutually agree upon the financing of each project through legal instruments defined by the parties involved.

Each project is to have its own set of activities with distinctive funding needs. Some are expected to be short-term, and others long-term. The funding needs should be addressed separately, according to each project's specificities.

It is necessary to clearly previously define the following: 1. the specific pilot mission-oriented project; 2. the institutional framework for its implementation, including financial instruments; 3. the governance structure, the coordination, and rules for achieving structural political consensus.

The implementation process should have a monitoring administrative structure where a time-defined schedule guarantees follow-up.

When?

The Coalition would promote concrete projects focused on results, starting with pilots who would calibrate the work that could follow. The approach suggested for the Coalition would be:

- Identify 1-3 projects to be executed within three years to test the proposed system
- The Coalition would elaborate tailored proposals based on a step-by-step methodology
- Ensure continued monitoring and evaluation work

The Coalition will provide an implementation chart with goals, timelines, responsibilities, and an administrative follow-up.

Where?

The spaces for articulation and the countries driving this implementation are central to the policy's success.

For these efforts to be successful, the central stage must be countries needing to catch up in the health innovation race and their territory. Brazil could be a natural option as the country putting forward the proposal. Still, other pilot projects must have their respective territories decided according to the specificities of the diseases that will be tackled.

It is necessary to clearly define the administrative level of the implementation process: national, sub-national, and local. This is not an administrative issue but a political dimension of the call for action road map.

08

Advancing G20's Climate Agenda Coordination and Collaboration through the Circular Carbon Economy Index

Roadmap for implementing

Recommendation "Foster the just dimension of transition plans through institutional capacity building, technology transfer and adequate funding" | Recommendation 1 of the T20 Brasil Task Force 02

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Diagnosis of the Issue

In recent years, it has become increasingly clear that any major effort to reduce emissions in line with the goals of the Paris Agreement must involve a whole-of-society approach, ensuring that people are brought along equally within and across countries. This notion entered the mainstream of global climate governance by establishing the Just Transitions Work program under the UNFCCC in 2022. Countries face different capacities and constraints—such as economic structures, resource endowments, and human capital—which lead to varied strengths and weaknesses in their climate change mitigation efforts and net-zero transitions. As a result, each country's path to net-zero will differ, with all clean technologies and techniques playing a critical role in achieving this goal.

A holistic, inclusive, and flexible net-zero transition concept is essential to addressing these differences, ensuring inclusivity to promote just transitions. With this objective in mind, the circular carbon economy (CCE) concept was introduced during the Saudi G20 presidency in 2020, gaining endorsement from G20 leaders and featuring prominently in the final G20 and T20 communiques (G20, 2020; T20 , 2020).[1] The CCE framework recognizes that a country's net-zero transition strategy can involve any mix of available clean energy and emission management technologies tailored to its national circumstances, resource endowments, and competitive advantages. Building on this concept, in 2021, KAPSARC researchers developed the CCE Index to support countries' transition efforts by providing a robust framework for assessing and comparing their progress and potential toward net-zero emissions (Luomi, et al., 2021). The CCE Index speaks to both the long-term global goals of the Paris Agreement, including reaching net-zero GHG emissions in the second half of the century, and various goals of the 2030 Agenda for Sustainable Development, including Sustainable Development Goals (SDGs) 7 (affordable and clean energy), decent work and economic growth (SDG 8) and13 (climate action).

In this Implementation Roadmap, we recommend using the CCE Index to identify gaps across countries in utilizing the key clean technologies and

1. Since 2020, the concept has led to various T20 policy briefs (e.g., Yilmaz et al., 2023a), and academic studies (e.g., Al Shehri et al., 2023), among others, which can be found in the CCE guide: https://www.cceguide.org/guide/

mitigation approaches and in providing robust enabling frameworks for the transition. The CCE Index covers 125 countries worldwide, including G20 and non-G20 members, which allows it to be used to establish a common language and frame for constructive policy dialogue and collaboration on the net-zero transition globally. More specifically, the CCE Index offers a comparative view on countries' current performance and future potential on the road to net-zero. As such, it can help policy stakeholders identify gaps in implementation across countries, as well as individual countries' strengths and weaknesses. By doing so, it allows countries to identify both where they can support others, and where international support or cooperation is needed to accelerate progress.

Recommendations

Unlike other energy transition indices, the CCE Index takes a technology-agnostic approach towards the technologies and policy approaches utilized by countries to pursue net-zero emissions. Rooted in the CCE framework, it aggregates more than 40 quantitative metrics, allowing for comparisons across countries and over time since its inception in 2021. The CCE Index is periodically revised and updated by KAPSARC researchers and released during the UNFCCC COP conferences towards the end of each year. Its dedicated website[2] provides all the index data and studies, various benchmarking tools across countries and country groups, as well as a policy simulation platform for more sophisticated users. The CCE Index 2024 edition high-level results are displayed in Tables A1, A2, and A2 of the Appendix. All underlying data is also made available via the index website.

The CCE Index tracks two dimensions of the global net-zero transition: the CCE Performance score gauges countries' transition performance, assessing their engagement with leading mitigation technologies and activities by providing a score of 0-100 on eight indicators. The CCE Enablers score measures countries' transition potential based on five enabling dimensions, including Technology, Knowledge, and Innovation (TKI), Finance and Investment (FI), and Policies and Regulations (PR). While policymakers can

2. The CCE Index dedicated website is https://cceindex.kapsarc.org/cceindex/home

utilize the index for various net-zero benchmarking and planning purposes, it can contribute to international cooperation in two specific ways:

1. It can help identify and facilitate consensus on the major implementation gaps on the road to net-zero emissions that require urgent attention within the G20 group and globally and facilitate setting quantitative targets to track progress.

2. It can support mapping leading countries in specific CCE technologies or enabling areas and, by doing so, encourage these leaders to collaborate with or support developing countries within and outside the G20 in their net-zero transitions.

"Implementation gaps on the road to net-zero emissions" can be constructed by focusing on the CCE Performance sub-index results, as shown in Figure A2. The results highlight significant gaps in the current utilization of mitigation technologies and activities across countries. For instance, as the 2024 results show, even some mainstream renewable energy technologies (e.g., solar, wind, and geothermal) do not appear to be widely utilized in many countries, particularly the developing world. Similarly, emerging clean technologies, such as carbon capture and storage (CCS) and clean hydrogen, which are particularly critical for hard-to-abate sector decarbonization (Yilmaz, 2024) are only being developed in a handful of countries, with a large share of projects still in the planning or early implementation stages. These gaps are large and display an alarming need to speed up the pace of transitions in several countries, which, in turn, requires urgent action and collaborative efforts (Yilmaz et al, 2023b). The CCE Enablers sub-index results provide valuable insights into several areas that could be the subject of these efforts. As shown in Figure A3, the TKI and FI enabler dimensions display the most significant gaps across countries, along with the PR dimension. While technology, finance, and policy have been at the forefront of global discussions on various international platforms, the CCE Index results provide a more granular picture of how each country stands in the global distribution relative to the best and worst performers.

Considering these gaps together with the IEA's net-zero emissions scenario (IEA, 2021) and global decarbonization goals, such as tripling renewable energy capacity globally and doubling the global average annual rate of energy efficiency improvements by 2030 (UNFCCC, 2023), a significant amount of work remains. This includes accelerating zero- and low-emission technologies, particularly in hard-to-abate sectors, as outlined in the outcome of the first Global Stocktake under the Paris Agreement, and strengthening enabling environments in many lagging countries. In particular, G20 nations can play a more proactive role by advancing a targeted implementation agenda to accelerate the deployment of underutilized technologies in the developing regions where they are most needed. Moreover, strengthening enabling environments through coordinated funding mechanisms, technology-sharing partnerships, and regulatory support will be critical to ensuring this agenda's rapid and effective implementation.

Moreover, monitoring trends in countries' progress and potential is also critical to understanding the direction of travel and potential areas of convergence or divergence at global, regional, and country levels over time. In a world of inclusive transitions, one would expect to observe the gaps being reduced, and hence, the country trends in various areas converge over time. With this focus, Figures A4 and A5 display the TKI and FI trends for countries over the last four years covered by the CCE index. Both figures indicate that most countries that are located at the bottom of the distribution are developing countries and do not display much improvement in the trend over time, with some countries' scores even declining. On the contrary, the countries at the top, generally developed countries, including G20 members, have tended to follow an upward trend. In other words, the figures indicate that the top and bottom country trends diverge over time, implying that many developing countries are experiencing challenges in accessing clean technologies and the necessary finance for their decarbonization efforts. The lack of access to these crucial enablers is likely to slow down these countries' transition performance and impede just transitions to net zero.

Scenario of outcomes

Institutionalizing the CCE Index as a monitoring framework for cooperation to enable net-zero transitions across the G20 and globally can provide a sharper focus for the cooperation discussions in this area, including setting quantitative collective targets in the various implementation and enabling areas covered by the index. While KAPSARC will continue to update the Index periodically, future editions can be revised to reflect the emerging needs and recommendations of T20 expert groups, such as incorporating new monitoring metrics. Closer cooperation with T20 presidencies and member countries via specific events (e.g., panels, roundtable discussions) covering global and regional gaps in different contexts can help build a collaborative environment where policymakers and researchers can join forces. These events are envisaged to take place annually, at the start of each G20 Presidency's term, to take stock of the results of the annual CCE Index in light of the commonly agreed targets. The first meeting, in 2025, would set these targets, progress on which would be tracked by the CCE Index. The effectiveness of the targets themselves could also be re-evaluated biennially, as needed.

As the next step, we recommend an endorsement from the Brazilian T20 of the CCE Index as a voluntary monitoring framework for just net-zero transitions, accompanied by a recommendation to subsequent presidencies to form a working group under T20 to discuss how the CCE Index could be used to support the G20 climate change agenda, including in the ways outlined in this roadmap document. The CCE Index website can be expanded to include a dedicated "G20 Collaboration" section, where this work is documented and made available. Over time, the section can be expanded to include case studies and highlights of collaboration among and by G20 members authored by T20 experts from respective countries.

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Appendices

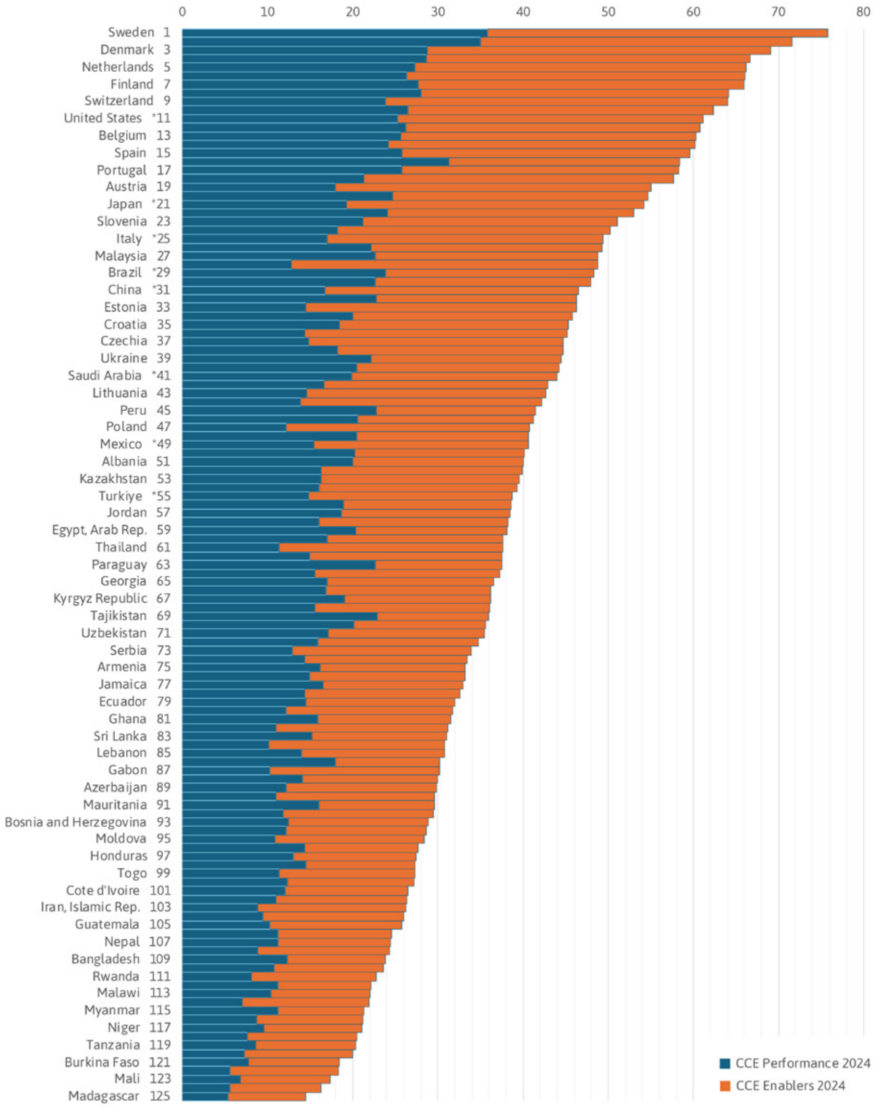

FIGURE A1. CCE Index 2024 scores. *Note:* Countries are ordered based on their CCE index scores. Next to country names, the ranks are based on their total CC Index scores. "*" indicates G20 membership. *Source:* Luomi, Yilmaz and Aldhuwaihi (2024)

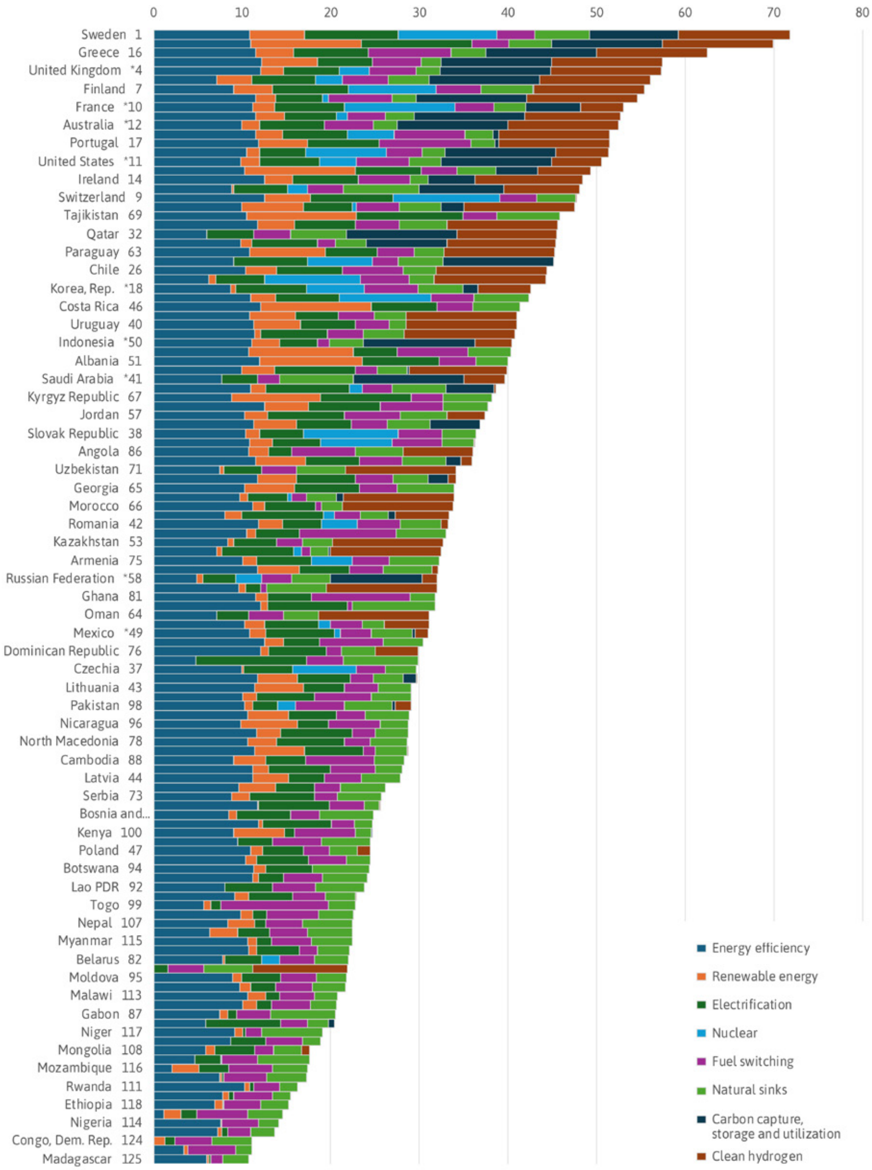

FIGURE A2. CCE Index 2024 - Performance sub-index scores by technologies and activities. *Note:* Countries are ordered based on their performance scores. Next to country names, the ranks are based on their total CC Index scores. "*" indicates G20 membership. *Source:* Luomi, Yilmaz and Aldhuwaihi (2024)

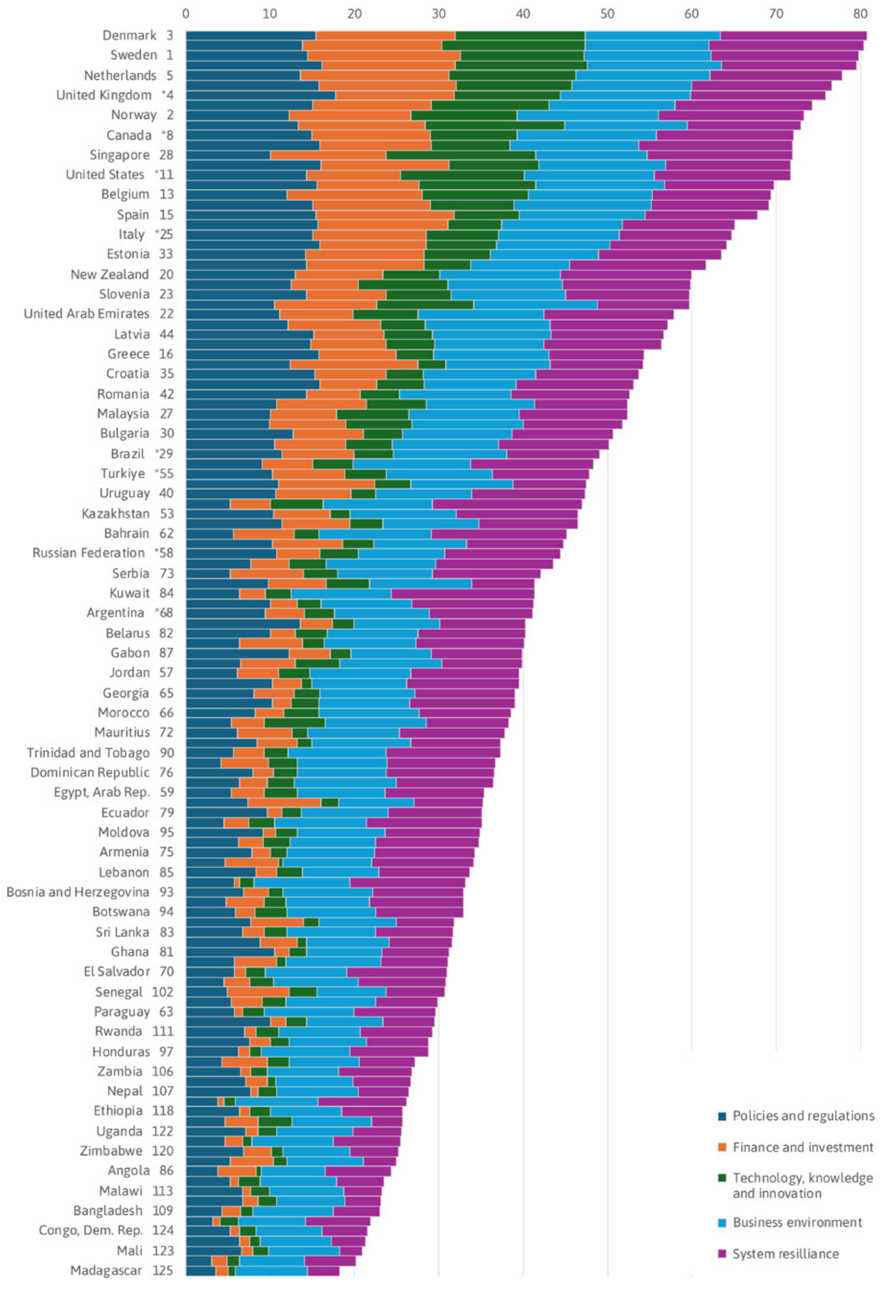

FIGURE A3. CCE Index 2024 - Enablers sub-index scores by enabling dimensions. *Note:* Countries are ordered based on their enablers scores. Next to country names, the ranks are based on their total CC Index scores. "*" indicates G20 membership. *Source:* Luomi, Yilmaz and Aldhuwaihi (2024)

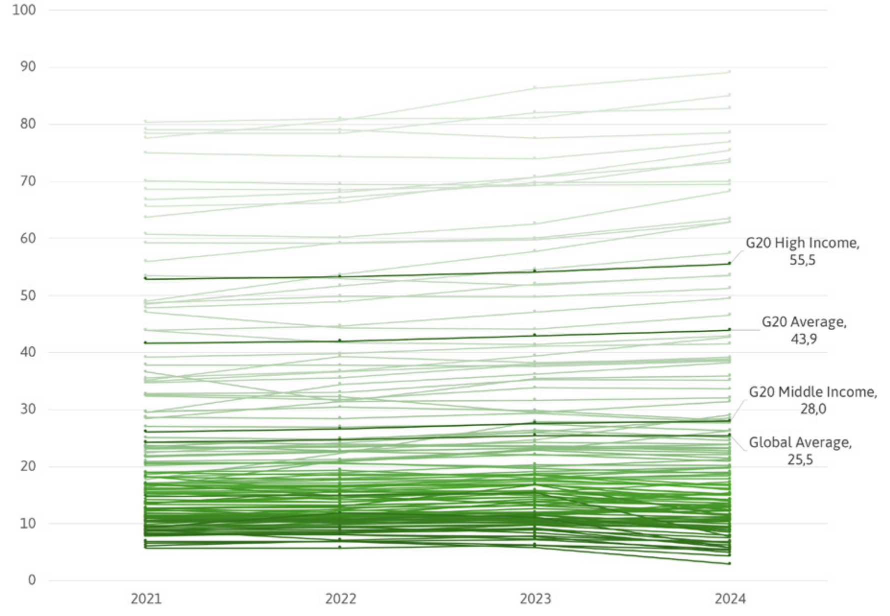

FIGURE A4. Countries' *Technology, Knowledge and Innovation Dimension* scores over time. *Source:* Luomi, Yilmaz and Aldhuwaihi (2024)

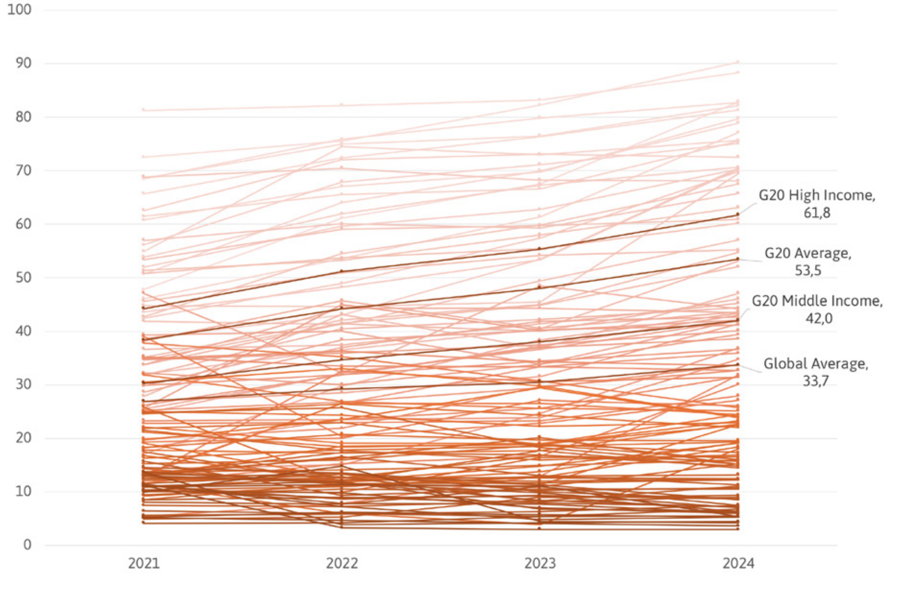

FIGURE A5. Countries' *Finance and Investment Dimension* scores over time. *Source:* Luomi, Yilmaz and Aldhuwaihi (2024)

09

Ways to Enhance Local Currency Leading by MDBs

Roadmap for implementing

Recommendation "Enhance local currency lending by MDBs" | Recommendation 2 of the T20 Brasil Task Force 03

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Why?

Developing countries throughout the world increasingly raise the issue about local currency lending as a pressing one. Borrowers receive explicit benefits from MDBs' financing in local currency. It protects them from **exchange-rate risks**, and reduces the possibility of financial distress and debt burden in case of local currency depreciation. This could help reduce losses arising from currency mismatches and decrease the credit risk and cost of projects. This is crucial for **capital-intensive infrastructure projects,** which generate revenues in local currencies. Economies also gain an advantage, since liquidity is directed back to the real sector and local financial markets are deepened.

Who?

MDBs should take steps towards increasing the percentage of their loan portfolios in local currencies. Differences in the scale of MDBs and their financial capacities need to be taken into account. In this regard, **global MDBs** might provide hard currency targeted loans to the smaller regional and sub-regional MDBs, for financing in local currency.

One of recommendations in the **G20 MDB Roadmap** towards Better, Bigger and more Effective MDBs is to scale up local currency and hedging solutions. The **IFAWG** will initiate, organize, and lead a monitoring and reporting process of its implementation.

What?

MDBs should encourage their shareholders to set **specific targets** on a percentage of loans in local currencies.

How?

Increasing lending in local currencies should be done together with **changing their business models** (funding, risk management, etc.) accordingly. Higher share of loans in local currencies could deepen the liquidity of local capital markets and positively affect sovereign debt sustainability. Another type of resource for this implementation can be

central bank liquidity. Access to central bank liquidity lines may free MDB balance sheet space to carry additional loans and avoid costly liquidation of MDB assets in the face of market stress. Rating agencies are positive about gaining access to regulators' liquidity.

When?

Specific targets for the share of financing in local currencies can be set in frameworks of MDBs **medium-term strategies**. For example, expanding the use of local currencies is one of the New Development Bank key strategic objectives for the 2022-2026 period. The Bank aims to increase the share of total funding in the local currencies of borrowing members to 30%.

Where?

The G20 MDB Roadmap, approved in 2024, can be the effective platform to enhance local currency lending by MDBs in medium-term. MDBs and G20 shareholders are held accountable for the implementation of all recommendations under the G20 MDB Roadmap.

10

Towards a UN Protocol for Taxing Cross-Border Services in a Digitalized Economy

Roadmap for implementing

Recommendation "Push to expedite work on the UNFCITC" | Recommendation 4 of the T20 Brasil Task Force 03

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The implementation roadmap presented here offers the way forward on the United Nations Framework Convention on International Tax Cooperation's (UNFCITC) protocol for taxing cross-border services in a digitalized economy. Such a protocol can provide a way to standardize and harmonize the existing plethora of widely varying Digital Services Taxes (DSTs), which can reduce political tension between the Global North and South, ease compliance costs and uncertainties for business, while providing a basis for the elimination of double taxation. The revenue generated can help bridge the Sustainable Development Goals (SDGs) financing gap and for the realization of human rights in the Global South. The G20 can act as a forum where key countries in the North and South can hammer out the architecture of the protocol for taxing cross-border services.

Introduction

Some of the notable efforts for taxing cross border digital services are treaty-based measures which include Amount A under Pillar One of the OECD's Two-Pillar Solution, and Article 12B of the UN Model Tax Convention on taxation of income from automated digital services (ADS). Many countries have introduced national measures for taxing the digitalized economy, of which the most common is called a Digital Service Tax (DST). A few countries have also introduced another measure called Significant Economic Presence (SEP).

The urgency for a coordinated approach for the taxation the digital economy has intensified with the delays and uncertainty in the implementation of Amount A due to lack of global consensus and unlikely adoption by key states particularly the United States. The United States, which is home to most of the largest Big Tech companies, has in the past opposed DSTs and similar measures, perceiving them as discriminatory because they primarily impact U.S. multinationals, and has usually responded by threatening to impose retaliatory tariffs on the implementing countries. However, the US has also been perceived to be opposed to the Amount A solution. Republicans in the US Congress in fact voted to defund the OECD for trying to tax US corporations. There is a widespread perception that whether Democrat or Republican, the US will remain opposed to allowing other countries to tax its MNEs.

For this reason, many countries, both OECD and non-OECD, including the UK, France, Italy, Spain India, Kenya, Tanzania and Nepal, have already implemented different forms of DSTs in their domestic laws, and others are likely to follow with similar tax measures. These countries have already collected millions from DSTs, showing them to be a proven revenue generator. The European Union Council has made indications of introducing a digital levy in the event that Amount A fails.

Nevertheless, a plethora of uncoordinated and varying national measures can lead to increased compliance burden for businesses, double taxation, and disputes between countries and taxpayers. Keeping in mind the highly likely failure of the OECD solution of Amount A, the Terms of Reference for the UNFCITC indicates that one of the early protocols will address the taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy, expected to be concluded by 2027. In effect, this will be the UN's multilateral solution for taxing the digital economy.

Given that most countries who have initiated national measures have used DSTs, it is likely that the UN's solution will build on them. The Secretary of the UN Tax Committee said "they are here to stay" and suggested a "common approach" to DSTs as the way forward. For this reason, it is important to briefly examine their impact, especially when contrasted with the OECD solution of Amount A.

Digital Service Taxes vs Amount A

DSTs target highly digitalized activities like online advertising, platform intermediation, social media subscriptions, search engines, cloud storage, etc that derive incomes from market jurisdictions while paying no taxes on such incomes due to nature of the activities. Some of the benefits of DSTs include: DSTs allow the market jurisdictions to tax the income earned by digital businesses within their borders, even without a physical presence; they are relatively simple to administer; they are considered efficient as they target companies that are often near-monopolies, whose behavior is unlikely to change significantly in response to the tax; DSTs generate additional revenue for the taxing jurisdiction without increasing the taxes for the local residents. Revenue estimates by the South Centre, in collaboration with the West African Tax Administration Forum and the African Tax Administration Forum show that the 85 combined Member States of the African Union and the South Centre can expect between EUR 20-34 billion from a 5% DST compared to EUR 7-10 billion in revenues from Amount A.

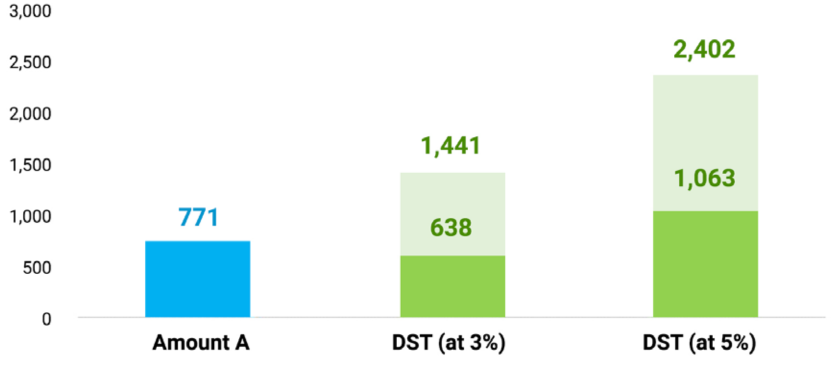

FIGURE 1. 2022 Tax Revenue Estimation under Amount A vs. DST Regimes for African Union Members (EUR Millions)

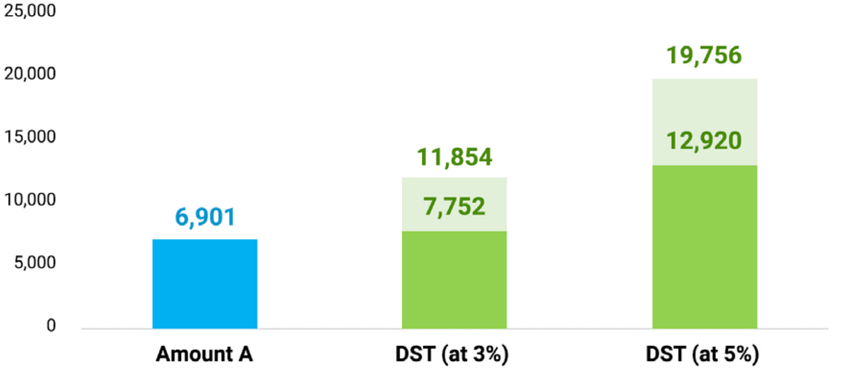

FIGURE 2. 2022 Tax Revenue Estimation under Amount A vs. DST Regimes for South Centre Members. Source: South Centre, West African Tax Administration Forum et al (2024)

Estimates by the EU Tax Observatory show that far from giving developing countries additional revenues, Amount A may actually lead to an erosion of taxing rights for some countries. For example, a country like India stands to lose EUR 89 million from Amount A, instead of gaining anything. Vietnam, Swaziland, Jamaica and several other countries face similar consequences.

While it is clear that developing countries can benefit up to more than three times on average from DSTs compared to Amount A, DSTs are not without criticisms. Critics argue that they discourage innovation and affect productivity, are discriminatory, may lead to multiple or double taxation, and are usually shifted to the consumers. These criticisms are often speculative without substantial data to back them up.

In any case, shifting DSTs to consumers may not always be feasible due to risk of reduced demand and competitive disadvantages. For example, a report by the Computer & Communications Industry Association showed that if US companies passed on the UK DST to UK consumers, it would harm the US companies by $4.4 billion per year and lead to potential loss of 5,914 jobs in the US. Thus, passing on the tax to consumers can cause real damage to the economies of developed countries, and for that reason is to some extent an empty threat. This is something developing countries should be aware of.

Other analyses comparing Amount A and Article 12B have criticized Article 12B of the UN Model in favor of Amount A. Chand and Vilaseca critique Article 12B on several grounds, including its departure from the arm's length principle, its narrow focus on the digital economy, minimal revenue yield for developing countries, the potential for creating excessive administrative burdens, could discourage investment and may be passed on to consumers. They further argue that because Article 12B is embedded in bilateral agreements, many developing countries with limited treaty networks might not benefit. Báez challenges the restrictive definition of technical services under Article 12A, arguing that many countries have broader domestic definition which already encompass ADS, making Article 12B redundant and creating unnecessary distinctions between the two types of services.

We wish to assert that Article 12B reflects a targeted approach to taxing income from digital services, offering a simpler and uniform approach that align with the realities of digital economy which are not captured in Article

12A. Developing countries have for the longest time in history lacked the leverage to negotiate for source taxation including broader technical service definitions in bilateral tax treaties, leading to limited source taxation which are usually biased in favor of residence-based taxation. Article 12B ensures that countries where digital services are consumed have a clear right to tax the income from such services. The arm's length principle (ALP) has been widely criticized for its complexity and ineffectiveness in preventing profit shifting by MNEs, especially in developing countries. The failure of the ALP to tax income from digital services led to the OECD itself eschewing its longstanding opposition to formulary apportionment and making that the basis of profit allocation under Amount A. Article 12B, while similarly departing from the ALP, uses a much simpler basis of fractional apportionment to compute net profits.

As mentioned previously, a standardized and harmonized approach to DSTs can ease the political tension between developed and developing countries, provide a viable multilateral solution and also reduce compliance cost for business. The following outlines what such an approach could look like.

Components of the UN Protocol on Cross-Border Services

Scope: Critical Importance of Including Automated Digital Services

The first and most important requirement is to ensure that the protocol includes ADS in its scope. The bulk of the revenues derived from Big Tech MNEs like Alphabet (Google), Amazon, Meta (Facebook), etc comes from ADS, such as online advertising, platform intermediation, search engines, social media, and other services requiring minimal human involvement from the service provider. These are the key services targeted by DSTs and must be covered by the first early protocol.

This will most likely be opposed by developed countries who will argue that it should be covered under the topic "taxation of the digitalized economy", which is one of the topics for consideration as the second early protocol. They will then try to ensure that another topic is chosen, for example taxation of High-net Worth Individuals (HNWIs) or prevention of tax disputes.

This way, in effect the taxation of Big Tech multinationals will be removed from the scope of the UN Convention, leaving Amount A as the only multilateral solution on the table. The developed countries will then push for its early ratification and implementation.

Further, the developed countries will likely try to restrict the scope of the protocol to other kinds of service provision like design, software development, etc which will increase the tax burden on small firms while letting the Big Tech multinationals off the hook.

This must be prevented, and developing countries must insist that the scope of the protocol *includes* Automated Digital Services. This should be a non-negotiable if the UN is to provide a viable alternative to the OECD's solution.

This negotiation will likely take place in February 2025, during the organizational session of the intergovernmental negotiating committee of the UN FCITC. Developing countries therefore need to coordinate positions ahead of this in their various forums like the South Centre, African Union, Platform for Taxation in Latin America and the Caribbean (PTLAC), etc.

Paragraph 6 of Article 12B of the UN Model Tax Convention provides a definition of "automated digital services" and can be a good starting point for the negotiations. There can also be an option to use revenue threshold to reduce administration costs and focus on the big companies.

Once it is clarified in the February 2025 organizational session that the scope of cross-border services includes ADS, the rest of the negotiations can continue as planned until the deadline of September 2027.

Other Components

The remainder of the protocol can include a common understanding of:

1. **Applicable rates.** The protocol can prescribe an acceptable range of rates for DST, to prevent too high or too low rates. The Commentary on Article 12B suggests 3-4% which can be a good starting point for the negotiations. This rate can vary depending on the nature of digital services and their level of profitability.

2. **Taxable presence.** The protocol can also provide a mechanism for modifying the permanent establishment and business profits provisions in existing bilateral tax treaties to incorporate the principle of Significant Economic Presence (SEP), to create taxable presence for digitalized multinationals in the countries where they derive revenues. SEP can be implemented using a simplified approach such as based on a percentage of revenues generated, number of users, data collected in the source state, or any other metric depending on the nature of service or digital activity. Paragraph 3 of Article 12B which addresses the net basis method for taxing the digital economy can also be considered in the negotiations, with further simplifications.

3. **Elimination of double taxation.** Countries can establish mechanisms to eliminate double taxation. There can be a commitment by countries that if a company has paid a DST that meets the common understanding, then the taxpayer will be granted relief by exemption or credit method. For example, if a Big Tech firm is headquartered in a developed country and pays a DST to a developing country and the DST meets the conditions prescribed in the protocol, then the developed country can provide tax relief to eliminate double taxation. If a country chooses not to participate, its companies will suffer double taxation and could become less competitive. This approach can therefore incentivize the participation of all countries in the protocol.

   The taxes paid by MNEs, whether DST or SEP tax, are based on a proxy of profits and directly affect the shareholders' after-tax returns, hence they should be creditable against other tax liabilities in their residence country. This ensures that digital businesses contribute fairly to the economies where they derive their revenues without suffering double or multiple taxation.

4. **Standardized returns.** Countries should develop standardized returns and filing requirements for MNEs. This will reduce administrative burden for multinationals and tax administrations and increase certainty.

5. **Mutual assistance in enforcement and recovery** of taxes to enhance administration efficiency, particularly benefiting low-income countries with limited capacity to enforce tax obligations on MNEs headquartered in other jurisdictions.

6. **Dispute prevention and resolution mechanism** for any disputes arising.

Convention or Political Commitment?

A critical question is how the above will be implemented. Two options can be considered.

Multilateral Convention: This would be an Amount A-style convention that would have to be signed and ratified by countries and be legally binding. This option is more stringent and may discourage developed countries from joining, especially given the commitment to provide tax relief, which in effect is an acceptance of giving up their taxing rights.

Political Commitment: This would be a Pillar Two-style non-binding "common approach" which is primarily a political commitment. The protocol would primarily provide a legal framework where countries can regularly discuss relevant issues like scope, applicable rates, dispute resolution, etc. This option is less stringent and can incentivize more developed countries to participate, albeit with reduced tax certainty for businesses.

Stakeholders

Barring the US, almost all G20 countries need an urgent solution for taxing digital services. The EU, African Union, Brazil, South Africa and India are key countries and regional groupings within the G20 that can prepare a common understanding of the protocol. The US will again try to oppose things, and given the G20 rule of consensus a formal G20 position is unlikely. However, it nevertheless provides a valuable platform for these key actors to hammer out a political agreement among them which can then brought to the UN negotiations.

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11 Strengthening Global Collaboration for Food Security

Roadmap for implementing

Recommendation "Strengthen global collaboration around food security to eliminate hunger, while striking a balance between measures to tackle climate change and expand agricultural production" | Recommendation 2 of the T20 Brasil Task Force 04

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In recent years, the interplay between global food security and climate change concerns has gained increasing prominence on the global agenda. This has led to calls for enhanced collaboration among countries, a significant role that the G20 can play. The G20's promotion of open international markets and sustainable agricultural practices is crucial. By emphasizing comprehensive strategies that consider geopolitical influences and vulnerable populations, the G20 can drive meaningful change in global food systems.

What?

Geopolitical Context and Its Impact on Trade

The global trade landscape has been significantly influenced by profound political and economic transformations initiated by the 2007/2008 financial crisis and accelerated by the COVID-19 pandemic. Trade dynamics are becoming increasingly complex as international relations evolve, mainly through escalating competition between major powers like China and the USA, resulting in economic fragmentation. Moreover, technological advancements and the urgent response to climate change necessitate transitioning towards sustainable energy alternatives. These shifts in the geopolitical and economic landscape necessitate reevaluating the institutional frameworks governing global trade.

The Need for Innovative Strategies in Trade negotiations

Two key considerations should guide negotiations to facilitate practical discussions on food security. First, innovative approaches are needed to integrate various negotiating topics into a comprehensive dialogue rather than treating them in isolation. Second, incorporating plurilateral, regional, and so-called mini-agreements into the broader negotiation framework can foster collaboration among countries with shared interests. The growing emphasis on environmental and climate change concerns in trade standards reflects a significant shift that has yet to be fully integrated into the WTO agenda.

The limitations of current global governance mechanisms in defining and implementing trade standards and norms become apparent, particularly regarding newly proposed regulations such as the EU's Farm to Fork scheme. The slow pace at which the WTO has adapted to these evolving norms underscores countries' need to act unilaterally despite the broader implications for the multilateral trade environment. As technological advancements and global health concerns increasingly influence the food system, other themes, particularly those concerning human nutrition, must be prioritized within the agricultural trade agenda.

Why?

The Importance of Global Collaboration to Attain Global Food Security

The global food and agricultural trade landscape is characterized by many actors, concentration in inputs and outputs by source and destination, and significant disparities in production capacities between regions (natural resources and production systems). The dual pressures of climate change and geopolitical instability exacerbate hunger, particularly in vulnerable net food-importing countries. To address these issues effectively, a balanced approach is required—one that expands agricultural production while implementing measures to mitigate climate change. The G20, as a platform for international dialogue and collective action, could promote and lead a global assessment and coordinated actions by multilateral organizations to set standards and regulations that facilitate sustainable agricultural models, enhance food security, and protect food supplies from geopolitical disruptions.

The current regional imbalances in food production are largely attributable to the unequal distribution of agricultural resources, including water, across different countries. Countries with ample agricultural resources are better positioned to develop production strategies that align with sustainability concerns. Consequently, food trade is a critical mechanism for addressing the imbalances between food production capacities and regional consumption patterns. Disruptions in food trade can lead to severe food insecurity, particularly in populations reliant on a limited number of exporting countries for their supplies.

Who?

1. The G20 – WTO is internationally responsible for the implementation process and regulations.
2. Permanente Crisis Forum for surveillance and instrument solutions.
3. Global Alliance Against Hunger and Poverty, Global Alliance for Food Security (GAFS), and the Apulia Food Systems Initiative (AFSI).
4. Stakeholders: Domestic food production capacities; national and local institutions related to food security; financial investors defining resources for sustainable practices; the Agricultural Market Information System (AMIS); international food export chains; and local agencies responsible for infrastructure improvements to reduce losses in food supply chains.
5. Prevention, solution, and resilience-promoting Committees for dealing with natural disasters.

How?

Central to this discussion is the need for policies and collaborative efforts that help dampen price volatility, reduce risks, and reconcile global agricultural challenges with domestic needs. Multilateral discussions are crucial in this context. They are key in bolstering inclusive and sustainable production chains and fostering resilience in food systems.

A Strategic Framework and main actions to be Implemented by the G20

The G20 could develop and promote a comprehensive strategy for enhancing global collaboration to improve and streamline global trade as a main instrument for improving global food security. The strategy and the selected actions should fully incorporate the new needs that emerge from the urgent challenges of climate change and geopolitical instability, which disproportionately affect vulnerable net food-importing countries. The G20's influence can set the groundwork for sustainable agricultural models and resilient food trade systems.

The following main actions are proposed:

1. The G20 could lead in facilitating global food trade in the context of present geopolitical difficulties. Two specific actions are proposed:

   1.1. The G20 could define a common strategy to transform and adapt the WTO to the present circumstances. A working WTO is essential for attaining smooth global trade as an instrument for achieving global food security. A central element of a WTO transformation is the full incorporation into the WTO mandate of the promotion, registration, and administration of potential disputes of Plurilateral, Regional, and the so-called mini trade agreements

   1.2 Regional conflicts in various parts of the world affect the maritime pathways widely used for food transport. The G20 could organize a permanent Crisis Forum for surveillance of these situations and instrument solutions

2. Engaging the Global Alliance Against Hunger and Poverty and coordinating with the Global Alliance for Food Security (GAFS) and the Apulia Food Systems Initiative (AFSI) is crucial for maximizing impact.

3. Stakeholders must enhance domestic food production capacities, develop regulatory frameworks prioritizing sustainability, adapt to new standards, advocate for policy changes, and facilitate knowledge-sharing among diverse actors. Implementing these actions will require financial investments in agricultural innovation, allocating resources in sustainable practices, and using knowledge resources such as data from the Agricultural Market Information System (AMIS). Infrastructure improvements are also necessary to reduce losses in food supply chains.

4. Latin America's role as a net food exporter in attaining global food security is critical. The G20 could promote Collaborative spaces for dialogue, leading to greater engagement among countries traditionally underrepresented in trade negotiations.

The complex institutional architecture should be settled, considering the main international, national, and local stakeholders. The coordination of the ecosystem for implementing mission-oriented projects should be clearly defined.

When?

The initiatives defined by the road map implementation process should be put into action as soon as possible because the Global Alliance Against Hunger and Poverty was published as the primary initiative of G20 Brasil. Addressing food insecurity requires a comprehensive understanding of the complex dynamics in the global food system. A more sustainable and equitable global food system can be achieved by fostering global collaboration, particularly through the G20's influence, and integrating diverse stakeholders, specific actions, and necessary resources into a coherent strategy. The emphasis on plurilateral agreements, innovative negotiation strategies, and incorporating key themes into the agricultural trade agenda will enhance efforts to build a resilient global food system capable of navigating the challenges posed by climate change and geopolitical tensions. Ultimately, a concerted effort to strengthen international cooperation is essential for achieving the G20's Brazil presidency objective of eliminating hunger and enhancing food security on a global scale through the Global Alliance Against Hunger and Poverty.

12

Building a Trusted and Enabling Governance Framework for Equitable, Inclusive and just Digital Public Infrastructures

Roadmap for implementing

Recommendation "Develop a non-binding common set of principles for DPIs, especially concerning data justice, interoperability, and openness, backed by a permanent research fund to encourage the implementation of G20's policy recommendations for effective participatory governance, accountability, sustainability, and inclusive digital development" | Recommendation 2 of the T20 Brasil Task Force 05

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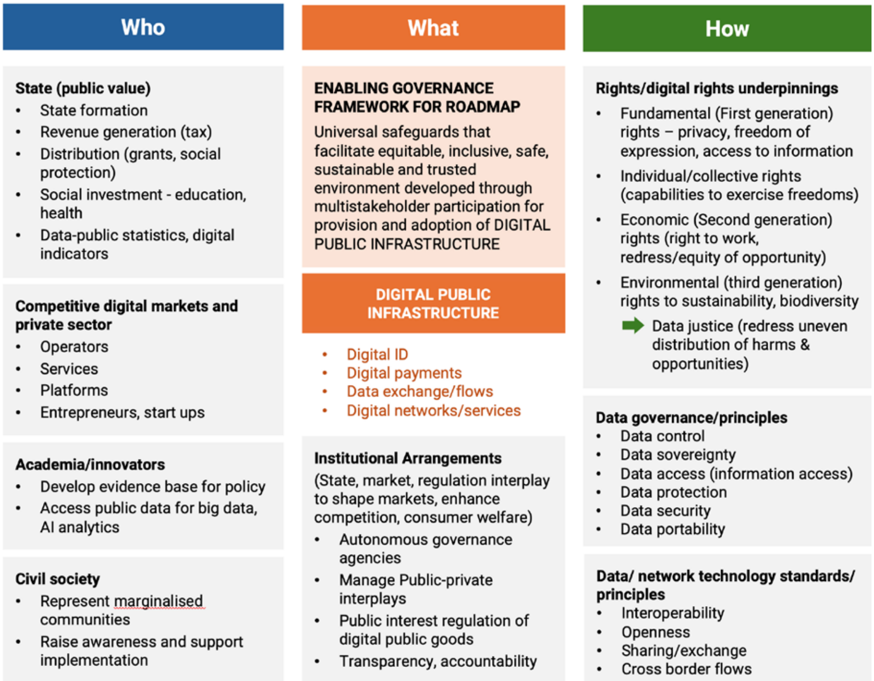
The G20 policy recommendations calls upon states, the private sector, academia and civil society to develop safeguards for digital public infrastructure based on foundational principles such as access to information, data protection and interoperability.



What?

The concept of Digital Public Infrastructure (DPI) is gaining consensus as shared, reusable digital components that provide public benefits at national, regional, and global levels (Eaves et al. 2024). Four central infrastructures form the foundation of DPI: digital network (broadband) infrastructure, digital ID infrastructure, digital financial payments infrastructure, and data infrastructure and exchange systems. Such functional and technical approaches to DPI typically fail to identify the principles underlying the public nature of digital infrastructure, as Eaves et al. (2024) point out. Nor do they recognise, other than in passing if at all, the regulation and governance frameworks for DPI to be "…an enabler of inclusive [and importantly equitable], technological progress" (Collison and Cowen 2019).

The plethora of DPI initiatives being rolled out by multilateral agencies and at the centre of donor agendas was spawned from the Indian 2023 presidency of the G20. It spotlighted digital public infrastructure as a pivotal instrument for inclusive and sustainable development if governed in the interests of citizens. The G20's Task Force on Digital Public Infrastructure focused on enhancing public service provision, promoting sustainable economic development and advancing digital inclusion. (G20 2024; McGowan Kay 2023). It emphasised the need for regulatory frameworks to ensure a level playing field within the digital ecosystem, addressing issues such as interoperability, inclusive access, security, privacy, and competition. Further, the G20 New Delhi Leader's Declaration called for a common set of principles to realise safe, secure, trusted, accountable, and inclusive digital public infrastructure while respecting human rights, personal data, privacy, and intellectual property rights (G20 2023). The task force further highlighted the importance of ensuring a level playing field within the digital ecosystem. It stresses the need for regulatory frameworks to be sufficiently adaptable to the evolving landscape, including issues of interoperability, inclusive access, security, privacy and competition (Malik & Jagadeesh 2024).

The extent to which DPIs are being institutionalised and operationalised without common principles of this kind is concerning. Despite the potential of DPIs to contribute to more equitable inclusion in the digital and data economy, they are not inherently enablers or equalisers. Without common principles, DPIs will not be safe, secure and trusted. Nor will they be rights-respecting or inclusive. Arguably more important is that without the extension of these common principles, from first-generation rights to second and third-generation economic and environmental rights, DPIs will be neither equitable nor just. (Gillwald et al. 2022). Like many other international data rights frameworks[3], the Declaration's emphasis on individual personal data, privacy and intellectual property rights does not mitigate the collective, social, and economic harms of data systems (GPAI 2022). This requires the transformation of common principles into

3. For example, see EU Data Governance Act (Regulation (Eu) 2022/868 of the European Parliament and of the Council of 30 May 2022 on European data governance and amending Regulation (EU) 2018/1724. World Bank (2021) Data Lives for the Poor, as a policy framework rather than law, has more scope to deal with data more broadly, imbuing data governance for a more economic and developmental perspective but while describing widening inequality in the context of digitalisation and the need for functioning justice system to build trust, does not have equality and justice as guiding principles of their framework and still assume that infrastructure expansion produced more equitable access.

policy and regulatory interventions at the national, regional[4] and global level[5] that redress extreme digital inequality and data injustice. "Economic justice ensures the material conditions that enable or are the basis of other kinds of justice. In a digital society, data and digital intelligence are the key resources, and therefore economic justice must focus on how these resources and their control are distributed." (GPAI 2022b)

Why?

Digital and now advanced data technologies have been identified as potential drivers of sustainable development and as the key to solving some of the most urgent planetary challenges of our time, including climate change and growing inequality. Yet the outcomes of current digital policies and commercial practices are, at best, uneven. At worst, there is growing evidence of the layering of advanced data-driven technologies over existing structural inequalities exacerbating inequality rather than ameliorating it (Gillwald 2023). DPIs have been proposed as an overarching public mechanism for overcoming the highly uneven digital development outcomes of forty years of telecommunications market reforms and a decade of intensifying globalised, private platform, cloud and AI technological innovation.

But despite their potential to contribute to more equitable inclusion of citizenries in the digital and data economy, without regulation of DPIs to ensure equitable access, DPI will perpetuate inequality. Just as mechanisms of privatisation and liberalisation models and 'best practices' proposed by multilateral agencies, development banks and donors at the end of the last century failed to take account of the political economy of countries, DPIs face the same challenges of underdevelopment, weak institutional endowments, uneven human development, resource constraints and extreme inequality. Countries will also continue to face the challenges of managing global digital goods that will form part of DPIs and that overwhelm countries today.

Bound by universal, affordable and meaningful access principles, privately delivered foundational digital infrastructure, such as broadband networks

4. Key principles of the African Union Data Policy Framework include equality and justice.

5. See Global Partnership on Artificial Intelligence (GPAI 2022) Policy brief on Data Justice; Data and Social Justice, Data and Economic justice primers. https://gpai.ai/projects/data-governance/data-justice/

and services, have become ubiquitous despite not being effectively regulated in many parts of the world. Yet, many people in the majority world, particularly in Africa, remain offline. Evidence indicates that this is primarily due to “demand-side barriers”, including challenges in affording (income) and using digital services (education). (Partridge and Castello 2024). Despite this, most recommendations on digital inclusion in multilateral and global fora, including the Indian and Brazil G20, continue to look almost exclusively to supply-side infrastructural solutions rather than addressing these foundational demand-side constraints. Implementing common principles of public interest regulation of infrastructures for DPI needs to be informed evidence-based policy and not be tied in the face of evidence to supply-side mechanisms such as universal service funds and levies. Instead, policymakers and regulators must look more innovatively at using such funds and other mechanisms to redress demand-side constraints.

Furthermore, while most countries worldwide are still trying to address the challenges associated with digital inequality at the national level, such efforts are insufficient to address what are increasingly global concerns of globally distributed digital infrastructures. The ownership and control of the platforms and advanced, increasingly data-driven technologies that run on top of privately delivered foundational digital infrastructures are highly concentrated in a handful of ‘big tech’ companies in only two countries - China and the United States (UNCTAD 2021)

These transnational global entities have been largely unregulated[6] despite having amassed personal data on an unprecedented scale, which they turn into market intelligence to produce unassailable market advantage and surpluses in their various monopoly domains (GPAI 2022; Gillwald et al. 2022). By operating proprietorial global public infrastructures and accruing profits from across the globe, they generally do not pay taxes even in their countries of origin. They compete without being bound by local public interest rules and regulatory transaction costs and operate only with minimal self-regulatory enforcement mechanisms, if they have any at all. Even where these digital goods were developed using public investments in support of national innovation, these vast global networks have been treated as private goods—unregulated and with no contribution to the tax

6. Except for the recent passing of legislation by the European Union (EU Digital Services Act 2022; EU Data Act). These new laws collectively aim to create a safer digital space where the fundamental rights of users are protected, to establish a level playing field for businesses and to ensure access to data across economic sectors within the European Union. They are limited in their geographic scope.

base or underlying infrastructure cost in the countries from which these extractive businesses make their super-profits (Mazzucato 2018).

The UN has highlighted that there is a massive governance gap related to new technologies and a lack of even basic guardrails (UN 2023). Governments are constantly lagging behind in the regulation of privately developed technologies. With the COVID-19 pandemic highlighting the inability of the majority of the world's people under current global conditions to switch to digital services to mitigate the public health and economic risks associated with the lockdowns, the UN Secretary-General led calls for a global reset—particularly in relation to two areas where the governance crisis had planetary implications—climate change and digitalisation. The SG contended that how these would be governed, or not, would determine whether they would amplify inequality and poverty or not.

For DPIs to fulfil their promise of equitable inclusion, a governance framework of common principles and standards is essential. The foundational principles of democratic governance are freedom (liberty), equity and justice, yet these are seldom the primary principles identified in DPI governance frameworks. Data protection and cyber safety principles arising from rights to privacy and security are necessary conditions for safe and secure DPIs. But they are not adequate conditions for the creation of a trusted enabling environment for DPI to yield the promise of public and private value creation and equitable service delivery. Specifically, they cannot redress the uneven distribution of both the harms and opportunities that currently characterise public infrastructures and services, whether public or privately owned.

How?

Many blueprints and scholarly analyses of Digital Public Infrastructure (DPI) begin by assessing the availability of digital infrastructure as the foundation for DPI, whether privately or publicly provided, and then examine its publicness (openness, extent, availability, interoperability). However, as often emphasised that DPI is not inherently transformative, inclusive, or equitable. In fact, adding layers to the 'digital stack' without governance frameworks that address fundamental digital inequalities (and the structural inequalities that determine those outcomes) will worsen existing inequalities and injustices rather than alleviate them.

Democratic governance and trust

Much of the multilateral governance frameworks, like the India G20 Declaration, assume that conditions for a 'trustworthy' environment are met with the creation of cybersecurity and data protection flaws for people to transact safely and securely online. While these conditions are necessary, they are insufficient for a trusted and enabling environment. This requires the existence of the rule of law and, indeed, the legitimacy of the state and its institutions, which can be derived from the defence of its citizenry's rights and interests and having the capacity to deliver on democratic development objectives (African Union [AU] 2022). These are achieved not only through DPI features (digital ID, online payment systems, etc.), to which DPI is often reduced. Equally important are the processes of public interest regulation, the mechanisms of administrative justice and consultation and multi-stakeholder and particularly citizen participation, that produce and maintain them.

To summarise, for states to develop a trusted and enabling governance framework for DPI that enables effective citizenship, they need to ensure equitable access to affordable and meaningful bandwidth (broadband infrastructure); the provision of a protected unique identifier (digital ID) to access public services and for purposes of safe commercial and financial engagement (transactions for consumption); the provision of online public services and access to safely shared data and platforms for purposes of production and innovation.

Institutional, individual and firm capabilities and digital equity

Critically, if digital inclusion is to be equitable, states must, through provisioning, regulation and governance, ensure that citizens have the capabilities to exercise these rights and freedoms (Sen 1999); institutions have the capacity to deliver public services and effectively regulate markets; that academic and civil society have the resources to contribute to the evidence base need for public policy making; and that research and innovation ecosystems have access to data and finances to be competitive and capable of excellence.

Public value and demand side valuation in resource allocation

Data valuation is highly dependent on enabling regulatory and policy frameworks that facilitate obtaining useful data, enhancing human, institutional, and technical capabilities to create value from data, encouraging data sharing and interoperability, and increasing legitimacy and public trust in the state to manage citizens' data in a transparent and accountable manner. The environment created by the interplay of elements in the data ecosystem and the nature of the relationships and non-linear processes between and within them determines the interventions to create incentives for technology investments that are required to drive growth in the data economy. These conditions are shaped by the market structure, the competitiveness of the services that arise from it, and how effectively the market is regulated. Given the strategic value of data, priority needs to be given to the collection and storage of quality data to realise public value and reduce existing information and associated power asymmetries within the public sector, between the public and private sectors, and between both public and private sectors and citizens and consumers (AU 2022).

Assumptions around data value creation often default to commercial value creation. This is reflected in the value assigned to the global data economy, which only reflects private value creation. Instead, there are different uses of data and different methods to measure the economic and social value of data and data flows (OECD 2019). Demand-side valuation of digital public goods is more likely to ensure inclusion in a developing country context. A demand-side, value-creation-focused analysis highlights that the outputs of digital infrastructure industries are generally public and 'non-market' goods that create positive multipliers in both the economy and society (Frischmann, 2012; Taylor, 2022). Such an approach to allocating resources also provides the rationale for creating digital commons, such as spectrum commons, data lakes and alternative forms of data stewardship (Gillwald 2023).

Data governance, regulation and data justice

"Data is the foundation for DPI and digital services" (Coyle et al. 2020). Absences of data, and collective data on categories of people, particularly the poor, impact on who benefits and how from digital services. As highlighted above, the vast majority of the world's people are invisible to the state or have very limited visibility; they are, at best, underrepresented in national data sets used to make decisions about their lives. Without concerted efforts to gather data on citizens and actively include them in digitalisation processes and the different digital entry points of DPI infrastructures the benefits of DPIs will be highly unequal and reinforce their marginalisation.

Dominant approaches to governing data systems, including DPI, tend to adopt a negative regulatory perspective: they focus on preventing first-generation rights violations – particularly those of privacy and security – through a compliance and penalty regime. Although necessary, this approach alone cannot produce just results. To redress existing digital inequalities and data injustices there is a need for positive discrimination based on historically marginalised identities, including in terms of race, age, gender and education, to deal with the differential impact of harms and the uneven distribution of opportunities associated with data-driven technologies. (Gillwald et al. 2022; Gillwald et al. 2024).

Competition regulation, harmonised markets and interoperable data systems

It is challenging for countries, or even regions, particularly developing ones, to deal with the harmful and anti-competitive outcomes of global monopoly platforms and services. It is only possible to deal with the antitrust aspects such as monopolistic acquisitions, predatory pricing, and vertical and horizontal integration at the source, which has only belatedly and ineffectually been dealt with (Tech Policy Press 2024). What can be done in the face of such market dominance is for country and regions to ensure their data required for innovation is collected, stored and standardised to create an integrated national data system, that can not only be used seamlessly across the public sectors but can be made preferential accessible to local entrepreneurs, start-ups and researchers for public and private value creation. This is the proposition of the European Union in its current raft of digital, data and AI regulations cited above and in the African Union Data Policy Framework. Within the single digital economy of the African Continental Free Trade Area, the Framework proposes a harmonised data policy, with common standards allowing for maximum interoperability, that would allow for the scale and scope required for optimal value creation and international competitiveness (AU 2022). Together with proposed common open data standards for the public sector, the Framework offers an integrated data governance framework for DPIs across the continent.

Who?

Harnessing the opportunities and benefits of dynamic, complex digital systems for all through DPI deployment will require the collaboration of all stakeholders at all levels - global, regional and local. Many states do not have the capacity to deliver in many areas and are often not sufficiently innovative in their governance, though they have been the main investors in the major innovations of this and the last century. The private sector, comprising a range of heterogeneous actors also needs to be treated far more differently. Local private operators and businesses need to be treated preferentially both in terms of access to national resources and through preferential procurement systems to stand a chance of competing against large multinational firms.

Civil society has a critical role in representing those often marginalised from formal commercial and state services and is often closest to the ground to understand what is required in terms of interventions. But as Eaves et al. (2024) point out, societal-scale digital transformation requires an explicit intention to create public value and reconceptualise the state's role. If one is genuinely concerned about public value creation and social welfare outcomes, it is essential to have a comprehensive governance framework that accounts for the processes of value creation and maximisation and considers the implications of the political economy (Mazzucato and Eaves 2024). Digital public infrastructure policy must be transversal, though it may have sectoral dimensions. It must enable collaboration across the public sector, coordinate the contributions and interests of different stakeholders, shape markets to create public value, and meet national interests in globally competitive markets while enabling local private value creation and innovation to flourish (Singh et al. 2021).

Achieving ambitious goals aligned with public values undoubtedly requires "proactive governments who set the direction for the required collective action" (Mazzucato and Ryan-Collins 2022, 9). But what does this mean for the large numbers of fragile, underdeveloped, neo-colonial states or those stripped of state capacity through structural adjustment and tied aid programmes without the institutional endowments to be enabling capable states, manage public-private interplays or mobilise academic and civil society capabilities? Could such states be scaffolded by harmonising their DPI governance frameworks and sharing their institutional, infrastructural and human resources to create stronger integrated DPIs that would offer the scale and scope needed to be competitive in the globalised digital and data economy? Could harmonised and standardised DPI become one of the central pillars of the single digital market intended to undergird the African Continental Free Trade Area, for example?

When & Where?

The time for this is now. With DPIs being rolled out by multilateral agencies, philanthropic foundations and other donors across the Global South, without a common set of principles, the need for these could not be more urgent. This recommendation needs to be prioritised with DPI appearing to be on the G20 South African presidency agenda. With the African Union now an organisational member it could serve as a case study for the deployment of DPIs to redress long-standing digital inequalities and developmental lags on the continent and provide the digital underpinnings of a harmonised single digital market.

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13 DPI Safeguards and Implementation

Roadmap for implementing

Recommendation "Develop a non-binding common set of principles for DPIs, especially concerning data justice, interoperability, and openness, backed by a permanent research fund to encourage the implementation of G20's policy recommendations for effective participatory governance, accountability, sustainability, and inclusive digital development" | Recommendation 2 of the T20 Brasil Task Force 05

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Why?

This is an opportunity to test the recently published "Universal DPI Safeguards Framework" ("DPI Safeguards"or "Framework"). This document was released as part of the Pact for the Future that was adopted on September 22, 2024, at the Summit of the Future. The DPI Safeguard Initiative, is a global multi-stakeholder effort convened and supported by supported by the Office of the UN Secretary-General's Envoy on Technology (OSET) and the United Nations Development Programme (UNDP) and it sets out a pragmatic framework for countries seeking to implement DPI with safeguard principles, practices and governance at its core.

This guide aims to provide leaders and DPI practitioners with a clear understanding of how the Framework can be applied to ensure safe and inclusive adoption of DPI, including the suggestion of Key Performance Indicators (KPIs) that can be developed and implemented by responsible authorities to assess, analyse, benchmark and review DPI.

Several of the G20 Leaders Declaration from India and Brazil are reflected in the framework, and several funders of DPI are adopting the framework to support DPI initiatives. To succeed on that, we need to critically test the proposed framework, especially based on the diversity of countries represented in the G20. Country case implementations are a feasible and relevant way to provide feedback but as well profit from the development of more safe, secure and inclusive digital transformation.

Who?

The DPI Safeguards has mapped 8 key groups of stakeholders, divided amongst government, donors, advocates, regulators, and implementators. Each country has a different mix of these actors, but they all are involved in the implementation, maintenance and control of DPI-based digital transformation. Considering the diversity of actors, including private actors, it is also necessary to check if DPI safeguards reflect on creating mechanisms that preserve the public interest. We will map these actors within the countries we will assess the DPI framework and engage with each one in relation to their expertise in the process of implementing DPI.

What?

We need to confirm that the designed safeguards are sufficient and adequate for promoting data justice, interoperability, and openness in digital transformation. The DPI safeguards were designed to ensure a safe and inclusive adoption of DPI, considering the risks to: (i) safety (privacy, vulnerability, digital insecurity) and (ii) inclusion (discrimination, unequal access, disempowerment). Countries that are developing DPIs should commit to the adoption of the safeguards when designing and implementing DPIs, specially in the sector-DPIs, including health, education and climate. In this case, government representatives responsible for implementing DPIs should commit to following the guidelines provided by the DPI framework and we will evaluate how the measures are being implemented.

For example, under the topic of security, governments should establish a framework for safe data storage and processing and this could be done following the World Bank guidelines for safe data centers. We will identify if measures like theses are in fact being implemented and how they can be improved.

How?

We need three types of activities. For the countries that accept to be DPI Safeguards partners, we need research, to document and review what has been done; We also need civic consultations, to include the user in the feedback process; and we need cross-country collaboration, to cross-check results and test hypotheses. We also need a quick report back system for G20 on the project findings. These activities are research-intensive, and we plan to partner with C20, as well with universities or networks of research centers, to cope with the demand.

When?

We should document practices from Feb-Oct/25, reporting back to G20 previous to each DEWG meeting.

Where?

We need to work with the top 5 countries that are willing to implement the DPI Safeguard. The UN Tech Envoy is running a campaign to sign countries to test the framework, and DPGA, with the 50-in-5 campaign, is also going in the same direction.

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14 The Urgency of a Global Pact for Responsible AI

Roadmap for implementing

Recommendation "Establish a global AI accountability framework that integrates technical, public policy, and regulatory efforts at an international level, especially on human-centered AI applications that address climate change, health issues and poverty, and foster public scrutiny of high-risk AI" | Recommendation 4 of the T20 Brasil Task Force 05

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Artificial intelligence (AI) is revolutionizing multiple sectors, transforming how we address critical issues such as climate change, health, and poverty. However, the use of AI, especially in high-risk applications that directly affect society, such as those aimed at public safety, public health, and poverty alleviation, raises important questions about accountability, transparency, and governance. A global accountability framework for AI is essential to ensure that these systems are developed and implemented in a safe, ethical, and effective manner.

This roadmap proposes a strategic plan for creating a global accountability framework for AI that integrates technical, public policy, and regulatory efforts at the international level, focusing on human-centered AI applications that address critical global problems such as climate change, health issues, and poverty, and promote public scrutiny of high-risk AI systems, and even the banning of excessively risky AI technologies.

Why implement a global pact for responsible AI?

The first point to consider is the reasoning behind the implementation of this policy. AI has immense potential to help to solve some of the world's biggest challenges, such as climate change, hunger, and various health and poverty inequalities. AI technologies can optimize public policies, accurately predict climatic phenomena, and improve medical diagnoses. However, the improper use of these technologies can exacerbate inequalities and create ethical risks, such as algorithmic discrimination and privacy violations.

It is also important to consider the potential gender and racial discrimination as specific focus of analysis. Being mindful of the possible biases held by the creators of these technologies —who predominantly come from Global North countries with "Westernized" views on development and poverty alleviation — is crucial. It's important implement tests to prevent neo-colonial approaches in the design of AI solutions.

Therefore, creating an accountability framework is essential to mitigate these risks. In addition, international collaboration is indispensable, as issues like climate change and poverty transcend borders and require coordinated solutions between countries. The social and economic impact of AI also places pressure on governments and organizations to establish clear standards of accountability, as society increasingly demands greater transparency and equity in the use of these technologies.

How to create a global framework?

To implement a global accountability framework for AI, it is essential to map out the stakeholders involved in the process. In this sense, national governments play a central role, as they are responsible for creating policies and regulations that align the development and application of AI with public interests. International organizations, such as the United Nations, the World Health Organization (WHO) and the World Bank. It is also important to include the OECD and supranational entities such as the European Union, witch should facilitate multilateral agreements and coordinate the implementation of global standards.

To mitigate the social and environmental harms that AI technologies can cause—such as fostering social media addiction, invasive user monitoring, and increased energy consumption due to enhanced processing power—technology companies need to be regulated. It is essential that each country establishes guidelines requiring companies to comply with domestic legislation, thereby ensuring national sovereignty, and that outline responsibilities aligned with international governance. This includes regulatory provisions mandating the implementation of strict ethical guidelines, fostering a pluralistic workforce, conducting regular assessments to prevent flawed designs, and optimizing systems for energy efficiency. Regulation in each country that defines responsibilities is a fundamental stimulus for the internalization of algorithmic governance by private companies.

Civil society and non-governmental organizations (NGOs) must also be part of this process, ensuring that the implementation of AI respects human rights and civil liberties. Finally, the financial sector, including the International Monetary Fund (IMF) and private investors, should financially support projects that promote the responsible use of AI for sustainable development.

To effectively address the imbalance created by technology companies whose economic and political influence rivals or surpasses that of governments, financial aid should be strategically targeted toward other key sectors such as academia, think tanks, and international organizations. By directing funding to these entities, policymakers can promote a more horizontal approach to AI governance that incorporates a diverse range of perspectives and expertise. This allocation of resources would empower these institutions to conduct independent research, contribute to policy development, and provide critical oversight, thereby ensuring that AI technologies are developed and regulated in a manner that serves the public interest rather than being dominated by corporate agendas. Such targeted financial support is essential for fostering a balanced ecosystem where multiple stakeholders can actively participate in shaping the future of AI.

How to implement a global pact on responsible AI?

To ensure the implementation of this framework, the involved stakeholders need to take specific actions. National governments must create overarching regulations that establish clear standards for the use of AI in critical sectors such as health, public safety, and the environment, including enacting data protection laws and algorithmic transparency guidelines and also strategies to stimulate responsible innovation. It is also important to consider the role of governments in establishing regulatory moratoriums and sandboxes capable of assessing the risks of new AI solutions before their launch, as well as regulatory provisions that require developers to make their business models fully transparent.

Creating a "global oversight body" as an enforcement mechanism may be problematic from an international law perspective. This is because individual states may not be willing or able to submit to a supranational jurisdiction that imposes obligations. Therefore, the idea of a technical secretariat supported by international organizations seems more interesting for developing an international treaty on the subject and, in this sense, may be a more compatible alternative for collaboration and standardization among member states.

Technology companies must adopt internal governance frameworks that prioritize fairness and accountability, which includes conducting regular audits of their systems to identify and mitigate potential biases and risks. Academia and researchers, in turn, should continue to develop technical methods that ensure transparency and fairness in AI systems, collaborating with governments and companies in the formulation of global guidelines. Civil society should also be involved through public consultations and open forums, allowing citizens' voices to be heard in the development of AI policies.

The implementation of this framework requires a combination of financial, human, technical, and infrastructural resources. Governments and international organizations need to allocate funds for research and development of responsible AI, as well as for training professionals in the field. Additionally, a diverse body of technical experts must be formed, including AI engineers, data scientists, sociologists, philosophers, and legal experts, to guide the development and implementation of standards. Continuous research on algorithmic transparency and bias mitigation is also vital. The exchange of knowledge between nations, companies, and universities is crucial to ensure the harmonization of best practices. In terms of infrastructure, it is necessary to invest in robust technological systems, such as data centers and digital platforms, that allow the auditing and transparency of AI systems by domestic governments.

What, when, and where each actor should act to implement the pact?

The timeline for implementing this global framework should be divided into phases by actions. In the short term, during the first one or two years, international consultations and collaborations should be carried out to define the founding principles of the global framework. During this period, it would be ideal to organize a global conference to bring together governments, companies, and civil society to define the goals and objectives to be achieved. In the medium term, between three to five years, the focus should be on implementing national regulations and binding international agreements, in addition to monitoring progress with regular audits and periodic reports. In the long term, between five and ten years, the global adoption of the framework should be expanded, ensuring that developing countries and technologically less advanced regions also participate in this effort from the early stages to all the cycle of the policies implementation. Throughout this process, continuous reviews and updates to policies will be necessary, adjusting them to technological developments and the results of audits.

The spaces for the articulation of this initiative include international forums, such as the United Nations, the G20, and the World Economic Forum, which are key platforms for discussing and defining global accountability parameters for AI. These spaces allow collaboration between nations and the creation of international agreements that unify governance over the use of AI. In this context, it is essential to ensure the equitable influence of countries from the Global South in collaboration with the Global North.

In conclusion, establishing a global accountability framework for AI is a necessary and urgent challenge to ensure that this technology is used in an ethical, safe, and human-centered way. By integrating technical, public policy, and regulatory efforts at the international level, this framework can ensure that AI applications, especially those aimed at global issues such as climate change, health, and poverty, are developed and implemented in ways that prioritize the well-being of society and the planet.

In summary: **What?:** a global accountability framework for artificial intelligence (AI) with a focus on human-centric applications is essential to addressing issues about the potential risks of high risk applications of AI. **Who?** This framework emphasizes the importance of collaboration between governments, international organizations, technology companies and civil society to ensure the ethical and transparent use of AI and the creation of a technical secretariat supported by international organizations. **How and where?** The proposed framework involves creating domestic regulations that ensure national sovereignty, adopting international standards and promoting public scrutiny in the next two years, with a phased implementation over the next five years (**When**), ensuring inclusiveness, particularly for countries in the global south.

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Final Remarks

The principles of representativeness, inclusiveness, and effectiveness guided the work of T20 Brasil throughout 2024. In the first half of the year, efforts focused on formulating policy recommendations, while the second half was dedicated to discussing implementation strategies for key proposals to the G20.

These principles guide the criteria to accept policy briefs, the formulation of policy recommendations, the discussions during side events, and the elaboration of commentaries and implementation roadmaps. To further them, T20 Brasil has specifically sought to increase the participation of think tanks from the Global South, especially from Africa and Latin America.

1) Representativeness

Besides promoting regional and gender diversity in the composition of the Task Forces and Councils, T20 Brasil's policy brief process has embodied this principle by requiring submissions from researchers affiliated with different think tanks and countries, while insisting on gender diversity by refusing proposals and papers co-authored only by cisgender men. The creation of the National and International Advisory Councils sought to increase representativeness by establishing a more participatory governance of the T20 process and ensuring that the OC could count on the guidance of institutions that have been involved in the engagement group for several editions. The executive secretariats of the National and International Advisory Councils played a leading role in the organization of side events and offered comments on the Task Force Statements and on the Communiqué, as well as contributed to the reflection on how to advance the implementation of key policy recommendations by producing and reviewing commentaries and implementation roadmaps. The Secretariat of the International Advisory Council is made up of institutions from the expanded G20 Troika countries - Indonesia, India, and South Africa - as an attempt to provide continuity and coordination in the T20 agenda and activities across the presidencies.

2) Inclusiveness

Beyond the core T20 Brasil community, stakeholders from think tanks, research centers associated with universities, multilateral institutions, the private sector, and other civil society organizations (including social movements, NGOs and other engagement groups) have contributed actively to the T20 Brasil process through the submission of policy briefs, the proposal of side events and the participation in the main T20 conferences. The OC sought to strengthen the vibrant think tank ecosystem in Brazil by ensuring the participation and leadership of Brazilian organizations in each of the Task Forces. The contribution and involvement of different segments of society has enhanced the diversity of perspectives and solutions proposed, leading to well-rounded policy recommendations and implementation strategies.

3) Effectiveness

The decision to anticipate the delivery of the Communiqué to the Midterm Conference allowed T20 Brasil to work on enhancing the effectiveness of its policy recommendations by focusing on the development of implementation roadmaps over the months leading up to the T20 Summit. Several TF members and policy brief authors engaged in the effort of elaborating these roadmaps, which were then reviewed by organizations in the National and International Advisory Councils. Moreover, the T20 Brasil Summit has been structured to include representatives from global institutions tasked with implementing several of the policy recommendations put forth by the Task Forces, including the IMF and the WTO.

By fostering increased participation from the Advisory Councils and stimulating the debate on implementation, T20 Brasil has sought to bolster the engagement group's overall effectiveness in the sense of its capacity to influence decision-making by leaders of G20 countries and multilateral institutions within the G20 ecosystem. The T20 Brasil OC will also work in close collaboration with our colleagues from South Africa - especially the South African Institute for International Affairs (SAIIA), the Institute for Global Dialogue (IDG) and the Institute for Pan-African Thought and Conversation (IPATC), who make up the next OC - in order to ensure that issues like climate change and global governance reform, which were prioritized by the Brazilian presidency as well as by India and Indonesia before that, will continue to be high on the T20 agenda during the South African mandate.

Think20 is a network, a process and a collective effort inserted among a broader array of multistakeholder governance mechanisms designed to ensure greater civil society participation in multilateral fora. Despite limitations that can potentially raise questions about their effectiveness, the engagement groups are an interesting instrument through which this participation occurs in the G20. Even if the policy recommendations proposed by T20 Brasil are not effectively adopted, the experience of participating in this collective endeavor throughout the course of a year is enriching in itself for the institutions in the process, as it strengthens ties and builds installed capacity when it comes to civil society mobilization. If only in this sense, the OC is glad to consider that T20 Brasil was a success and excited to continue supporting our South African colleagues in 2025.

Acknowledgements

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Brazilian Center for International Relations (CEBRI)

CEBRI is an independent and non-profit think tank that has since 1998 been dedicated to promoting constructive debate on agendas that serve the national interest and on Brazil's competitive and strategic participation in the global arena. Based in Rio de Janeiro, CEBRI is recognized in Brazil and abroad as a platform for the analysis, development, and coordination of pragmatic and innovative solutions. The CEBRI Board of Trustees includes recognized national leaders and is a key part of CEBRI's non-partisan, diverse, and plural network of experts in various fields and perspectives. Our more than 100 members believe in and promote our mission: to influence a constructive and high-level dialogue on Brazil's international relations. The CEBRI community encompasses not only individual members and several foreign diplomatic offices, but also major Brazilian companies active in various industries.

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Alexandre de Gusmão Foundation (FUNAG)

The Alexandre de Gusmão Foundation was created in 1971 to promote research, organize educational activities, and increase public awareness in the areas of foreign affairs and diplomatic history. It operates as a public foundation affiliated with the Ministry of Foreign Affairs and includes two research institutes: the International Relations Research Institute (IPRI) and the Center for Diplomatic History and Documentation (CHDD). FUNAG is the largest publishing house in Portuguese for foreign affairs and diplomatic history. Many of FUNAG's publications are distributed free of charge to public libraries and other institutions in various countries. FUNAG also organizes seminars, conferences and courses in collaboration with universities, research centers, non-governmental organizations, and other partners. FUNAG promotes its publications through various channels, including a digital library with over 1000 free publications.

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Created in 1964, the Institute for Applied Economic Research is a government think tank affiliated with the Brazilian Ministry of Budget and Planning. Staffed with more than 200 experts on applied research and public policy planning, IPEA covers various fields of knowledge such as macroeconomics, urban and regional development, environmental, social, institutional and international studies. IPEA's work is known in Brazil and abroad for its high quality and diverse methodological approaches. IPEA's mission is to provide the Brazilian Government with the best evidence possible to design, evaluate, and implement public policies and to communicate its findings and recommendations to Brazilian society at large.

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Ambassador Bozkurt Aran, TEPAV - The Economic Policy Research Foundation of Turkey (Türkiye)

Joisa Dutra, Center for Regulatory and Infrastructure Studies, FGV - Getulio Vargas Foundation (Brazil)

Diogo Lisbona Romeiro, Center for Regulatory and Infrastructure Studies, FGV - Getulio Vargas Foundation (Brazil)

TF03

Reforming the international financial architecture

LEAD CO-CHAIRS

Ana Garcia
BPC - BRICS Policy Center and UFRRJ - Federal Rural University of Rio de Janeiro (Brazil)

Haihong Gao
IWEP-CASS, Institute of World Economics and Politics, Chinese Academy of Social Sciences (China)

DEPUTY LEAD CO-CHAIRS

Lucas Carames
BPC - BRICS Policy Center (Brazil)

Wanting Xiong
IWEP-CASS, Institute of World Economics and Politics, Chinese Academy of Social Sciences (China)

SUBTOPIC CO-CHAIRS AND MEMBERS

3.1. Financial system rules and regulations and global finance safety nets to promote stability, sustainability, and equity

Gülbin Sahinbeyoglu, TEPAV - The Economic Policy Research of Turkey (Türkiye)

Maria Antonieta Del Tedesco Lins, IRI-USP - International Relations Institute, São Paulo University (Brazil)

Marina Zucker Marques, Global Development Policy Center, Boston University (United States)

3.2. Multilateral Development Bank (MDB) reform: what better, bigger and more effective entails?

Ernani Torres Filho, IE-UFRJ - Institute of Economics, Federal University of Rio de Janeiro (Brazil)

Artem Levenkov, EFSD - Eurasian Fund for Stabilization and Development (Regional)

Priyadarshi Dash, RIS - Research and Information System for Developing Countries (India)

3.3. Addressing debt burden of developing countries and facilitating their access to concessional resources

Ulrich Volz, SOAS - School of Oriental and African Studies University of London (United Kingdom)

Pablo Nemiña, CONICET - National Council for Scientifical and Technical Research, UNSAM - San Martín National University, and FLACSO - Latin American Forum on Social Science (Argentina)

Daniel Bradlow, American University and University of Pretoria (South Africa)

Martin Kessler, FINDEVLAB - Finance for Development Lab (France)

3.4. Ensuring a fairer global tax architecture that facilitates domestic and international resource mobilization

Iyabo Masha, G-24 - Intergovernmental Group of Twenty-Four on International Monetary Affairs and Development (Global)

Abdul Muheet Chowdhary, South Centre (Global)

Miguel Otero, Elcano Royal Institute and IE School of Global and Public Affairs (Spain)

3.5. Overall SDG financing needs: pathways and the role of the reform of the international finance architecture

Amar Bhattacharya, Brookings Institution (United States)

Nilanjan Ghosh, ORF - Observer Research Foundation (India)

Fernanda Feil, FINDE-UFF - Financialization and Development Research Group, Fluminense Federal University (Brazil)

TF04

Trade and investment for sustainable and inclusive growth

LEAD CO-CHAIRS

Vera Thorstensen
CCGI-FGV - Centre on Global Trade and Investment, Getulio Vargas Foundation (Brazil)

Axel Berger
IDOS - Institute of Development and Sustainability (Germany)

SUBTOPIC CO-CHAIRS AND MEMBERS

4.1. Trade and investment to fight inequality, poverty, and hunger, and foster social inclusion

Celio Hiratuka, IE-UNICAMP - Institute of Economics, State University of Campinas (Brazil)

Valeria Pineiro, IFPRI - International Food Policy Research Institute (United States)

Bipul Chattopadhyay, CUTS - Consumer Unity and Trust Society (India)

4.2. Trade and investment, food security and climate action

Marcos Jank, Global Agribusiness Center, INSPER (Brazil)

Camila Dias de Sá, Global Agribusiness Center, INSPER (Brazil)

Noémie Laurens, Graduate Institute (Switzerland)

Kennedy Mbeva, CSER - Centre for Study of Existential Risk, University of Cambridge (United Kingdom)

4.3. Women in trade

Amrita Bahri, ITAM - Instituto Tecnológico Autónomo de Mexico and WTO Co-Chair (Mexico)

Jan Yves Remy, SRC-UWI - Shridath Ramphal Centre for International Trade Law, Policy and Services, University of West Indies, and WTO Chair (Barbados)

Marina Egydio de Carvalho, Women Inside Trade (Brazil)

4.4. Trade and digital transformation

Carlos Primo Braga, Fundação Dom Cabral (Brazil)

Douglas Lippoldt, CIGI - Centre for International Governance Innovation (Canada)

Martina Ferracane, EUI - European University Institute (Regional)

4.5. Promoting greater participation of MSMEs in trade and investment

Michelle Ratton Sanchez-Badin, CCGI-FGV - Centre on Global Trade and Investment, Getúlio Vargas Foundation (Brazil)

Magali Favaretto, CCGI-FGV - Centre on Global Trade and Investment, Getúlio Vargas (Brazil)

Mehmet Sait Akman, TEPAV - The Economic Policy Research Foundation of Turkey (Türikye)

Xinquan Tu, Institute of WTO Studies, UIBE - University of International Business and Economics (China)

4.6. Dealing with neo-protectionism and the changing features of global value chains

Leane Naidin, CINDES - Centre on Integration and Development Studies (Brazil)

Lia Valls Pereira, CINDES - Centre on Integration and Development Studies (Brazil)

Maarten Smeets, TIRN - Trade and Investment Research Network (Global)

Faizel Ismail, University of Cape Town (South Africa)

TF05
Inclusive digital transformation

LEAD CO-CHAIRS

Bruno Bioni
Data Privacy Brasil and ESPM - Higher School of Advertising and Marketing (Brazil)

Anirban Sarma
ORF - Observer Research Foundation (India)

DEPUTY LEAD CO-CHAIR

Jaqueline Pigatto
Data Privacy Brasil (Brazil)

SUBTOPIC CO-CHAIRS AND MEMBERS

5.1. Digital inclusion and meaningful universal connectivity

Alison Gillwald, Research ICT Africa (South Africa)

Alexandre Barbosa, Cetic.br - Regional Center for Studies on the Development of the Information Society (Brazil)

Christian Kastrop, GSI - Global Solution Initiative (Germany)

5.2. Digital transformation and platformization of public services

Astha Kapoor, Aapti Institute (India)

Caroline Khene, IDS - Institute of Development Studies (United Kingdom)

Carolina Rossini, Datasphere (Switzerland)

5.3. Digital integrity, data protection, and cybersecurity

Teki Akuetteh, Africa Digital Rights Hub (Ghana)

Luca Belli, Center for Technology and Society (Brazil)

Gabriela Zanfir-Fortuna, Future Privacy Forum (Global)

5.4. New digital technologies for SDGs and decent work

Celina Bottino, Institute for Technology & Society, (Brazil)

Ramiro Albrieu, Rede Sur (Argentina)

Mark Graham, Oxford Internet Institute (United Kingdom)

5.5. Challenges, opportunities, and governance of Artificial Intelligence

Boye Adegoke, Paradigm Initiative (Nigeria)

Stephanie Ifayemi, Partnership on AI (United States)

Tainá Junquilho, IDP - Brazilian Institute of Education, Development, and Research (Brazil)

5.6. Global digital governance and regulation of digital platforms

Anita Gurumurthy, IT for Change (India)

Fernanda Martins, InternetLab (Brazil)

Maria Paz Canales, Global Partners Digital (Global)

TF06
Strengthening multilateralism and global governance

LEAD CO-CHAIRS

Ilona Szabó
Igarapé Institute (Brazil)

Philani Mthembu
IGD - Institute for Global Dialogue (South Africa)

DEPUTY LEAD CO-CHAIRS

Lara Stahlberg
Igarapé Institute (Brazil)

Mikatekiso Kubayi
IGD - Institute for Global Dialogue (South Africa)

SUBTOPIC CO-CHAIRS AND MEMBERS

6.1. The G20 role in strengthening multilateralism and UN reform

Shairee Malhotra, ORF - Observer Research Foundation (India)

Philipp Schönrock, CEPEI - International Strategic Thinking Centre (Colombia)

Stormy Mildner, Aspen Institute (Germany)

6.2. Reform of the World Trade Organization

Valentina Delich, FLACSO - Latin American Faculty of Social Sciences (Argentina)

Richard Ponzio, Stimson Center (United States)

Bernice Lee, Chatham House (United Kingdom)

Patricia Nasser, CEDEPLAR-UFMG - Center for Development and Regional Planning, Federal University of Minas Gerais (Brazil)

6.3. Global health issues and the One Health Approach

Pedro Burger, CRIS-FIOCRUZ, International Relations and Global Health Center, Oswaldo Cruz Foundation (Brazil)

Ilona Kickbusch, Global Health Centre, Graduate Institute (Switzerland)

Mahlet Kifle Habtemariam, CDC - Centre for Disease Control (Ethiopia)

6.4. New norms and metrics for international development cooperation and confronting global challenges

Sabyasachi Saha, RIS - Research and Information System for Developing Countries (India)

Pamla Gopaul, AUDA-NEPAD - African Union Development Agency (South Africa)

Paulo Luiz Esteves, BPC - BRICS Policy Centre (Brazil)

6.5. The role of non-State actors, NGOs, and subnational units in multilateral governance

Zamiyat Abubakar, Southern Voice (Peru)

Luara Lopes, Articulação Sul (Brazil)

Luiza Duarte, CLACS - Center for Latin American & Latino Studies, American University (United States)

6.6. Assessing G20 pledges and actions

Venkatachalam Anbumozhi, ERIA - Economic Research Institute for ASEAN and East Asia (Regional)

Dennis Snower, GSI - Global Solutions Initiative (Germany)

N**arnia Bohler Muller**, HSRC - Human Sciences Research Council (South Africa)

Gladys Teresita Lechini, CERIR - Center for International Relations Studies of Rosario (Argentina)

6.7. The voices of the Global South in global governance and in strengthening multilateralism

Gustavo Martínez, CARI - Argentine Council for International Relations (Argentina)

Abdessalam Jaldi, PCNS - Policy Center for the New South (Morocco)

Gilberto Rodrigues, OPEB-UFABC - Observatory of Brazil's Foreign Policy, Federal University of ABC (Brazil)

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CAU - Institute for South-South Cooperation, China Agricultural University

CIDRN - China International Development Research Network

CASS - Chinese Academy of Social Sciences

Egypt

Social Research Center, American University of Cairo

France

FINDEVLAB - Finance for Development Lab

IDDRI - Institute for Sustainable Development and International Relations

Germany

IDOS - German Institute of Development and Sustainability

GSI - Global Solutions Initiative

India

CUTS - Consumer Unity & Trust Society

RIS - Research and Information System for Developing Countries

Indonesia

CIPS - Center for Indonesian Policy Studies

CSIS - Center for Strategic and International Studies

Italy

ISPI - Italian Institute for International Political Studies

Japan

ADBI - Asian Development Bank Institute

IGES - Institute for Global Environmental Strategies

Kenya

KIPPRA - Kenya Institute for Public Policy Research and Analysis

Mexico

COMEXI - Mexican Council on Foreign Relations

Ethos Innovation in Public Policy

UNAM - National Autonomous University of Mexico

Morocco

PCNS - Policy Center for the New South

Russia

CIIR - Center for International Institutions Research

IMEMO - Institute of World Economy and International Relations

Saudi Arabia

KAPSARC - King Abdullah Petroleum Studies and Research Center

South Africa

IEJ - Institute for Economic Justice

SABTT - South African BRICS Think Tank

South Korea

KDI - Korea Development Institute

Spain

Elcano Royal Institute

Tanzania

WSP - Women and Social Protection Tanzania

Türkiye

TEPAV - Economic Policy Research Foundation of Turkey

United Kingdom

IDS - Institute of Development Studies

ODI - Overseas Development Institute

United States

Atlantic Council

Equitable Growth

Wilson Center

WISER - Women's Institute for Science, Equity and Race

Regional

AUDA-NEPAD - African Union Development Agency

FEPS - Foundation for European Progressive Studies

CLACSO - Latin American Council of Social Sciences

Global

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Cátedra Josué de Castro, USP - University of São Paulo

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CEA-UFRRJ - Center for Advanced Studies, Federal Rural University of Rio de Janeiro

CEBRAP - Brazilian Center for Analysis and Planning

CEDEPLAR-UFMG - Center for Development and Regional Planning, Federal University of Minas Gerais

CEE-FIOCRUZ - Centro de Estudos Estratégicos Antônio Ivo de Carvalho, FIOCRUZ

CEM-USP - Center for Metropolitan Studies, University of São Paulo

CERTI Foundation

CGEE - Center for Strategic Studies and Management

CIEPP-UNESP - Centro de Inovação para Excelência em Política Pública, São Paulo State University

CRIS-FIOCRUZ - FIOCRUZ Global Health Center, Oswaldo Cruz Foundation

CDP

Criola

Data Privacy Brasil

E+ Energy Transition Institute

FLACSO - Latin American Faculty of Social Sciences

FINDE-UFF - Financialization and Development Research Group, Fluminense Federal University

FomeRI-UFPB - Grupo de Pesquisa sobre Fome e Relações Internacionais, Federal University of Paraíba

Geledés - Instituto da Mulher Negra

GeFAM - Family and Gender Economics Study Group

Imazon

IDESAM - Instituto de Conservação e Desenvolvimento Sustentável da Amazônia

IDESF - Instituto de Desenvolvimento Econômico e Social de Fronteiras

IESP-UERJ - Institute of Social and Political Studies, State University of Rio de Janeiro

iCS - Institute for Climate and Society

Imagine Brasil

Instituto Decodifica

Instituto Escolhas

Instituto Fernand Braudel de Economia Mundial

Instituto Fome Zero

Instituto Guetto

Instituto Millenium

Instituto Talanoa

IPPUR-UFRJ - Instituto de Pesquisa e Planejamento Urbano e Regional, Federal University of Rio de Janeiro

ITS - Institute for Technology & Society

LABMUNDO - World Political Analysis Laboratory

LAPIN - Laboratory of Public Policy and Internet

Made-USP - Research Center on Macroeconomics of Inequalities, University of São Paulo

Nature Finance

NERI - Núcleo de Estudos Raciais, INSPER

OIMC-UERJ - Interdisciplinary Observatory on Climate Change, State University of Rio de Janeiro

OPEB-UFABC - Observatory of Brazil's Foreign Policy, Federal University of ABC

Observatório da Fronteira, Universidade Federal da Grande Dourados

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