

Follow-up to the European Parliament non-legislative resolution on implementation and delivery of the Sustainable Development Goals in view of the 2025 High-Level Political Forum

- 1. Rapporteurs:** Robert BIEDROŃ (S&D / PL) / Nikolas FARANTOURIS (The Left / EL)
- 2. References:** 2025/2014(INI) / A10-0125/2025 / P10_TA(2025)0159
- 3. Date of adoption of the resolution:** 9 July 2025
- 4. Competent Parliamentary Committee:** Committee on Development (DEVE), Committee on the Environment, Climate and Food Safety (ENVI)
- 5. Brief analysis/ assessment of the resolution and requests made in it:** The United Nations High-Level Political Forum on Sustainable Development (HLPF) has a central role in the follow-up and review of progress on the 2030 Agenda for Sustainable Development. This year's session took place on 14-23 July 2025 and it conducted, among others, in-depth reviews of progress on a number of Sustainable Development Goals (SDGs): SDG 3 (health and well-being), SDG 5 (gender equality), SDG 8 (inclusive economic growth, decent work and employment for all), SDG 14 (oceans, seas and marine resources) and SDG 17 (partnerships for the Goals). The European Parliament resolution reaffirms a strong commitment to implementing the 2030 Agenda as a whole, especially in light of current challenges, and highlights significant obstacles like the COVID-19 pandemic, conflicts and climate change, which have impeded progress towards the SDGs. The resolution highlights the interlinkages between all SDGs and underlines the urgency of collective action to achieve them. It makes a number of horizontal points on sustainable development and focuses in more detail on the SDGs under review at the 2025 HLPF (SDGs 3, 5, 8, 14 and 17).
- 6. Response to requests and overview of actions taken, or intended to be taken, by the Commission:**

In relation to the call made in **paragraph 6**, the Commission notes that the EU and its Member States will work with all actors to enable the scaling up of financing to developing countries from all public and private sources, as agreed in the decision on the New Collective Quantified Goal on climate finance. This includes contributing to the target of at least USD 300 billion per year by 2035 and responding to the call to unlock USD 1.3 trillion that developing countries would need to by 2035. It will be critical that all countries that bear the responsibility of action, starting with the developed countries, will contribute to this effort.

On **paragraph 12**, the Commission recalls that gender mainstreaming and an intersectional approach in all EU policies remains a firm commitment, as testified by the vision set in the Roadmap for Women's

Rights adopted in March 2025. The Gender Equality Strategy post-2025, planned to be adopted in March this year, will identify specific actions to deliver on this commitment. In line with the Mission Letter to Commissioner Lahbib, the Commission is exploring ways to improve the collection of reliable and comparable equality- including gender equality- data at European and national level. The importance of delivering on this commitment was also emphasised in the Roadmap for Women's Rights, the current Gender Equality and the LGBTIQ+ 2026-2030 Equality Strategies.

The Commission closely cooperates with the EU Fundamental Rights Agency (FRA), the European Institute for Gender Equality (EIGE), the European Statistical Office (Eurostat), Council Presidencies, the UN Praia group, civil society organisations and other stakeholders to work towards more and better equality data.

Further, with regard to funding, the Commission reaffirms its strong commitment to gender equality in the EU budget. In line with the Interinstitutional Agreement accompanying the 2021-2027 MFF, the Commission developed a methodology to track gender expenditure in the EU budget, which has been applied since 2021 (COM(2025) 97 final). Over the period 2021–2024, approximately 12% of the EU budget — amounting to EUR 158.4 billion — was estimated to contribute to gender equality. The Commission's proposal for the MFF 2028-2034 introduced a major step forward, embedding gender equality in the implementation of the EU budget in a consistent way through the Performance Framework Regulation.

Related to **paragraph 21**, the Commission recalls that in April 2023 it proposed a revision of the EU pharmaceutical legislation, on which a provisional agreement was found in December 2025. This reform also addresses the concerns raised by the European Parliament regarding the neglected tropical diseases (NTD). To continue fostering research and development in the field of NTD and beyond, the reform maintains incentives as a key element for innovation. Moreover, they are adapted to better encourage and reward product development in areas of NTDs. In addition, the European Medicines Agency (EMA) will be able to provide enhanced scientific and regulatory support to developers working on products that are likely to target NTDs. This strengthened support complements the provisions on scientific opinions in the context of international cooperation, which enable the EMA to collaborate with the World Health Organization and other relevant bodies to issue scientific opinions on medicinal products intended for markets outside the European Union. The proposed reform of the EU pharmaceutical legislation will also facilitate the repurposing of existing medicines for new therapeutic uses (e.g. neglected tropical diseases), via specific regulatory incentives and strengthened regulatory support to not-for-profit developers engaged in medicine repurposing.

Regarding **paragraphs 22, 23, 24 and 39**, the Commission highlights that the EU's commitment to sexual and reproductive health and rights (SRHR) is enshrined in the European Consensus on Development, and the importance of the topic is acknowledged by the Commission in its Gender

Equality Strategy 2020-2025 and the Roadmap on Women's Rights. Principle 2 of the Roadmap states that 'Every woman has a right to the highest attainable standards of physical and mental health'. The Roadmap explains that upholding and advancing this principle includes pursuing a number of objectives, fully respecting the Member States' responsibilities for the definition of their health policy including bioethical questions and for the organisation of health services and medical care. Among these objectives, the Roadmap lists the objective of protecting women's health by supporting and complementing health action by the Member States regarding women's access to sexual and reproductive health and rights, in full respect of the Treaties. The Commission also supports access to SRHR - including family planning, maternal health and the fight against HIV/AIDS through financial contributions to the United Nations Population Fund (UNFPA) and the Global Fund and through actions under the 'Team Europe Initiative on SRHR in Africa', including the Global Gateway flagship 'SafeBirth Africa'.

The Commission has set to scale up Global Gateway that has health as a key area of partnership and remains firmly committed to working with all stakeholders in implementing the EU Global Health Strategy, on which Commission published on 10 July 2025 the first implementation report (COM(2025)392).

The Commission stresses the importance for Global Health Initiatives to align with the principles of the Lusaka Agenda and advance towards avoiding duplications, ensuring synergies and fostering integration of care, horizontal approaches, and country ownership.

On the calls made in **paragraph 23**, the Commission adds that, in accordance with Article 168(7) of the Treaty on the Functioning of the European Union (TFEU), Union action shall respect the responsibilities of the Member States for the definition of their health policy and for the organisation and delivery of health services and medical care, including services related to sexual and reproductive healthcare services such as abortion. Under Article 168 TFEU, the Union's competence is, with a few exceptions, limited to encouraging cooperation between Member States and lending support to their action. However, when making use of their competences, Member States must respect the rights enshrined in their national constitutions and comply with their commitments under international law, including those on the right to safe and legal abortion where legally available in a given Member State.

Regarding **paragraph 26**, the Commission underlines that the [Ambient Air Quality Directive](#) (EU) 2024/2881 came into force in December 2024, and it will become fully applicable as of 12 December 2026, the deadline for Member States to transpose it into their legislation. The Directive sets new and stricter air quality standards, aligning them more closely with the latest [2021 World Health Organization Air Quality Guidelines](#). For instance, it cuts the allowed annual limit value for the main air pollutant - fine particulate matter (PM_{2.5}) - by more than half, to be achieved across the EU by 2030. The Directive also foresees a review of the air quality standards by 31 December 2030, and every 5 years thereafter. Such a regular review, in line with the latest scientific evidence and societal and

technological developments, will help set the EU on a trajectory towards achieving the zero-pollution objective for air by 2050.

In relation to **paragraph 28**, the Commission recalls its commitment to build a comprehensive approach to ensuring global health security. Strengthening capacities for prevention, preparedness and response and early detection of health threats globally, as well as working towards a permanent global mechanism that fosters the development of and equitable access to vaccines and countermeasures for low- and middle-income countries are one of the guiding principles of the EU Global Health Strategy. The Commission firmly supports access to and local production of vaccines, medicines and health technologies, notably through the Global Gateway flagship ‘Team Europe Initiative on manufacturing and access to vaccines, medicines and health technologies in Africa’ (MAV+). The Team Europe initiative with Africa on sustainable health security using a One Health approach supports strengthening the systems and capacities for sustainable, risk-informed prevention, preparedness, and response to infectious threats and antimicrobial resistance. The scale and complexity of the current global context requires a wider collective response. As announced in the State of the Union address in September 2025, the Commission will take action to lead global health cooperation and propose a Global Health Resilience Initiative.

On **paragraph 31**, the Commission continues to be committed to support measures to address the impact of climate change, the loss of biodiversity, pollution and environmental degradation for the full enjoyment of all human rights, upholding the need for a human rights-based approach to solving these challenges. The Commission notes that a high level of environmental protection and the improvement of the quality of the environment must be integrated into the policies of the EU, as enshrined in Article 37 of the Charter of Fundamental Rights. While it is important to recall that the Charter applies to Member States only when they are implementing EU law, the Commission ensures that its policy and legislative initiatives fully respect the Charter, and the commitment to environmental protection has led to the adoption of a legal framework containing safeguards to ensure a healthy environment.

Human health is specifically mentioned in EU environmental legislation (such as the [Waste Framework Directive 2008/98/EC](#); [the Water Framework Directive 2000/60/EC](#); and the [Directive on the reduction of national emissions of certain atmospheric pollutants 2016/2284](#)) and the European Court of Justice has recognised that certain EU environmental secondary legislation confers substantive rights on individuals and their association (Case C-237/07 Janecek, paragraph 38. Joined Cases C-165 to C-167/09 Stichting Natuur en Milieu, paragraph 94).

Regarding **paragraph 33**, the Commission notes that under Regulations (EU) 2022/2370 and 2022/2371 the Union has stepped up early warning surveillance systems, besides releasing unprecedented funding of EUR 97 million under EU4Health in 2025 to enhance the capacity of national

surveillance systems to contribute to the EU level surveillance; along with funding to identify and support EU reference laboratories for emerging diseases. The Commission has as well supported development of the use of wastewater surveillance. The Commission is also upgrading the Early Warning and Response System (EWRS) and the European Centre for Disease Prevention and Control (ECDC) is strengthening its digital platforms for surveillance.

The Commission, through the EU Climate and Health Observatory, is supporting Member States with evidence, data, and best practices to assess and address the health impacts of climate change, including extreme weather events and their effects on healthcare infrastructure and service continuity. On **paragraph 36**, the EU strongly recognises women and girls in all their diversity are disproportionately affected by climate crises, while at the same time play a key role as leaders and agents of change in responding to climate change. For this reason, meaningful and equal participation of all women and girls in climate action to implement the Convention and the Paris Agreement, and ensuring gender-transformative, inclusive implementation and means of implementation, are vital for raising ambition and achieving the climate goals.

The Commission advocates for mainstreaming gender equality into climate action and ensuring that gender-responsive policies are prioritized under the United Nations Framework Convention on Climate Change (UNFCCC) process and in national climate action plans. The Commission welcomes the progress under the previous enhanced Lima Work Programme on Gender and its Gender Action Plan. It is also pleased with the extension of the enhanced Lima Work Programme on Gender for another decade, without reducing ambition levels.

The Commission considers that the next Gender Action Plan should be effective and ambitious with a focus on gender mainstreaming, including in the budgetary process, capacity building, education, women's economic empowerment and intersectionality. In relation to **paragraph 37**, the Commission is committed to promote and protect the fundamental rights enshrined in the Charter of Fundamental Rights in the EU, including the right to dignity, to non-discrimination and to equality between men and women. It is recalled that the Charter applies to EU institutions, bodies, offices and agencies when they act, and to Member States only when they are implementing EU law.

The Commission is currently examining the European citizens' initiative (ECI) 'My Voice, My Choice', which proposes cross-border action in the area of health to support women's access to reproductive healthcare, and will present by March 2026 its legal and political conclusions on the initiative. The Commission registered the ECI 'My Voice, My Choice' because financial support for Member State action promoting health could fall under Union supportive competence pursuant to Article 168(5) TFEU.

Regarding **paragraphs 38 and 39**, on promoting women's rights, empowerment and autonomy and fighting against all forms of gender-

based violence, the Commission notes that, with the Roadmap for Women's Rights, it re-committed to prioritising women's rights, empowerment and autonomy and fighting against all forms of gender-based violence, providing a long-term vision. The Roadmap confirms the principles, objectives and targets of the EU Gender Action Plan 2021-2027 (GAP III) for the promotion of gender equality and women and girls' empowerment in EU external action, which recognises gender analyses, gender statistics, and gender-responsive budgeting as essential tools to mainstream gender equality across EU external actions. 95% of the EU Delegations have a Country-Level Implementation Plan informed by rigorous gender analysis. When designing new external actions, a quality review process systematically includes recommendations to use gender analysis as part of the context analysis and identify gender-specific and sex-disaggregated indicators to monitor and report on the gender outcomes of the proposed new actions.

The share of external actions with gender equality as a policy objective has increased from 68% in 2020 to 78.4% for the years 2021-2023, and to 85% of actions under the Neighbourhood, Development and International Cooperation Instrument - Global Europe (NDICI-GE) alone. 72% of all European Fund for Sustainable Development Plus (EFSD+) operations (blending contracts and guarantees) in 2023 are gender mainstreamed. As of end 2023, 4.2% of actions under the NDICI-GE alone have gender equality as primary objective, and 3.8% of actions across all external action instruments. The 5% target for all external actions shall be reached by end 2025.

Further, on internal aspects, the Commission agrees that EU funding is one of the most effective tools to promote EU equality policy objectives and bring about much needed change. The Commission recognises that promoting equality and fighting discrimination is not only an ethical responsibility, but also instrumental for societies to remain competitive in a dynamic and globalised environment, particularly relevant in the context of a just and green transition.

Regarding the call made in **paragraph 48**, the new LGBTIQ+ Equality Strategy, adopted in October 2025, includes among its key actions combating conversion practices, based on the findings of a dedicated study and taking into account the related European citizens' initiative on this topic. The Commission notes that the ban of conversion practices is a complex issue, which impacts Member States competences in different areas. Within the limit of its competences, the Commission is exploring possible avenues to combat such harmful practices in cooperation with Member States.

Dedicated exchanges of best practices and discussions on the ban on conversion practices took place in the LGBTIQ Equality Subgroup. Some EU Member States have already adopted criminal and/or administrative bans on conversion practices and others are considering additional measures.

The European citizens' initiative 'Ban on conversion practices in the European Union' was submitted to the Commission for examination. The

Commission, in line with Regulation (EU) 2019/788 on the European citizens' initiative, will set out in a communication its legal and political conclusions on the initiative, the action it intends to take, if any, and its reasons for taking or not taking action

The Commission confirms that the Global Gateway strategy is aligned with the calls in **paragraph 51**. Global Gateway functions through a Team Europe approach involving the EU, Member States, their implementing agencies and development finance institutions, and the European Investment Bank (EIB) and the European Bank for Reconstruction and Development (EBRD), and through a mix of the different EU external action tools such as grants, concessional loans and guarantees to de-risk investments. EFSD+ blending and guarantees under NDICI-GE are used to crowd in private investment and deliver concrete impact on the ground in critical sectors. Infrastructure investment is combined with support for education, research, skills and knowledge transfer, and the development of enabling policy and regulatory frameworks. Global Gateway projects are tailored to partner country needs and reflect the integrated nature of the SDGs, bridging hard infrastructure and human development while upholding high social and environmental standards.

Specifically, to track progress on inequality reduction, the Commission applies the Inequality Marker (I-Marker), a tool used to assess the extent to which development cooperation actions contribute to reducing inequalities. In 2024, 62% of DG INTPA actions were scored as contributing to inequality reduction - up from 59% in 2023 - with particularly strong results in Latin America and the Caribbean (62%), Sub-Saharan Africa (76%), and Asia-Pacific (61%).

On **paragraph 56**, the Commission recognises that advancing women's rights is not just a moral imperative but a strategic investment in the EU's economic growth and competitiveness. Promoting gender equality can help address pressing challenges, including labour force shortages, the demographic transition, and inequalities and poverty. The Roadmap for Women's Rights confirms the Commission's commitment to foster competitiveness and further tap into women's workforce potential.

Regarding the calls made in **paragraph 62**, the Commission underlines that at the third UN Ocean Conference in June 2025, the EU and its Member States pledged voluntary commitments amounting to EUR 1 billion, covering a wide range of topics under three main categories (normative and governance; financial and economic; scientific) and many regions around the world. This reflects the ambition to be a global leader in international ocean governance.

Referring to **paragraph 66**, the EU as well as 15 Member States have ratified the BBNJ Agreement (Agreement under the United Nations Convention on the Law of the Sea on the Conservation and Sustainable Use of Marine Biological Diversity of Areas Beyond National Jurisdiction). Most of the other EU Member States are well on their way to ratifying it too. Up to date, 81 Parties have ratified the BBNJ Agreement, making it legally binding as of 17 January 2026. Discussions in the Council and in

the European Parliament on the Commission proposal transposing the BBNJ Agreement are on-going.

In June 2025, the Commission launched its European Ocean Pact, in which it prioritises the swift ratification of the BBNJ Agreement, advancing its rapid entry into force, supporting its implementation, and ensuring the high seas are governed sustainably. At the same time, a Global Ocean Programme (EUR 40 million) has been set up to support the implementation of the BBNJ Agreement in its various dimensions, and more targeted support has been provided to assist developing countries in their preparation for the Agreement ratification and implementation. The EU and its Member States participated actively in the 5th Ocean and Climate Change Dialogue held in Bonn in June 2025, where the BBNJ Agreement featured prominently in the discussions, including in view of exploring ways to provide support to the Parties for its ratification and implementation.

On **paragraph 68**, the Commission notes that marine litter is a global concern as it has adverse effects on the health of our ocean and marine life. Furthermore, marine litter may also present a threat to and risk for human health, with the capacity to negatively impact economic sectors such as tourism and fisheries. The recent [EU Coastline Macro Litter Trend report](#) found that the amount of marine macro litter (items bigger than 2.5 cm) in the EU coastline has dropped by 29% between the baseline period (2015-2016) and the assessment period (2020-2021). On the EU coastlines, single-use plastic was reduced by 40%. Fisheries-related items decreased by 20% and plastic bags were down by 20%. These achievements are the result of multilateral, national, regional, and citizen efforts triggered by EU legislation which includes the [Directive on single-use plastics](#) and the [Marine Strategy Framework Directive](#). However, this encouraging news does not allow for complacency as the median values of total [coastline marine macro litter quantity](#) in many European regions remain high and exceed the agreed threshold.

The Commission remains committed to continuing action at European and international level, notably in the context of the negotiations for an international legally binding instrument on plastic pollution, including in the marine environment, based on a comprehensive approach that addresses the full life cycle of plastic, pursuant to [Resolution 5/14 of the United Nations Environment Assembly](#).

Concerning the call made in **paragraph 69**, the Commission and the European Environment Agency (EEA) published the second [Zero Pollution Monitoring and Outlook report](#) in March 2025, which provides an overview of the EU's work to meet the 2030 zero pollution targets. The report shows that EU policies have contributed to reducing air pollution, pesticide use and plastic litter at sea. However, pollution levels are still too high, in particular from harmful noise, microplastic releases into the environment, nutrient pollution and waste generation. According to the reports, much stronger action is necessary in the EU to achieve its 2030 pollution reduction targets. Zero pollution principles must be integrated into all policies and efforts taken at all levels to ensure further progress, with focus on prevention. In this context, fostering the EU's circular

economy, notably through the Commission's planned adoption of a Circular Economy Act in 2026, will help reduce resource consumption and therefore will alleviate pressures on ecosystems and human health. Finally, action on zero pollution, notably through the full implementation of the Zero Pollution Action Plan will support the sustainable transition of the EU's economy and make it more competitive. Finally, the recently published [European Water Resilience Strategy](#) will contribute to enhanced action to improve water quality.

With reference to **paragraph 72**, the Commission is actively working to promote a global level playing field in fisheries through a range of instruments and partnerships, including:

- **Combatting Illegal, Unreported and Unregulated (IUU) Fishing:** The EU has the world's most advanced IUU Regulation, which uses dialogues to promote compliance with national and international fisheries rules sustainable practices globally and encourages third countries to improve fisheries governance, which may contribute to sustainability.
- **Regional fisheries management organisations (RFMOs):** Through its membership of 18 RFMOs around the world, the EU is a leading advocate for the sustainable management of fish stocks and their ecosystems, as well as adequate monitoring and control of fishing activities to ensure that all fleets abide by the collectively agreed rules.
- **Sustainable Fisheries Partnership Agreements (SFPAs):** These agreements with third countries are based on principles of, amongst others, sustainability and transparency, helping to create fair competition conditions for EU fleets abroad.
- **WTO Negotiations:** The Commission supports multilateral efforts, including WTO negotiations on harmful fisheries subsidies, to reduce global overcapacity and overfishing, helping to create fairer global conditions.

The recently published Ocean Pact (COM(2025)281) announces important initiatives in relation to the points raised in **paragraph 73**. Regarding scientific research, the New Pact will develop an Ocean R&I Strategy that will build on the European Mission 'Restore our Ocean and Waters by 2030' and the Research and Innovation Framework Programme. It will ensure a source-to-sea approach and aim at improving the current governance by overcoming the fragmentation of EU R&I initiatives, including their research infrastructures. This will fill the gap between research and innovation through financing for development and deployment of new knowledge and solutions.

Regarding the dissemination of accurate data, the Pact is announcing an EU Ocean Observation initiative. It will build on the EU existing contribution to operational marine knowledge and will further develop and integrate the two EU flagship data services European Marine Observation and Data Network (EMODnet) and the Copernicus Marine

Service. These services centralize and make available quality-controlled data to the stakeholder's community, in particular researchers. Also, actions will be undertaken to secure historical data at global level, which are currently at risk.

Regarding **paragraph 75**, the Commission reaffirms its commitment to contributing to the implementation of the 2030 Agenda beyond the EU borders and to putting the SDGs at the core of its external action. The Global Gateway strategy is central to the Union's contribution to accelerating progress on the 2030 Agenda in and with third countries. Its 360-degree approach combines investments in hard and soft infrastructure to support sustainable economic prosperity and human development. Beyond Global Gateway, notably in countries facing instability or in complex settings, the Commission focuses on addressing the population's most immediate needs to ensure that no one is left behind. The Commission is also a major global player on public policies, notably through global initiatives and global funds.

Regarding **paragraph 78**, on the call for the EU to enhance its role in advocating stronger financial commitments for development and humanitarian aid and emphasising the importance of climate financing and targets, the Commission will continue to put poverty alleviation and the SDGs at the heart of its international cooperation and coordinate with Member States to build comprehensive and mutually beneficial partnerships with third countries. The Commission's action remains tailored to the specific contexts, especially in vulnerable and/or most deprived settings.

On climate finance, the Commission notes that the EU is a top provider of international public climate finance. The Commission is committed to responding to the call of doubling the developed countries' collective provision of climate finance for adaptation to developing countries by 2025, compared with 2019 levels. It also recognises that climate finance, including highly concessional finance, remains essential to support vulnerable countries and communities, especially those disproportionately affected by the impacts of climate change, notably the Least Developed Countries (LDCs) and Small Island Developing States (SIDS). The Commission is committed to working further with partners to address problems of access to concessional and grant funds for vulnerable countries in the framework of operationalizing the New Collective Quantified Goal on climate finance.

Regarding **paragraph 84**, on global debt relief and debt restructuring for developing countries, the Commission welcomes the critical progress made in recent debt restructuring cases under and outside the G20 Common Framework for Debt Treatments. It supports further efforts to step up the implementation of the G20 Common Framework by making the process more predictable, timely, orderly and coordinated, and by expanding it to middle-income countries. The Commission commends the work by the International Monetary Fund (IMF) and the World Bank to support vulnerable countries with sustainable debt facing liquidity challenges.

On the call for comprehensive reforms of global financial institutions, the Commission supports the implementation of the G20 Roadmap for Bigger, Better and More Effective Multilateral Development Banks and of the G20 Capital Adequacy Framework.

Regarding **paragraph 85**, on the call to align NDICI-GE with the SDGs, the Paris Agreement and human development indicators, the Commission recalls that all three aspects are explicitly embedded in the NDICI-GE regulation and inform the design and implementation of actions financed by the instrument.

The Commission notes the call for greater involvement of Parliament in the scrutiny of Global Gateway programmes. It recalls that the EP is already largely involved in scrutinising existing frameworks of the NDICI-GE instrument. It also participates as an observer in the Global Gateway Board and EFSD+ Strategic Board - which provide steer to the Global Gateway strategy - and has been engaging in fruitful exchanges in high-level geopolitical dialogues. Finally, Parliament has several methods to scrutinise the Commission's work, including written parliamentary questions, and budgetary discharge. The Commission remains keen to engage actively with Parliament.

On **paragraph 88**, the Commission shares the concern about the negative impact of organised crime, corruption, illicit financial flows (IFF), tax avoidance, and tax evasion on the global economy and sustainable development. In this regard, since 2010, the Commission has a long-standing policy of scaling up cooperation with developing countries on tax matters, including to promote reforms of tax administrations and digitalisation, tax policy design and customs. This cooperation is crucial in ensuring that all countries can effectively mobilise domestic resources to finance their development agendas.

Support for developing countries through capacity building and technical assistance in the tax area continues to be central for the work of the EU, who has established itself as a major donor of capacity-building on domestic resource mobilisation (DRM) through contributions to programmes of different international and regional organisations as well as bilateral support. The Commission's 'Collect More, Spend Better' approach supports partner countries' efforts on domestic resource mobilisation, combatting tax evasion and tax avoidance and tackling tax-motivated IFFs. The EU became a member of the Addis Tax Initiative (ATI) and a signatory of the ATI Declaration 2025 in December 2021, taking on the commitment to collectively doubling DRM support by 2025 as compared to 2015. Since then, the EU has been steady in its DRM support to partner countries, and has been delivering on its commitments in spite of budgetary constraints and competing priorities.

In addition to supporting the *Compromiso de Sevilla*, resulting from the Fourth Financing for Development Conference (FfD4), the Commission joined, on behalf of the EU, the 'Seville Declaration on Domestic Revenue Mobilisation' (2026-2030). The new declaration, which builds on the Declaration 2025, aligns with FfD4 priorities and the renewed emphasis on domestic revenue mobilisation. In Seville, the EU reaffirmed its

commitment to promoting sustainable development and increasing support to developing countries by 2030.

The EU is committed to working with international partners, regional and multilateral organisations, including the United Nations, the OECD, and as a G20 member, to strengthen the inclusiveness and effectiveness of international tax cooperation. The EU has been a strong supporter, including financially, of the OECD/G20 Inclusive Framework on base erosion and profit shifting (BEPS). It continues to support the implementation of the agreement on the Two-Pillar Solution, which has been endorsed by 142 jurisdictions (one-third of which developing countries) and should ensure a fairer, more transparent tax environment globally. The Commission welcomes the support of the European Parliament to the tax agenda under the South African G20 Presidency, including the focus on capacity building to implement both pillars and on domestic resource mobilisation. The EU and its Member States also engage constructively in the ongoing negotiations of the UN Framework Convention on International Tax Cooperation, striving for an effective outcome that can be supported by the broadest range of parties possible. This is an opportunity to capitalise on the progress already made in international tax cooperation and maximise synergies with existing international standards with a view to avoiding any duplication of work.

In relation to **paragraphs 89 and 94**, the Commission reaffirms its full commitment to achieving the Sustainable Development Goals. The 2030 Agenda remains our only global roadmap to tackle the crises and challenges the world faces, which are as deeply interconnected and interdependent as ever. The full implementation of the 2030 Agenda is key to strengthening the EU's resilience against current and future shocks.

The SDGs remain an integral part of President von der Leyen's political guidelines and are embedded in all Commission proposals, policies, and strategies. One key priority, 'A new plan for Europe's sustainable prosperity and competitiveness' aims to make business easier and faster, implement a Clean Industrial Deal, put research and innovation at the heart of the economy, and shift to a more circular and resilient economy. Another priority, 'A new era for European defence and security' aims to ensure safety and security in Europe, which are essential pre-conditions for sustainable development. Under the priority 'Supporting people, strengthen our societies and our social model' the Commission will pursue the objectives of social fairness, equality and a reunited society. The priority 'Sustaining our quality of life: Food security, water and nature' addresses competitiveness and sustainability of the farming and fishing sector, while preserving our biodiversity and natural ecosystems as well as Europe's water security. This will boost climate resilience and preparedness. The institutional dimension of sustainability is covered through 'Protecting our democracy, upholding our values' and 'A global Europe: Leveraging our power and partnerships'.

The Commission has already taken the first steps to deliver on these priorities. In January 2025, it presented the Competitiveness Compass, a roadmap to restore Europe's dynamism and secure sustainable

prosperity. The Compass provides a strategic framework to guide the Commission's work during this mandate. It specifies the three key imperatives for enhancing EU competitiveness — closing the innovation gap, developing a joint strategy for decarbonisation and competitiveness, and increasing security while reducing excessive dependencies. It includes a timeline for key actions, featuring many initiatives which will contribute to the SDGs such as a Clean Industrial Deal (presented by the Commission on 26 February), an Action Plan on Affordable Energy (also presented on 26 February), a Vision for Agriculture and Food (presented on 19 February), Union of Skills (presented on 5 March), a Water Resilience Strategy (presented on 4 June), a Sustainable Transport Investment Plan (presented on 5 November) and an Industrial Accelerator Act.

Regarding the next Multiannual Financial Framework, the EU remains committed to the advancement and implementation of the 2030 Agenda for Sustainable Development and has integrated the SDGs across key policy areas and funding instruments. Under the current MFF (2021–2027), the support to the SDGs has been reinforced through mainstreaming the relevant goals into major legislative and budgetary proposals. As reported in the 2024 Annual Management and Performance Report for the EU Budget, the majority of EU programmes, 47 out of 52 programmes, contribute to SDG objectives with cross-sectoral approaches supported by evaluations and performance reporting.

The Commission continues to focus on ensuring that existing governance and implementation tools are used to support progress towards the 2030 Agenda. This means aligning initiatives with the SDGs where appropriate and providing transparency through instruments such as the 2023 EU Voluntary Review on progress in the implementation of the 2030 Agenda for Sustainable Development. The EU will continue to have a clear and structured approach to sustainability, measured in terms of broader policy evolution and future shifting priorities.