

We, members of hundreds of civil society organizations and networks from around the world engaged in the process of the Third FfD Conference convened a CSO Forum and have the following concerns and recommendations.

The Addis Ababa Action Agenda has the opportunity to tackle the structural injustices in the current global economic system and ensure that development finance is people-centred and protects the environment. However, the draft outcome document does not yet rise to world's current multiple challenges, nor does it contain the necessary leadership, ambition and practical actions. It undermines agreements in the Monterrey Consensus and the Doha Declaration. We regret that the negotiations have diminished the FFD mandate to address international systemic issues in macroeconomic, financial, trade, tax, and monetary policies. We strongly believe that the FFD process, underpinned by the normative function and ethos of the United Nations, best enjoys the legitimacy to address these issues.

This conference must unequivocally assert that development processes should be led by countries under the ultimate responsibility of the States through participatory processes to include all right-holders. Likewise, if this conference is to contribute to the means of implementation for the SDGs, the Rio principle of Common but Differentiated Responsibilities should be taken into full account.

It is hard to be optimistic with the current draft Addis outcome, as it is almost entirely devoid of actionable deliverables. It is deplorable that a conference on \_\_\_\_\_ has so far failed to scale up existing resources and commit new financial ones.

The additional steps to address gender equality and women's empowerment seem to speak more to "Gender Equality as Smart Economics" thanar n

private sector is non-negotiable and we encourage holding inclusive, open and transparent discussion on principles for publicly-backed private finance at the UN.

We strongly and unambiguously call for the establishment of an intergovernmental, transparent, accountable, adequately resourced tax body with universal membership that could lead global deliberations on international tax cooperation, stop illicit financial flows and tackle corporate tax dodging. We need a forum where every country has the right to participate, not just the richest. We need to fundamentally change the tax rules, and not having every country represented in writing those rules is not only undemocratic but also profoundly unfair.

It is equally key that Member States step-up their action in promoting equity, including gender equality, as an objective in all tax and revenue policies. Tax policy is not gender or class neutral. Regressive tax policies such as indirect taxes disproportionately harm people living in poverty, women, minorities, people with disabilities, children, and other marginalized groups. Concrete commitments to integrated social protection systems, including floors, are completely missing and we strongly reaffirm the need for the implementation of the relevant ILO Conventions and Recommendations.

We note with great concern the tendency of traditional donors to elude their responsibilities by putting emphasis on South-South cooperation, Domestic Resource Mobilization or the Private Sector. International Development Cooperation remain critical for development financing and fulfilling the 0.7% commitment

technical" exercise that the Bretton Woods Institutions claim it to be, and embed the moral and legal dimensions that their impacts on human rights call