

Assistance Committee recommendation on untying 100% ODA to LDCs. The allocation of ODA must be aligned to least developed countries' priorities with particular focus on

Provide at least 0.1 per cent of the ODA to LDCs in particular through technology bank

Trade

The share of least developed countries' exports that benefited from duty-free treatment is 83 per cent. This needs to be made up to 100% by providing immediate, predictable, duty-free and quota-free market access on a lasting basis to all products originating from all LDCs even before the conclusion of the Doha Round.

Market access provisions for LDCs need to be further improved and made more predictable and sustainable through the elimination of remaining tariff and non-tariff barriers, simplifying the rules of origin, expansion of product coverage and simplification of administrative procedures in relation to various market access arrangements.

Non-tariff measures such as anti-dumping, countervailing, Sanitary and Phytosanitary measures (SPS) and Technical Barriers to Trade (TBT) should be fully eliminated for LDCs.

The Bali Ministerial decision on "Operationalization of the Waiver Concerning Preferential

Ensure accession of all LDCs only by fulfilling those commitments that are commensurate with their level of development, as committed in the Brussels Programme of Action.

Systemic issues, monitoring, data and follow-up

International Financial Institutions, in particular the World Bank Group, should augment their support for the implementation of the post-2015 development agenda and SDGs through enhanced delivery of technical assistance and concessional lending. For the least developed countries, the IDA needs to shift to an all-grant facility without any conditionality. The LDCs should also enjoy full flexibility in determining their own macroeconomic policies.

There should be a universal recognition of the group of LDCs for the sake of coordinated and coherent follow-up and monitoring of the implementation of progress made in these countries. Income-based classifications are becoming less and less relevant. Taking into account the fragility and other structural constraints, LDCs represent the most homogenous countries with very low variations. Universal recognition of LDCs is therefore urgently needed.

Establishment of a financing for development commission as a subsidiary body of the Economic and Social Council.

Having a report of the Secretary-General on the progress towards implementing FfD/SDG 17 at the global level. Additionally, the existing MDG Gap Task Force report should continue as SDG Gap Task Force report.

The UN system needs to help strengthening national statistical capacities of LDCs to develop their national databases that contain national and international data on post-2015 development agenda with metadata, related to the global indicators that are available to all interested users. This would help getting real time primary data from the country level and ensure

LDCs would need additional, preferential, concessional and most favorable treatment for their access to markets, finance, technologies, know-how and other resources and