

# Bridging technology and diplomacy.



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### Letter from the Secretary General

#### Esteemed Delegates,

It is my greatest honor to welcome you to the 26th Georgia Tech Model United Nations Conference. My name is Victoria Rodriguez, and I have the privilege of serving as the Secretary General for the 2025 session.

As a mechanical engineering student here at Georgia Tech, I can confidently say that participating in Model United Nations (MUN) has opened several personal, academic, and professional doors. In this journey of 13 years, I've had the opportunity of being a delegate, a director, a mentor, and finally, a Sec-Gen. Sometimes a breeze, sometimes an up-hill battle filled with blood, sweat and tears. I've made several friends and won awards along the way, but what I truly carry with me are the important things: the value of empathy, the courage to speak when it matters, and the humility to listen when others have something to teach.

This year, we are bringing you our largest GTMUN to date. With approximately 900 delegates joining us in 16 committees, we are proud to be one of the most dynamic forums for debate in the Southeastern United States. And I can promise you that it will also be the best GTMUN yet, given the tireless work of our Secretariat and staff, who have poured their hearts and souls into building a conference that you will remember long after the gavels fall.

GTMUN is more than just a conference; it is an opportunity for exploration. Through the years, we have cultivated a space where you can explore different positions on the global stage, discover new ways to approach problems and craft solutions, and test the kind of delegate you want to become. You will experiment with speeches, refine your negotiation style, and create crisis arcs that challenge both you and your peers in committee. Just as Georgia Tech is a hub for innovation, GTMUN is the best space to challenge you intellectually, diplomatically, and personally.

But the value of this conference goes beyond leadership, teamwork, and public speaking. Like our slogan says, "bridging technology and diplomacy," GTMUN is about bringing ideas closer to people. It's about connecting logic with compassion, ambition with responsibility, and creativity with collaboration. I hope the skills you foster during this year's conference (and the friends you make along the way) will be something you carry with you far beyond these two days.

As you prepare for this conference, I encourage you to bring all your energy, passion, and curiosity into every committee session. Debate boldly, listen openly, and collaborate sincerely. On behalf of the GTMUN Secretariat, I welcome you to the GTMUN 2025 Conference. We cannot wait to see the impact you will make.

Wishing you the best of luck as you prepare for your committee,

Victoria Rodriguez

Secretary General of GTMUN 2025





# Position Paper Rubric

#### What is a **Position Paper**?

A position paper is a paper which describes how a country intends to address the topics of the committee, detailing tangible solutions to committee issues and connection to the country's policies. A position paper should contain details for each topic that will be addressed by the committee.

#### **Formatting Requirements**

- 12-point font, double-spaced Times New Roman
- 1-2 pages per topic (excluding Works Cited page)
- A Works Cited page with citations in MLA format
- Files submitted in .pdf format with title "GTMUN25\_{short committee name}\_
   {assigned country name}.pdf"
- e.g., "GTMUN25\_DISEC\_GERMANY.pdf" or "GTMUN25\_UNOOSA\_United\_ States.pdf"

#### START EACH TOPIC PAGE WITH

- Committee: [Name of committee]
- Delegation: [Name of delegation]
- Topic: [Topic name/description]

In order to be eligible for awards, delegates must submit a position paper and receive a score of at least 12/20 (for single-topic committees) or 24/40 (for double-topic committees).





#GTMUN2025 ===================================					
	Great (5)	Good (4)	Adequate (3)	Poor (1)	
Background	<ul> <li>Detailed description of the topic (including dates and stakeholders)</li> <li>Several facts and statistics</li> <li>Discusses many relevant UN documents and resolutions</li> </ul>	<ul> <li>Basic description of topic (including some dates and stakeholders)</li> <li>Some facts and statistics</li> <li>Discusses some relevant UN documents and resolutions</li> </ul>	<ul> <li>Minimal description of topic (with no or few dates and stakeholders)</li> <li>Few facts and statistics</li> <li>Misses some key relevant UN documents and resolutions</li> </ul>	<ul> <li>Unclear or incorrect description of topic</li> <li>Incorrect or missing facts or statistics</li> <li>No mention of relevant UN documents and resolutions</li> </ul>	
Policy	<ul> <li>Country's detailed history with issue</li> <li>Detailed present position (or a strongly-defended inferred position) of country</li> <li>Several references to statements from appropriate officials or documents</li> <li>Several facts and statistics</li> </ul>	<ul> <li>Country's basic history with issue</li> <li>Present position (or reasonable inferred position) of country</li> <li>Some references to statements from appropriate officials or documents</li> <li>Some facts and statistics</li> </ul>	<ul> <li>Sparsely describes country's history with issue</li> <li>Present position (or basic inferred position) of country</li> <li>Few references to statements from appropriate officials and documents</li> <li>Few facts and statistics</li> </ul>	<ul> <li>Incorrect or missing description of country's history with issue</li> <li>Incorrect present position (or unreasonably inferred position) of country</li> <li>No references to statements from appropriate officials and documents</li> <li>Incorrect or missing facts and statistics</li> </ul>	
Solutions	<ul> <li>Detailed personal objectives</li> <li>Proposes well-supported potential solutions</li> <li>Identifies delegates to work with and provides strong reasoning for selections</li> <li>Actionable, reasonable solutions which are within the scope of the committee</li> </ul>	<ul> <li>Expresses personal objectives</li> <li>Proposes reasonable potential solutions</li> <li>Identifies delegates to work with and provides reasonable justification for selections</li> <li>Actionable solutions within the scope of committee</li> </ul>	<ul> <li>States personal objectivew</li> <li>Proposes potential solutions</li> <li>Identifies delegates to work with</li> <li>Actionable solutions</li> </ul>	<ul> <li>No proposed goals or plans</li> <li>No potential collaborators mentioned</li> <li>Implausible or missing actionable solutions</li> </ul>	
Mechanics	<ul> <li>No grammar, spelling, or punctuation errors</li> <li>Numerous and diverse citations from appropriate sources</li> </ul>	<ul> <li>Few grammar, spelling, or punctuation errors</li> <li>Citations from appropriate sources</li> </ul>	<ul> <li>Some grammar, spelling, or punctuation mistakes</li> <li>One or two citations from inappropriate sources</li> </ul>	<ul> <li>Many grammar, spelling, or punctuation mistakes</li> <li>No citations from appropriate sources</li> </ul>	





# Introduction to Committee

The United Nations General Assembly Plenary Committee (GA Plen) is the primary decision-making body of the United Nations. As the only committee composed of all 193 member states, GA Plen also serves as the main form of United Nations representation and general debate, addressing issues from all the specialized organizations. Under the guiding principles of the UN Charter, the committee provides a yearly platform for countries across continents and stages of development to collaborate on issues facing the entire globe, such as peace, global development, and climate action.

## Disclaimer

Model United Nations provides an opportunity for delegates to engage diplomatically with topics of global importance and explore possibilities for conflict resolution in a meaningful way. Many of the topics at hand may involve sensitive or controversial subject matter. We ask delegates to be respectful and professional when engaging with their committee and communicating with fellow delegates and GTMUN Conference staff. The content warning below is meant to warn you of potentially controversial topics that are present in the content of this background guide, as well as content that may appear in other aspects of the committee (e.g. debate, speeches, directives), so that you can prepare yourself before reading this background guide and participating in the committee.

At GTMUN, we take equity violations very seriously and require delegates to fully comply with our equity guidelines.

Failure to do so will result in an immediate disqualification from awards, and you may be asked to leave the conference. Please remain respectful in committee, and avoid overgeneralizations as well as take into account individual differences and contexts during your speeches. If you have any questions regarding our equity guidelines, we encourage you to contact one of our staff members.

If, because of this committee's content warning, you have any questions or concerns, please feel free to reach out to our staff via email at gtmunconference@gmail.com.

# Topic

Evaluating the Progress Towards Implementing the SDGs: Achieving the 2030 Agenda



# Key Terms and Acronyms

#### Climate Change

Climate change refers to a gradual global shift in environmental conditions, including temperature change, heavy precipitation and flooding, droughts, natural disasters, and sea level rise. While slow periods of climate change have occurred in the past, there is a scientific consensus that the current stage of climate change is both anthropogenic (caused by humans) and extremely fast.

#### Sustainability

Sustainability was first defined in the 1987 UN Brundtland Commission as "meeting the needs of the present without compromising the ability of future generations to meet their own needs." [4] Generally, sustainability is usually measured with a "triple bottom line" analysis consisting of environmental, social, and economic components. Different countries and stakeholders debate whether all three facets of sustainability are equally important or whether one should take precedence.

#### Greenhouse Gas

A gas, such as carbon dioxide or methane, with the capacity to retain heat by absorbing infrared radiation. Most greenhouse gases are measured in terms of CO2e (carbon dioxide equivalents), which measures the capacity of a specific emission to retain heat for 100 years in comparison to carbon dioxide. For example, methane has the global warming potential of 25 CO2e.

# Net Zero

The concept of emitting and sequestering the same amount of greenhouse gases within a system — whether it is a building, neighborhood, city, or country — giving that system a neutral effect on the planet. So far, no major cities have reached net zero, although Copenhagen and others have plans for 2027.

#### Adaptation

Adaptation refers to any change in a structure or ecosystem that makes it better suited for a changing environment. Climate change adaptation refers to infrastructure solutions for additional heat, flooding, and natural disasters. Adaptation measures are localized, but the scale can vary.

#### Mitigation

The reduction of current climate change impacts, either by reducing greenhouse gas emissions or sequestering carbon in the land or ocean. Climate change mitigation is global, and any measure to reduce emissions will benefit the entire world (conversely, any increase in emissions affects the entire planet negatively).

#### Climate Resilience

Planning the built and natural environment to withstand the reasonable worst-case scenario. Resilience methods can be natural or technological, and are usually a type of adaptation.

#### Circular Economy

Contrasting directly with concepts like the "linear economy" and the "life-cycle assessment", the circular economy converts end products and waste into raw materials or usable goods for continuous use.

#### Carbon Credit

A monetary incentive for an individual, group, or corporation to reduce greenhouse gas emissions. A carbon credit is a type of "cap-and-trade" program where a maximum emission rate is decided, and the ability to emit more must be bought from another group, who agrees to emit less carbon. If groups do not follow the requirements, then they must pay a fine (usually to the government or the public).

#### Climate Finance/ Sustainable Finance

The mobilization of resources and incentives to promote sustainable development efforts, usually in the form of bilateral or multilateral agreements with More Developed Countries (MDCs) as funders and Less Developed Countries (LDCs) as recipients [8].

#### **Biodiversity**

The variety of life on Earth and the patterns in traits. Biodiversity is rapidly decreasing due to land use changes and warmer temperatures.

#### **Climate Reparations**

While not explicitly outlined or promised in the SDGs, climate reparations are forms of monetary aid given to disadvantaged groups within a country or across the globe to combat environmental damage. Certain countries argue for climate reparations because the groups that emit the most greenhouse gases do not suffer equally from natural disasters and climate change.

#### **Indicators/Sub-Indicators**

As the backbone of the SDGs, the indicators and sub-indicators split each goal into measurable outcomes, of which a subgroup can be chosen by different countries or cities [9]. Indicators are qualitative, and sub-indicators are quantitative.

## Introduction

Created in 2015 as a direct descendant of the Millennium Development Goals (MDGs), the United Nations Sustainable Development Goals (SDGs) are a comprehensive set of principles outlining how to simultaneously achieve global basic needs and necessary action combating climate change. Enacted between 2000 and 2015, the MDGs guided a rise in the global middle class and in the number of children completing primary school. Additionally, there were significant decreases in extreme poverty, malnourishment, maternal mortality, tuberculosis (TB), malaria, and human immunodeficiency virus (HIV). Worldwide, 2.1 billion people gained access to improved sanitation services within the time period.<sup>3</sup> However, at the same time, global climate change worsened, resulting in average global temperatures rising by approximately 0.3°C, an increase in the number of natural disasters, and the acceleration of the loss of species biodiversity. The simultaneous human-caused environmental damages of climate change, biodiversity loss, and pollution are known as the "triple planetary crisis" and pose an existential threat to the current human way of life and Earth's ecosystem. As a result, the United Nations Development Programme (UNDP) and related committees enacted the SDGs to continue positive global trends in accessing basic needs while emphasizing the climate impacts of developments. The 17 goals are shown below.

#### THE SUSTAINABLE DEVELOPMENT GOALS































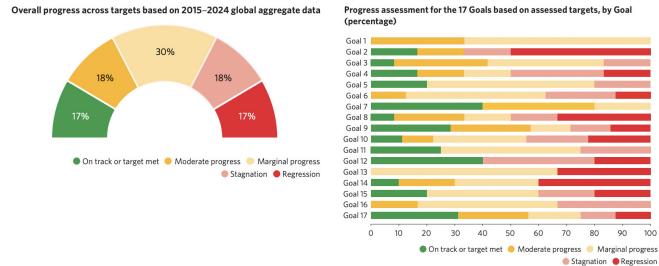






contains between 5 and 19 specific targets, which are quantitative and can be applied locally or regionally. The measured progress between 2015 and today can be used to inform policy decisions at all levels of government and decision-making, with the overall goal being to achieve significant progress in all 17 goals by 2030. when the committee will convene again to create new goals. Each year, the UN Secretary General publishes a report outlining the progress in each goal, known as the SDG Report. In 2024, the committee published the "sobering" statistic that only "17 percent of the SDG targets are on track," while "over one third have stalled or even regressed".4 While encouraging leaps have been taken in SDGs 7, 12, and 17, SDGs 6 and 13 have experienced the least progress, even falling behind 2015 levels due to the accelerating crises in water access and climate change. The 2024 report prioritizes peace, rapid global action against climate change, and investment into low- and middle-income countries to reduce debt and improve representation in global decision making. Increased data access and collection, through processes such as geospatial mapping, remote sensing, and citizen surveys, have improved information sharing between continents and across all 17 goals.

Progress for the goals is measured using indicators and sub-indicators. Each goal



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Overall progress and type of progression on each goal based on percentage<sup>4</sup>

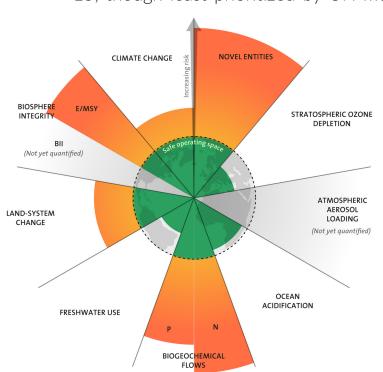
The Sustainable Development Goals can be split into general categories. SDGs 1-6 emphasize the need for development, and highlight continual gaps that exist between nations, including poverty, hunger, healthcare, education, gender equality, as well as water, sanitation, and hygiene (WASH). Different regions will face differing needs and issues, and thus, policy recommendations for each region will focus on different indicators and sub-indicators.

SDGs 7-10 focus on gaps in infrastructure, energy, technology, and economic competitiveness in a globalized world, acknowledging inequality within and

between nations in SDG 10. Solving these goals requires significant cooperation between countries, as global supply chains are required to fund clean energy or civil infrastructure projects. Advances in technology have reduced some barriers to cooperation, but have led to an increased energy burden, especially within nations that export raw materials. Most notably, while the share of energy from renewable sources is rising, net consumption of fossil fuels continues to increase at an unsustainable rate.

Perhaps no singular goal captures the essence of the Sustainable Development Goals like SDG 11: Sustainable Cities and Communities. While the global population is increasing, the urban population is increasing four times as fast. In more developed countries, over 75% of people live in cities, and about 84% of people in Latin America and the Caribbean will live in urban areas by 2030.<sup>5</sup> For that reason, building cities for sustainability and longevity not only helps current residents but also all future residents attracted by increasing diversity, economic opportunity, and useful amenities. Urban dwellers within most countries emit less greenhouse gas than their rural counterparts, although their pollution rates are much higher. For that reason, urbanization can simultaneously increase quality of life while decreasing per capita carbon footprint.<sup>5</sup>

Next, the existential triple crisis of climate change, pollution, and biodiversity loss is considered in SDGs 12-15. In order to reduce waste in all states of matter, many stakeholders advocate for the adoption of a "circular economy" approach, reducing waste and upcycling it into early stages of production. SDGs 14 and 15, though least prioritized by UN member states themselves, are the only two



goals to specifically consider species conservation.<sup>6</sup> These goals, alongside SDG 13 (Climate Action), emphasize the measures needed to protect and improve the natural environment. The triple crisis can even be expanded into nine general planetary boundaries: Climate change, novel pollutants, ozone depletion, aerosol loading, ocean acidification, nitrogen & phosphorus cycles, freshwater access, land-system change, and biodiversity.<sup>6</sup> These nine planetary boundaries provide a more holistic approach to Earth system balances.

Diagram of how much progression is occurring within the planetary boundaries and the safe operating zone<sup>7</sup>

Finally, aligning with general UN missions of collaboration and resource sharing, SDGs 16 and 17 emphasize strong institutions and partnerships, which can be facilitated through UN committees and forums and other global governance strategies. These goals are highly intertwined with other goals, such as Gender Equality and Quality Education, which seek to improve institutional partnerships between public and private sectors. Overall, all 17 goals hope to integrate sustainability into necessary development decisions, acknowledging differences that exist between different countries, and emphasizing the need for global collaboration in order to tackle every challenge.

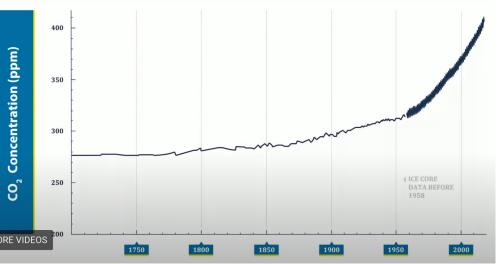
Achieving these goals requires the global financial backing of sustainable solutions and investors who are willing to contribute to development across the world. Climate finance mechanisms have been created under the Kyoto Protocol and Paris Agreement<sup>8</sup>, which outline further processes that can combat climate change and contribute to sustainable development.

#### History/Timeline

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The concept of sustainable development originates from the fact that planetary resources are limited. As early as 1800, Malthusian frameworks around population claimed that resources needed for humans grew linearly while population grew exponentially, meaning that a catastrophe was impending. Many technologies, including electricity, nitrogen fixation, vaccination, efficient irrigation, and wastewater treatment, have allowed humans to consume more and more resources without running out. However, unchecked consumption, especially of energy, land, and fossil fuels, has led to concerning long-term projections, where planetary limits have become under threat.

The Keeling curve shows the rise in global carbon dioxide concentration, measured



Graph of the amount of carbon dioxide (ppm) in the troposphere over the span of two centuries<sup>10</sup>

in parts per million by volume (ppm) in the troposphere (lower atmosphere accessible to humans). 10 This curve was first created in 1958 and serves as the clearest evidence for human-created climate change due to greenhouse gases.

Additional climate change data visualizations, including the Bloomberg Climate Clock, Global Carbon Atlas, and Sea Level Rise Viewer, show related impacts of climate change on a variety of earth systems.<sup>11</sup>

In the 1970s, stratospheric ozone depletion was occurring at an alarming rate, removing the critical barrier between harmful ultraviolet (UV) radiation and organisms, including humans. (Note: Stratospheric/middle atmosphere ozone, which serves as a protective boundary for humans, should not be confused with tropospheric/lower atmosphere ozone, which is a harmful pollutant regulated by many countries.) It was found that chloro-fluoro-compounds (CFCs), organic compounds commonly found in refrigerants and aerosol propellants at the time, chemically destroyed ozone at a much faster rate than the compound could replenish, leading to a thinning ozone layer that screened out much less UV radiation.

The Montreal Protocol serves as one of the first successful pieces of global environmental legislation made to combat a shared problem. The treaty was passed in 1987 and was adopted universally, phasing down different ozone-depleting substances (ODS) in a stepwise fashion. One of the key components leading to the success of the agreement was technological feasibility, because CFCs could be replaced by hydrochlorofluorocarbons (HCFCs) and other less harmful substitutes. <sup>13</sup> In addition, the agreement developed different timetables for HDCs and MDCs and regulated trade and data sharing. Most importantly, the legislation is updated continually, even though stratospheric ozone depletion is no longer seen as a global environmental threat.

Next, the Kyoto Protocol was the first international commitment passed by almost all UN member states to transition away from greenhouse gases due to climate change concerns. The Kyoto Protocol also created the first international market mechanism for emissions trading, which attempts to reduce emissions where it is cheapest. <sup>14</sup> By the turn of the century, more emphasis was placed on climate change adaptation as a viable option for member states, rather than cooperation towards net zero.

Each year after the Kyoto Protocol, the Conference of the Parties (COP) has convened, rotating between continents, to discuss progress toward climate change mitigation goals. Most recently, in COP29 in Baku, the global community agreed to triple climate finance investments, while in COP28, they agreed to triple renewable energy output.<sup>15</sup> In addition to their ambitious goals, the COP conventions invite thousands of climate change researchers and policymakers to share information and solutions to sustainable development.

The Paris Agreement, ratified in late 2015, is a legally binding treaty to limit global average temperature increases to less than 2 °C, hoping to avoid the compounding effects that will occur with higher temperature increases (such as loss of insect biomass and melting of permafrost in taiga regions). <sup>16</sup> According to the UN Framework

Convention on Climate Change, "to limit global warming to 1.5 °C, greenhouse gas emissions must peak before 2025 at the latest and decline 43% by 2030". The Paris Agreement is measured in similar ways as the UN SDGs, with the two frameworks being highly interdependent. As a result, current UN Secretary General Antonio Guterres passed "Our Common Agenda", a declaration to accelerate progress on both the Paris Agreement and the SDGs, and called for the Summit of the Future, which tackled security, technology, and energy threats in addition to climate change.

Likewise, in 2015, the end of the Millennium Development Goals period led to the creation of the SDGs, which had to consider the fact that over 50% of the MDGs were not achieved. The 2030 development agenda, "Transforming Our World," repeated some initiatives, but was even more ambitious. Similar to their predecessors, the SDGs are far behind achievement and require much further acceleration in the final five-year period.

#### Current Developments

One of the most effective methods in influencing progress is through the localization of the SDGs, characterized by voluntary local reports. Most common



The Millennium Development Goals<sup>2</sup>

in Europe and South America, these documents are written by national or city planning departments to simultaneously inform local policy and investment and

report to the UN on their city's progress. While some cities consider all 17 goals, other cities may choose to focus on the goals most relevant to their population. Voluntary local reports are a common method of information sharing, especially if paired with partnerships such as the Global RCE Network.

On the other hand, global cooperation can be greatly hindered by individual countries. For example, all UN member states have signed the Paris Agreement, with the exception of Iran, Libya, Yemen, and the United States. <sup>16</sup> Uniquely in the United States, a nonconsecutive presidential administration has twice withdrawn from the agreement, which could result in catastrophic effects of up to a third of emissions reduction loss over the course of the withdrawal period. <sup>17</sup> Since climate change mitigation (or lack thereof) has global impacts, the entire world is affected by the success or failure of global solutions. This gap constitutes a major issue in sustainability policy, where resource extraction may be prioritized by national governments because it helps individual countries economically, while mitigation helps everyone.

In the past 20 years, extreme poverty, characterized by a variety of financial, educational, and health factors, has reduced significantly. In India alone, the period since 2025 has seen over 400 million people exit poverty. In China, fast industrialization, urbanization, and agricultural productivity have shifted the lifestyles of hundreds of millions of people, while in India, rapid government investment in WASH technologies has shifted lifestyles across the country. Sustained public investments in infrastructure and social protections are likely to lift hundreds of millions more people out of poverty in the next decades, especially in Southeast Asia. In China, fast industrialization, urbanization, and agricultural productivity have shifted the lifestyles of hundreds of millions of people, while in India, rapid government investment in WASH technologies has shifted lifestyles across the country. Sustained public investments in infrastructure and social protections are likely to lift hundreds of millions more people out of poverty in the next decades, especially in Southeast Asia. In China, the people with people with people and people with people wit

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However, economic growth, a necessary component for poverty reduction as well as a component of SDG 8, has been among the most criticized components of the framework due to controversy around the possibility of "decoupling". According to the subindicators of SDG 8, a consistent gross domestic product growth rate of 3% is ideal for a sustainable future, even in countries with declining populations, aging infrastructure, or other barriers to sustainable economic growth. The typical "coupled" result of increasing economic productivity is a rise in the total amount of goods produced, which requires an increase in resource consumption and extraction unless an equal efficiency improvement has been discovered and implemented. "Decoupling", the idea that economic growth does not necessarily result in economic inequality and environmental problems, remains to be tested as a way to achieve sustainability and infinite growth simultaneously. In contrast, frameworks such as the green economy or degrowth require a strategic downsizing

of developed economies, decreasing consumption and resource use to preserve natural resources.<sup>19</sup> If resource extraction and infinite consumption are inherently unsustainable, then an alternative economy must be planned to maintain planetary boundary considerations.

So far, national and regional policy mechanisms, such as carbon taxes or emissions trading systems, have aimed to combat greenhouse gas emission by treating carbon dioxide as an externality – a social or environmental factor with a societal harm or benefit that is not typically accounted for by producers when setting prices. Carbon taxes determine a socially acceptable emission rate and increase the price of any greenhouse gas-emitting resource by that cost. Finland and the Netherlands were the first countries to implement a carbon tax in 1990.<sup>20</sup> Emissions trading systems, on the other hand, set a limit to the amount of emissions a person or company can produce, where an institution can sell credits for the cheapest price to another institution, allowing the second group to emit greater quantities. These solutions have both shown a moderate decline in greenhouse gas emissions within their respective regions,<sup>20</sup> but may be outperformed by equivalent investment in renewable energy alternatives. However, societal backlash to carbon taxes, usually due to high petroleum prices, has led to national repeals, most recently in Canada in April 2025.

While a nation can change economic incentives within its borders, it cannot control the fiscal policy of the rest of the world, most notably of tax havens. Tax havens are city-states, resort islands, or small territories that serve as an escape for affluent individuals and corporations from stricter national regulations, given that the majority of countries implement a progressive tax, where wealthier people pay a higher percentage of their wealth, income, and financial transactions to the government with the goal of funding national institutions, shared resources, or social programs. In addition, due to greater luxury, resource consumption, and air travel, affluent individuals emit more greenhouse gases on average. However, owning land within the borders of a tax haven allows an individual to claim residence in the secondary country, which has a low or zero tax rate, effectively allowing them to dodge typical requirements. Annual tax losses have been quantified at \$480 billion per year,<sup>21</sup> with economists pushing for a global greenhouse gas tax, especially on multinational corporations.

This inherent inequality in the climate crisis is a major inspiration for global tax reform and stricter regulations on multinational corporations.

In addition, nations may be sustainable within their own borders but export "spillover effects" across the globe. The most common examples of spillover effects

include oil-exporting nations and weapons manufacturers, directly undermining SDGs 7 and 16, respectively. The SDG report quantifies spillover effects,<sup>22</sup> which shows how Singapore, a nationally lauded country for its green infrastructure and climate-friendly technology, ranks near the bottom in negative international effects due to its tax haven structure as well as harmful imports and exports leading to deforestation and other environmental problems.

Spillover effects have occurred since the age of colonialism, when European countries extracted resources from across the world, gaining all of the economic benefits while degrading the social and environmental structure in their colonies. Currently, global trade dynamics continue to favor more-developed countries often at the expense of quality of life or biodiversity elsewhere. In the 2022 COP conventions, lack of SDG success led to the creation of the Global Shield Against Climate Risks initiative by the Vulnerable 20 (V20) and G7 countries.<sup>23</sup> With each convention becoming more critical, the call for climate reparations strengthens. Because resource extraction and modern biodiversity loss can be traced to early colonialism,<sup>24</sup> some nations are calling for direct monetary payments from former colonial powers. Most recently, the International Court of Justice has ruled in an advisory opinion that nations most responsible for climate change must pay reparations if they ignore emissions reduction efforts.

Finally, a few creative solutions have emerged within nations hoping to prioritize ecological preservation at the forefront of economies. Ecotourism leverages the natural resources and beauty of a country to encourage travel for a larger-than-ever consumer class. Costa Rica, one of the countries best known for ecotourism, began implementing preservation policies as early as 1970, regrowing rainforests, adding protections to biodiversity, and building nature-based tourism locations. Planned relocation, in contrast with the proactive nature of an ecotourism economy, is used to respond to worst-case scenarios. Jakarta, one of the five largest cities in the world, is also one of the cities affected most by air pollution, flooding, earthquakes, and slow sinking due to building weight. As a result, Indonesia's government has led a plan to slowly depopulate the city, reacting to environmental pressures, and moving the capital inland to Nusantara, an entirely planned city. In contrast to previous capital relocation plans, which primarily hoped to improve national unity or decrease the local power of megacities, the Nusantara plan is centered on climate change, signifying a desperate shift in countries' policies.<sup>25</sup> In India, the government is sponsoring transit-oriented development and urbanization along strategic rail corridors, bridging technology and sustainability, most notably in Dholera Smart City. Island nations, with no alternative, have begun even more desperate measures, by leasing land, selling citizenship, or digitizing their culture on virtual reality sites.

The Sustainable Development Goals framework hopes to show that the journeys to net zero, poverty reduction, basic need access for all, socioeconomic equality, and global peace are interconnected, and that they can and must be achieved simultaneously. Individual, local, national, and international solutions exist, but threats to sustainability likewise exist at all levels. Some measures may be popular but lacking in results, highlighting the importance of the indicators and sub-indicators as a metric for success. Alternatively, the breadth of the goals allows a single policy or technology initiative to achieve multiple solutions at once.

Which goals are on track to reach their 2030 benchmarks? How can progress be accelerated in the SDGs that are lagging behind?

What has been the largest hindrance to achieving the SDGs in your country? What has been the largest hindrance globally?

How do competing interests within the SDGs affect overall progress? What existing solutions can serve as a catalyst towards sustainable development, solving multiple issues at once?

How can we localize the SDGs while collectively pursuing the most pressing SDGs? Are there some goals that should take precedence over others in all situations?

Should basic needs (SDGs 1-6) be the first priority of global action? Do More Developed Countries (MDCs) and former colonial powers bear the responsibility for most (or all) of climate action as the nations most responsible for greenhouse gas emissions?

How can the United Nations mitigate the damage created by non-participating nations in international sustainable development efforts? How do these countries hinder necessary progress in climate action?

Which existing UN programs can be leveraged to improve local solutions to sustainable development? How can data be shared between cities, countries, and other actors to improve global sustainability efforts?

What role do large financial institutions play in resolving the climate crisis? What are the priorities and limitations of different climate change solutions?

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