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EXECUTIVE DIRECTOR'S MESSAGE



Year 2023 continued to present immense challenges to developing countries. Many of them still struggle to overcome the negative impacts of the COVID-19 pandemic. Notwithstanding a flamboyant narrative about international solidarity and cooperation ‘to build back better’, and the promises to advance the full implementation of the 2030 Agenda for Sustainable Development, the multilateral system has shown significant gaps that prevented it from effectively supporting an economic recovery and addressing the developing countries’ structural needs, particularly those of the poor and most vulnerable. Increased inequalities, a reduction of the fiscal space, an oppressive debt burden, and the adverse impact, notably on food security, of severe climate change events and of armed conflicts, are some of the features that depict the situation in many countries of the Global South.

As shown by the studies conducted by the South Centre and other organizations, the world is clearly off track to achieve the Sustainable Development Goals (SDGs) by 2030. Between 2015 and the onset of the COVID-19 pandemic, significant progress had been made in implementing the SDGs, although it was uneven and the trend for weakening multilateralism was on the rise. The COVID-19 pandemic and other parallel and multidimensional crises that started subsequently have halted and in some cases reversed the progress made, such as in relation to poverty eradication. In the case of Least Developed Countries, they backslided in 72% (121) of SDG targets or progress is unknown. The estimated annual SDG funding gap has therefore risen to \$4.2 trillion while international development cooperation remained largely insufficient. The reform of the international financial architecture continues to be a critically important but elusive target.

Despite this scenario and the growing concerns about the extent to which the multilateral system can address the contemporary challenges, including through differentiated actions to tackle the problems affecting developing countries, these countries continued to participate in multiple fora to build up a more inclusive and fair multilateral system. One important achievement was the adoption of the groundbreaking marine biodiversity treaty with an active participation of the Group of 77+China. The adoption of a historic resolution to negotiate a United Nations tax convention -which may be crucial to mobilize domestic resources- has also been an outstanding achievement in 2023. Ongoing negotiations on a new pandemic instrument at the World Health Organization, and on a legally binding instrument on businesses and human rights in the Human Rights Council, could also strengthen that system but great uncertainty remains given developed countries’ positions. This is also the case regarding the implementation of the Right to Development. Developing countries contributed as well to discussions on the much-needed reform of the unbalanced international investment regime, to the preparatory work for the forthcoming conference on genetic resources and intellectual

property, to the adoption of a new agenda on copyright limitations and exceptions and, among others, to negotiations on a variety of important issues at the World Trade Organization, including fisheries. They have also been engaged in debates related to the digital transformation and other themes of relevance in the context of the Summit of the Future. As shown by these examples, the agenda has been very broad and required technical capacity to deal with complex issues. The South Centre has supported developing countries - with policy-oriented research, advice and capacity building - in these and other processes as well as in facing the challenges posed, inter alia, by the growing debt, health challenges such as antimicrobial resistance, and the impact of unilateral coercive measures. It will continue to do so. As a manifestation in itself of South-South Cooperation, the South Centre will also continue to promote such a cooperation, which has become an increasingly powerful tool for development.



Dr. Carlos M. Correa
Executive Director
South Centre

THE SOUTH CENTRE BOARD & COUNCIL OF REPRESENTATIVES



The 49th meeting of the South Centre Board in session.



Dinner with South Centre Board members and Ambassadors in Geneva.



Amb. Maimuna Kibenga Tarishi of Tanzania (right, seated) hosted a gathering for the South Centre Board members.



The Permanent Mission of South Africa in Geneva hosted a dinner and discussion with the South Centre Board.



The South Centre welcomed H.E. Pres. Thabo Mbeki, Chair of the South Centre Board (center, right), and H.E. Amb. Mxolisi Nkosi of South Africa (center, left).



Pres. Thabo Mbeki, Chair of the South Centre Board (right), met with President Lula da Silva of Brazil (left) to discuss the future of the Centre.



The 23rd meeting of the Council of Representatives of the Member States of the South Centre in session.



Group photo of the South Centre Board with the South Centre Secretariat.

SOUTH CENTRE'S COLLABORATION WITH OTHER INTERGOVERNMENTAL ORGANIZATIONS, CIVIL SOCIETY ORGANIZATIONS AND ACADEMIA



The South Centre attended the G77 Summit on Science, Technology & Innovation in Havana, Cuba in September 2023.



The South Centre was pleased to receive Marina Ponti, Global Director of the UN SDG Action Campaign (left).



We are thankful for a rich conversation with Nathalie Bernasconi, International Institute for Sustainable Development (IISD) Interim Co-President & Co-CEO (left).



We were pleased by the visit of Maria João Rodrigues, President of the Foundation for European Progressive Studies (FEPS) (right).



We were pleased to receive a delegation of the Chinese Academy of Social Sciences (CASS) and discussed issues of direct relevance for the Global South.



Great discussions at the 'TRIPS at 25 Academic Symposium' and the opportunity to meet IP scholars who significantly contributed to interpret the TRIPS Agreement with a development, pro-competition perspective.



Participation at discussions organized by CEIDIE Buenos Aires



With students of International IP Law at the Master Program of CEIPI Strasbourg

SOUTH-SOUTH COOPERATION

South-South Cooperation (SSC) remained an important work area for the South Centre in 2023 with some prominent activities taking place. The global landscape of South-South and Triangular Cooperation (SSTrC) has undergone a paradigm shift due to the effects of the COVID-19 pandemic and the polycrisis facing countries around the world, leading to an increasing importance of SSTrC in dealing with the most critical challenges and crises of our times.

The South Centre has continued to conduct analytical work to identify how SSTrC has been transforming in the present context and which directions it could take in the coming years. For this purpose, the Islamic Development Bank (IsDB), the South Centre, the United Nations Conference on Trade and Development (UNCTAD), and the United Nations Office for South-South Cooperation (UNOSSC) have been collaborating towards developing a 'Foresight Paper on South-South and Triangular Cooperation'. This joint initiative is meant to provide a detailed analysis of the current state of SSTrC and consider how international development cooperation and the role of developing countries can be enhanced in the future. The South Centre led the initiative. This paper was completed at the end of 2023 and was launched during the Non-Aligned Movement (NAM) Summit and the Third South Summit in January 2024 in Uganda. The Centre also produced an analysis of the mid-term review of the Sustainable Development Goals (SDGs), in which the role of SSTrC in implementing the SDGs has been examined.

The South Centre continued to provide substantive support to the Non-Aligned Movement. For the NAM ministerial meeting held in Baku, Azerbaijan, the South Centre prepared a research paper with policy recommendations on the theme of '[Reinvigorating NAM for the Post-COVID-19 Era](#)'. Together with the IsDB, the South Centre co-organized a [side event](#) in July 2023 in Baku, Azerbaijan, featuring several high-level speakers.

In the outcome document of the NAM ministerial meeting, one paragraph specifically recognized the important intellectual and operational role of the South Centre: *"Reaffirm the central role of the South Centre as the think tank of countries of the South, and emphasize its importance in enhancing South-South cooperation through promoting solidarity and mutual understanding among countries and peoples of the South, as well as providing the intellectual and policy support required by developing countries for collective and individual action in the international arena. In this context, the Members of the Movement are called upon to further support the South Centre, and facilitate the exchange of programs, academia, and in supporting the Joint Coordination Committee in the negotiating processes of major United Nations Conferences in the economic and social fields"*.

The South Centre's Senior Advisor participated at a high-level meeting in Shanghai, China in August 2023 on 'China and the Global South'. Following this, the South Centre signed a Memorandum of Understanding (MoU) with the organizer of the meeting, The Beijing Club, in September 2023 to engage in further SSTrC initiatives.

In furtherance of our previous collaboration with the Food and Agriculture Organization of the United Nations (FAO), the South Centre also published a policy brief in April, titled ["Leveraging South-South and Triangular Cooperation for Reducing Poverty and Hunger, and Promoting Rural Development"](#).

The South Centre has also supported capacity building activities of non-governmental organizations (NGOs) and academic institutions, for instance, through extensive engagement with the Alliance Sud, providing training to master degree students on international study from Germany, among others.



South Centre – IsDB Side Event to the NAM Ministerial Meeting in Baku, in July 2023



The South Centre signed a MoU with The Beijing Club in September 2023.

THE RIGHT TO DEVELOPMENT

The South Centre has also been engaged with the different processes on the Right to Development. In February, the Centre participated in a workshop organized by the Office of the United Nations High Commissioner for Human Rights (OHCHR) pursuant to the mandate given by the Human Rights Council resolution 49/19, on ‘Promoting and protecting economic, social and cultural rights within the context of addressing inequalities in the recovery from the COVID-19 pandemic’. A [statement](#) was also delivered at the workshop. The Senior Advisor was also a speaker at the two-day high-level meeting commemorating the 35th anniversary of the Declaration on the Right to Development in March, organized by the Human Rights Council in accordance with its resolution 49/8. The event was part of the 52nd regular session of the Human Rights Council.

Further, the South Centre participated in the 24th Session of the Working Group on the Right to Development, which took place in May 2023. The South Centre made a [statement](#) and participated in several side events to the 54th session of the Human Rights Council in September 2023, and was part of the panels to speak on reforming the international development cooperation architecture, on the proposed international covenant on the Right to Development and on implementing the Right to Development for realizing human rights and the 2030 Agenda for Sustainable Development. The Senior Advisor also spoke at expert meetings on extreme poverty and social and cultural rights in the same month.

The South Centre has also been engaged with the new United Nations (UN) Special Rapporteur on the Right to Development. It also provided a [submission](#) to the Special Rapporteur for his report on the “Role of businesses in realising the right to development” (A/78/160).



Yuefen Li, South Centre Senior Advisor, participated in the High-level Meeting commemorating the 35th Anniversary of the Declaration on the Right to Development at the Human Rights Council.



The South Centre discussed cooperation on the Special Procedures mandate on the Right to Development, with newly appointed Special Rapporteur Prof. Surya Deva (right).

FINANCE FOR DEVELOPMENT

Finance for Development continues to be one of the most critical issues for developing countries. The South Centre featured prominently at the major international events and debates relating to development finance and reform of the international financial architecture. In analytical work, the Centre published a [research paper](#) to examine the reasons, trends and prospects relating to de-dollarization. The paper points out some misconceptions and analyzes the prospects of de-dollarization. The International Banker magazine also invited the South Centre's Senior Advisor to contribute [a piece on de-dollarization](#) which was published in the November issue of the journal.

In view of the accumulated debt burden of developing countries, the international debate on how to resolve the debt crisis has become of critical importance. The mainstream view has been that the multilateral development banks (MDBs) should not participate in the debt relief owing to their status as senior creditors. However, as much of the debt burden of the poorer countries is owed to MDBs, the South Centre has been advocating in various high-level international meetings for the need of MDBs to participate in debt relief. This view has gained ground in the latter half of 2023.

The South Centre participated in the plenary of the United Nations High-level Forum on Financing for Development (FfD) in New York in September 2023. The Senior Advisor acted as a panelist at various events and met senior government officials to discuss FfD issues and cooperation with national governments. On the margins of the Forum, she spoke at a high-level side event on debt and climate change.

The South Centre, being an observer to the Intergovernmental Group of Twenty-Four on International Monetary Affairs and Development (G24), spoke at the G24 Meeting of Finance Ministers and Governors in [April](#) as well as in [October](#) 2023. The South Centre's statements were circulated and carried in the G24 website. The Senior Advisor also spoke at several meetings during the annual World Bank and International Monetary Fund (IMF) meeting in Marrakech in October and interacted with senior officials including ministers of finance of participating countries.

The South Centre actively contributed to the preparation for the Summit for a 'New Global Financial Pact', held in Paris in June 2023, engaging in dialogues and outcome document discussions with the host government officials, academia and civil society.

When Sri Lanka started debt restructuring of its sovereign and domestic debt, the Senior Advisor was invited to Colombo in March 2023 to discuss about options for debt restructuring with different stakeholders.

Owing to increasing debt burden of developing countries, there has been active discourse within the international community relating to reform of the international financial architecture including undertaking equitable and speedy debt restructuring. The South Centre was invited to various closed door and open meetings on these issues, organized by multilateral institutions, academia and NGOs. The Senior Advisor also briefed New York delegates on debt issues and on the preparation for the summits in September on FfD and SDGs.

The South Centre organized a close meeting on unilateral coercive measures (UCMs) in November 2023, with the participation of the UN Special Rapporteur on UCMs and senior diplomats. The focus of the meeting was the trend for more frequent use of financial sanctions as well as the increase in severity and speed of the financial sanctions. Measures to mitigate the worsening impacts of financial sanctions were also proposed.



Yuefen Li, Senior Advisor, at the World Bank and IMF Annual Meeting in Marrakech in October 2023.



Information and proposals were exchanged to mitigate the negative impact of unilateral coercive measures (UCMs), with the participation of Special Rapporteur Alena Douhan, at a consultation organized by South Centre in November 2023.

RESPONSIBLE INVESTMENT, AND BUSINESS & HUMAN RIGHTS

The current **international investment regime** comprises more than 3,200 international investment agreements (IIAs), most of which are old-generation agreements and are still in force. These old-generation agreements rarely guarantee the right of States to regulate or include provisions addressing sustainable development, climate action or the protection of human rights. Although new-generation investment agreements have taken a proactive approach to respond to some of these issues, there are increased concerns that investor-State dispute settlement (ISDS) claims continue to challenge measures related to climate action, sustainable development or social protection.

While most developed countries have been actively reforming or terminating their IIAs, some developing countries are still signing these agreements with the expectation of persuading foreign investors to invest in their countries. This situation is partly due to the need to increase foreign direct investment (FDI) towards covering the financial gap that developing countries face in achieving the SDGs. According to UNCTAD, developing countries face a \$4 trillion gap in sustainable development investments[1]. For example, the 2023 World Investment Report prepared by UNCTAD highlighted that developing countries need about \$1.7 trillion in investments yearly to transition towards renewable energy but attracted only \$544 billion in clean energy FDI in 2022[2]. Nonetheless, leveraging the full benefits of FDI requires an accelerated reform of existing bilateral investment treaties. This effort involves paying more attention to safeguarding the right of States to regulate in the public interest, proactively enabling responsible investment, and limiting the effects of ISDS on the general budget of States. This will also require recognising the engagement of affected communities in investment projects concerning the exploitation of natural resources, including the possible inclusion of mandatory human rights and environmental impact assessments before the signature of IIAs or any other investment contracts.

In addition, developing countries continue to be the most affected by ISDS decisions, exposing them to disproportionate and exorbitant compensations awarded by international arbitral tribunals[3]. They have also faced an increased risk of 'regulatory chill', which hampers the ability of States to design and adopt public policies for achieving the SDGs, meeting their climate commitments and ensuring the protection of human rights.

More and more multilateral institutions and UN Special Procedures have recognised the detrimental impacts of ISDS on States' policymaking. For example, according to UNCTAD[4], IIAs can act as a "barrier to climate policy action, which calls for reform to make treaties more conducive to promoting and facilitating investment in the energy sector". The United Nations Special Rapporteur on the issue of human rights obligations relating to the enjoyment of a safe, clean, healthy and sustainable environment recognised that ISDS has "devastating consequences for the Global South, perpetuating extractivism and economic colonialism"[5] and the Sixth Assessment Report of Intergovernmental Panel on Climate Change recognised that IIAs had constrained the ability of States to adopt policies needed to combat climate change[6].

[1] See <https://unsdg.un.org/latest/stories/developing-countries-face-staggering-4-trillion-investment-gap-sdgs>.

[2] See <https://unctad.org/publication/world-investment-report-2023>.

[3] For example, the most recent award against a developing country amounted to almost 9,000 million US\$. See: *ConocoPhillips Petrozuata B.V., ConocoPhillips Hamaca B.V. and ConocoPhillips Gulf of Paria B.V. v. Bolivarian Republic of Venezuela*, ICSID Case No. ARB/07/30 (2019).

[4] See UNCTAD, *World Investment Report 2023*, in https://unctad.org/system/files/official-document/wir2023_en.pdf (accessed 17.12.2023).

[5] See David R. Boyd, *Paying polluters: the catastrophic consequences of investor-State dispute settlement for climate and environment action and human rights*, Report of the Special Rapporteur on the issue of human rights obligations relating to the enjoyment of a safe, clean, healthy and sustainable environment to the UN General Assembly, UN Doc. A/78/168, para. 8.

[6] See Intergovernmental Panel on Climate Change, *Climate Change 2022: Mitigation of Climate Change – Contribution of Working Group III to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change*.

In this global scenario, the South Centre has actively engaged with developing countries and their constituencies to reform IIAs at the regional and international levels. The South Centre has been part of the Task Force assisting the Secretariat of the African Continental Free Trade Area in negotiating the Protocol on Investment and its Annexes. The Protocol was adopted by the Heads of States of the African Union in February 2023 and includes several new innovative chapters and provisions aimed at promoting, facilitating and protecting intra-African investments that promote sustainable development, and spells out the obligations of investors, and the rights of communities and peoples affected by investments.

The South Centre is also supporting other developing countries engaging in the negotiation, revision, or reform of IIAs; for example, Colombia and Algeria have requested the advice and support of the Centre to build capacities and increase their participation in international reform forums. The Centre has also organised workshops, [events](#), and capacity-building initiatives to support developing countries in the ongoing discussions at the United Nations Commission of International Trade Law (UNCITRAL) Working Group III.

While promoting the voice of experts and officials from developing countries, the Centre also published several documents considering current global issues relating to the interphase between investment, human rights and climate change[7]. The Centre published several research outputs sharing developing countries' experiences on IIAs and ISDS reform processes and linkages with other multilateral agendas[8].

The South Centre has also contributed to several United Nations General Assembly reports. In particular, it submitted a written contribution to the United Nations Secretary General's Report on ['Strengthening the United Nations' action in the field of human rights through the promotion of international cooperation'](#) and in relation to the [Global Digital Compact](#). The Centre also engaged with other UN Human Rights Special procedures to reaffirm the need to promote responsible investment practices, including balancing the rights and obligations of foreign investors and achieving progress towards the fulfilment of human rights[9].

[7] See

Roslyn N'geno, "Preserving Regulatory Space for Sustainable Development in Africa", SouthViews No. 246, 5 April 2023 (South Centre). Available from <https://www.southcentre.int/southviews-no-246-5-april-2023/>.

Harris Gleckman, Multistakeholderism: Is it good for developing countries?, Research Paper, No. 182 (Geneva, South Centre, 2023). Available from <https://www.southcentre.int/research-paper-182-7-september-2023/>.

Karine Peschard, Christophe Golay and Lulbahri Araya, "The Right to Seeds in Africa", Academy Briefing, N° 22 (Geneva, Geneva Academy, SwissAid, South Centre, CROPS4HD, 2023). Available from https://www.southcentre.int/wp-content/uploads/2023/02/Briefing-22_web.pdf.

[8] See

Carlos Correa, Danish, Vitor Ido, Jacqueline Mwangi and Daniel Uribe, *The Global Digital Compact: opportunities and challenges for developing countries in a fragmented digital space*, Research Paper, No. 187 (Geneva, South Centre, 2023). Available from <https://www.southcentre.int/research-paper-187-4-december-2023/>.

Danish, *Foreign Investment Flows in a Shifting Geoeconomic Landscape*, Research Paper, No. 185 (Geneva, South Centre, 2023). Available from <https://www.southcentre.int/research-paper-185-13-october-2023/>.

Daniel Uribe and Danish, "Strengthening efforts towards fulfilling the human right to food and the right to clean, safe and healthy environment", Policy Brief, No. 119 (Geneva, South Centre, 2023). Available from <https://www.southcentre.int/policy-brief-119-23-june-2023/>.

[9] See

South Centre, "Should the interests of foreign investors trump the human right to a clean, healthy and sustainable environment?", inputs to the Report of the Special Rapporteur on the issue of human rights obligations relating to the enjoyment of a safe, clean, healthy and sustainable environment (2023). Available from <https://www.southcentre.int/wp-content/uploads/2023/06/South-Centre-Contribution-to-the-Call-for-Inputs-by-UN-SR-on-human-rights-and-environment.pdf>.

South Centre, "Role of businesses in realising the right to development", inputs to the Report of the Special Rapporteur on the Right to Development (2023). Available from <https://www.southcentre.int/sc-contribution-call-for-inputs-by-un-sr-on-rtd-june-2023/>.

South Centre, Submission to the UN Working Group on Business and Human Rights for its report on Investors, Environmental, Social and Governance and Human Rights (2023). Available from <https://www.southcentre.int/wp-content/uploads/2023/10/South-Centre-Input-to-WG-BHR-for-Report-on-ESG-and-Human-Rights.pdf>.

The South Centre's efforts to increase a holistic approach to the reform of IIAs and promote responsible investment have been recognised by several institutions. Such approach can also be found in the reports submitted by UN Special Procedures[10]. Likewise, the South Centre has supported developing countries in negotiating the legally binding instrument on transnational corporations and other business enterprises concerning human rights at the UN Human Rights Council. The Centre made a [statement](#) and organised workshops for developing countries and civil society organisations towards the [9th Session of the Open-Ended Intergovernmental Working Group](#) on this issue in October 2023.

Similarly, the South Centre has actively engaged with civil society organisations, research institutions and academic centres to negotiate and reform the international investment regime and identify the linkages between human rights, climate action, sustainable development and FDI. The South Centre signed a Memorandum of Understanding with the Centro de Derecho y Regulación, y Economía Sostenible, Universidad de Valparaíso, Chile, in May 2023 to strengthen academic collaboration to undertake joint research, capacity-building activities and training of developing countries' officials and stakeholders.



The South Centre, IISD, the Columbia Centre on Sustainable Investment and IIED co-organized a side event at the 46th session of UNCITRAL WG-III.



The 9th Session of the OEIGWG continued negotiating the legally binding instrument on TNCs and other business enterprises concerning human rights.

[10] See

United Nations, Right to development in international investment law, Study by the Expert Mechanism on the Right to Development (2023). Available from <https://www.ohchr.org/en/documents/studies/ahrc5482-right-development-international-investment-law-thematic-study-expert>.

United Nations, Paying polluters: the catastrophic consequences of investor-State dispute settlement for climate and environment action and human rights, Report of the Special Rapporteur on the issue of human rights obligations relating to the enjoyment of a safe, clean, healthy and sustainable environment (2023). Available from <https://www.ohchr.org/en/documents/thematic-reports/a78168-paying-polluters-catastrophic-consequences-investor-state-dispute>.

United Nations, Role of business in realizing the right to development, Report of the Special Rapporteur on the right to development (2023). Available from <https://www.ohchr.org/en/documents/thematic-reports/a78160-role-business-realizing-right-development-report-special>.

CLIMATE CHANGE

Climate change continues to be one of the most pressing issues at the international level on which decisive multilateral action, particularly on climate finance is needed. The climate events that severely hit many developing countries and the highest average temperatures on record call for more ambition in adaptation and mitigation measures to prevent a catastrophic scenario for the present and future generations. The impact of climate change on the economies of the Global South, including on debt, require immediate attention.

As co-chair of the Debt Relief for Green and Inclusive Recovery (DRGR) Project, the Centre's Senior Advisor worked closely with academia and international institutions on the interface of climate change and debt relief. The Centre joined the Global South Climate Network and Loss and Damage Working Group, among other activities focusing on the interface between climate change and other areas. The South Centre co-sponsored an event at the 28th Meeting of the Conference of the Parties (COP28) to the United Nations Framework Convention on Climate Change (UNFCCC) with UNCTAD, the International Renewable Energy Agency (IRENA) and the Forum on Trade, Environment and the SDGs (TESS) on 'Expanding South-South Trade in Low Carbon Technologies for development and resilience'[11] and produced a [Statement](#) at COP28 with a focus on the priorities for developing countries. The COP28 historic agreement on the operationalization of the loss and damage fund and funding arrangements is welcomed, as well as the decision on the world's first 'global stocktake' to ratchet up climate action before the end of the decade. While commitments to the loss and damage fund started to come after the decision was taken, sustained efforts are needed to ensure the necessary resources for the fund to be effective and attain its objectives.

Climate finance continues to be the main focus of developing countries in implementing the Paris Agreement. This is also the focus of the South Centre's work. In this area the Centre actively contributed to the preparations for the June Paris Summit on Finance and Climate Change, engaging in dialogues and the outcome document's discussions with host government officials, academia and civil society.

The Centre also continued to work on how developing countries can get access to resources to address climate adaptation and mitigation. It completed the elaboration of its [Climate Finance Readiness e-book](#).

The South Centre explored innovative ways of climate finance. In the Policy Brief "[Climate Finance Withholding Mechanism](#)", it elaborated on a possible withholding tax on Multinational Corporations (MNCs). The essence of the idea is that since the developed countries are failing to meet their obligation of providing \$100 billion every year to the developing countries, the developing countries could impose withholding taxes on the MNCs of the developed countries and adjust this towards the climate finance they should have received. This is a potential response to the European Union's Carbon Border Adjustment Mechanism (CBAM), a new modality of trade protectionism disguised as climate protection, which has harmful implications for the exports of developing countries.

Given their cross-cutting character, issues relating to climate change were addressed in the Centre's work on human rights, debt, health, trade, intellectual property and other areas. For example, it organized a discussion with civil society organizations (CSOs) on the relationship between intellectual property and climate change in April 2023 in Brazil, which allowed to foster collaboration with other organizations on this subject. On the margins of the United Nations High-level Forum on Financing for Development in New York, the South Centre elaborated on current scenarios at a high-level side event on debt and climate change.

[11] See <https://unctad.org/meeting/trade-house-event-cop28-expanding-south-south-trade-low-carbon-technologies-development-and>.

Least Developed Countries (LDCs) are among the countries that suffer the most from climate events. Supporting those countries and strengthening the engagement and action by the LDC Group on climate change are critical to identify and address their needs. The South Centre started a project with the United Nations Industrial Development Organization (UNIDO), Vienna, to provide LDCs technical support for this purpose.



We were pleased to discuss with the Secretariat of the Climate Vulnerable Forum areas of cooperation with the South Centre, including on the interface between climate change and debt, human rights and health.



The South Centre organized a discussion with CSOs on the relationship between intellectual property and climate change in April 2023 in Brazil.

INTERNATIONAL TAXATION AND COOPERATION

The historic negotiation in the Organisation for Economic Co-operation and Development (OECD) Inclusive Framework (IF) on the solution for taxation of the digital economy came closer to conclusion. The OECD IF put out a series of draft international tax rules for public consultation. The OECD IF planned to finalize the solution, known as the Amount A Multilateral Convention, by end of 2023 and launch it for signature by countries. Whether to sign the Amount A Convention or not is a historic decision which every Member of the OECD Inclusive Framework will have to take. However, this deadline could not be achieved as there were major concerns by developing countries over certain aspects of the Convention relating to the Marketing and Distribution Safe Harbour and the treatment of Withholding Taxes. Further, the USA opened up a domestic public consultation, which also delayed the process. As such, 2023 ended with the deadline extended to March 2024 with signing planned for June 2024.

Work also progressed in the OECD on Amount B, which seeks to simplify transfer pricing for so-called 'routine' functions such as baseline marketing and distribution activities. However, the draft rules thus far have been immensely complex and are unlikely to help developing countries curtail abusive transfer pricing which leads to revenue losses.

In the United Nations Tax Committee, the developing countries strongly pushed for the reform of international tax rules. Progress was made on the structure of a UN Fast Track Instrument (FTI), which can update multiple bilateral tax treaties simultaneously by incorporating UN international tax standards. This would boost the international tax standards of the UN and result in increased tax collection for developing countries. Equally significantly, it would also create a Conference of Parties to the UN FTI, which would in effect also be a UN Tax Body. Developing countries in the UN Tax Committee also negotiated reforms to the taxation of international shipping companies, which presently are effectively tax exempt, wealth taxes, computer software, independent personal services and the Subject to Tax Rule.

In the UN General Assembly, the developing world continued to fight for the reform of the larger international tax system. The Economic and Social Council (ECOSOC) held a Special Meeting on International Tax Cooperation to discuss how to strengthen the system, and the discussion continued in the Financing for Development Forum. The developing countries continued to push for a UN Tax Convention, which would transfer power to the UN rather than the OECD in international tax, while the developed countries continued to oppose it, arguing for the status quo.

2023 ended on a historic and positive note – on 22 November 2023, the Second Committee of the UN General Assembly passed a landmark resolution calling for starting negotiations on a UN Framework Convention on International Tax Cooperation. This was subsequently passed by the General Assembly as a whole in December. This could decisively shift international tax rule making power from the OECD to the UN and has been the longstanding demand of the developing world.

At the regional level, the government of Colombia led a historic initiative to create a Regional Tax Platform to mobilise the entire Latin American and Caribbean (LAC) region. The Platform would be an Annual Ministerial Conference where LAC Finance Ministers could come to a common position on international tax reform priorities for the region.

The South Centre Tax Initiative (SCTI), the South Centre's flagship project for South-South Cooperation in international taxation, engaged strongly in all the above processes to promote the interests of the South Centre's Member States and the developing countries at large.

On the Two Pillar solution, the South Centre continued to organize its highly valued Closed Technical Briefings on the rules being negotiated. These were conducted for the Amount A rules defining Digital Services Taxes and other unilateral measures which would be prohibited under Amount A and the implications for developing countries and also on Amount B. The South Centre also came out with several Policy Briefs on these topics.

Ahead of the crucial July session of the OECD Inclusive Framework, the South Centre and the West African Tax Administration Forum (WATAF) held a [Joint Special Technical Session on the OECD Two Pillar Solution](#) to inform developing countries about the ongoing negotiations. After the session, the two organizations released an [Outcome Statement](#) which contained the recommendations made during the session. Following the July Outcome Statement of the OECD Inclusive Framework, the South Centre released a [Statement of its own](#), highlighting the key concerns of developing countries as well as what it would do to support them. The South Centre's Statement was widely covered in the media and was well received by developing countries.

In August the South Centre published a Policy Brief titled, ["The GloBE Rules: Challenges for Developing Countries and Smart Policy Options to Protect Their Tax Base"](#) outlining the main problems of the OECD Global Minimum Tax, with the central one being that companies could continue to pay zero taxes under the so-called minimum tax. The Brief also proposed tried and tested and easier to implement alternatives to the highly complex Global Anti-Base Erosion (GloBE) Rules. Its recommendations were considered by several South Centre Member States, who reached out with follow up questions.

In September, the South Centre and the Platform for Taxation in Latin America and the Caribbean (PTLAC) co-organized a briefing on the Subject to Tax Rule (STTR), contrasting the UN and OECD versions. The briefing was attended by a huge number of delegates from across the Global South who were made aware of the pros and cons of either option. Subsequently, no developing country came forward to sign the OECD STTR Multilateral Instrument when it was opened for signature. This indicates that the South Centre's interventions had a substantial impact and cautioned the developing countries about the OECD version and the benefits of the far superior UN version.

In November, the South Centre and the Global Alliance for Tax Justice organized a major two day international conference for developing countries titled ['Conference on South-South Cooperation in International Tax Matters: Don't cede your taxing rights by signing a blank cheque'](#). The Conference was attended by several developing country delegates, was inaugurated by the Chair of the Group of 77 and China (G77+China) in Geneva, featured an address by the Group of Twenty (G20) President (India) and had senior officials from the Group of 24 (G24), African Union and PTLAC. At the Conference, the South Centre in partnership with the African Tax Administration Forum (ATAF) and WATAF released preliminary data on country level revenue estimates for Amount A vs Digital Services Taxes (DSTs) for the Member States of the African Union and the South Centre. The data served to inform developing countries of how much they stood to gain from the OECD solution vs Digital Services Taxes, and the opportunity costs of continuing to do nothing. Many delegates indicated their interest in proceeding with a DST. One South Centre Member State subsequently organized a detailed discussion with officials in capital on the study and the options available for their country. On the sidelines of the Conference, [WATAF and the South Centre solidified their collaboration by signing an MoU.](#)

In May 2023, the South Centre also signed a momentous [MoU with the Malaysian Tax Academy \(MTA\), Inland Revenue Board of Malaysia \(IRBM\)](#), on collaboration in international taxation.

In the [UN Tax Committee](#), the South Centre participated and mobilized the developing country Members through peer exchanges and briefings and also participated in the negotiations to promote the interests of the South Centre's Member States and other developing countries. Ahead of the UN Tax Committee session, the South Centre published two studies, one on the taxation of [computer software](#) and the other on the [STTR](#). The South Centre's interventions contributed to the STTR being approved in the March session of the UN Tax Committee and in October 2023, the UN Tax Committee finally decided to include the word "software" in the definition of royalties under Article 12 of the UN Model Tax Convention, bringing to an end a twenty year long negotiation.

The South Centre is also represented on the UN Subcommittee on Wealth and Solidarity Taxes. Here, it is heavily involved in preparing international guidelines for the taxation of net wealth. The draft UN guidelines were launched in the October 2023 Committee Session. The South Centre's interventions resulted in a Joint Statement by [prominent tax justice CSOs](#) calling upon the UN Tax Committee to prepare Model Wealth Tax legislation.

The South Centre participated in the ECOSOC Special Meeting on International Tax Matters and shared the South Centre [proposal for a UN Framework Convention on Tax Cooperation](#), which would make the UN the supreme international tax organization with universal and democratic participation of all countries, both developed and developing. The South Centre's proposal, which was reiterated by several developing country actors, was included into the UN Secretary-General's report that was subsequently published as one of the three options for consideration.

In September, the South Centre and the UN Economic Commission for Africa co-organized a "Joint Briefing on Report of the United Nations Secretary General Outlining Three Options for Promotion of Inclusive and Effective International Tax Cooperation at the United Nations". In November, the South Centre participated in the first meeting of the Platform for Taxation in Latin America and the Caribbean where it informed the participating countries about the need to vote in favour of the resolution. The South Centre also sent an advisory to its Member States and the G77+China ahead of the vote calling for developing country support for the vote. The cumulative interventions by the South Centre contributed to an [overwhelming vote in favour of the resolution in the UN General Assembly](#), with 125 in favour and 48 against. Intergovernmental negotiations will now begin on the terms of reference for the UN Framework Convention on International Tax Cooperation.

The UNCTAD Intergovernmental Group of Experts on the Digital Economy invited the South Centre to present to UN Member States the policy options for taxing the digital economy in May 2023. The governments of Palestine and Cambodia immediately requested capacity building on the subject. The South Centre subsequently provided detailed policy advisory to the government of Cambodia who then requested a full-fledged capacity building workshop on the topic.

Given its expertise in the taxation of the digital economy, the South Centre co-organised a first [ever G20-South Centre event on international taxation](#). This was on capacity building for Indian tax officials on the Two Pillar solution and the international tax standards being negotiated in the UN. The South Centre also partnered with the United Nations Development Programme (UNDP) to co-organise Capacity Building Workshops in Sri Lanka[12], [Bhutan](#), [Eswatini](#) and Colombia on various international tax topics. The workshop resulted in the Sri Lankan government initiating digital services tax legislation. The workshops also provided valuable capacity building to the other countries on various international tax issues, particularly tax treaty negotiation.

[12] See <https://us5.campaign-archive.com/?u=fa9cf38799136b5660f367ba6&id=6a1cf2b370> and <https://us5.campaign-archive.com/?u=fa9cf38799136b5660f367ba6&id=f2ea2be3f4>.



South Centre supported developing countries at the 26th Session of the UN Tax Committee.



In November, the South Centre and the Global Alliance for Tax Justice organized a major two day international conference for developing countries titled 'Conference on South-South Cooperation in International Tax Matters: Don't cede your taxing rights by signing a blank cheque'.



The South Centre and WATAF held a Joint Special Technical Session on the OECD Two Pillar Solution in July.



LIRNEasia-South Centre expert forum: 'Policy Options for Digital Taxation in South and Southeast Asia' held in September 2023



In June 2023, under India's G20 Presidency, the South Centre organized a two-day capacity building event on international taxation in collaboration with India's Central Board of Direct Taxes (CBDT).

The South Centre partnered with UNDP to co-organize capacity-building workshops in:



Sri Lanka



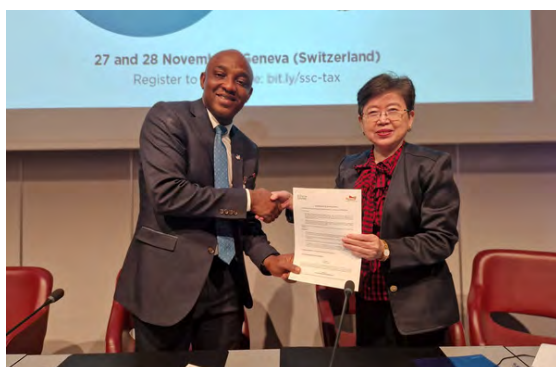
Eswatini



Colombia



Bhutan



WATAF and the South Centre signed a MoU in November 2023.



In May 2023, the South Centre signed a MoU with the Malaysian Tax Academy (MTA), Inland Revenue Board of Malaysia (IRBM).

GLOBAL HEALTH

In the area of global health, the year 2023 closed with a reversal in health-related Sustainable Development Goals, pointing to the gap in investment and global collaboration that are required to make progress on health targets. The COVID-19 pandemic also showed the need to address the structural issue of inequity and to advance a new end-to-end health innovation ecosystem that prioritizes the common good, as noted by [the WHO Council on the Economics of Health for All](#).

There is a multiplicity of actors in global health, public and private, with different objectives, financial resources, working methods, and responding to different forms of governance. There are current narratives aimed at increasing coordination of the multiple actors by the World Health Organization (WHO)[13], but most of the available funding for health goes to other institutions, and the WHO currently does not have the necessary instruments to be at the center of global health governance. There is continued dependence on a few developed countries for most global health financing and an increased influence of the private sector and philanthropy in health financing and management. This raises issues of how to ensure Member States drive the global health agenda and can ensure a focus on issues of equity and advancing universal health coverage (UHC).

In 2023, the WHO continued two key negotiating processes related to pandemics such as COVID-19. The WHO member countries are negotiating to revise the 2005 International Health Regulations (IHR) and are working at the Intergovernmental Negotiating Body (INB) on the elaboration of [a new international instrument to prevent and prepare for future pandemics](#). The power imbalances cast doubt on whether an agreement can be reached by the set deadline of May 2024.

Other issues that are prominent in the global health agenda are addressing inequity in access to affordable medicines, diagnostics and vaccines, prevention of infectious diseases including through wide immunization, addressing antimicrobial resistance, and the linkage of the health and climate crisis.

The South Centre supported developing country delegations in the negotiations for the amendments to the IHR 2005 at the Working Group on Amendments to the International Health Regulations (2005) (WGIHR) and the negotiations for a new pandemic instrument. These two negotiations are interlinked and require inter-ministerial coordination at the national level. The number of meetings and highly technical nature of some topics are real challenges for developing country small delegations in Geneva. The South Centre has held numerous briefings and assisted in drafting proposals, as well as held preparatory meetings prior to the Executive Board of the WHO in January 2023 and for the [World Health Assembly \(WHA\) in May 2023](#), and participated in the meetings of the INB[14] and the WGIHR.

[13] See

Nirmalya Syam, *Leading and Coordinating Global Health: Strengthening the World Health Organization*, Research Paper, No. 174 (Geneva, South Centre, 2023). Available from <https://www.southcentre.int/research-paper-174-13-february-2023/>

German Velasquez, *Where Does Global Health Funding Come From and Where Does It Go?*, Research Paper, No. 176 (Geneva, South Centre, 2023). Available from <https://www.southcentre.int/research-paper-176-29-march-2023/>.

[14] See the following South Centre statements to INB meetings: <https://www.southcentre.int/sc-opening-statement-to-who-inb4-27-february-2023/>; <https://www.southcentre.int/sc-statement-to-resumed-inb5-12-june-2023/>; <https://www.southcentre.int/sc-statement-to-inb-7-6-november-2023/>

The South Centre also continued to hold focused briefings and trainings towards advancing response to rising antimicrobial resistance (AMR). [The annual conference on antimicrobial resistance in Africa was held by the South Centre in cooperation with ReAct Africa in August](#), bringing together participants of over 35 countries. The regional conference on antimicrobial resistance continues to increase awareness of the threat that it poses to global health and development and served to elevate the regional commitment to combatting antimicrobial resistance through the One Health Approach in Africa. To support the [World Antimicrobial Resistance Awareness Week \(WAAW\) 2023](#), the South Centre offered small grants to eleven CSOs to design and launch awareness and education campaigns on AMR, with financial support from the Fleming Fund. The selected organisations represent youth, women, healthcare workers, veterinarians, and students.

The South Centre's support has been crucial in ensuring that developing countries are making proposals in the key negotiations for a pandemic instrument and the amendments to the IHR (2005). The South Centre has also assisted developing countries in the coordination of their proposals, including those advanced on financing for WHO and other health priorities, in the WHA. The Centre also participated in expert processes and consultations of the WHO.



Dr. German Velasquez, South Centre Special Adviser on Policy and Health (left), with Mariana Mazzucato, chair of the WHO Council on the Economics of Health for All (right).



The South Centre at the WHA76.



The South Centre at the WHO INB7.



The annual conference on antimicrobial resistance in Africa was held by the South Centre in cooperation with ReAct Africa in August 2023.
Photo credit: ReAct Africa

To support the World Antimicrobial Resistance Awareness Week (WAAW) 2023, the South Centre offered small grants to CSOs.



Photo credit: AJRAM



Photo credit: Alliance for Sustainable Livestock



Photo credit: MUSUHUM



Photo credit: CEWAYE



Photo credit: Solving Resistance



Photo credit: AMR Alliance Rwanda



Photo credit: RBA Initiative

INTELLECTUAL PROPERTY, TRADE AND TRANSFER OF TECHNOLOGY

In the World Trade Organization (WTO), issues relating to **intellectual property (IP) rights** continued on the agenda of the TRIPS (Agreement on Trade-related Aspects of Intellectual Property Rights) Council during the reporting period. In addition to the traditional standing agenda items relating to issues concerning TRIPS, the TRIPS Council agenda also included the matter of extension of the WTO 12th Ministerial Conference (MC12) TRIPS decision (hereinafter “MC12 decision”) granting a limited waiver of obligations under article 31(f) of TRIPS for developing country members in respect of COVID-19 vaccines, to also include therapeutics and diagnostics. Discussions on the extension of the decision were stalled pending the outcome of a [report by the United States International Trade Commission \(USITC\)](#) (hereinafter “USITC report”) based on a factfinding investigation at the request of the US Trade Representative (USTR) to inform consideration of whether to extend the MC12 decision. The USITC report was submitted to the WTO members in October 2023. Though the USITC report was inconclusive in its findings, at an informal meeting of the TRIPS Council in November 2023 developed countries held the view that there is no basis for extension of the MC12 decision as they think that there are no IP-related barriers to accessing COVID-19 diagnostics and therapeutics. Developing countries contended that an extension decision mandated by the MC12 decision was long overdue and a decision should have to be taken at the General Council meeting in December, adding that this would also complement and support the work of the WHO on a pandemic treaty. Accordingly, in December 2023 the co-sponsors of the TRIPS waiver submitted a proposal calling upon the WTO General Council to immediately extend the MC12 decision on the TRIPS agreement *mutatis mutandis* for the protection and supply of COVID-19 therapeutics and diagnostics for a period of 5 years from the date of the extension decision. However, the apparent lack of consensus on this matter in the run-up to the December session of the General Council suggested that if consensus remained elusive in the General Council, the extension of the MC12 Decision could impact the discussions at the upcoming 13th WTO Ministerial Conference (MC13) in Abu Dhabi in February 2024.

The MC12 had also adopted a Declaration on the WTO response to the COVID-19 pandemic which had, *inter alia*, requested the respective WTO bodies to examine the WTO response in the context of the WTO agreements related to those bodies, which includes the TRIPS Council. However, no specific discussion on this aspect has taken place in this Council.

In July 2023, the African Group submitted a proposal to the WTO General Council to explore the room for expanding **technology transfer** in the context of the TRIPS Agreement, with a view to making recommendations in that regard for adoption at the upcoming MC13. This proposal has been submitted in the context of the commitment made by WTO members at MC12 to work towards the reform of the WTO and improve all its functions.

Developing countries have also stressed the need to reinvigorate discussions on trade and transfer of technology in the WTO Working Group on Trade and Transfer of Technology (WGTTT). In July 2023, the African Group submitted a proposal calling for a deeper discussion on the following themes: WTO rules on transfer of technology in the context of the TRIPS Agreement, role of digital technologies in the trade facilitation reform, transfer of technology for building agricultural resilience to withstand challenges such as food security emergencies, and assessment of the application of existing WTO rules on technology transfer for diffusion of climate change technologies. The proposal calls upon WTO members to share their domestic experiences on trade and transfer of technology in the WGTTT and in other relevant WTO bodies on initiatives and programs Members have undertaken to promote the generation, management and transfer of technology. The WGTTT is also encouraged to collaborate with relevant international organizations and other stakeholders in its deliberations. In October 2023, India also submitted a proposal calling upon the WGTTT to discuss the relationship between trade and the transfer of environmentally sound technologies to developing countries to address climate change. The October session of the WGTTT discussed these proposals and agreed to continue to look at these issues in 2024.

The South Centre supported developing country delegations in preparation for formal and informal meetings of the TRIPS Council through preparatory briefings, preparation of background documents analysing the issues on the agenda of the TRIPS Council and advancing strategic recommendations, and advisory responses upon request on specific issues from individual delegations. The South Centre also provided [inputs to the USITC inquiry on the extension of the MC12 decision](#) and contributed to a thematic session on this topic organized by the TRIPS Council in September. The South Centre also produced [an analysis of the current state of play on issues in the agenda of the TRIPS Council](#). In the area of technology transfer, the South Centre published [a document in support of the proposal by the African Group on transfer of technology for decision at MC13](#). The South Centre also organized a meeting with developing country missions in Geneva on the need for an outcome at the MC13 to reinvigorate the discussions in the TRIPS Council on the long-pending proposal by developing country members for a mandatory disclosure requirement in patent applications regarding the source and country of origin of genetic resources and associated traditional knowledge.

The support provided by the South Centre has been with the objective of ensuring that developing country members can advance their proposals in a meaningful manner in the negotiations in the relevant WTO bodies. However, the discussions on issues such as the extension of the MC12 TRIPS decision has been delayed by developed country members and the outcome of the process remains uncertain. It is encouraging that the African Group has submitted a proposal to reinvigorate discussions on TRIPS and transfer of technology for a decision at MC13. In the run up to MC13 the Centre will continue to support developing country members in achieving progress on proposals that have been submitted.

AGREEMENT UNDER THE UNITED NATIONS CONVENTION ON THE LAW OF THE SEA ON THE CONSERVATION AND SUSTAINABLE USE OF MARINE BIODIVERSITY BEYOND NATIONAL JURISDICTION

In a major development, in June 2023, 193 Member States of the United Nations (UN) adopted the Agreement under the United Nations Convention on the Law of the Sea on the Conservation and Sustainable Use of Marine Biodiversity Beyond National Jurisdiction, otherwise known as “the BBNJ Treaty.” The BBNJ Treaty aims to ensure the conservation and sustainable use of marine biological diversity of areas that do not fall under any nation’s jurisdictional control. These areas represent over two-thirds of the world’s oceans and are often referred to as “the high seas.” These areas have been susceptible to threats including over-fishing, ocean acidification, deep-sea mining, geoengineering, and pollution with chemicals, plastics and human waste. Another major threat, now addressed by the BBNJ Treaty, has been the loss of diversity in marine genetic resources which may be more valuable than the mineral resources found in the seabed or than terrestrial genetic resources.

The BBNJ Treaty represents a significant step towards safeguarding marine biodiversity in areas beyond national jurisdiction. The Treaty sets up a framework for identifying marine protected areas and for accessing them. It mandates the conduct of environmental impact assessments before planned activities and sets up mechanisms for fair and equitable sharing of benefits derived from accessing marine genetic resources. In this regard, the treaty establishes an access and benefit sharing committee that will guide the implementation of fair and equitable benefit sharing. In addition, the treaty provides for capacity building and technology transfer to developing countries in accordance with their relevant needs. It establishes a multilateral fund to implement the objectives of the Agreement, including its provisions on capacity building and transfer of technology to developing countries. Currently 84 countries are signatories to the Agreement. It will need to be ratified by at least 60 UN Member States to enter into force.

The South Centre closely supported the Group of 77 +China in New York in the negotiations of the BBNJ Treaty. The Centre provided advisory inputs and also conducted briefings with delegations in Geneva. Following the adoption of the BBNJ Treaty the Centre has also published a document on the main features of the [BBNJ treaty](#).

THE WORLD INTELLECTUAL PROPERTY ORGANIZATION

The main areas of focus of South Centre's activities with respect to the World Intellectual Property Organization (WIPO) included: access to knowledge (notably copyright limitations and exceptions); fair remuneration for artists and creators in the copyright system; the protection of genetic resources and traditional knowledge against misappropriation, with a focus on the preparation of the diplomatic conference scheduled for May 2024; artificial intelligence (AI) and data governance in the IP system, with a focus on development concerns; and how the WIPO governance can be reformed as to ensure a real development-oriented organization, particularly in its program and budget. There is renewed momentum for new coalitions among developing countries.

The South Centre provided close support to various delegations in all main WIPO meetings, including the General Assembly in July 2023 and all main WIPO Committees.

On copyrights, it (i) co-organized [a workshop on the right to research in Africa](#) with capital and Geneva-based policymakers in South Africa (January 2023), (ii) coordinated the preparatory work for the Standing Committee on Copyrights and Related Rights (SCCR) with various delegations in March and October, (iii) made statements in support of core agenda items^[15] and provided technical assistance to delegations during the sessions of the SCCR, (iv) co-organized a course for delegates in June 2023 on copyrights and access to knowledge in the multilateral system, (v) provided inputs for the implementation of the approved work plan on limitations and exceptions, and (vi) supported the consideration of the issue of fair remuneration for artists and creators.

On traditional knowledge and genetic resources, the South Centre: (i) coordinated the preparatory briefing for the WIPO Intergovernmental Committee on Intellectual Property and Genetic Resources, Traditional Knowledge and Folklore (IGC), (ii) organized a meeting on the disclosure requirement in the Chair's text being considered as the basis for the negotiations at the 2024 diplomatic conference, (iii) provided support to delegations *in loco* during the meetings.

On AI and data governance, the South Centre has (i) reiterated the need for more accountability of the Secretariat's activities and more participation by Member States in its internal briefings, which were included as part of the agenda of some delegations to the WIPO Secretariat, and (ii) organized a conversation on generative AI and IP from a developing countries' perspective.

On WIPO governance affairs, the Centre provided concrete inputs to the negotiations of the new program and budget of WIPO (2024-2025) – many of them integrated in the approved text, such as specific language to implement copyright limitations and exceptions – and organized sessions reflecting on how to amend the governance of the organization.

In the General Assembly, the South Centre's general [statement](#) summarizes the main issues at stake. Various side meetings^[16] were organized to support developing countries in the aforementioned processes and at the national level on matters such as legislative and policy reform. In addition, the South Centre participated, *inter alia*, at the Committee on Development and IP (CDIP) and the Standard Committee on the Law of Patents (SCP).

[15] See <https://www.southcentre.int/south-centre-general-statement-on-les-to-sccr-43-13-17-march-2023/>; <https://www.southcentre.int/broadcasting-treaty-south-centre-statement-at-sccr-43-march-2023/>.

[16] See, e.g. <https://us5.campaign-archive.com/?u=fa9cf38799136b5660f367ba6&id=4183fdc29f>.

Despite the structural constraints to adopt a real development-oriented organization, the activities undertaken by the South Centre directly supported the following processes: (i) WIPO's SCCR approved a work program on copyright exceptions and limitations and a set of activities for its implementation, (ii) the Programme and Budget Committee included several pro-development proposals in their upcoming programme and budget, (iii) the General Assembly approved the financing of indigenous peoples and local communities to join the upcoming diplomatic conference on genetic resources and associated traditional knowledge, (iv) new activities on AI and IP, with more participation and inclusion of Member States (rather than private sector and Secretariat-led) has been approved in 2023 for 2024, (v) support to the preparation of the diplomatic conference in May 2024 to adopt a treaty on genetic resources and associated traditional knowledge, and (vi) proposals for new development commitments at WIPO to the benefit of developing countries.



The South Centre at the 64th WIPO General Assembly.



The South Centre held a side-event at the 64th WIPO General Assembly on "Good Pharmaceutical Patent Examination Promotes Access to Medicines".



The South Centre co-organized a workshop on the right to research in Africa with capital and Geneva-based policymakers in South Africa in January 2023.

DIGITAL ISSUES

The South Centre significantly expanded its coverage of areas on digital issues, reflecting the priorities of developing countries' needs and the specific demands by Member States. In particular, the process of the Global Digital Compact is advancing swiftly as negotiations will take place in 2024, with an expected adoption in September 2024 during the Summit of the Future. At the United Nations Educational, Scientific and Cultural Organization (UNESCO), guidelines on platform governance were issued. At the WHO, the treatment of the issue of digital health has expanded. At the WTO, digital trade and e-commerce negotiations continue among some Member States. At WIPO, a work plan on copyright limitations and exceptions was approved, and various activities on artificial intelligence have also been approved and planned for 2024. At the International Telecommunication Union (ITU), initiatives on AI gain new terrain and preparations for the World Summit for Information Society (WSIS)+20 are discussed. These are just a few examples of issues at stake. At the regional and national levels, many countries are passing or in the process of developing their AI strategies and regulations, such as the European Union (Artificial Intelligence Act), China (Regulations on Generative AI), United States (Executive Order on AI), and Brazil (draft AI bill). As the whole digital governance continues to be extremely fragmented, more coordination is needed. In particular, there is a need to ensure that digital governance is not coopted by private corporate interests – something which the multi-stakeholder model typical of fora and mechanisms dealing with digital issues may often lead to.

Throughout the year, the South Centre organized various activities on digital governance matters. In April 2023, a session on digital health and data governance was organized as part of the UN World Data Forum, in Guangzhou. In May 2023, it organized a roundtable on data governance in light of the then recently approved EU's Data Act. It organized a session on generative AI and IP in October 2023. During the [UNCTAD eWeek](#), held in December 2023, it organized a session on digital health, AI and trade, and another session on the global digital compact and digital fragmentation.

The South Centre also significantly expanded its work on IP in the digital environment, with a focus on issues such as the use of copyright limitations and exceptions (L&Es) as research tools for AI, the protection of the public domain and the priorities of developing countries, the regulation of generative AI, and fair remuneration for artists and creators in the context of large streaming platforms. This included the co-organization of a course for delegates in June 2023 on copyrights and access to knowledge in the multilateral field, the participation in and presentation in various academic conferences (such as a workshop on digital law in Geneva, in July 2023, and a seminar on AI and IP in Washington DC, in October 2023), the participation as speakers in a series of private and public meetings during the Creative Commons Summit in Mexico, in October 2023, and in a conference on platform regulation in Zurich (November 2023), and as speakers in events at the UNCTAD eWeek. The South Centre also participated in the series of consultations on the Global Digital Compact and published a [research paper](#) to support the forthcoming negotiations on the latter.

The South Centre has been working extensively with experts, academic and civil society organizations on these issues, including in respect of the use of digital technologies in [education](#) and [health care](#).

The South Centre at UNCTAD eWeek.



INTELLECTUAL PROPERTY AND PUBLIC HEALTH

With regard to Intellectual Property and Public Health, the extension of the WTO Decision on the TRIPS Agreement for COVID-19 vaccines ('TRIPS waiver')[17] to therapeutics and diagnostics, as well as the pandemic treaty negotiations at the WHO, continue to put IP and public health at the center stage of global negotiations. Meanwhile, the issue of inclusion of TRIPS flexibilities in national laws and their use, including to support domestic manufacturing capacity, continues to be a core area of required technical assistance on which South Centre is at the forefront.

The South Centre established an e-learning Academy and course on IP and public health that widens the reach of capacity building for policymakers and other stakeholders in developing countries.

The South Centre organized various trainings, including for patent offices of [Colombia](#), [Pakistan](#) and [Venezuela](#), and a regional training for 15 countries of [Africa](#). Virtual exchanges among patent offices of developing countries were also organized. In-person trainings were also imparted for judges of Argentina and Brazil. The South Centre also continued technical assistance to Geneva-based delegates through various briefings and support to negotiations.



The South Centre imparted in-person trainings on IP and Public Health for judges of Argentina (upper left) and Brazil (lower right).

[17] See, for example Carlos M. Correa and Nirmalya Syam, *The WTO TRIPS Decision on COVID-19 Vaccines: What is Needed to Implement it?*, Research Paper, no. 169 (Geneva, South Centre, 2022). Available from <https://www.southcentre.int/research-paper-169-8-november-2022/>.

The South Centre organized various trainings for patent offices of:



Venezuela



Pakistan



Colombia



Africa

INNOVATION

Increasing innovation is a major policy issue for developing countries regardless of their level of economic development. Their capacity to engage in innovation is, however, dependent on multiple factors, notably the local research and development (R&D) capabilities and the capacity to absorb foreign technologies. Innovation can take place in different contexts and is critical in many sectors, including agriculture. The South Centre focused its research in this area on two issues of key relevance for developing countries. On the one hand, it participated in a joint [research](#) project with the Université Catholique de Louvain and Vrije Universiteit Brussels on innovation by farmers, who do not only produce food & feed but also innovate by improving and adapting plant varieties to local environments. The project, still ongoing, examined the factors that undermine or promote such innovation. On the other, the Centre co-sponsored a research project, with the Montpellier Advanced Knowledge Institute on Transitions (MAK'IT) of the University of Montpellier, on the potential of information and communication technologies (ICTs) to improve agricultural production (sometimes called 'smart agriculture') with emphasis in the African continent. The research identified, in particular, the obstacles (including price and lack of technical infrastructure) that African farmers face to benefit from the use of such technologies (forthcoming report).



In October 2023, an expert workshop on “Identifying Legal Challenges for Farmers’ Innovation” was organised at the Centre for Private and Economic Law, Vrije Universiteit Brussel, in collaboration with the South Centre and Université Catholique de Louvain.

INTERNATIONAL TRADE AND DEVELOPMENT

With regard to international trade and development, the geo-economic and political environment as well as the outcomes at the World Trade Organization (WTO) Twelfth Ministerial Conference (MC12) significantly shaped activities in the WTO during 2023. There has been a lot of activity in the form of regular meetings, briefings, discussion of new issues and narratives, informal small-group consultations, retreats amongst Members on issues such as repurposing agriculture subsidies, development (Special and Differential Treatment, industrial policy and correcting inequitable trade rules), settling on the contours for the comprehensive agreement on fisheries subsidies, and reforming the organization. The latter part of the year saw the work in the WTO shifting towards a broad set of expected outcomes for the upcoming WTO Thirteenth Ministerial Conference (MC13) in February 2024. The flurry of activities characterizes what is building up as a politically tenuous ministerial meeting. In part, these are due to the dismantling by the US of the WTO Appellate Body, the pronounced efforts by the WTO Secretariat and some Members to mainstream the achievement of Sustainable Development Goals (SDGs) and make environmental sustainability the axis of all work in the WTO, the proliferation of small group discussions or negotiations on 'new' issues, and a paltry commitment by the largest providers of fisheries subsidies to be held accountable for the depletion of marine resources that have significantly shaped the negotiating environment in recent months and recalibrated the expectations of Members. Some of the main challenges for developing countries are elaborated below.

- The WTO reform agenda is expansive ranging from process-related issues (scheduling of meetings to improved reporting of meetings) to important, systemic changes and amendments to the constitution of the WTO (e.g. a proposal by the EU to have a deliberative function in the WTO and challenges to the consensus-decision making). There is no clear pathway to address the multiple proposals or bridge the large gaps in Members' positions and expectations for the MC13 on this matter.
- The systemic implications the WTO reform agenda are of particular concern. One key issue relates to setting aside the principle of decision-making by consensus (Article IX.1) when it comes to bringing new disciplines into the WTO rulebook. The proponents are going ahead with negotiations or are sufficiently advanced in small group configurations amongst interested Members on issues such as E-commerce, Investment Facilitation for Development, and Domestic Regulation and the more recent initiatives on Plastics Pollution, and structured discussions on trade and environmental sustainability. They intend to bring these negotiated outcomes into the multilateral framework. If successful, this would imply a significant change to the WTO's constitution, the Marrakesh Agreement Establishing the WTO, which sets out that any amendments to the WTO rules must be preceded by multilateral consensus and be subject to ratification by Members. Formalizing a 'deliberative' function in the WTO would mean that powerful Members could propose, negotiate, and bring into the WTO framework new rules in the future to be applied by a subset of Members. The test case at the MC13 will be the Joint Statement Initiative (JSI) on Investment Facilitation for Development Agreement (IFDA) – where the co-convenors on behalf of 117 Members have declared their intention to build consensus towards inserting the IFDA as an Annex 4 agreement. This is as much a legal question as it is a political one as a major decision will have to be taken by Ministers. This will have implications for other negotiations taking place without a prior multilateral mandate, but with the intent of multilateralising the negotiated rules in the future (such as the JSIs on E-commerce and Services Domestic Regulation).
- While the majority of developing countries have weighed in on the WTO reform agenda -even though it is essentially shaped and advanced by the more developed Members- they have emphasized that their long-standing list of demands and proposals at the WTO, particularly in agriculture, Special & Differential Treatment (S&DT) including important flexibilities across some agreements, and technology transfer make up their 'reform' agenda.

- Negotiating issues and interests by developing countries are not advancing due to blockages by developed countries. Although this is not new, the longstanding Agreement on Specific Proposals by the Group of Ninety (African, African, Caribbean and Pacific (ACP) and Least Developed Countries (LDC) Groups) to clarify existing S&DT provisions in WTO agreements is deadlocked, while new approaches to differentiate and divide developing countries have been proposed by developed countries.
- It has been observed that across all negotiating pillars, there are efforts to erode or remove S&DT for many developing countries. This means changing Members' existing rights and obligations in WTO Agreements, and changing fundamentally the architecture of S&DT. The opt-out approach in the MC12 TRIPS waiver decision and placebo-effect of S&DT in the interim Agreement on Fisheries Subsidies (AFS) are the most recent examples.
- Members in the phase two negotiations on Fisheries Subsidies who are large-scale fishers do not want to be held accountable as the largest contributors to overcapacity and overfishing and are opposing subsidy reforms. The so-called 'sustainability' flexibility established in the interim AFS does not require large subsidizers to demonstrate that their measures to keep fish stock at a 'biological sustainable level' are effective. Other similar cosmetic and ineffective approaches are being tabled by large subsidizers in the phase two negotiations while the ACP and LDC Groups are proposing that large scale industrial fisheries and subsidies be subject to more stringent conditions, a carve-out for small-scale and artisanal fishers for developing countries and a full adherence to the SDG target 14.6.
- Aside from the phase two negotiations on fisheries subsidies, the WTO Secretariat intends to make a MC13 deliverable for Members to bring into force the AFS. It has been observed that an aggressive campaign is being made on developing countries to ratify the agreement, while it is the sovereign right of Members to accept it or not having in view the various considerations that inform a decision to ratify an international treaty.
- The MC13 is likely to be considered a failure if there is no legitimate political commitment to continue to work on agriculture and/or to have a meaningful outcome specifically on food security. However, divergent positions continue to exist in the agricultural trade negotiations while this remains the priority area for the majority of the WTO membership. Some Members are proposing to introduce new modalities covering the various elements in the Domestic Support pillar, which falls substantially short of making those historically responsible for massive farm subsidies accountable for distorting global agricultural markets. Larger developing countries are targeted as their share in global agricultural value of production is high, due to their land size and population. There are many proposals on Export Restrictions (ERs) ranging from increasing transparency to banning the use of ERs. These proposals are aimed at ensuring that governments rely on trade and the world market and less so on supporting domestic production. A group of more than eighty developing countries (African, ACP and Group of 33 (G33) Groups) are advancing a permanent solution for Public Stockholding for Food Security Purposes (PSH) requesting, *inter alia*, for an extension to new programmes and less onerous transparency conditions, to support key objectives such as reducing poverty, hunger and malnutrition (thereby achieving SDGs 1 and 2) but there remain divergences on how to proceed.
- The US is bent on nullifying the Appellate Body (AB) and has already made this body moribund. Even with the Multi-Party Interim Agreement in place (interim arbitration procedures that by design were not intended to replace the AB and is a plurilateral arrangement), the restoration of the two-tier institutional structure set out in the Dispute Settlement Understanding is fundamental for the proper functioning of a fair, impartial and independent dispute settlement system. In addition, developing countries have articulated their requests to make the current costly system more accessible including on issues such as third party rights, timeframes, funding, and effective compliance.

In addition to the described challenges, the rules-based trade order is under peril as the result of unilateral measures adopted by Western countries that bypass the established international norms and institutions. These include the reimagined industrial policy taking shape in the Global North, including massive subsidies provided to key industries to reduce the reliance on international manufacturing, protectionist measures ostensibly in the name of national security or the protection of the environment and the fight against climate change. These unilateral measures (e.g., EU's Carbon Border Adjustment Mechanism (CBAM) and deforestation rules, incentives and tax credits by the US to businesses under the Inflation Reduction Act, subsidies for semiconductor manufacturing under the US CHIPS Act, EU climate-related industrial policy) will have major distributional impacts on developing countries and should be subject to rigorous scrutiny under the existing trade rules.

Despite competing priorities and resource constraints, the South Centre has made all efforts to keep up with the growing list of issues being taken up in the WTO. Meetings were convened and analytical notes were prepared to respond to proposals and spur discussion amongst developing country negotiators. Those meetings have been important in terms of the analyses provided, for sparking discussion on what developing countries' interests are in these areas and elaborating on what positions they can take to promote those interests. More specifically, the South Centre provided support and technical assistance to developing country Geneva-based trade negotiators and capital-based officials on the following areas: Fisheries Subsidies, Agricultural Reform, Food Security, Trade and Environment, Development and S&DT, [WTO Reform](#), the Work Programme on E-commerce and [Moratorium on Electronic Transmissions](#), PSH and External Reference Price, and Technical Barriers to Trade.

The support and technical assistance was also provided on negotiating issues taking place along the side lines of the WTO including on [E-commerce](#), Investment Facilitation for Development, and Trade and Environment Initiatives, upon request by Members.

Technical assistance was also provided on the African Continental Free Trade Area (AfCFTA) negotiations on the Digital Trade Protocol, Organisation for Economic Co-operation and Development (OECD) Export Credit Arrangement for developing countries, the Eastern and Southern Africa Economic Partnership Agreements. Also, the South Centre responded to *ad hoc* requests on Technology Transfer, Moratorium, Small Economies, Aid for Trade, Development, Agriculture, Environment, preparatory work for Group of 77 (G77) and Trade and Development Board (TDB), and capacity-building for developing countries.

During the reporting period, the Centre also commenced work on (i) [price stability in cereals and grain](#) with a specific focus on mitigating price volatility emanating from the food and financial crises; (ii) a multilateral cooperation framework on trade and environment; and (iii) [Illicit Financial Flows](#) (IFFs) with a specific focus on addressing trade mis-invoicing. On the latter issue, there is overwhelming evidence that the largest source of IFFs in Africa is through tax evasion and tax avoidance notably through trade and service mispricing either directly or through secrecy jurisdictions. While the engagement strategies to build a deeper understanding of trade and service mispricing and money laundering facilitated by trade transactions is conceptual at this stage, the Centre's Trade and Development Program (TDP) is exploring how trade rules can address this gap in international rules.

The support provided to negotiations has included meetings (virtual and in-person) and technical briefings conducted by TDP to disseminate technical information and analyses aimed at building common understandings and positions, providing immediate technical support to trade negotiators based on Member requests in the form of legal and policy analyses and commentaries; legal drafting and analyses of negotiating proposals and texts, providing guidance on strategic negotiating approaches and options; and strengthening developing country coalitions through open-ended briefings and maintaining productive working relationships with Geneva Missions.

The technical assistance encompassed policy and strategic advice for developing countries in preparation for General Council and Heads of Delegation meetings and other technical WTO meetings, the preparation of briefing notes on specified technical trade issues to assist developing countries' trade negotiators in articulating their interests and positions and developing written submissions, proposals and statements for submission to the WTO.



The South Centre participated at the Special panel 'Harnessing the GSTP to forge a development-led sustainable transition', 32nd session of the Global System of Trade Preferences (GSTP) Committee of Participants (COP) and discussed how GSTP can offer a platform for broader South-South Cooperation.



We are thankful to Shri. Peeyush Kumar, Additional Secretary, India's Department of Commerce, for a rich discussion on challenges faced by developing countries in WTO, notably in the area of agriculture and food security.



We are thankful for the rich exchange of views with Amb. Kadra Ahmed Hassan of Djibouti on the need for changes in the multilateral system and on developing countries' and LDCs' participation in negotiating processes. South Centre will continue to support LDCs' demands, particularly for further flexibilities post-graduation in WTO.

PUBLICATIONS, WEBSITES AND SOCIAL MEDIA

The South Centre undertakes research and analysis on various international policy areas that are relevant to the protection and promotion of the development interests of developing countries. This section lists the South Centre's publications in 2023 by publication category.

In addition, the South Centre has one main website and two subdomains:

www.southcentre.int

www.ipaccessmeds.southcentre.int

www.taxinitiative.southcentre.int

Moreover, the South Centre is active on several social media platforms:



[South_Centre](#)



[SouthCentre](#)



[South Centre, Geneva](#)



[SouthCentre GVA](#)



[southcentre_gva](#)

The South Centre published over 130 publications and gained many followers in social media in 2023.

Books

El debate sobre la exención de los derechos de propiedad intelectual en tiempos de pandemia (2023)

Autores: Alejandra Aoun, Juan Correa, Martín A. Cortese, Vanesa Lowenstein, Sandra C. Negro, Guillermo E. Vidaurreta

<https://www.southcentre.int/book-by-the-south-centre-2023/>



Climate Finance Readiness E-book (July 2023)

<https://www.southcentre.int/climate-finance-readiness-e-book-july-2023/>



Research Papers

Directives pour l'examen des demandes de brevet relatives aux produits pharmaceutiques (Document de Recherche 171, 31 Janvier 2023)

Par Carlos M. Correa

<https://www.southcentre.int/document-de-recherche-171-31-janvier-2023/>

Analysis of COVID-Related Patents for Antibodies and Vaccines (Research Paper 173, 7 February 2023)

By Kausalya Santhanam

<https://www.southcentre.int/research-paper-173-7-february-2023/>

Leading and Coordinating Global Health: Strengthening the World Health Organization (Research Paper 174, 13 February 2023)

By Nirmalya Syam

<https://www.southcentre.int/research-paper-174-13-february-2023/>

Experiencias internacionales sobre la concesión de licencias obligatorias por razones de salud pública (Documento de Investigación 175, 22 de Marzo de 2023)

Por Catalina de la Puente, Gastón Palopoli, Constanza Silvestrini, Juan Correa

<https://www.southcentre.int/documento-de-investigacion-175-22-de-marzo-de-2023/>

De dónde viene y a dónde va el financiamiento para la salud mundial (Documento de Investigación 176, 29 de Marzo de 2023)

Por Germán Velásquez

<https://www.southcentre.int/documento-de-investigacion-176-29-de-marzo-de-2023/>

Where Does Global Health Funding Come From and Where Does It Go? (Research Paper 176, 29 March 2023)

By Germán Velásquez

<https://www.southcentre.int/research-paper-176-29-march-2023/>

Policy Dilemmas for ASEAN Developing Countries Arising from the Tariff Moratorium on Electronically Transmitted Goods (Research Paper 177, 18 May 2023)

By Manuel F. Montes and Peter Lunenborg

<https://www.southcentre.int/research-paper-177-18-may-2023/>

A Response to COVID-19 and Beyond: Expanding African Capacity in Vaccine Production (Research Paper 178, 22 May 2023)

By Carlos M. Correa

<https://www.southcentre.int/research-paper-178-22-may-2023/>

Reinvigorating the Non-Aligned Movement for the Post-COVID-19 Era (Research Paper 179, 14 July 2023)

By Yuefen Li, Daniel Uribe and Danish

<https://www.southcentre.int/research-paper-179-14-july-2023/>

Neglected Dimension of the Inventive Step as Applied to Pharmaceutical and Biotechnological Products: The case of Sri Lanka's patent law (Research Paper 180, 9 August 2023)

By Ruwan Fernando

<https://www.southcentre.int/research-paper-180-9-august-2023/>

Trends, Reasons and Prospects of De-dollarization (Research Paper 181, 14 August 2023)

By Yuefen Li

<https://www.southcentre.int/research-paper-181-14-august-2023/>

Multistakeholderism: Is it good for developing countries? (Research Paper 182, 7 September 2023)

By Harris Gleckman

Published by South Centre and Transnational Institute

<https://www.southcentre.int/research-paper-182-7-september-2023/>

Multistakeholderismo: ¿Es bueno para los países en desarrollo? (Documento de Investigación 182, 7 de septiembre de 2023)

Por Harris Gleckman

Publicado por South Centre y Instituto Transnacional

<https://www.southcentre.int/documento-de-investigacion-182-7-septiembre-2023/>

Multipartisme: est-ce bon pour les pays en développement? (Document de Recherche 182, 7 septembre 2023)

Par Harris Gleckman

Publié par South Centre et Institut Transnational

<https://www.southcentre.int/document-de-recherche-182-7-septembre-2023/>

Least Developed Countries and Their Progress on the Sustainable Development Goals (Research Paper 183, 15 September 2023)

By Peter Lunenborg

<https://www.southcentre.int/research-paper-183-15-september-2023/>

Promoting Jordan's Use of Compulsory Licensing During the Pandemic (Research Paper 184, 15 September 2023)

By Laila Barqawi

<https://www.southcentre.int/research-paper-184-15-september-2023/>

Foreign Investment Flows in a Shifting Geoeconomic Landscape (Research Paper 185, 13 October 2023)

By Danish

<https://www.southcentre.int/research-paper-185-13-october-2023/>

Patentamiento de anticuerpos monoclonales. El caso de Argentina (Documento de Investigación 186, 14 de noviembre de 2023)

Por Juan Correa, Catalina de la Puente, Ramiro Picasso y Constanza Silvestrini

<https://www.southcentre.int/documento-de-investigacion-186-14-de-noviembre-de-2023/>

The Global Digital Compact: opportunities and challenges for developing countries in a fragmented digital space (Research Paper 187, 4 December 2023)

By Carlos Correa, Danish, Vitor Ido, Jacqueline Mwangi and Daniel Uribe

<https://www.southcentre.int/research-paper-187-4-december-2023/>

The Intersection Between Intellectual Property, Public Health and Access to Climate-Related Technologies (Research Paper 188, 7 December 2023)

By Livia Regina Batista

<https://www.southcentre.int/research-paper-188-7-december-2023/>

Status of Permanent Establishments under GloBE Rules (Research Paper 189, 21 December 2023)

By Kuldeep Sharma

<https://www.southcentre.int/research-paper-189-21-december-2023/>



Policy Briefs

Climate Finance Withholding Mechanism: Exploring a potential solution for climate finance needs of the developing countries (Tax Cooperation Policy Brief 28, 20 January 2023)

By Radhakishan Rawal

<https://www.southcentre.int/tax-cooperation-policy-brief-28-20-january-2023/>

Policy responses for fostering South-South and Triangular Cooperation in response to the food crisis in the area of trade (Policy Brief 115, 14 February 2023)

By Peter Lunenborg

<https://www.southcentre.int/policy-brief-115-14-february-2023/>

Digital taxation under the OECD Amount A and UN Article 12B mechanisms for market jurisdictions in Africa: a comparative analysis (Tax Cooperation Policy Brief 29, 3 March 2023)

By Erica Rakotonirina

<https://www.southcentre.int/tax-cooperation-policy-brief-29-3-march-2023/>

Understanding the Functioning of EU Geographical Indications (Policy Brief 116, 7 March 2023)

By Andrea Zappalaglio

<https://www.southcentre.int/policy-brief-116-7-march-2023/>

The Midterm Comprehensive Review of the International Decade for Action on Water for Sustainable Development amid growing tension between a human rights perspective and the commodification and privatization of water (Policy Brief 117, 14 March 2023)

By Luis Fernando Rosales Lozada

<https://www.southcentre.int/policy-brief-117-14-march-2023/>

Enforcing Secondary Taxing Rights: Subject to Tax Rule in the UN Model Tax Convention (Tax Cooperation Policy Brief 30, 25 March 2023)

By Abdul Muheet Chowdhary and Sebastien Babou Diasso

<https://www.southcentre.int/tax-cooperation-policy-brief-30-25-march-2023/>

Taxation of Computer Software: Need for Clear Guidance in the UN Model Tax Convention (Tax Cooperation Policy Brief 31, 25 March 2023)

By Abdul Muheet Chowdhary and Sebastien Babou Diasso

<https://www.southcentre.int/tax-cooperation-policy-brief-31-25-march-2023/>

Leveraging South-South and Triangular Cooperation for Reducing Poverty and Hunger, and Promoting Rural Development (Policy Brief 118, 21 April 2023)

By Yuefen Li, Daniel Uribe and Danish

<https://www.southcentre.int/policy-brief-118-21-april-2023/>

Global Minimum Taxation of Multinationals: Opportunities and risks for some African States (Tax Cooperation Policy Brief 32, 30 May 2023)

By AMAGLO Kokou Essegbe, KOUEVI Tsotso and ADJEYI Kodzo Senyo

<https://www.southcentre.int/tax-cooperation-policy-brief-32-30-may-2023/>

Strengthening efforts towards fulfilling the human right to food and the right to clean, safe and healthy environment (Policy Brief 119, 23 June 2023)

By Danish and Daniel Uribe

<https://www.southcentre.int/policy-brief-119-23-june-2023/>

Taxation of Digital Services: what hope for the African States? (Tax Cooperation Policy Brief 33, 26 June 2023)

By ADJEYI Kodzo Senyo, KOUEVI Tsotso and AMAGLO Kokou Essegbe

<https://www.southcentre.int/tax-cooperation-policy-brief-33-26-june-2023/>

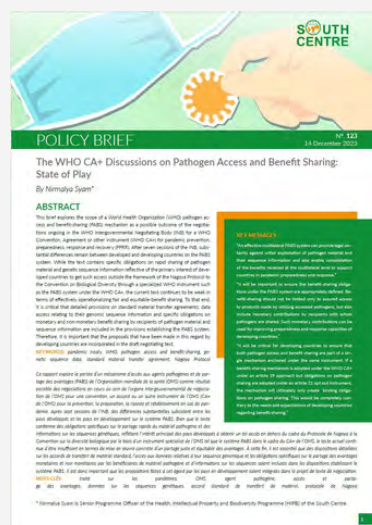
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<https://www.southcentre.int/tax-cooperation-policy-brief-no-36-26-october-2023/>

<https://www.southcentre.int/policy-brief-122-30-november-2023/>

<https://www.southcentre.int/policy-brief-123-14-december-2023/>



SouthViews

Graduating from the LDC Group: Challenges Facing Bangladesh (SouthViews No. 244, 31 January 2023)

By Mustafizur Rahman

<https://www.southcentre.int/southviews-no-244-31-january-2023/>

Towards a WTO Anchored in SDGs (SouthViews No. 245, 27 February 2023)

By Mohan Kumar

<https://www.southcentre.int/southviews-no-245-27-february-2023/>

Preserving Regulatory Space for Sustainable Development in Africa (SouthViews No. 246, 5 April 2023)

By Roslyn Ng'eno

<https://www.southcentre.int/southviews-no-246-5-april-2023/>

UN Model Tax Convention Article 26: Inequitable Exchange of Information Regime – Questionable Efficacy in Asymmetrical Bilateral Settings Africa (SouthViews No. 247, 29 May 2023)

By Muhammad Ashfaq Ahmed

<https://www.southcentre.int/southviews-no-247-29-may-2023/>

The United Nations Intergovernmental Process – An Opportunity for a Paradigm Shift (SouthViews No. 248, 31 May 2023)

By Kuldeep Sharma and Raunicka Sharma

<https://www.southcentre.int/southviews-no-248-31-may-2023/>

Implementing wealth tax and wealth redistribution in Sub-Saharan Africa (SouthViews No. 249, 30 June 2023)

By Khanyisa Mbalati

<https://www.southcentre.int/southviews-no-249-30-june-2023/>

COVID-19, Future Pandemics and the Africa Care Economy Index (SouthViews No. 250, 10 August 2023)

By Salimah Valiani

<https://www.southcentre.int/southviews-no-250-10-august-2023/>

Value Addition or Trade Misinvoicing: Coal Trading in the Asia-Pacific (SouthViews No. 251, 12 September 2023)

By Manuel F. Montes and Peter Lunenborg

<https://www.southcentre.int/southviews-no-251-12-september-2023/>

The Right to Development: Principles, Realization and Challenges (SouthViews No. 252, 21 September 2023)

By H.E. Mr. Ali Bahreini

<https://www.southcentre.int/southviews-no-252-21-september-2023/>

Harnessing Digital Technologies for Education in Developing Countries: Need for a Judicious Approach (SouthViews No. 253, 27 October 2023)

By Kishore Singh

<https://www.southcentre.int/southviews-no-253-27-october-2023/>

Digital Health Challenges in the South: Towards Better Integration of Digital Health Practices (SouthViews No. 254, 10 November 2023)

By Dr. Azeema Fareed and Ms. Farhana Saleem (COMSATS)

<https://www.southcentre.int/southviews-no-254-10-november-2023/>

Climate crisis: anthropocene or corporatocene? (SouthViews No. 255, 6 December 2023)

By Dr S Faizi

<https://www.southcentre.int/southviews-no-255-6-december-2023/>

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31 January 2023

Graduating from the LDC Group: Challenges Facing Bangladesh

By Mustafizur Rahman

A significant number of LDCs will be graduating in the near-term future. On graduation these countries will face formidable challenges as they will lose the benefits accruing from LDC-specific international support measures. Bangladesh is the first major LDC which is slated for graduation, to take place in November 2026. This article examines the various graduation challenges facing Bangladesh, and articulates some of the strategies that the country needs to pursue in order to graduate with momentum and make graduation sustainable.

Un nombre important de PMA seront diplômés dans un futur proche. Jus de leur statut, ces pays seront confrontés à des défis importants, car ils perdront les avantages acquis grâce aux mesures de soutien international spécifiques aux PMA. Le Bangladesh est le premier grand PMA dont la graduation est prévue en novembre 2026. Cet article examine les différents défis de la graduation auxquels le Bangladesh est confronté, et présente certaines des stratégies que le pays doit mettre en œuvre afin d'obtenir une graduation dynamique et durable.

Un número significativo de PMA se graduarán en un futuro próximo. Al graduarse, estos países se enfrentarán a importantes desafíos, ya que perderán los beneficios obtenidos de los medidas de apoyo internacional específicas para los PMA. Bangladesh es el principal PMA cuya graduación está prevista para noviembre de 2026. En este artículo se examinan los diversos desafíos a los que se enfrenta Bangladesh y se exponen algunas de las estrategias que el país debe seguir para garantizar una graduación fluida y sostenible.

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27 February 2023

Towards a WTO Anchored in SDGs

By Mohan Kumar

The WTO faces an existential crisis, despite a reasonable outcome at the Twelfth Ministerial Conference. The one way by which the WTO can resuscitate itself is to make sure that the negotiating agenda is anchored in the SDGs rather than in the narrow interests of its most powerful Members. The changing role of the State must also be factored in by the WTO.

L'OMC est confrontée à une crise existentielle, malgré un résultat favorable lors de la douzième conférence ministérielle. Le seul moyen pour l'OMC de se ressusciter est de s'assurer que l'agenda des négociations est ancré dans les ODD plutôt que dans les intérêts étroits de ses membres les plus puissants. L'OMC doit également tenir compte de l'évolution du rôle de l'État.

La OMC se enfrenta a una crisis existencial, a pesar de un resultado favorable en la Duodécima Conferencia Ministerial. La única forma en que la OMC puede resucitar es asegurándose de que la agenda de negociación esté anclada en los ODS y no en los estrechos intereses de sus miembros más poderosos. La OMC también debe tener en cuenta el papel cambiante del Estado.

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6 December 2022

Climate crisis: anthropocene or corporatocene?

By Dr S Fahal

The author argues that the term 'anthropocene' to denote the period of the modern environmental crisis is hollow and a political digression from the reality, and that the crisis is a product of corporate exploitation of the earth's system. Failing the State or the entire human society for the environmental crisis is a mistaken ideological step to shield the corporate capital who have caused the destruction of the strength of their capital and technology. The literature promotes the term 'corporatocene' to mark the epoch of environmental crisis. If anything is to be the modern civilization and the material of the dawn epoch that are the backbone of the rest of the humanity, stand on the earth's natural system. Offending the nature or the underlying naturally resources, modern civilisations will only frustrate the efforts to find meaningful solutions to the climate crisis.

L'auteur affirme que le terme « anthropocène », qui est utilisé pour désigner la crise environnementale contemporaine, est un terme creux qui ne fait que masquer la réalité. La crise actuelle découle du profit et de l'exploitation du système terrestre par les entreprises. Faire porter la responsabilité de la crise environnementale sur l'humanité ou sur la société humaine entière, selon lui, est une stratégie idéologique pour ne pas évaluer les entreprises multinationales responsables d'avoir causé la destruction de la force de leur capital et de leur technologie. Il propose de marquer de ce nom l'époque de la civilisation « corporatocène » pour souligner que ce sont les sociétés de capitalisme et l'exploitation de la nature qui sont à l'origine des problèmes actuels, contre les systèmes naturels de la planète. Offenser la nature ou les ressources naturelles sous-jacentes, par des actions politiques ne fera que frustrer les efforts pour trouver des solutions efficaces au réchauffement climatique.

El autor sostiene que el término "antropoceno" empleado para denotar el período de la crisis medioambiental moderna es vacío y una digresión política de la realidad y que la crisis es un producto de la explotación de la tierra por las corporaciones modernas. Culpar al Estado o a la sociedad humana en su conjunto de la crisis medioambiental es un error ideológico para proteger a los capitales corporativos que han provocado la destrucción actual de la fuerza de su capital y tecnología. Por lo tanto, propone el término "corporatoceno" para señalar la época de la crisis medioambiental. En todo caso, para la civilización moderna y la humanidad, la base de la riqueza de la que depende el bienestar de la especie es el sistema de la tierra natural. Offender la naturaleza o el sistema de la tierra natural, por lo tanto, frustrará los esfuerzos por encontrar soluciones significativas a la crisis climática.

SOUTH CENTRE

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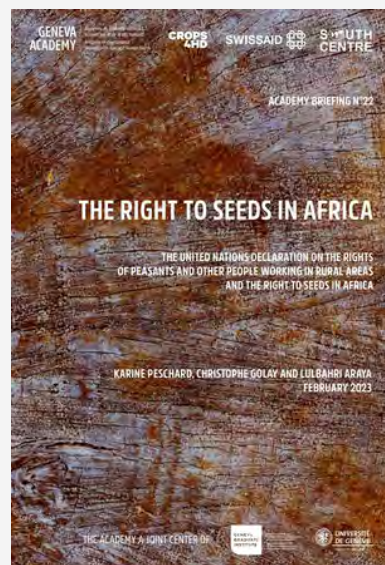
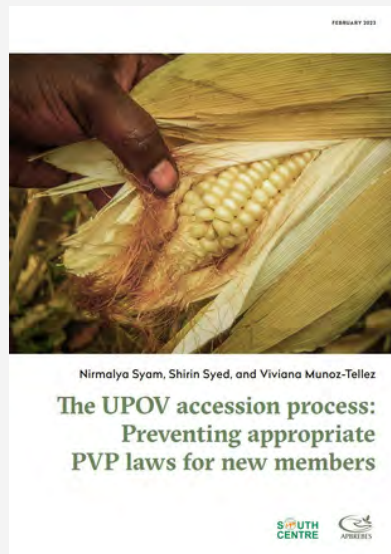
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