



General Assembly

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**Ad hoc working group on the smooth transition for countries
graduating from the category of least developed countries**
New York

Terms of reference

I. Background

1. The category of least developed countries was established in 1971 by the General Assembly.¹ Rules on graduation were established in 1991.² Since then, the eligibility criteria – gross national income (GNI) per capita, the human assets index and the economic and environmental vulnerability index – have been periodically refined by the Committee for Development Policy of the Economic and Social Council.
2. The graduation framework has evolved through successive legislative instruments. In its resolution [59/209](#) of 20 December 2004, the General Assembly established the foundational smooth transition strategy, calling on graduating countries to prepare a national transition strategy with their development and trading partners and to establish a consultative mechanism and requesting the Committee for Development Policy to monitor the development progress of graduated countries. In its resolution [67/221](#) of 21 December 2012,³ the Assembly strengthened the framework by emphasizing country-led strategies with specific and predictable measures, clearer partner commitments on duration and the phasing out of international support measures, and enhanced monitoring.
3. The Doha Programme of Action for the Least Developed Countries for the decade 2022–2031, adopted at the Fifth United Nations Conference on the Least Developed Countries, sets the ambitious target of enabling 15 additional least developed countries to meet the criteria for graduation by 2031. The Doha Programme of Action, inter alia, calls for strengthened monitoring and early action in case of setbacks and welcomes the establishment of the Sustainable Graduation Support Facility.
4. Since 2011, eight countries have successfully graduated from the least developed country category, namely Botswana, Cabo Verde, Maldives, Samoa, Equatorial Guinea, Vanuatu, Bhutan and Sao Tome and Principe. Four additional

¹ General Assembly resolution [2768 \(XXVI\)](#).

² General Assembly resolution [46/206](#).

³ Adopted on the basis of the recommendations of the first ad hoc working group, established pursuant to General Assembly resolution [66/213](#) and decision 66/553.



countries have been designated to graduate by 2027, and another 10 least developed countries are at various stages of the graduation process.

5. Since the most recent resolution on smooth transition for countries graduating from the list of least developed countries⁴ was adopted in 2012, the global development landscape has changed considerably. Furthermore, a growing number of graduating countries have requested deferment of graduation or extension of the preparatory period. These developments underscore the importance of undertaking a comprehensive review of the overall graduation framework to ensure that it is fit for purpose.

6. In its resolution [2025/23](#) and in previous resolutions, the Economic and Social Council welcomed the findings of the Committee for Development Policy concerning the benefits of updating the existing General Assembly resolutions on smooth transition. The Committee, in its report to the Council on its twenty-seventh session ([E/2025/33](#)), made concrete proposals on how graduation procedures could be strengthened within an updated resolution, while underscoring the importance of improving support.

7. The Secretary-General, in his report on the implementation, effectiveness and added value of smooth transition measures and graduation support ([A/79/504](#)), noted that progress towards graduation in an increasingly difficult external environment and the varied experiences of graduating countries over the past decade revealed the importance of updating the overall graduation framework to make it fit for purpose.

8. In the Doha Agreed Statement on Global Partnerships for Sustainable and Resilient Graduation of Least Developed Countries, adopted at the High-level Meeting on Forging Ambitious Global Partnerships for Sustainable and Resilient Graduation of Least Developed Countries, held in Doha from 2 to 4 December 2025, ministers and senior officials from graduating and graduated countries⁵ reaffirmed the fundamental principle that graduation from the list of least developed countries should not lead to any disruption or reversal of development progress, and called for the development of more ambitious, robust and responsive smooth transition arrangements that reflect the realities of the current global development landscape.

II. Mandate

9. The General Assembly, in paragraph 48 of its resolution [80/150](#) of 15 December 2025, mandated the establishment of the ad hoc working group on the smooth transition for countries graduating from the category of least developed countries, stating that the Assembly:

Takes note of the benefits of updating the existing General Assembly resolutions on smooth transition, and decides to establish, within existing resources, an open-ended ad hoc working group of Member States on the smooth transition for countries graduating from the category of least developed countries to carry out an inclusive and transparent process to review and update the existing resolutions on smooth transition and support to graduating least developed countries and recently graduated countries.

⁴ General Assembly resolution [67/221](#).

⁵ Bangladesh, Bhutan, Cabo Verde, Cambodia, Lao People's Democratic Republic, Maldives, Nepal, Rwanda, Sao Tome and Principe, Senegal, Solomon Islands, Tuvalu and Uganda. See [A/80/574-E/2026/8](#).

III. Objectives

10. The general objective of the working group is to carry out an inclusive and transparent process to review and update existing General Assembly resolutions on smooth transition.

11. The working group will consider the consolidation of all key elements of the existing graduation framework, resolutions and other relevant proposals into a single, updated resolution.

IV. Scope of work

12. As mandated by General Assembly resolution [80/150](#), the working group may undertake a range of tasks to review and update the existing resolutions on smooth transition and support for graduating least developed countries and recently graduated countries. In this regard, its work may encompass, inter alia:

(a) Conducting a comprehensive review of existing provisions, support measures, including those introduced under the Doha Programme of Action, such as the Sustainable Graduation Support Facility, and other areas with relevance to smooth transition;

(b) Assessing the implications of graduation, particularly the impact of the loss of least developed country-specific international support measures, drawing on country experiences and existing assessments;

(c) Identifying challenges faced by graduating countries and their development partners in designing, preparing and implementing smooth transition strategies;

(d) Preparing a comprehensive report on the working group's discussions and recommendations, including elements for consideration for updating the existing resolutions on smooth transition.

V. Organization and participation

13. The working group is established by the General Assembly pursuant to paragraph 48 of resolution [80/150](#), within existing resources. In accordance with rule 161 of the rules of procedure of the Assembly ([A/520/Rev.21](#)), the rules relating to the procedure of committees of the Assembly, as well as rules 45 and 60, shall apply to the working group, unless the Assembly or the working group decides otherwise.

Chairmanship

14. On 18 February 2026, the President of the General Assembly designated the Permanent Representative of Angola to the United Nations, Francisco José da Cruz, and the Permanent Representative of Finland to the United Nations, Elina Kalkku, as Co-Chairs of the working group.

Participation

15. Member States and observers of the General Assembly, as well as representatives of specialized agencies and United Nations entities, may participate in the work of the working group in accordance with relevant rules and procedures of the Assembly. The active participation of countries that have graduated recently or that have been recommended for graduation will be crucial.

Consultations and expert support

16. The working group will conduct extensive consultations in an inclusive and transparent manner.

Secretariat support

17. The Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States shall serve as the secretariat of the ad hoc working group.

VI. Documentation

18. The working group shall draw on relevant documentation, including but not limited to resolutions of the General Assembly and Economic and Social Council, reports of the Secretary-General and other reports prepared by the Department of Economic and Social Affairs, the Committee for Development Policy, the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, and the United Nations Conference on Trade and Development.

VII. Timeline and work programme

19. The Co-Chairs shall convene an organizational meeting to adopt the terms of reference and work programme of the working group and may hold as many meetings as necessary to fulfil its mandate. Meetings shall be held at United Nations Headquarters in New York, with the option to hold virtual meetings to facilitate the participation of stakeholders outside New York.

20. The working group should aim to complete its work and submit its recommendations to the General Assembly by the end of the eightieth session, taking into account the preparatory process for the comprehensive high-level midterm review of the Doha Programme of Action scheduled for March 2027 in Doha.

VIII. Outcome and reporting

21. The working group shall prepare:

(a) A comprehensive report on its discussions and recommendations, to be submitted to the General Assembly;

(b) Elements for consideration for updating the existing resolutions on smooth transition and support for graduating least developed countries and recently graduated countries.

22. The Co-Chairs shall keep the President of the General Assembly informed of the progress of the working group's deliberations and present the outcome to the Assembly for its consideration and action.

IX. Resource implications

23. The proceedings of the working group shall be undertaken within existing resources, as stipulated in paragraph 48 of General Assembly resolution [80/150](#).