Studies in Law and Justice
ISSN 2958-0382
www.paradigmpress.org/slj
Volume 5 Number 2 June 2026

Context Determines the Path: Comparative Analysis of Australia, Fiji and Costa Rica to Achieve Sustainable Development Goals

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doi:10.63593/SLJ.2026.06.06

Abstract

This article presents a comparative study of Australia, Fiji, and Costa Rica to explore how national contexts influence the legal implementation of the Sustainable Development Goals. It contends that effective SDG governance depends on each country's economic structure, social inequalities, environmental vulnerabilities, and institutional capacities. Australia, a high-income federal resource-exporter, uses legislated emissions targets and mandatory climate disclosures, yet its efforts are undermined by governance fragmentation and federal-state policy clashes. Fiji, a small island state facing climate threats, adopts an adaptation-focused strategy via its Climate Change Act and National Adaptation Plan, but implementation is hampered by scarce financing, weak data, and social tensions from relocations. Costa Rica, with strong ecological traditions, utilises decarbonisation plans and payments for ecosystem services, but faces enforcement deficits and unequal benefit distribution. The paper concludes that law can support SDGs only when it is locally responsive, coordinated, and socially just; otherwise, legal frameworks risk perpetuating fragmentation and inequality.

Keywords: sustainable development goals (SDGs), legal governance, comparative analysis, ecological governance, social equity

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1. Introduction

Sustainable Development Goals (SDGs) are the core content of the United Nations 2030 Agenda for Sustainable Development. They seek to respond simultaneously to issues such as poverty, climate change, environmental degradation, inequality, peace, institutional capacity and economic development globally. The language of SDGs is obviously universal because they are not only aimed at developing countries, but also require developed countries to re-examine their economic models, social policies and environmental responsibilities.

However, the universality of SDGs does not mean that the implementation method can be unified. Different countries have different economic structures, social contradictions, environmental risks and legal systems, so they must also achieve SDGs in different ways. This article chooses Australia, Fiji and Costa Rica as comparison objects. Australia represents a high-income, federal, resource-exporting country; Fiji represents a small island developing country with a fragile climate; and Costa Rica represents a middle-income country with a strong tradition of ecological governance. All three countries are committed to promoting the SDGs, but the pressures they face and the institutional tools available are different.

According to this article, the implementation of SDGs cannot be evaluated only on the basis of whether the country has made international commitments, submitted voluntary country review reports, or established a statistical platform. More importantly, whether the domestic legal framework, institutional structure and policy tools really respond to the economic, social and environmental context of the country. Australia reflects the regulatory and market-oriented path, Fiji reflects the climate adaptation and survival path, and Costa Rica reflects the ecological governance path. The comparison of the three shows that the law cannot only support sustainable development by setting goals, distributing responsibilities, establishing accountability mechanisms and promoting policy coordination, but may also hinder the realisation of SDGs due to institutional fragmentation, insufficient funds, limited execution capacity or neglect of social equity.

2. Analysis Framework: SDGs, Law and National Context

SDGs come from the 2030 Agenda for Sustainable Development adopted by the United Nations General Assembly, and its legal nature is closer to a political commitment and a global governance framework (United Nations General Assembly, 2015). Because of this, the implementation of SDGs is highly dependent on domestic law and domestic system. Without domestic legislation, administrative planning, financial budget, data monitoring and accountability mechanisms, SDGs can easily stay at the level of international declarations (Biermann, F., Kanie, N. & Kim, R.E., 2017).

One of the characteristics of SDGs is global governance through goal setting. Biermann, Kanie and Kim summarise it as "governance through goals", that is, influencing national behaviour through common goals, indicators and reporting procedures (Biermann, F., Kanie, N. & Kim, R.E., 2017). The advantage of this model is that it is inclusive and can attract the participation of the state, enterprises, social organisations and local communities; but the disadvantage is also obvious, because the SDGs itself lacks an enforcement mechanism, and countries have a lot of room for interpretation and implementation (Biermann, F., Kanie, N. & Kim, R.E., 2017). Therefore, whether SDGs can have a practical impact depends on whether the country embeds them into the domestic legal and policy system (Duvic-Paoli & Leslie-Anne, 2021).

From a legal point of view, the implementation of SDGs involves at least three levels. The first is the legal framework, that is, whether climate change law, environmental protection law, company law, planning law, land law, ocean law and financial system can support sustainable development goals. The second is the institutional structure, that is, which department is responsible for coordinating SDGs, and how the central government, local government, statistical institutions, regulatory agencies and civil society divide labour. The third is the policy tool, that is, how the country achieves the goal (OECD, 2019).

SDGs also require coordination between policies. Nilsson, Griggs and Visbeck pointed out that different SDGs may reinforce each other and conflict (Nilsson, M., Griggs, D. & Visbeck, M., 2016). For example, expanding infrastructure construction may support SDG 8 and SDG 9, but without environmental constraints, it may also undermine SDG 13, SDG 14 and SDG 15 (Nilsson, M., Griggs, D. & Visbeck, M., 2016). The OECD study on policy consistency also emphasises that sustainable development cannot rely on isolated policies, but requires the government to deal with the relationship between short-term economic goals and long-term ecological goals (OECD, 2019).

Therefore, this article will not discuss 17 SDGs equally, but focusses on four interrelated dimensions: climate action, ecological protection, social equity and institutional capacity. These four dimensions correspond to SDG 13, SDG 14, SDG 15, SDG 10 and SDG 16 respectively. These dimensions are chosen because they best reflect the differences between Australia, Fiji and Costa Rica.

3. Australia: Strong Regulatory Capacity and Fragmented SDG Governance

3.1 Economic, Social and Environmental Context of Australia

Australia is a high-income country with a mature common law system, a stable administrative system, strong statistical capabilities and a developed capital market. These conditions provide an institutional basis for the implementation of SDGs. Australia's 2018 voluntary country review describes SDGs as a "whole of Australia" agenda, emphasising the participation of governments, enterprises, communities, academic institutions and individuals (Australian Government, 2018). This shows that Australia does not regard SDGs as just a foreign policy, but understands them as a common framework for domestic and international policies (Australian Government, 2018).

However, Australia's economic structure has inherent contradictions in the implementation of its SDGs. Australia's long-term dependence on mining, energy exports and resource development has caused a persistent tension between climate action and economic interests (Climate Change Authority, 2023). From the perspective of SDG 13, Australia not only needs to reduce domestic emissions, but also needs to deal with fossil fuel exports, energy security, regional employment and industrial transformation (Australian Government, 2023). This kind of structural problem cannot be solved by a single objective statement.

Social issues in Australia are equally important. There is still a significant gap between Aboriginal and non-aboriginal people in terms of health, education, income, housing and judicial access, which directly affects the realisation of SDG 10 and SDG 16 (Productivity Commission, 2024). If SDGs are understood as an overall development agenda, Australia must not only emphasise climate technology and green finance, but also deal with colonial history, indigenous rights, community participation and institutional equity (Australian Government, 2023).

Australia's environmental pressure is also prominent. The Australian Environmental Status Report points out that climate change, land use changes, invasive species, pollution and resource development put continuous pressure on ecosystems (Department of Climate Change, Energy, the Environment and Water, 2022). This shows that Australia is facing systemic problems in SDG 13, SDG 14 and SDG 15 (Department of Climate Change, Energy, the Environment and Water, 2022).

3.2 Australia's Legal Framework

Australia does not have a comprehensive SDG law. Its SDG implementation mainly relies on existing sectoral systems, including climate law, environmental law, statistical system, development assistance policies and various administrative planning (Australian Government, 2023). According to the Australian Bureau of Statistics, Australia's SDG National Reporting Platform is the official national reporting platform, which aims to integrate the SDG indicator data provided by government agencies (Australian Bureau of Statistics, 2015). This platform contributes to transparency and data access, but it is not an accountability mechanism in itself and will not automatically force the government to change policies (Australian Bureau of Statistics, 2015).

Australia's core law in the field of climate is the Climate Change Act 2022 (Cth). The law reduces greenhouse gas emissions by 43% in 2030 compared with the 2005 level, and the goal of achieving net zero emissions by 2050 into law. It also requires the Minister of Climate Change to submit an annual climate change statement to parliament every year, and requires the Climate Change Authority to provide advice on the annual statement and future goals. The significance of this mechanism is that it raises climate goals from general policy commitments to legal national goals (Australian Government, 2023).

However, the Climate Change Act 2022 (Cth) does not establish a comprehensive emission reduction obligation system. It establishes targets and reporting procedures, but does not directly prohibit high-emission projects, nor does it directly require each department to reduce emissions at a fixed rate. Therefore, it is more like a framework and accountability law than a complete substantive transformation law (Climate Change Authority, 2023). This shows that the strengths of the Australian climate law are target stabilisation and parliamentary supervision, and the weaknesses are limited direct constraints on industrial structure and project approval.

Australia also promotes SDG 13 through corporate law and financial supervision. According to the policy document of the Ministry of Finance on climate-related financial disclosure, Australia has gradually introduced mandatory climate-related disclosure, requiring large enterprises and financial institutions to disclose climate risks, governance, strategies and indicators (Australian Government Treasury, 2024). ASIC also pointed out that the relevant system is realised through the revision of the Corporations Act 2001 (Cth) and the sustainability reporting guidelines, with the goal of improving the consistency and comparability of climate risk information (Australian Securities and Investments Commission, 2024). This is a typical market regulatory tool, that is, influencing corporate behaviour through information disclosure and investor supervision (Australian Government Treasury, 2024).

In terms of environmental law, the core law at the federal level of Australia is the Environment Protection and Biodiversity Conservation Act 1999 (Cth). The law protects matters of national environmental significance, including world heritage, national heritage, wetlands, threatened species, migratory species and nuclear activities. The law is closely related to SDG 14 and SDG 15 because it constitutes the basic framework of federal ecological protection (Department of Climate Change, Energy, the Environment and Water, 2022). However, the law has long been criticised for its inadequate implementation, complicated examination and approval, and failure to prevent ecological degradation (Samuel & Graeme, 2020).

3.3 The Advantages of the Australian Institutional Model

The first advantage of Australia's SDG path is its strong institutional ability. The government has the ability to collect and publish SDG data, and statistical institutions can also provide support for policy evaluation (Australian Bureau of Statistics, 2015). Although the data platform is not a legal accountability mechanism, it can increase transparency and provide a basis for scholars, media and social organisations to monitor the government (Australian Bureau of Statistics, 2015).

The second advantage is that the climate target is legalised. Climate Change Act 2022 (Cth) makes the 2030 and 2050 targets no longer just government policies, but part of the legal text. This helps to enhance policy stability and reduce the uncertainty caused by government change (Climate Change Authority, 2023). In the implementation of SDG 13, target stability is very important, because energy investment, infrastructure construction and industrial transformation all require long-term expectations (Australian Government, 2023).

The third advantage is that the financial market supervision is more mature. Compulsory climate disclosure allows climate risks to enter the corporate governance, director responsibility, investor judgement and audit system (Australian Government Treasury, 2024). This path is suitable for a high-income financial market economy like Australia, because large enterprises, banks, insurance institutions and investment funds can influence industrial transformation through capital allocation (Australian Securities and Investments Commission, 2024). From the perspective of SDG, this reflects the connection between SDG 13 and SDG 8, SDG 9 and SDG 12.

3.4 Limitations of the Australian Path

The most obvious problem in Australia is the fragmentation of SDG governance. SDGs involve climate, environment, health, education, Aboriginal affairs, corporate regulation, foreign aid and fiscal policy, but Australia lacks a unified SDG implementation law or a strong cross-sectoral coordination mechanism (Australian Government, 2018). This means that each department may promote policies related to SDGs separately, but the overall coordination is insufficient (OECD, 2019).

The second limitation is the challenge of decentralisation brought about by federalism. Energy, land, transportation, planning, environmental approval and natural resource management involve the cross-powers of federal, state and local governments (Samuel & Graeme, 2020). If the federal climate target is inconsistent with the state's resource development policy, the implementation of SDG 13 may be weakened. Australia's institutional capacity is strong, but there are many institutional levels, which is also easy to cause policy inconsistency (OECD, 2019).

The third limitation is that the disclosure system cannot replace substantial emission reduction. Climate-related financial disclosure can improve transparency, but enterprise disclosure risks is not the same as reducing emissions (Australian Government Treasury, 2024). Investors are aware of the risks and do not necessarily choose to withdraw from the high-emission industry (Australian Securities and Investments Commission, 2024). Therefore, disclosure must be combined with energy transformation, environmental approval reform, industrial policy and fair transformation, otherwise it may form the problem of "more information but insufficient action" (Climate Change Authority, 2023).

4. Fiji: Climate Vulnerability, Adaptation

Governance and International Climate Justice

4.1 The Economic, Social and Environmental Context of Fiji

Fiji is a small island developing country, and its SDG implementation context is completely different from that of Australia. For Fiji, climate change is not a future risk, but a real problem that has affected national development, infrastructure, community security and cultural continuity (Republic of Fiji, 2018). Tropical cyclones, sea level rise, coastal erosion, floods, coral reef degradation and saltwater invasion will all affect housing, food security, drinking water, tourism and public finance (Republic of Fiji, 2018).

Fiji's 2023 voluntary country review emphasises that the country has aligned most of its development plans with SDGs and hopes to strengthen coordination, stakeholder participation, statistical capacity and reporting mechanisms through the second VNR (Republic of Fiji, 2023). This shows that Fiji does not passively accept SDGs, but tries to embed SDGs into the national development plan (Republic of Fiji, 2023). However, Fiji's implementation capacity is limited by financial resources, data capabilities and external climate shocks (Republic of Fiji, 2023).

Fiji's economic structure has also increased its vulnerability. Tourism, fisheries, agriculture and coastal infrastructure are all sensitive to climate risks (Republic of Fiji, 2024). A strong cyclone may destroy the achievements of many years of development, causing public financial pressure and increased social inequality (Republic of Fiji, 2018). Therefore, the implementation of SDGs in Fiji cannot be understood according to the logic of "low-carbon industrial transformation" in developed countries, but should be understood as a comprehensive governance problem of "climate adaptation, resilience construction and survival safety" (Republic of Fiji, 2018).

4.2 The Legal Framework of Fiji

The most important legal tool in Fiji is the Climate Change Act 2021. The goal of the law is to establish a comprehensive climate change response framework and provide a legal basis for national climate governance. It includes the state of climate emergency, the implementation of the Paris Agreement, the independent contribution of the country, the power of ministers, climate financing, adaptation, maritime policy, transportation decarbonisation, carbon sink rights and relocation. This broad structure reflects that Fiji is not facing a single emission reduction problem, but cross-sectoral, cross-community and cross-generational climate risks.

The law clearly incorporates the Paris Agreement into the domestic implementation framework and requires Fiji to prepare and implement the national independent contribution. This shows that Fiji is trying to turn international climate commitments into domestic governance mechanisms. Compared with Australia, Fiji's climate law focusses more directly on adaptation, financing and ocean governance, which meets the actual needs of small island countries (Republic of Fiji, 2023).

Fiji's National Adaptation Plan is also an important policy tool. The plan includes multiple priority adaptation measures, covering adaptation needs at the sectoral and system levels, and aims to promote the path of climate resilience development (Republic of Fiji, 2018). The significance of NAP is that it upgrades climate adaptation from a fragmented project to a national planning matter (Republic of Fiji, 2018). This has a direct meaning for SDG 13, SDG 11, SDG 14 and SDG 1.

Fiji 2025-2029 National Development Plan and 2050 Vision further link SDGs with national development. The plan emphasises economic resilience, people's empowerment, good governance, poverty reduction, education, housing, medical care, water, electricity, health and island development (Republic of Fiji, 2024). This shows that Fiji does not separate climate policy from development policy, but tries to use climate resilience as the basis of development planning (Republic of Fiji, 2024).

4.3 The Advantages of the Fiji Route

The first advantage of the Fiji model is adaptation. Instead of simply copying the market disclosure path of developed countries, it puts climate adaptation, national development planning, community resilience and international financing at the core (Republic of Fiji, 2023). This is in line with the localisation requirements of SDGs, because the priorities of small island countries are different from that of high-income industrial countries (Republic of Fiji, 2023).

The second advantage is that the legal framework is relatively complete. Climate Change Act 2021 not only deals with emission reduction, but also with adaptation, financing, governance, ocean and relocation issues. This is more in line with the comprehensive risks faced by Fiji than simply setting emission reduction targets (Republic of Fiji, 2018). In terms of legal structure, Fiji connects SDG 13 with SDG 14, SDG 11 and SDG 16.

The third advantage is that Fiji can link domestic law with international climate justice. Fiji's emissions are relatively small but suffer from severe climate damage, so it emphasises adaptation funds, loss and damage, and common but differentiated responsibilities in international climate negotiations (Republic of Fiji, 2023). This shows that Fiji's implementation of SDG is not only a domestic governance issue, but also an issue of international distribution justice (Sachs Jeffrey D, Lafortune Guillaume, Fuller Grayson & Drumm Eamon, 2023).

4.4 The Limitations of Fiji

The biggest problem in Fiji is the lack of resources. Laws can establish goals and procedures, but seawall construction, community relocation, school and hospital reinforcement, water system transformation, post-disaster reconstruction and ecological restoration all need a lot of money (Republic of Fiji, 2018). If international climate financing is insufficient, the domestic legal framework may be difficult to implement (Sachs Jeffrey D, Lafortune Guillaume, Fuller Grayson & Drumm Eamon, 2023). This shows that the effectiveness of the law depends not only on the text design, but also on financial capacity and international support.

The second problem is the lack of data capacity. Fiji 2023 VNR admits that there are still a considerable number of SDG indicators that cannot be measured due to insufficient data (Republic of Fiji, 2023). Insufficient data will weaken policy assessment and affect public supervision and international financing applications. From the perspective of SDG 16, statistical competence is not a technical issue, but a part of institutional accountability (Glass, L.-M. & Newig, J., 2019).

The third problem is that climate adaptation may lead to social and cultural conflicts. Community relocation is not just an engineering project, but involves land, ancestral relationships, cultural identity, livelihood mode and community power structure (Republic of Fiji, 2018). If the relocation policy lacks full participation and cultural protection, climate adaptation may undermine community rights (Republic of Fiji, 2018). This shows that the advancement of SDG 13 must be coordinated with SDG 10 and SDG 16 (Nilsson, M., Griggs, D. & Visbeck, M., 2016).

5. Costa Rica: Advantages of Ecological Governance and Limits of Green Development

5.1 The Economic, Social and Environmental Context of Costa Rica

Costa Rica has long been regarded as a successful country in ecological governance. It has rich biodiversity, strong protected area system, ecotourism industry and forest restoration experience (OECD, 2023). Compared with Australia, Costa Rica is not a typical resource-exporting high-income country; compared with Fiji, it is not a typical small island climate crisis country. Its SDG context is closer to: how to combine ecological protection, green economy and social development in the long term (Government of Costa Rica, 2020).

However, Costa Rica is not a perfect model. The OECD pointed out that the country still faces problems such as traffic emissions, waste treatment, sewage treatment, land use planning, agricultural pressure and insufficient environmental infrastructure (OECD, 2023). This shows that the image of a green country may obscure the complexity of the executive level. Even if a country excels in forest protection, it may have obvious shortcomings in transportation, urban planning and pollution control (OECD, 2023).

5.2 Legal and Policy Framework of Costa Rica

Costa Rica's most important climate policy document is the National Decarbonisation Plan 2018–2050. The plan was submitted to the UNFCCC as a long-term low-gas emission development strategy document, with the goal of promoting economic decarbonisation and achieving net zero emissions by 2050 (Government of Costa Rica, 2019). The program covers many fields such as transportation, energy, construction, industry, waste, agriculture, land use and ecosystems (Government of Costa Rica, 2019). This shows that Costa Rica's climate policy focusses not only on the electricity sector, but also on the entire economic structure (Government of Costa Rica, 2019).

Costa Rica's SDG system coordination is also relatively clear. The second voluntary country review is coordinated by MIDEPLAN of the Ministry of National Planning and Economic

Policy as the technical secretariat of the 2030 Agenda, and statistical support is provided by INEC, the national statistical and census agency (Government of Costa Rica, 2020). This arrangement shows that Costa Rica is trying to integrate the implementation of SDGs through planning and statistical institutions, rather than leaving the environmental sector alone (Government of Costa Rica, 2020).

The ecological service payment system is another important policy tool in Costa Rica. According to the UNFCCC introduction to the system, landowners can receive direct payment for the environmental services provided by their land, including carbon fixation, water conservation, biodiversity conservation and landscape aesthetic value (United Nations Framework Convention on Climate Change, 2020). FONAFIFO also explained that the system is related to Forest Law No 7575 and recognises the multiple environmental services of the forest. This is a legal and financial tool that combines environmental protection with economic incentives (United Nations Framework Convention on Climate Change, 2020).

Costa Rica's model shows that SDGs can be realised through eco-finance and land governance. Unlike the company disclosure path in Australia and the climate adaptation path in Fiji, Costa Rica places more emphasis on the relationship between natural capital, ecosystem services and green development (OECD, 2023). This is highly relevant to the protection logic of SDG 15, and can also support sustainable tourism and green employment in SDG 8 (Government of Costa Rica, 2020).

5.3 The Advantages of the Costa Rica Route

The first advantage of Costa Rica's path is that environmental governance has a national strategic status. Ecological protection is not a marginal policy, but a part of the national development narrative (Government of Costa Rica, 2020). This political and institutional positioning helps to improve the stability of environmental policies and attract ecotourism and green investment (OECD, 2023).

The second advantage is that the decarbonisation planning is systematic. The National Decarbonisation Plan 2018–2050 covers multiple economic sectors to avoid limiting climate policy to energy supply (Government of Costa Rica, 2019). This is consistent with Nilsson, Griggs and Visbeck's views on SDG interaction, because transportation, agriculture, land and waste will all affect climate targets (Nilsson, M., Griggs, D. & Visbeck, M., 2016).

The third advantage is that the ecological service payment system transforms environmental protection into economic incentives. Traditional environmental laws often rely on prohibitions and penalties, while the PES system encourages landowners to protect forests through financial payments (United Nations Framework Convention on Climate Change, 2020). This tool can support both carbon sinks, biodiversity, water conservation and rural income. From the perspective of SDG, it reflects the potential synergy between SDG 13, SDG 15, SDG 6 and SDG 1 (Nilsson, M., Griggs, D. & Visbeck, M., 2016).

5.4 Limitations of the Costa Rican Path

The first limitation of Costa Rica is the gap between the green image and the reality of execution. Although the OECD 2023 review affirmed its environmental achievements, it also put forward 52 recommendations, showing that there is still a lot of room for reform in its environmental governance (OECD, 2023). For example, decarbonisation, sewage treatment, waste management and land use planning in the transportation sector are still important challenges (OECD, 2023).

The second limitation is that ecotourism may bring new inequality. Ecotourism can create jobs and foreign exchange income, but it can also lead to uneven regional development, rising land prices and dependence of local communities on external markets (OECD, 2023). If the benefits of the green economy are not fairly distributed, the growth target of SDG 8 may conflict with the goal of reducing inequality in SDG 10 (Nilsson, M., Griggs, D. & Visbeck, M., 2016).

The third limitation is that the ecological service payment system may also have distribution problems. PES often relies on land ownership and contractual arrangements, so it may be difficult for landless farmers, informal users or marginalised communities to benefit from it (United Nations Framework Convention on Climate Change, 2020). If the system design only rewards those who have formal land rights, ecological protection may strengthen the inequality of existing resource distribution (OECD, 2023).

6. Comparative Analysis: Three SDGs Legal Paths

6.1 Three Different Legal Logics

Australia, Fiji and Costa Rica show three different SDGs legal logics. Australia's path can be summarised as regulatory and market-oriented. It relies on the legalisation of climate targets, corporate disclosure, financial supervision, data platforms and environmental approval systems to promote SDGs (Australian Bureau of Statistics, 2015; Australian Government Treasury, 2024). This path is suitable for high-income countries and mature capital markets, but it is prone to fragmentation and over-reliance on information disclosure (Australian Securities and Investments Commission, 2024).

Fiji's path can be summarised as adaptive and survival. It responds to climate vulnerability through climate change laws, national adaptation plans, national development planning and international climate financing (Republic of Fiji, 2024). This path is highly in line with the reality of small island countries, but its implementation depends on funds, data capabilities and international support (Republic of Fiji, 2023).

The path of Costa Rica can be summarised as ecological governance. It promotes SDGs through the coordination of decarbonisation planning, ecological service payment, protected area system and national planning agencies (Government of Costa Rica, 2019). This path shows that environmental law and green economy can support each other, but they also face challenges in transportation, agriculture, waste and social equity (OECD, 2023).

6.2 The Context Determines the Legal Tools

The comparison of the three countries shows that legal tools cannot be separated from the economic context. Australia uses climate disclosure because it has a mature capital market and a large corporate regulatory system (Australian Government Treasury, 2024). Fiji emphasises adaptation and resilience because climate change directly threatens communities and infrastructure (Republic of Fiji, 2018). Costa Rica emphasises the payment of ecological services because forests, ecotourism and biodiversity constitute its development advantages (OECD, 2023; United Nations Framework Convention on Climate Change, 2020).

Social context is equally important. Australia must deal with Aboriginal inequality, otherwise its SDG implementation will ignore SDG 10 and SDG 16 (Productivity Commission, 2024). Fiji must deal with community relocation and traditional land relations, otherwise the adaptation policy may damage cultural rights (Republic of Fiji, 2018). Costa Rica must deal with the distribution of ecotourism and ecological compensation, otherwise green growth may cover up social inequality (OECD, 2023).

The environmental context is a decisive factor. Australia's problem is the coexistence of high-emission economy and ecological degradation (Department of Climate Change, Energy, the Environment and Water, 2022). The problem with Fiji is that low-emission countries bear high climate risks (Republic of Fiji, 2018). The problem with Costa Rica is that ecological advantages need to be maintained under urbanisation, transportation, agriculture and fiscal pressure (OECD, 2023). Therefore, the difference in the SDG path of the three countries is not only due to different policy preferences, but also by structural conditions.

6.3 Ways to Legally Support SDGs

The experience of the three countries shows that the law supports the SDGs in at least four ways.

First, the law can stabilise the goal. Australia's Climate Change Act 2022 (Cth), which writes emission reduction targets into the law to reduce the risk of policy repetition. Fiji's Climate Change Act 2021 incorporates adaptation, financing and the implementation of the Paris Agreement into the domestic framework. Although Costa Rica's decarbonisation planning is not a traditional rigid method, it can also provide direction for policy as a long-term strategy (Government of Costa Rica, 2019).

Second, the law can assign institutional responsibility. Australia has established a monitoring mechanism through the annual climate statement and the Climate Change Authority. Fiji has established ministerial power and national climate governance structure through the climate law. Costa Rica promotes the SDGs report through the coordinated arrangement of MIDEPLAN and INEC (Government of Costa Rica, 2020).

Third, the law can change the economic incentive. Australia's mandatory climate disclosure affects corporate behaviour through the capital market (Australian Government Treasury, 2024). Costa Rica's PES rewards forest protection through financial payments (United Nations Framework Convention on Climate Change, 2020). Fiji, on the other hand, guides public investment through climate financing and adaptation planning (Republic of Fiji, 2018).

6.4 The Way the Law Hinders the SDGs

The law may also hinder the SDGs. First, legal fragmentation will weaken the wholeness. Although Australia has climate law, corporate disclosure and environmental law, it lacks a unified SDG coordination framework (Australian Government, 2018). This can easily lead to the lack of links between policies, such as the lack of systematic coordination between climate targets, resource development, indigenous rights and ecological conservation (Samuel & Graeme, 2020).

Second, legal ambition may exceed the ability to execute. Fiji's Climate Change Act 2021 is more complete in design, but its implementation depends on financial, technical, data and international support (Republic of Fiji, 2023). Without sufficient funds, adaptation obligations and relocation arrangements may not be implemented (Republic of Fiji, 2018).

Third, green legal tools may cause distribution problems. Costa Rica's PES and ecotourism support environmental protection, but if the proceeds mainly flow to landholders, tourism enterprises or specific areas, it may exacerbate social inequality (OECD, 2023). This shows that environmental law should not only look at the ecological effect, but also the distribution effect (Kotzé, L.J. & Adelman, S., 2023).

7. Conclusion

The comparison of Australia, Fiji and Costa Rica shows that the implementation of the SDGs is not simply based on United Nations indicators, nor is it an administrative procedure that can be completed by submitting a voluntary country review report. It is essentially a process of transforming global goals into domestic legal, institutional and policy tools. Different countries have different economic structures, social contradictions and environmental risks, so their legal paths must also be different.

Australia shows the regulatory path of high-income federal countries. It has strong institutional capacity and supports SDGs through climate law, corporate disclosure, environmental law and statistical platform. But it also faces the constraints of resource economy, indigenous inequality, ecological degradation and federal fragmentation. Fiji shows the adaptive path of small island countries. It responds to existential climate risks through climate change laws, national adaptation plans and development planning, but its legal effects are subject to funding, data capacity and international climate justice. Costa Rica showed the ecological governance path. It promotes green development through the coordination of decarbonisation planning, ecological service payment and planning institutions, but still needs to address the problems of transportation, pollution, agricultural pressure, fiscal sustainability and social equity.

Therefore, the core conclusion of this article is that the key to SDG legal governance is not a formal commitment, but whether legal, institutional and policy tools can respond to the real economic, social and environmental context of the country. Sustainable development is not a replicable template, but a governance process that must be localised, institutionalised, coordinated and accountable. Law can support this process, provided that it not only sets goals, but also allocates responsibilities, provides resources, protects vulnerable groups, and deals with conflicts between different SDGs.

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