

“Resolution presented by Andorra’s and San Marino’s delegations

Theme	2030 agenda for sustainable development
Concerns	restrictions of fiscal advantages for all UNO members
The General Assembly,	
Worried	about the maintenance of bank secrecy in certain states of the international community such as Marshall islands, Luxembourg or Hong Kong. also concerned about the flight of capital in these states.
Constating	that the number of tax havens haven’t decreased during last years, according to a report of the EU from the 24th of february 2022 there is more than 19 nations involved
Strongly	concerned by the flight of 427 billions of dollars, an amount equal to norway’s GDP, escaping to states’ fiscality and in consequences a lack of revenue for those same states forcing than to reduce public and social expenses and increase others taxes such as VAT resulting in increasing cost of life in some countries
Concerned	about the non-imposition of those capitals and the no-respect of a international mutual aid like we see with Switzerland who housed in its coffers discreetly corrupted elite fortunes who were stealing money from other countries like France or USA.
Underlining	that enormous amount of profits are made to the detriments of several billions people and that even if multiple banks like Credit Suisse and UBS have been ordered to pay compensations, these are insufficient
Concerned	before anything else about the precarity of the citizens’ situation caused by the monumental economics damages due to these states, harming the well-being of each individual
Convinced	that the lifting of bank secrecy throughout the world is of major importance for sustainable development and that measures must be taken within the framework of the 2030 Agenda for Sustainable Development against bank secrecy, as it increases inequalities between populations and deprives the state of useful finances for education
Decides	<ul style="list-style-type: none">- the establishment of an international treaty, the N.S. (Nessun Segreto) treaty, which will require complete fiscal transparency among the adhering states;- that this treaty requires multinationals and taxpayers to report their income and wealth to the countries in which they operate, as well as forcing the application of global minimum tax rates and preventing the artificial relocation of profits to tax havens;- that if countries do not sign the treaty, the signatory countries of the treaty undertake to tax the goods and services offered by the non-signatory countries.

Le texte français fait foi