



Doc. 14141
10 October 2016

Lessons from the “Panama Papers” to ensure fiscal and social justice

Amendment¹ No. 2

tabled by the Committee on Political Affairs and Democracy

In the draft resolution, paragraph 5.2, replace the words:

"ensure a rapid and effective global implementation of the standard on Exchange of information on Request and the Standard for Automatic Exchange of Financial Account information in Tax Matters, which would allow for standardised tax reporting;"

with the following words:

"implement Automatic Exchange of Financial Account information in Tax Matters on a multilateral basis and via multilateral instead of bilateral agreements".

1. 2016 - Fourth part-session

