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

Amendment¹ No. 14

tabled by the Committee on Legal Affairs and Human Rights

In the draft resolution, after paragraph 5.8, insert the following paragraph:

"also develop new international rules jointly with the OECD to enable the direct taxation of the income and assets of tax haven companies, thus bypassing the individuals and companies that set them up and overruling existing legal impediments to such direct taxation, either by a new Convention or in the framework of the revision of the existing Convention on Mutual Administrative Assistance in Tax Matters."

1. 2016 - Fourth part-session

