

第 77 届会议

议程项目 16

宏观经济政策问题

2022 年 12 月 30 日大会决议

【根据第二委员会的报告 (A/77/441, 第 16 段) 通过】

尊敬的联合国秘书长古特雷斯阁下：

Dear Secretary-General of the United Nations Mr. Antonio Guterres,

我对【根据第二委员会的报告 (A/77/441, 第 16 段) 通过】提出我个人的建议和想法（以中文母语表达为准确）：

我建议对跨国流动资金作一个明确的界定，由联合国牵头组织国家政府与民间社会共同召开会议讨论确认跨国资金流动的合法性与非法性的界定。

I propose to make a clear definition of transnational mobile capital. The United Nations should take the lead in organizing a joint meeting of national governments and civil society to discuss and confirm the definition of the legitimacy and illegality of transnational capital flows.

狭义的非法流动资金是指跨国企业通过逃税未向国家纳税截留下来的资金转移到另一个国家,但仍然没有向所在国纳税, 这种流动的资金可定义为非法流动资金。

In a narrow sense, illegal working capital refers to the funds that transnational enterprises have transferred to another country through tax evasion but have not yet paid taxes to the host country. This kind of working capital can be defined as illegal working capital.

广义的非法流动资金是指国家政府或者代表国家政府的垄断金融寡头利用职务和权力的便利绕开联合国和世界银行和国际货币基金组织向它国转移资金破坏了金融资金流动的正常秩序和规则, 这种流动的资金可定义为非法流动资金。

In a broad sense, illegal flow of funds means that the national government or the monopoly financial oligarch on behalf of the national government uses the convenience of their position and power to bypass the United Nations, the World Bank and the International Monetary Fund to transfer funds to other countries, which destroys the normal order and rules of the flow of financial funds. This kind of flow of funds can be defined as illegal flow of funds.

加强国际税务合作联合国秘书长可以召开会员国并由民间社会参与的税务合作的大会讨论税务合作的条款形成条约, 作为联合国向各国颁布的完整的国际税务法, 各会员国必须遵守国际税务法, 确保各国税务透明化和资金流动透明化。

Strengthening international tax cooperation The Secretary-General of the United Nations can convene a conference on tax cooperation with the participation of Member States and civil society to discuss the terms of tax cooperation and form a treaty。 As a complete international tax law issued by the United Nations to all countries, Member States must comply with the international tax law and ensure transparency in the tax and financial flows of all countries。

确保税务透明流动资金合法化流动, 联合国每年度应该联合世界银行和国际货币基金组织协调 193 个会员国积极提供税收和资金流动方面的数据报告, 作为会员国遵守履行国际税务法考评依据。

To ensure the legalization of tax transparency and liquidity, the United Nations should work with the World Bank and the International Monetary Fund to coordinate 193 Member States to actively provide data reports on tax and

capital flows every year, as a basis for the assessment of Member States' compliance with international tax laws.
建议在 78 届联合国大会上把制定国际税务合作法提上会议议程。以保障全球资金流动在联合国的税务框架内合法流动，未能遵守联合国的税务框架在联合国税务框架之外的跨国流动资金可列为非法流动资金。

It is suggested that the formulation of the law on international tax cooperation should be put on the agenda of the 78th session of the United Nations General Assembly. So as to ensure the legal flow of global funds within the tax framework of the United Nations.

Transnational liquidity that fails to comply with the United Nations tax framework and is outside the United Nations tax framework can be classified as illegal liquidity.

以上是我个人提出的建议和想法。

These are my personal suggestions and ideas.

Kind and good wishes,

Xiang yang

Asia Cultural Artists Association