Russia's systematic attacks on Ukrainian civilian infrastructure are unacceptable, and must end

Thank you President, and thank you Under-Secretary-General DiCarlo for your briefing. We welcome President Zelenskyy's participation in this Council meeting today.

President, we discussed the situation in Ukraine last week. The Council's message at that meeting was clear: Russia's systematic attacks on Ukrainian civilians and civilian infrastructure are unacceptable, and must end.

Over the past week Russia has continued its campaign of terror, killing more civilians, attacking more civilian targets, and causing colossal damage to Ukraine's energy infrastructure.

Russia is deliberately bombing hospitals and other medical facilities. The World Health Organization has recorded 703 such attacks since February.

We've heard today that a newborn baby was murdered in a strike on a maternity unit in Zaporizhzhya last night. Russia is destroying lives in Ukraine that have barely started.

As President Zelenskyy said, Russia is trying to achieve with terror and murder, what it could not achieve in nine months on the battlefield — the complete subjugation or destruction of Ukraine.

President, Russia must observe its obligations under international humanitarian law. But this is not a replacement for peace.

President Zelenskyy has presented a comprehensive plan for a negotiated end to the war. The first crucial steps are for Russia to end its unilateral aggression and restore Ukraine's sovereignty and territorial integrity, in line with its obligations under the UN Charter.

Russia has spoken of wanting negotiations. But actions speak louder than words.

President, as my Prime Minister said in Kyiv last week, the UK will be providing new air defence equipment, and stepping up humanitarian support for the cold hard winter ahead. We continue to stand with Ukraine as it fights to end this barbarous war and deliver a just peace.

Thank you.

Recognising the importance of open, transparent, predictable international trade systems: UK statement at UN Second Committee

Thank you, Madam Chair

We would like to thank Royston Alkins of Guyana for his work facilitating this resolution, and Felipe Costa of Brazil and Dinushi Rupathunga of Sri Lanka for proposing it on behalf of the G77+China.

We reluctantly called a vote on part of this resolution to highlight that we are unable to endorse language on unilateral sanctions in OP25, but we are pleased to join consensus on the broader adoption of this resolution.

The UK recognises that an open, transparent and predictable international trade system helps countries to grow their economies, create decent jobs, raise incomes, and lift people out of poverty.

We are pleased that this resolution acknowledges progress made at the twelfth Ministerial Conference of the World Trade Organisation earlier this year, on global food security, pandemic preparedness, the TRIPS Agreement, and fisheries.

We are also pleased it includes a UK proposal recognising efforts to extend preferential market access to a larger number of developing countries.

The UK's Developing Countries Trading Scheme will come into effect in early 2023, and aims to support sustainable growth in developing countries through reducing tariffs, liberalising rules of origin requirements, and simplifying other conditions.

It will apply to Least Developed Countries and other low-income and lower-middle income countries with whom the UK does not yet have Free Trade Agreements.

Madam Chair,

I regret we cannot endorse language on sanctions in OP24 of this resolution, which is why we called for a paragraph vote.

The UK and others use autonomous sanctions to deter, constrain, signal against, and change egregious behaviour of individuals and entities around the world, including serious human rights violations, weapons proliferation, and corruption.

These sanctions are carefully targeted, and provide for exceptions and licensing grounds to support humanitarian assistance.

The UK has recently issued General Licences to provide more clarity for humanitarian providers, so that food and fertiliser can meeting acute global demand. We also recently supported the US/Ireland initiative to introduce specific humanitarian provisions across all UN sanctions regimes.

We look forward to continuing to work with developing countries to strengthen international trade which can support sustainable development and progress towards achieving the SDGs.

Thank you

Upholding a universal, holistic approach to international tax cooperation: UK statement at UN Second Committee

Thank you, Madam Chair,

We would like to thank Oche Agbo of Nigeria for his work facilitating this resolution, and Hashim Abubakar of Nigeria for proposing it on behalf of the Africa Group.

In 2015, the Addis Ababa Action Agenda recognised international tax cooperation as a vital component of Financing For Development.

The UK strongly supports developing countries' efforts to scale-up domestic resource mobilisation to finance sustainable development.

We are funding peer-to-peer capacity-building for revenue authorities in African countries including Ghana and Rwanda; contributing to the UNDP/OECD Tax Inspectors Without Borders initiative; and currently chair the OECD Forum on Tax Administration's Capacity Building Network.

We are also committed to building a fairer international tax system for all, including developing countries.

We champion this work through the Organisation for Economic Cooperation and Development (OECD), which uniquely has the technical expertise and political support to advance this agenda effectively.

Together, we have made significant progress. The Global Forum on Tax Transparency, the Inclusive Framework on Base Erosion and Profit Shifting, and the OECD's Two-Pillar Solution are strengthening our collective ability to address tax evasion and avoidance, combat harmful tax practices, and

tackle evolving challenges posed by digitalisation.

We have worked strenuously to ensure these initiatives uphold the commitment at Addis that international tax cooperation be "universal in approach and scope and should fully take into account the different needs and capacities of all countries".

The OECD-housed initiatives are open to all. OECD and non-OECD members participate in these fora on an equal footing. The UK supports efforts to strengthen inclusivity and the voice of developing countries in these mechanisms still further.

We do acknowledge that developing countries have concerns, including regarding capacity and inclusion, and will want to ensure that this work delivers benefits for them.

So we understand the Africa Group's desire to address this at Second Committee.

We voted in favour of the amendments proposed by the United States because the language in OP2 prejudges new initiatives at the United Nations, which could duplicate and potentially undermine existing OECD work at a crucial point in implementation of the Two-Pillar Solution.

Nevertheless, we are pleased to join consensus and look forward to the Secretary-General's report and contributing to its drafting.

Instead of recommending new, potentially duplicative work, we hope the report will focus on recommendations for strengthening the OECD-housed initiatives so that they meet the ambition of Addis and ensure the benefit to developing countries is maximised.

The G20/OECD Roadmap on Developing Countries and International Tax, endorsed by G20 Leaders last week, should be a primary reference. This sets out clear recommendations, such as increasing provision of capacity-building, reform of country-by-country reporting, and increasing developing countries' voice in negotiations. The UK fully supports these recommendations and is working to implement them.

Thank you

Responding to the many challenges faced by Small Island Developing

States: UK statement at UN Second Committee

Thank you Madame Chair.

The United Kingdom would like to thank Mr. Vladamir Budhu from the Permanent Mission of the Republic of Trinidad and Tobago, for his excellent facilitation of the 'SAMOA Pathway and the Mauritius Strategy for the Further Implementation of the Programme of Action for the Sustainable Development of Small Island Developing States'; and the G77 negotiator, Mr. Tumasie Blair, from the Permanent Mission of Antiqua and Barbuda.

The UK is pleased to join consensus on this resolution, and we welcome the outcomes of this year's text. It affirms the significant challenges that SIDS face in accessing sufficient financing for sustainable development, including concessional and climate finance. Our discussions also progressed planning for the fourth International Conference on Small Island Developing States. This will be a critical opportunity to drive forward global action and coordination to better support SIDS sustainable development. We look forward to being a strong partner for this work.

The UK is committed to working with governments, civil society organisations, development partners, the private sector and multilateral development banks to scale up support to address the unique challenges experienced by SIDS.

We are pleased that the resolution references the Call to Action on Access to Finance, and an invitation for Member States to join the 'Friends of SIDS' group. The UK affirms the position set out in the Glasgow Climate Pact that vulnerability should guide decisions on the allocation of finance, and hope this will be included in future resolutions. We look forward to the final report from the High-Level Panel on the Development of a Multidimensional Index next year, which should enable better targeting of financing towards climate-vulnerable countries. The UK looks forward to engaging with further consultations over the coming months.

We would also like to encourage all partners to engage with the 'Principles for Improved Aid Impact in SIDS', which will be launched next month at the Effective Development Cooperation Conference in Geneva. The Principles have been developed in partnership with AOSIS, Canada, UN agencies and OECD. They aim to improve the quality and effectiveness of aid to SIDS through guidance, responding to SIDS challenges on aid quality and proposing positive changes.

This resolution is an important step forward on some of the key issues affecting SIDS, and we look forward to working with you on them.

Thank you.

Government to bring forward amendments to Legacy Bill following months of engagement

Press release

The UK Government has announced its intention to bring forward amendments to legislation seeking to address the legacy of the Troubles in Northern Ireland.



In recent months, the Government has engaged extensively with stakeholders, including victims and survivors in Northern Ireland. The Government has now confirmed it will introduce amendments at Lords Committee Stage that seek to address many of the concerns raised.

The Northern Ireland Troubles (Legacy and Reconciliation) Bill, which has its Second Reading in the House of Lords today (Wednesday 23 November), seeks to deliver better outcomes for those most impacted by the Troubles, including victims, survivors and veterans, while helping society to look forward.

The Government amendments will:

- Confirm that the Independent Commission for Reconciliation & Information Recovery (ICRIR) established by the legislation will be able to conduct criminal investigations where it judges that to be appropriate.
- Ensure that individuals who knowingly or recklessly provide false information to the ICRIR can be prosecuted and have their immunity revoked.
- Disapply the Northern Ireland (Sentences) Act 1998 for individuals who choose not to tell the Commission what they know and are then convicted of an offence so that they face a full, rather than reduced, sentence.
- Increase the fine for non-compliance with the Commission.
- Strengthen the Commission's independence by making clear that the Secretary of State should consult individuals before appointing the

Chief Commissioner.

Secretary of State for Northern Ireland, Chris Heaton-Harris MP, said:

The UK Government understands how important addressing the legacy of the past is for Northern Ireland, and is determined to deliver better outcomes for those most impacted by the Troubles, including victims and survivors, as well as veterans.

I have been clear that the Government would consider changes to this Bill seriously. The changes announced today reflect the significant engagement that has taken place on the Bill, and seek to address concerns that have been raised by many stakeholders.

I also recognise that, even with these changes, this Bill will remain challenging for many, and that concerns will remain. The Government remains absolutely committed to constructive engagement with all interested parties on these concerns, and how they might be addressed, as the Bill continues its passage through Parliament.

He added: "We must also recognise that a perfect solution to such an intractable issue is not attainable, and work constructively towards the best possible solution that works for those most impacted by the Troubles and helps society to look forward.

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