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on Crime Prevention and  
Criminal Justice**

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**Comprehensive and balanced approaches to prevent and  
adequately respond to new and emerging forms of  
transnational crime**

**Statement submitted by the Government of  
Azerbaijan\*\***

\* A/CONF.222/1.

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## **Statement by the Delegation of the Republic of Azerbaijan in response to the Position Paper of the Republic of Armenia**

In response to the Position Paper distributed by the Republic of Armenia under the reference number A/CONF.222/G/ARM, the Government of the Republic of Azerbaijan would like to emphasize the followings:

The United Nations Congresses on Crime Prevention and Criminal justice provide the UN Member States, among others, an opportunity to share their concerns over criminal activities committed within their internationally recognized territories and to seek effective regional and international responses to address them. The Position Paper distributed by the Delegation of the Republic of Azerbaijan under the reference number A/CONF.222/G/AZE was completely in conformity with this context. The Republic of Armenia once again misinterprets the policy of Azerbaijan as reprisal.

The Republic of Azerbaijan informs the Member States about the results of the aggression of Armenia and notifies them and their legal and natural persons not to engage in any activity that could serve to sustain the illegal situation in the occupied territories of Azerbaijan. In this regard, it should be particularly noted that the UN General Assembly resolution 62/243 (op. Para 5) contain the obligation of the Member States not to recognize as legal the situation resulted from occupation and not to render any support or assistance to maintain this situation.

“Report on the international legal responsibilities of Armenia as belligerent occupier of Azerbaijani territory” (A/63/692, S/2009/51) annexed to the letter of the Permanent Representative of the Republic of Azerbaijan to the United Nations addressed to the Secretary General dated 23 January 2009 provides relevant legal background for the responsibilities of Armenia deriving from the occupation of Azerbaijani territories.

Azerbaijan does not exert effective control over the occupied territories due to ongoing occupation. But it does not and should not mean that these territories are out of sovereignty of the Republic of Azerbaijan. The occupation is temporary situation under international law and does not mean transfer of sovereignty. As such the legislation of the Republic of Azerbaijan is the only legitimate framework applicable to any economic social cultural or whatever activity in the occupied territories.

According to the Article 40 of the Law “on State Border of the Republic of Azerbaijan”, any person violating the border legislation of the Republic of Azerbaijan bears criminal responsibility under the respective provisions of the Penal Code.

Any legal person engaged in economic activities within the territory of the Republic of Azerbaijan has to be registered in accordance with the relevant provisions of the tax legislation of Azerbaijan. Any violation of these regulations will be considered as tax and corporate crimes under the respective provisions of the national legislation (including Article 13.2.16 of the Tax Code of the Republic of Azerbaijan).

In addition, the Republic of Azerbaijan would like to refer to the Article 8 (f) of the “Doha Declaration” adopted few days ago with consensus of all United Nations Member States, including Armenia, which calls the UN Member States:

***“To develop strategies to prevent and combat all illicit financial flows and emphasize the urgent need to adopt more effective measures to fight against economic and financial crimes, including fraud, as well as tax and corporate crimes, especially in their relevant transnational dimensions”.***

Article 5 of the Declaration also reaffirmed the commitment and strong political will of all United Nations Member States in support of effective, fair, humane and accountable criminal justice systems and institutions comprising them, while respecting fully the principles of sovereignty and territorial integrity of States.

As for the violation of individual or collective rights of the population of Nagorno-Karabakh, it should be reminded that no right can be exercised at the expense of the violation of the rights of others. Economic activities, misappropriation of property, exploitation of natural resources and changing the demographic, historical and cultural character of the occupied territories interfere with the property rights of the IDPs expelled from the territories. These people have inalienable right to return to their homes and enjoy their property therein. With its ethnic policy and continuing illegal activities, the Republic of Armenia violates the individual and collective rights of millions of Azerbaijani IDPs. In this context it is worthwhile to recall the Article 5 of the Covenant on Economic Social and Cultural rights.

Reference to Article 1.2 of the Covenant by the Republic of Armenia distorts the spirit of the Convention. In fact the Article stipulates that any right should be exercised based upon international law. The equal rights and self-determination should also be understood and applied in accordance with the applicable international law. It should not be exercised in violation of the sovereignty and territorial integrity of states.

In response to the reference made by Armenia to the Universal Declaration of Human Rights, it should be recalled that under article 29.3 of the said document no right can be exercised against principle of the United Nations Charter. Which means Armenian reference is yet another misinterpretation of the document since it advocates that the right can violate the sovereignty and territorial integrity of states.

Taking into account all the above-mentioned commitments and regulations, the Republic of Azerbaijan once again calls all United Nations Member States to take effective measures to prevent its natural and legal persons from engaging in any activities in the Nagorno-Karabakh region and other occupied territories of Azerbaijan and to continue advising its citizens against visiting those areas, including through issuing special instructions, guidance and travel warnings to that effect.