

Statement on VNR of Luxembourg 2022, delivered by a representative of the Major Group of Children & Youth

Thank you, president.

We congratulate all the countries presenting their VNRs.

We also congratulate the government of Luxembourg for their second VNR and recognise the efforts to implement the 2030 Agenda and the inclusion of youth in this process.

The creation of the youth delegate programme is a positive step that other countries should follow.

Among others we see positive outcomes of Luxemburgs work in the field of youth participation, democracy and youth rights.

Yet there are also issues we look at critically that are omitted in the VNR relating to the impacts on other countries.

First, in 2019, the EU parliament voted in favour of declaring Luxembourg a tax haven after a report from the parliament's special tax committee concluded that it "displays traits of a tax haven and facilitate aggressive tax planning".

Through these practices, Luxembourg erodes the tax base of other UN Member States and significantly impacts their ability to achieve the SDGs.

Second, this year's Country Overshoot Day for Luxembourg was February 14th. By this date, Luxembourg had used up its fair share of annual ecological resources. In other words, if every country consumed the same way Luxembourg did, it would require eight Earths to satisfy humanity's needs.

Hence we would like to ask you: What further efforts is the government of Luxembourg planning to undertake to address these two issues?

Thank you.