



237 Route des Fayards, CH-1290 Versoix, Switzerland Tel: +41 (22) 9011815 Fax: +41 (22) 9011844  
E-mail: geneva@mission.mfa.gov.az Web: www.geneva.mfa.gov.az

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**UN Human Rights Council  
Thirty-fifth Session**

**Clustered interactive dialogue with the Working Group on transnational corporations and  
human rights and the  
Special Rapporteur on migrants**

**S t a t e m e n t**

**delivered by Mr. Yalchin Rafiyev, First secretary of the Permanent Mission of the Republic of  
Azerbaijan to the UN Office and other International Organizations in Geneva**

**June 8, 2017**

Thank you Mr. President,

The delegation of Azerbaijan welcomes both mandate holders and thanks them for their comprehensive reports.

We took note of the report of the Working Group on transnational corporations and human rights which particularly highlight the responsibility of business entities in the protection of the human rights.

Regretfully not all business entities abide themselves by the regulations set to regulate their activities and openly disregard national legislations and international law. Azerbaijan repeatedly expressed in different multilateral frameworks about its growing concern of human rights violations by business entities which carry out illegal economic activities in the occupied territories of the Republic of Azerbaijan. These activities infringe upon property rights of hundred thousands of Azerbaijani IDPs expelled from the occupied territories and serve to creation of further impediments for their return.

Such illegal economic and other activities in the occupied territories run contrary to the obligations of the UN Member States, where those entities are registered in, related to human rights and humanitarian law. All States and natural and legal persons, entities and bodies, regardless of their size, sector, location, ownership and structure should follow the UN Guiding Principles on Business and Human Rights and to exercise due diligence to ensure that they do not contribute, directly or indirectly, to human rights violations and breaches of international law.

Illegal economic and other activities in the occupied territories has turned into a lucrative business and is one of the sources of income for Armenia and the subordinate separatist regime it has set up in those territories. Armenia directly organizes and promotes such an activity to generate financial and other means to sustain occupation of Azerbaijani territories. Involvement of natural and legal persons of third countries into this plot creates conducive ground for money laundering, tax evasion and other serious corporate crimes.

It is equally notorious to misuse noble notion of humanitarian assistance to conceal the true essence of illegal activities. As reaffirmed in the guiding principles on humanitarian assistance contained the annex to resolution 46/182 on “Strengthening of the coordination of humanitarian emergency assistance of the United Nations”, adopted by the General Assembly on 19 December 1991, humanitarian relief actions by States, international organizations and other entities and bodies should, by definition, be exclusively humanitarian in nature. They must be carried out in conformity with the principles of neutrality, impartiality and consent of the affected country, while fully respecting the sovereignty, territorial integrity and national unity of States.

In light of the above-mentioned, we call upon the Working Group to attach adequate attention to the illegal activities of the business entities in the conflict areas and reiterate our call on the relevant UN Member States to take urgent and effective measures to prevent any activity of their natural and legal persons in the occupied Azerbaijani territories taking into account their international law, including the international human rights obligations.

Thank you Mr. President.