INSTRUCTIONS AND TIPS FOR WRITING A GOOD POSITION PAPER

Writing a position paper might appear to be a daunting task, especially for new delegates. But with enough research, you will find that writing it will be easy and useful.

In the Position Paper it is important to make an impression as strong as possible. Chairs look for original and critical thinking, a true understanding of the nature of your nation and both a function and applied knowledge of your topic. Remember that the position paper will be your guideline during the whole conference: first with your opening speech, then when showing actions already taken by your country as well as your viewpoint on the issue, and, finally, when proposing solutions to tackle the issue directly.

In order to acquire a sufficient background knowledge, delegates need to carry out an in-depth research, and during this process, it's essential to make use of reliable sources because, if the country's decisions are based on real facts and figures, then the delegation will gain credibility in the eyes of the committee. That is why it is highly recommendable to quote your sources and give statistics when possible to back up your document. Avoiding quotations due to a lack of space is clearly a mistake yet quoting the whole of it would imply that the delegate has no personal criteria nor opinion whatsoever.

As sources you can rely mainly on international conventions (for documents), organizations (for statistics) and newspapers (for political opinions and press-conferences). You need to find the right balance between all these sources of information to offer a wide vision on the topic.

Once the information collection is completely done, it is important to look at the questions that were outlined in the study guide ("Questions a Resolution Must Answer"). Suggesting a comprehensive course of action that answers these queries is the ultimate goal of your write-up. A good position paper should make clear reference to these guidelines and demonstrate that the delegates clearly comprehend the creative and compositional depth required for a MUN.

The extension of the document will depend on the rules stated but, in general, study guides tend to include two topics, so two different position papers should be written, one page each (exceeding this length will result in penalizations!). As much as it is important to select the information, it is also important to write correctly and adequately so the text is

coherent and has a minimum cohesion. It is not so much about attaching all the relevant information but about following a clear argument line throughout the position paper.

The basic structure of an average position paper should begin with an introduction of the topic where it's highly recommended to talk about how the international community is affected by the issue and what has already been done, and to reaffirm some UN Resolutions on the topic (1 fifth of the whole length). It could be also interesting to talk about some Conventions or UN actions your country is opposed to. To finish with, showing your grief is always a symptom of courtesy and respect for the world, so is more than welcome in your document. Let's see one example:

«The Gulf States are protagonists of one of the most delicate current issues: the working conditions of the migrant workers. These people are deceived and forced to develop their labor activity in appalling conditions and with little safety measures by the recruitment agencies. This reality is already known as *the modern slavery of the XXI century* (A/HCR/21/NGO/46). The Convention on the Protection of the Rights of all Migrant Workers is a landmark resolution. However, while popular with sending countries, recipient ones are much more hesitant as they have little incentive to change the system since it ensures cheap labour. Moreover, migrant workers' conditions are unlikely to improve until the reform of the *kafala* system, by which a worker cannot change his job before termination of contract or employer consent. Reaffirming A/HCR/20/L.6, we have to respect the human rights of those migrants, not only as a moral must, but also as a tool to enhance development (A/61/120)»

The next paragraph, in a general structure, should deal with international panorama (if you have not done so in the 1st paragraph) and your country specifically, so it must include how the issue affects you directly (3 fifths of the length), how the country perceives the problem and its position to this respect, and which actions it has taken so far (such as already implemented laws). From this moment on, quotable facts and figures take on a special significance. For instance:

«Ethiopia suffers full consequences of this situation. The IOM documented in its last report a huge increase in emigration from Ethiopia outward and migration within the country. The Ethiopian government estimated that at least 500,000 Ethiopians travelled to look for work in 2012 alone, most of them using illicit brokers and traffickers [*quoted*]. Furthermore, the UNHCR found that more than 51,000 Ethiopians risked their lives in

2013 on dangerous sea journeys across the Gulf of Aden to encounter harsh working conditions [*quoted*]. Only the 4% of an interview's respondents considered their migration as being successful.

For all these reasons, the Ethiopian government has planned to start a free vocational training in six regions, to equip the travellers with the necessary skills or enable them to work within the country at hotels and restaurants. Also, as well as the IOM, it has signed a memorandum of understanding with the aim of strengthening cooperation to prevent trafficking and ensure victims' protection.

[1] One of the main problems in Middle East is that migrant workers usually have their low earnings confiscated, or even not given the money until the end of the job. Additionally, employers often take their passports away. Without documentation, they cannot prove they are legitimate and are automatically deemed as illegal immigrants. These two actions prevent migrant workers from changing jobs or fleeing.

[2] Another important problem is the one related to incentives. There is a good will in most sending countries to protect their workers' human rights, but that is not the case of most recipient countries, due to a lack of incentives. The point is, if they are able to achieve cheap labor, they have no reason to respect migrant workers' rights.

[3] Last but not least, the *kafala* system requires all unskilled laborers to have an in-country sponsor, usually their employer, who is responsible for their visa and legal status. This practice has been criticized by human rights organizations for creating easy opportunities for the exploitation of workers, as many employers abuse their workers with little chance of legal repercussions. »

On a side note, one of the most important things you can set up in this section is sub-issues. By breaking the issue down into smaller topics, you make the initial problem more manageable and have more targeted goals to frame your solutions. Therefore, as a piece of advice, it could be a good idea to divide the problem into, let's say, three paragraphs (paragraphs [1], [2] and [3] above) so then, when tackling the issue directly, we can establish three clear solutions, one per each sub-issue, which together will address the general issue.

These proposals or lines of action (last 1 fifth of the position paper), which constitute the main ideas of our document, can refer either to the international community or to our own

delegation, but must be specific (forgetting about general recommendations), clear, direct and plausibly applicable. For this purpose, it is recommended to write them down as bullet points, which also makes them more visual and helpful:

«For all these reasons, Ethiopia highly recommends that:

- The International Community creates an Investigative Commission to detect abuse in migrant workers, especially in places liable to do so, like Qatar's World Cup stadiums. A minimum salary, freedom of association and the effective enforcement of labour standards must be guaranteed.

- Governments remove or charge less taxes to those employers that accredit the legal condition of their workers, as well as their good labour conditions.

- Islamic countries reform or abolish *kafala*'s sponsorship system so that employers do not exercise total control over migrant workers, allowing them to leave whenever they see fit»

In order to make your paper more official and, therefore, to gain the respect of the committee, you can use distinctive symbols, flags, and any watermark with relevant visual information. The more real it looks, the better your document will be.

Finally, don't forget to check your document over and over again until you think nothing else should be modified and are 100% proud of it. Remember that it is better to be concise, strong and direct rather than to use long and complicated words, sentences and structures; less is more. As the tip says: "keep it short, simple and stupid!".

ANNEX

Here you have some other examples of good position papers, you will see how the format varies but the concept is the same:

: Harmonising the Corporate Tax System to Tackle Fiscal Avoidance in the European Union

A key objective of the European Union (EU) is to strengthen the Single Market (SM). Yet, the construction of a shared framework has aggravated fiscal avoidance and evasion. The new legislation (SWD(2015)121) that was proposed to fight this problem has proven mostly ineffective so far. As a consequence, the European Commission has re-launched the project for a Common Consolidated Corporate Tax Base (CCCTB) (COM (2016)(0)683) built upon a Common Corporate Tax Base (CCTB) (COM(2016)685). Nonetheless, no consensus about C(C)CTB has been reached precluding the availability of specific actions. ECOFIN has discussed these matters in reports 15254/16 and 727/16 in which the lack of agreement is implicit. On this issue Luxemburg's opinion is that a C(C)CTB is beyond EU scope and invades policies that should be reserved to States.

In order to harmonise the Corporate Tax System (CTS), COM (2015)302 has established a four-objective scheme: (1) taxation of economic activity at its location, (2) proper valuation of corporate activity, (3) promotion of a growth-friendly CTS, and (4) protection of the SM against aggressive tax planning, mainly Base Erosion and Profit Shifting (BEPS). After accomplishment of these four objectives and embracement of the CCTB, four phases have been planned which will bring to the full enforcement of CCCTB. As a final result, CCCTB will increase Corporate Income Tax revenues, promote fairness and reduce legal costs for companies. However, it will also lead to an unfavourable environment for Luxembourg, which now profits from a special tax regime.

Indeed, Luxembourg offers a favourable tax regime for companies in the scope of R&D and interests' receivable, allowing for large Corporate Income Tax (CIT) deductions. It also establishes bilateral agreements with companies to personalise taxation. During the presidency of Mr. Junker Luxembourg has followed a strategy of non-promotion of BEPS-avoiding policy. It is in the interest of Luxembourg that arising policy at EU level is favourable to maintain its special tax regime. Notwithstanding, it acknowledges the need to work in the unification of European fiscal legislation. It would be in

Luxembourg's interest that a similar strategy is pursued in the debate. Other policies should be pursued to unify the SM before considering any measures of harmonisation.

Luxembourg proposes: (first) to unify accounting principles under IFRS as a first step to corporate-market harmonisation, (second) to fight aggressive tax planning by non-EU based companies and tax evasion within EU with clear state compromise, (third) to follow objective 3 of the COM(2015)302 to enhance the competitiveness of the SM, and (fourth) to avoid and block any measures that go in detriment of each state's current fiscal competences.

Since its foundational treaty the EU has aimed at expanding its powers in the political, judiciary and monetary arenas. In the monetary arena, the implementation of the Euro accomplished something unprecedented in terms of unification of monetary policy within a free-trade area, even if it came at the expense of state autonomy. After the 2008 financial crisis the discussion of banking union has again gained weight. The 2014 five presidents report marked a breakpoint in banking union as it set the basis for the unification of community policy for risk assessment (ESRB 1092/2010) and management (EBA 1093/2010). Being the aim the implementation of a European Deposit Insurance Scheme (EDIS), the System of Financial Supervision has been created as a first step. As a founding member, Luxembourg embraces EU principles for unification of monetary and banking policy to strengthen cooperation and competitivity.

The path towards EDIS follows a three-stage scheme: (1) strengthen the application of current treaties, (2) implement risk-control measures, and (3) adopt EDIS. Nonetheless, the *first stage* has not been completed, as it should have by June 2017, due to German opposition to the *second stage*. EDIS (COM (2015) 600 final) is a three-phase programme of re-insurance, co-insurance and full insurance, which with the creation of a Single Resolution Fund (SRF) aims at setting safeguards for banks. The controversy of this project lies on collective solidarity and the maximum risk that banks should be allowed to take. The risk reduction and control measures proposed by the project are not shared by all member states. Luxembourg shares Germany's position that risk controls ought to be stricter and that any measure implying solidarity should counter moral hazard.

The financial crisis tested Luxembourg's financial system which had to struggle to overcome the recession triggered by the bankruptcy of many private banks. The state intervened and became shareholder of many private institutions to incentivize trust in its financial system. An IMF Financial Sector Stability Assessment (11/148) highlighted the challenges that Luxembourg faces: (1) exposure to foreign parent banks, (2) dependence on favorable international conjuncture, and (3) impact of regulatory changes. Accordingly, Luxembourg seeks EU stability and facilitating conditions for financial operations and thus finds important that, through a banking union, financial security is made a reality.

Luxembourg proposes: (first) implement the *first stage* and enter *stage two* of the *five presidents report* as scheduled, (second) post-pone *phase one* of EDIS until 2025 to consolidate its support, (third) unify insolvency law under Capital Markets Action Plan within the scope of the *first stage*, and (fourth) enforce a Single Supervisory Mechanism for all EU banks and strengthen controls on opportunistic behavior.

Council of the European Union representing the Kingdom of Spain

Topic A: European Border and Coast Guard

As a result of the refugee crisis we are immerged in, the number of illegal immigrants entering Europe tripled in 2015 and the Europeans suffered from this in the terrorist attacks the same year in Paris.

The root cause of this failure has its start in 1995 when a free area of people's circulation among some European countries was established. It removed internal border control, however, it did not secure external borders. This created gaps for illegal immigrants to enter and freely circulate through the area. It wasn't until 2004 that Frontex (the agency in charge of the border control: European Agency for the Management of Operational Cooperation at the External Borders) was created. However, the agency proved to be inefficient, as mentioned before, when the refugee crisis started and it failed to secure Schengen's borders.

For this reason, in December 2015, the European commission saw the need to improve the security of the borders of the union. Consequently, it introduced a proposal that rebranded Frontex (now European Border and Coast Guard Agency) broadening its competences. The highlights of the proposal were the establishment of a monitoring and risk analysis, the right to intervene (through rapid border operations), a stronger role in return (with the creation of the return office) and the systematic checks at external borders. The legal backgrounds were article 77 (paragraphs 2b and 2d) and 79 (paragraphs 2c) of the of the Treaty on the Functioning of the European Union. According to article 77, the EU can adopt legislation on a "gradual introduction of an integrated management system for external borders," According to article 79 the EU is authorized the EU to repatriate third-country nationals residing illegally inside the EU.

The project found legislative support and was officially launched on 6 October 2016. However, some countries were very reluctant to accepting this proposal as it meant a loss of sovereignty in extreme situations (i.e. when it is considered by the EU it threatens Schengen's security and the concerned country, with previous advice, ignores the recommendation). Nonetheless, it is crucial for Spain's and all Schengen country's best interest, that the control of the borders is carried out with extreme coordination and following uniform Union standards. With the massive influx of illegal immigrants

entering Schengen frontiers, this delegation believes the terrorist threats raise every second. One of the principles of Schengen area is the free circulation of persons, but this can only be done if the security within the borders is granted. It is for this reason that, the Spanish delegation, considers the reformulation of Frontex was necessary, especially all those measures giving responses to the security menace. A clear example of a necessary measure that had to be taken is, the implementation of systematic checks at external borders even for EU citizens, as around 5.000 EU people who went to conflict zones and joint ISIS and were involved in latest terrorist attacks.

During the last two decades, Spain has been an immigrant's recipient country. The current crisis extremely affects Spanish security, however, in terms of people seeking for asylum, Spain isn't as affected as other eastern countries close to the areas of conflict and tension. Spain has organized three temporary operations in cooperation with Frontex and other member states, to manage the massive flows of illegal immigrants and criminal activity along the southern coast of the Iberian Peninsula: Hera, Indalo and Minerva. According to Leggeri, executive director of Frontex, all operations have developed very efficiently.

The delegation of Spain strongly believes that this is the right time to act to ensure security, nationally as well as internationally. Therefore, on these grounds, it recommends:

• Fostering and increasing the systematic checks at external borders as this delegation believes it is the only way of reducing the terrorist threat that danger the EU, consolidating a strong and secure Schengen area. Further recommends developing a special and more severe security check for citizens coming from conflict areas to avoid the entrance of people with terrorist intentions.

• Increasing the national regular external frontier intervention to eradicate cross-border crime following the Integrated Border Management strategy.

• Promoting bilateral cooperation with third countries, especially those sharing borders with Schengen and those sending more immigrants. It also recommends to efficiently close negotiations with countries such as Niger, Libya, Morocco.

• Advocating for an effective return policy for achieving by 2020 a rate of 60% (40% in 2014) with a crucial role of the return office.

• Enhancing cooperation and increasing information-exchange through Eurosur in order to prevent security disruptions in the medium run.

Air pollution is a severe problem affecting the environment, the economies, and our quality of life. The deterioration of the air quality had its start with the industrial revolution and it has aggravated lately. Furthermore, it is contributing to the destruction of the Ozone layer considered crucial for the existence of the ecosystems on the planet. Over 90% of the world's population in 2015 lived in areas with unhealthy air, strongly and directly affecting their health. In Europe, one third of the population living in cities are exposed to higher than the EU air quality standards levels of air pollution causing the European Union costs up to €161 billion.

This subject concerns all humans and can only be addressed by cooperation. For this reason, international organizations such as the UN (through the World Health Organization) and the EU have been developing plans to address this issue. The European Union has developed in 2013 The Clean Air Policy Package, with measures for achieving the air quality objectives set out. The package included a new Clean Air Programme for Europe that set up measures to ensure the short run objectives and a revised the National Emission Ceilings Directive. It was in December 2016 that the latest National Emission Ceilings (2016/2284/EU) entered into force. This directive is considered the main legislative instrument to reach the set goals for 2030 with even stricter national ceilings. The European approach to the problem, lets the door open to national plans to tackle air pollution, as long as they meet the previously accorded national ceilings.

The Spanish Kingdom is working hard to meet European standards. It is for this reason that it has developed several plans to fight against air deterioration, elaborated on local bases. The main success of this measure has been the decrease of sulphur dioxide emissions, drastically reducing the risk of acid rain. In February this year Spain, with other four European countries, has been

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warned by the EU after several repeated air pollution breaches. The EU is mainly concerned with Nitrogen oxide emissions, concentrated in the main cities: Barcelona and Madrid. The basic contributor is traffic, therefore, implementing measures to reduce traffic were considered to be essential. Both cities have lately taken action on this ground. In Barcelona, mayor Ada Colau announced that most polluting cars will be banned by

2020, and until then some of them will be restricted on special days. Madrid activated a pollution protocol and introduced the alternative day travel.

The critical environmental situation urges solutions. For the stated reason, this delegation recommends:

• Creating a European dissemination campaign in order to raise awareness concerning air pollution and all its health consequences.

• Working on the announced Clean Air Forum by autumn 2017 with the aim of sharing information among EU countries about successful experiences on tackling air pollution.

• Developing a European urban air pollution plan for helping cities reduce their pollution levels following recommended standards. (I.e. promoting electric cars, bans for most polluting cars, investing in public transport...)

• Investing in scientific research with the purpose of gradually reducing the use of most polluting energy and walk towards the use of renewable energies

• Encouraging international cooperation to reach the common goal of reducing air pollution.