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**FISCAL COMMISSION**

REMARKS BY A. D. K. OWEN, ASSISTANT SECRETARY-GENERAL FOR  
ECONOMIC AFFAIRS, AT THE OPENING OF THE FIRST SESSION  
OF THE FISCAL COMMISSION, AT LAKE SUCCESS, N. Y.  
ON 19 MAY 1947

It gives me great pleasure to open this meeting, the first meeting of the Fiscal Commission, and to welcome the representatives here on behalf of the Secretary-General. It gives me great pleasure too, to welcome the representatives of the specialized agencies and of the non-governmental agencies who meet with us.

There is no need for me to emphasize the importance of the work of this Commission. During the last decade the traditional problems of public finance have increased greatly in scope and complexity. The principal cause has of course been the unprecedented growth of government expenditure on armaments, social security, public works, economic development, and post-war reconstruction. The resulting increase in taxation and public debt has lent new urgency to the problems arising from the effects of fiscal measures on international trade as well as on economic and social conditions in general.

Moreover, these increases in taxation have brought about new problems in administration which cannot always be handled within the framework of conventional rules and practices.

When the Economic and Social Council created the Fiscal Commission, it did so in the realization that effective progress in the treatment of these problems could be achieved through the exchange of national experience and through international co-operation. At the same time, the Council had in

mind the fundamental tasks under the Charter, to promote economic stability, economic development, and higher standards of living throughout the world.

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It is to the Fiscal Commission the Council has delegated the function of studying the physical methods through which these objectives may be secured. Such are the essential tasks of the Commission. It is clear that many difficulties will have to be overcome, but I feel sure that you will find inspiration in the vital importance of the work before you.

The Secretariat has prepared various documents dealing with the background of the tasks upon which your Commission may wish to embark. Foremost among these may be such problems as the study of defective fiscal measures on international trade, including the problems of international double taxation, tax evasion and tax treatment of foreign investment; the preparation of model international tax conventions; the formulation of budgetary and fiscal standards and techniques which may enable governments to strengthen and clarify their financial position; the co-ordination of central and local finance; the adaptation of fiscal systems and methods to financial, economic and social objectives.

Your work may call for the publication of periodic information and special studies on problems and developments in the field of public finance throughout the world. At the same time your Commission may be requested to advise individual governments on matters within its province.

The Secretariat is anxious to give you every possible assistance in the fulfillment of these responsibilities. I hope you will avail yourselves of your presence here to become more fully acquainted with the work of the Department of Economic Affairs and to discuss the facilities and services which this Department should place at your disposal.

When you are considering your programme for the future you will, I believe, find it desirable to provide for close co-operation with other commissions and organs of the United Nations, with the specialized agencies, with individual Member Governments and, where appropriate, competent non-governmental organizations. Such co-ordination should aid you in securing the information you may need and in avoiding duplication of effort or omissions in important activities.

/You are



You are assembled here not only as representatives of your respective Governments, but also as a specially selected group of authoritative experts in the vital field of public finance. As such, you have a greater responsibility and opportunity than any other group in the past to contribute, through study and advice, to the efforts of all countries which seek to improve their fiscal systems and practices in consonance with the common goals of the United Nations.

I wish you well in the task upon which you now embark.

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