

**RESOLUTIONS ADOPTED BY THE COUNCIL DURING
ITS FORTY-SIXTH SESSION**

ECONOMIC AND SOCIAL QUESTIONS

1413 (XLVI). The role of the co-operative movement in economic and social development

The Economic and Social Council,

Recalling General Assembly resolution 2459 (XXIII) of 20 December 1968 concerning the role of the co-operative movement in economic and social development,

Bearing in mind the importance of the role of the co-operative movement for the promotion of economic growth and social progress, particularly by facilitating the mobilization of human, financial and other resources,

1. *Decides* to take full account of the potential role of the co-operative movement in the preparatory work for the Second United Nations Development Decade, and to make an assessment of the contribution which can be made by this movement in the achievement of the goals and objectives of the Decade, with a view to ensuring that this contribution will be duly reflected in the international development strategy;

2. *Requests* the International Labour Organisation, the Food and Agriculture Organization of the United Nations, the United Nations Industrial Development Organization and other interested organizations and bodies in the United Nations system to assist Governments, at their request, in the development and strengthening of the co-operative movement and to include in their reports to the Council their activities in this field;

3. *Invites* Member States which have experience and knowledge in the field of co-operatives to give appropriate assistance to the developing countries, at their request, in developing the potential which the co-operative movement can offer for economic and social development;

4. *Recommends* the Governments concerned, particularly the Governments of developing countries, to intensify their efforts to develop the co-operative movement and to make full use, within the framework of their own priorities, of the resources of the United Nations Development Programme for assistance in this field;

5. *Requests* the Secretary-General to prepare, in co-operation with the interested organizations and bodies in the United Nations system and the International Co-operative Alliance, a report which would assist in putting into effect the provisions of paragraph 1 above, taking into account the timetable which has been approved for the formulation of the international development strategy for the Second United Nations Development Decade.

*1602nd plenary meeting,
6 June 1969.*

1430 (XLVI). Tax treaties between developed and developing countries

The Economic and Social Council,

Recalling its resolution 1273 (XLIII) of 4 August 1967 on tax treaties between developed and developing countries,

Having considered with satisfaction the progress report of the Secretary-General¹ and the Report of the *Ad Hoc* Group of Experts on Tax Treaties between Developed and Developing Countries² set up by the Secretary-General in pursuance of the above-mentioned resolution,

Noting with interest that the United Nations Panel on Foreign Investment in Developing Countries, held in Amsterdam from 16 to 20 February 1969, recommended that specific tax issues be considered by the *Ad Hoc* Group of Experts on Tax Treaties between Developed and Developing Countries,

Reaffirming the desirability of tax treaties between developed and developing countries as an instrument for easing the transfer of capital and technology and thus accelerating economic growth in developing countries,

Noting with concern, however, that progress in this area is slow and has not kept pace with the expansion of international trade and the need for a steadier rate of growth in developing countries,

Recognizing that the concept of reciprocity which underlies tax treaties between developed countries is not equally valid where contracting States are at greatly different stages of economic development and that tax treaties should take into consideration the respective revenue interests of the contracting States,

Recalling its resolution 486 B (XVI) of 9 July 1953 which recommends that the "principle of source country" be the primary basis for the tax treaties between developed and developing countries,

Mindful that the Group offered a unique opportunity for exchanging opinions and reviewing new and more appropriate patterns,

Considering that wide ground was covered and that marked progress was achieved in the first round of discussions on tax treaties towards identifying, analysing and narrowing down points of difference,

Confident that the prevailing spirit of understanding and co-operation will greatly help to continue the work on unresolved issues and thus pave the way for a broader consensus and more balanced tax treaties,

1. *Requests* the *Ad Hoc* Group of Experts on Tax Treaties between Developed and Developing Countries

¹ E/4630.

² *Tax treaties between developed and developing countries* (United Nations publication, Sales No.: E.69.XVI.2) (E/4614), part one.