

## 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-General<sup>1</sup> and the Report of the *Ad Hoc* Group of Experts on Tax Treaties between Developed and Developing Countries<sup>2</sup> 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

<sup>1</sup> E/4630.

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

to continue its work as envisaged in paragraph 1 of Council resolution 1273 (XLIII);

2. *Requests* the Secretary-General to convene the Group early in 1970 and to make appropriate financial allocation to enable the Group to continue its work;

3. *Invites* the Secretary-General to report to the Council on the results of the next meeting of the Group.

*1602nd plenary meeting,  
6 June 1969.*

### **1398 (XLVI). Reports of the Commission on Narcotic Drugs and of the International Narcotics Control Board**

*The Economic and Social Council*

*Takes note with appreciation* of the report of the Commission on Narcotic Drugs on its twenty-third session<sup>3</sup> and of the first report of the International Narcotics Control Board.<sup>4</sup>

*1600th plenary meeting,  
5 June 1969.*

### **1399 (XLVI). Need for the adoption of urgent measures for ratification of or accession to the Single Convention on Narcotic Drugs, 1961**

*The Economic and Social Council,*

*Recalling* its resolutions 833 B (XXXII) of 3 August 1961 and 914 C (XXXIV) of 3 August 1962 as well as General Assembly resolution 1774 (XVII) of 7 December 1962,

*Considering* that effective measures against abuse of narcotic drugs require co-ordinated and universal action,

*Recognizing* the importance of the Single Convention on Narcotic Drugs, 1961<sup>5</sup> in limiting narcotic drugs to medical and scientific use and in promoting international co-operation and control for the achievement of such aims and objectives,

*Taking note with satisfaction* that, as of 12 May 1969, seventy States had ratified or acceded to the 1961 Convention,

*Desiring* to accelerate the unification and improvement of the existing system of treaty control of narcotic drugs in accordance with the purposes and principles of the 1961 Convention,

*Urges* Governments not yet Parties to the Single Convention on Narcotic Drugs, 1961, to take such steps as may be necessary for ratification of, or accession to, this Convention.

*1600th plenary meeting,  
5 June 1969.*

### **1400 (XLVI). International co-operation for the replacement of cannabis cultivation in Lebanon**

*The Economic and Social Council,*

*Recalling* its resolution 1292 (XLIV) of 23 May

<sup>3</sup> *Official Records of the Economic and Social Council, Forty-sixth Session*, document E/4606/Rev.1.

<sup>4</sup> E/INCB/1 (United Nations publication, Sales No.: E.69.XI.4).

<sup>5</sup> United Nations publication, Sales No.: 62.XI.1.

1968, noting the report of the Secretary-General on progress in replacing cannabis cultivation in Lebanon<sup>6</sup> submitted pursuant thereto, and further noting that the General Assembly in its resolution 2434 (XXIII) of 19 December 1968 had stressed the necessity of putting an end to the illegal or uncontrolled production of narcotic raw materials,

*Being advised* that the Government of Lebanon continues to pursue successfully its cannabis replacement programme and intends to supplement the sunflower project with other substitute crops, such as fruit trees, grapes and Mexican wheat, which call for particular efforts in the field of irrigation, industrialization, transport and storage,

1. *Extends* once again its congratulations to the Government of Lebanon for its untiring efforts which involve substantial financial sacrifices in taking measures essentially designed to protect victim countries from the scourge caused by the abuse of cannabis;

2. *Invites* the organizations of the United Nations system and, in particular, the United Nations Development Programme, the Food and Agriculture Organization of the United Nations, the United Nations Conference on Trade and Development and the United Nations Industrial Development Organization, to examine as sympathetically as possible, within the framework of their approved budgets, requests for technical assistance in this field that may be addressed to them by the Government of Lebanon;

3. *Invites* the Secretary-General to explore the sources of public and private aid of a national or regional character capable of furnishing assistance in funds and equipment to the Government of Lebanon, in its effort to complete its cannabis substitution programme;

4. *Expresses the hope* that the countries which are particular victims of cannabis in this region, and in the world generally, will actively co-operate with the Government of Lebanon in its altruistic efforts and sacrifices.

*1600th plenary meeting,  
5 June 1969.*

### **1401 (XLVI). The application of urgent control measures to certain stimulant drugs**

*The Economic and Social Council,*

*Recalling* General Assembly resolution 2433 (XXIII) of 19 December 1968, World Health Assembly resolutions WHA 20.43 of 25 May 1967 and WHA 21.42 of 23 May 1968, its own resolutions 1293 (XLIV) and 1294 (XLIV) of 23 May 1968 and the recommendations adopted by the Commission on Narcotic Drugs at its twenty-first and twenty-second sessions as to control measures in respect of psychotropic substances,<sup>7</sup>

*Having received* disquieting information that in some countries there is increasing misuse, especially by young people, of central nervous system stimulants notably of the amphetamine type,

*Deeply concerned* that such increasing abuse of these stimulants constitutes a grave danger for the health of the individual and for society and foreseeing the

<sup>6</sup> See E/CN.7/514, paras. 84-93.

<sup>7</sup> See *Official Records of the Economic and Social Council, Forty-second Session, Supplement No. 2 (E/4294)*, chap. VI; and *ibid.*, *Forty-fourth Session, Supplement No. 2 (E/4455)*, chap. VI.