

environment, and new technological developments in the field of natural resources;

(b) The establishment of guidelines for the provision and for the improvement and strengthening of advisory services to the Governments of Member States, to be made available at their request, for the planning, development and utilization of their natural resources within the framework of their over-all development plans;

(c) The substantive review and reformulation of the survey programme as originally planned;¹⁴

(d) The analysis of existing resolutions in the field of natural resources, with a view to recommending the consolidation and streamlining of their legislative basis;

(e) The selection and follow-up of priority questions concerning long-term problems and trends of world-wide significance in the field of natural resources;

(f) The examination of reports concerning operational and research activities in connexion with natural resources, including reports from relevant panels and seminars already in the programme and from such as may develop;

(g) Appropriate attention to the problems of research promotion and of the exchange and dissemination of experience and information in the fields of the development, utilization and conservation of natural resources;

(h) Recommendations to the Economic and Social Council and, through the Council, to Governments and also to other bodies, such as the Governing Council of the United Nations Development Programme, on appropriate priorities, programme emphasis and other relevant matters concerning the exploration and exploitation of natural resources;

(i) Assistance to the Council and the Committee for Programme and Co-ordination in maintaining the necessary liaison between the activities in the field of natural resources of the regional economic commissions, the specialized agencies, the International Atomic Energy Agency and other bodies doing relevant work, with a view to ensuring the utmost efficiency and co-operation;

(j) Such other relevant functions as the Council may assign to the Committee from time to time;

5. *Decides also* that the Committee on Natural Resources is to meet and report to the Council at least every other year;

6. *Decides moreover* that the Committee on Natural Resources is to give high priority in its initial work programme to the formulation and submission of appropriate recommendations to the Council in regard to operative paragraph 4 (d) above;

7. *Authorizes* the Committee to maintain and circulate summary records of its proceedings;

8. *Requests* the Secretary-General to make arrangements, including the preparation of adequate documentation with reviews and proposals, for convening the Com-

mittee on Natural Resources so as to enable it to submit its initial report to the Council at its fiftieth session.

*1718th plenary meeting,
27 July 1970.*

1540 (XLIX). Development of tourism

The Economic and Social Council,

Recalling General Assembly resolution 2529 (XXIV) of 5 December 1969,

Having in mind that the Extraordinary General Assembly of the International Union of Official Travel Organizations will meet from 17 to 25 September 1970 in Mexico City in order to revise the statutes of the Union, thus enabling it to acquire an intergovernmental character,

Considering that the United Nations can conclude an agreement with the transformed Union establishing an operational link only after the statutes of the Union have been revised,

1. *Invites*, in accordance with General Assembly resolution 2529 (XXIV), the Governments of States whose national tourist organizations are members of the Union to give the necessary instructions and powers to their representatives at the forthcoming Extraordinary General Assembly of the Union so that the statutes by which the Union shall be transformed into an international tourism organization of intergovernmental character may be duly approved and adopted;

2. *Recognizes* that consideration by the Council of proposals on co-operation and relations between the United Nations and the transformed Union must await the revision of the statutes of the Union;

3. *Decides* to postpone until its fiftieth session consideration of the report of the Secretary-General on co-operation and relations between the United Nations and the Union.¹⁵

*1720th plenary meeting,
28 July 1970.*

1541 (XLIX). Tax treaties between developed and developing countries

The Economic and Social Council,

Recalling its resolution 1273 (XLIII) of 4 August 1967 and 1430 (XLVI) of 6 June 1969 on tax treaties between developed and developing countries,

Having considered with satisfaction the progress report of the Secretary-General¹⁶ and the second report of the *Ad Hoc* Group of Experts on Tax Treaties between Developed and Developing Countries,¹⁷

Noting the Group's unanimous view endorsed by the Secretary-General that substantial progress has been made

¹⁴ Council resolution 1218 (XLII) dated 1 June 1967; see also *Official Records of the Economic and Social Council, Forty-second Session, Annexes*, agenda item 3, document E/4302.

¹⁵ E/4861 and Corr.1.

¹⁶ E/4858; see also E/4858/Add.1.

¹⁷ ST/SG/AC.8/R.10/Rev.1 and Add.1.

in evolving suitable specific guidelines for tax treaties through the study and formulation of texts of solutions which had the general support of the members of the Group,¹⁸

Considering that the mutual accommodation of differing interests is of great importance for international tax relations between developed and developing countries, and that the guidelines already formulated by the Group represent an important form of technical assistance for the conclusion of future treaties,

Welcoming the Group's consideration of the questions referred to it by the Secretary-General of the United Nations Conference on Trade and Development on how the tax treaty provisions on the exchange of information could be utilized to combat tax evasion and capital flight,¹⁹

Mindful of the great satisfaction expressed by the Committee for Programme and Co-ordination with the work of the *Ad Hoc* Group of Experts,²⁰

Noting with great interest that the Committee for Programme and Co-ordination unanimously endorsed the recommendation of the Secretary-General that the third meeting of the Group be convened in 1971, as recommended by the Group, to continue its successful work,²¹

1. *Requests* the *Ad Hoc* Group of Experts on Tax Treaties between Developed and Developing Countries to continue its work as envisaged in operative paragraph I of Council resolution 1273 (XLIII);

2. *Requests* the Secretary-General to convene the Group in 1971, preferably in the first quarter of the year, and to make the 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 third meeting of the Group.

*1721st plenary meeting,
30 July 1970.*

1552 (XLIX). Development planning advisory services

The Economic and Social Council,

Having considered the report of the Secretary-General on the role of the regional economic commissions in development planning²² and the relevant parts of the report of the meetings of the executive secretaries of the regional economic commissions held in 1970,²³ the report of the Committee for Programme and Co-ordination on

¹⁸ See E/4858, paras. 13, 16 and 17, and ST/SG/AC.8/R.10/Rev.1, para. 141.

¹⁹ See ST/SG/AC.8/R.10/Rev.1, chap. V.

²⁰ See *Official Records of the Economic and Social Council, Forty-ninth Session, Supplement No. 10* (E/4877), para. 75.

²¹ *Ibid.*, para. 76.

²² E/4875.

²³ See E/4859, chap. III.

its fifth session²⁴ and annex II of the thirty-sixth report of the Administrative Committee on Co-ordination,²⁵

Taking account of recent discussions and decisions of the Governing Council of the United Nations Development Programme, including in particular the consensus at its tenth session on the general principles of United Nations Development Programme country programming,²⁶

Bearing in mind General Assembly resolution 2563 (XXIV) of 13 December 1969 referring to the intensification and improvement of advisory services in the fields of development planning, plan implementation, public administration and management,

Considering that the provision of such technical assistance in the form of advisory services through subregional interdisciplinary teams, at the request of the Governments concerned, may be a particularly useful way of assisting some developing countries to build up their own services in these fields,

Considering, however, the need for very careful preparation of this form of technical assistance, and for the closest consultation with the regional economic commissions and other appropriate organizations within the United Nations system, in order to avoid duplication with advisory services in these fields provided from other sources,

1. *Takes note* of the experimental nature of this scheme and of the two teams to be established as set out in paragraph 16 of the report of the meetings of the executive secretaries of the regional economic commissions held in 1970:

2. *Invites* the Secretary-General to examine different ways of financing further projects of this nature;

3. *Invites further* the Secretary-General to pursue his consultations with the Administrator of the United Nations Development Programme regarding the participation of the Programme in the preparation of projects of this kind, and as one of the sources of finance;

4. *Requests* the Secretary-General to report to the Council:

(a) On the results of his examination and consultations in accordance with operative paragraphs 2 and 3 above;

(b) On the activities of the two teams referred to in operative paragraph 1 above, paying particular attention to the way in which their activities relate to the over-all technical assistance provided through the United Nations development system;

(c) On the extent to which maximum use has been or would be made of the staff and services of the regional economic commissions, in particular the United Nations

²⁴ *Official Records of the Economic and Social Council, Forty-eighth Session, Supplement No. 9*, (E/4846/Rev.1).

²⁵ E/4840/Add.1/Rev.1.

²⁶ See *Official Records of the Economic and Social Council, Forty-ninth Session, Supplement No. 6A* (E/4884/Rev.1), para. 94, draft resolution, annex, paras. 2-12; see also Council resolution 1530 (XLIX), of 22 July 1970, annex, paras. 2-12.