

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.

regional advisers, as well as those of the specialized agencies concerned.

*1721st plenary meeting,
30 July 1970.*

1553 (XLIX). Preparatory study on regional structures

The Economic and Social Council,

Considering the note by the Secretary-General on the terms of reference and financial implications of the proposed preparatory study on regional structures,²⁷

Emphasizing the necessity of taking into full consideration the views of the States of the respective regions individually and collectively within the framework of their regional economic commissions,

Bearing in mind the fact that problems of regional co-operation vary from one region to another,

1. Requests the Secretary-General to prepare, in consultation with other organizations of the United Nations system a questionnaire on the various aspects of regional structure and to forward it to the Governments of Member States with the request that they send their answers to their respective regional economic commissions;

2. Requests the executive secretaries of the regional economic commissions to prepare reports on the basis of the answers to the questionnaire and to submit them to the regional economic commissions at their next annual session in order to elicit comments from Governments;

3. Requests also the Director of the United Nations Economic and Social Office in Beirut to prepare a report on the basis of the answers to the questionnaire received from Governments covered by the Office and to submit it to the Secretary-General;

4. Further requests the executive secretaries of the regional economic commissions to submit their reports, together with the comments of Governments, to the Secretary-General;

5. Also requests the Secretary-General to report to the Council as early as possible and not later than at its fifty-second session the results of the preliminary inquiry and to recommend concrete measures.

*1721st plenary meeting,
30 July 1970.*

1556 (XLIX). Second United Nations Development Decade

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COMPLETION OF AN INTERNATIONAL DEVELOPMENT STRATEGY FOR THE 1970s

The Economic and Social Council,

Recalling its relevant resolutions and those of the General Assembly on an international development strategy for the 1970s,

²⁷ E/AC.24/L.379.

Having considered item 3 of the agenda of its forty-ninth session entitled "Second United Nations Development Decade",

Having noted that a draft strategy for the Second Development Decade has not yet been completed,

Having noted further that there are still certain difficulties in the choice of an agreed basis to ensure the participation of all member Governments in the preparation of such a strategy,

1. Decides to transmit to the General Assembly documents A/7982, TD/B/299 and E/4776;

2. Draws the attention of the General Assembly to the comments and observations made in the Council on the subject and reflected in its report²⁸ and in its relevant summary records;²⁹

3. Deeply appreciates the contribution made by the bodies and organizations of the United Nations system in the preparation of a draft of an international development strategy;

4. Expresses its concern that it has not so far been possible to reach agreement on a number of substantive issues, particularly in relation to certain important policy measures in the field of international trade and aid;

5. Affirms that the completion of such a draft strategy for the Second United Nations Development Decade will require, *inter alia*, a solution to the following issues:

(a) Proposals regarding target dates for the transfer of resources from developed to developing countries and proposals regarding the target for the official component of such transfers;

(b) Proposals regarding target dates concerning terms and conditions of assistance;

(c) Proposals regarding the question of a link between the allocation of new reserve assets under the scheme of special drawing rights and the provision of additional development finance to developing countries;

(d) Shipping;

(e) Proposals regarding target dates in the field of international trade;

(f) Adjustment assistance measures;

(g) Restrictive business practices;

(h) Proposals regarding assistance by developed countries to developing countries in the field of science and technology;

(i) Proposals relating specifically to the contribution of centrally planned economies of Eastern Europe to the Second Development Decade;

6. Stresses that an international development strategy will gain considerably in significance if implementation of the policy measures for achieving the goals and objectives of the Decade is, to the greatest extent possible, given a specific time dimension;

²⁸ See *Official Records of the General Assembly, Twenty-fifth Session, Supplement No. 3, (A/8003), chap. I.*

²⁹ See *Official Records of the Economic and Social Council, Forty-ninth Session, 1696th to 1704th and 1722nd meetings; see also E/AC.6/SR. 510-513, 516, 518, 521 and 522.*