

1765 (LIV). Tax treaties between developed and developing countries

The Economic and Social Council,

Recalling its resolutions 1273 (XLIII) of 4 August 1967, 1430 (XLVI) of 6 June 1969 and 1541 (XLIX) of 30 July 1970 on tax treaties between developed and developing countries,

Having considered with satisfaction the progress reports of the Secretary-General on the third and fourth meetings of the *Ad Hoc* Group of Experts on Tax Treaties between Developed and Developing Countries,⁶⁴

Considering that substantial progress has been made by the *Ad Hoc* Group in evolving guidelines for tax treaties between developed and developing countries,

Noting that the work of the *Ad Hoc* Group has been of use in negotiating and concluding tax treaties between developed and developing countries,

Noting further that the Secretary-General recommends that the work of the *Ad Hoc* Group should be continued,

1. Requests the *Ad Hoc* Group of Experts on Tax Treaties between Developed and Developing Countries to continue its work on guidelines for tax treaties between developed and developing countries and to study the implementation of tax agreements, in such areas as income allocation, international tax evasion and avoidance, and tax incentives;

2. Requests the Secretary-General to make the necessary arrangements for convening the *Ad Hoc* Group at regular intervals;

3. Invites the Secretary-General to report to the Economic and Social Council on the results of the future meetings of the *Ad Hoc* Group.

*1858th plenary meeting
18 May 1973*

1766 (LIV). Implementation of Security Council resolution 329 (1973) concerning the question of economic assistance to Zambia

The Economic and Social Council,

Recalling the Security Council resolutions on the question of Southern Rhodesia, in particular resolution 232 (1966) of 16 December 1966, declaring that the situation in Southern Rhodesia constituted a threat to international peace and security,

Recalling further Security Council resolutions 253 (1968) of 29 May 1968 and 277 (1970) of 18 March 1970 imposing mandatory sanctions against Southern Rhodesia, particularly their provisions requesting the international community to extend assistance to Zambia with a view to helping it overcome economic problems arising from the implementation of Security Council resolutions on Southern Rhodesia,

Taking into account Security Council resolutions 327 (1973) of 2 February 1973 and 329 (1973), of 10 March 1973, in particular paragraph 6 of the latter requesting the Economic and Social Council to consider periodically the question of economic assistance to Zambia,

Taking note of resolution 240 (XI) of 22 February 1973, adopted at the Second Meeting of the Confer-

⁶⁴ E/5123, E/5258.

ence of Ministers of the Economic Commission for Africa,⁶⁵

1. Commends the Government of Zambia for its decision to sever all remaining economic and trade relations with Southern Rhodesia, in compliance with the decisions of the Security Council;

2. Takes note of the report of the Secretary-General on the implementation of Security Council resolution 329 (1973) concerning the question of economic assistance to Zambia;⁶⁶

3. Further takes note of the urgent economic needs of Zambia as indicated in the report of the Special Mission of the Security Council, including annex I thereto,⁶⁷ as well as in the report of the Secretary-General;

4. Requests the Secretary-General to mobilize with immediate effect all forms of financial, technical and material assistance to Zambia to enable it to carry out its policy of economic independence from the racist régime of Southern Rhodesia and so that it may overcome the present economic difficulties, maintain the normal flow of traffic and enhance Zambia's capacity to implement fully the mandatory sanctions policy;

5. Requests all specialized agencies and organizations in the United Nations system, particularly the United Nations Development Programme, the United Nations Conference on Trade and Development, the International Labour Organisation, the United Nations Industrial Development Organization, the Food and Agriculture Organization of the United Nations, the International Civil Aviation Organization, the Universal Postal Union, the World Meteorological Organization, the World Health Organization, the International Telecommunication Union, and the United Nations Educational, Scientific and Cultural Organization, to support the efforts of the Secretary-General;

6. Appeals to all States to support the efforts of the Secretary-General by providing with immediate effect technical, financial and material assistance;

7. Further requests the Secretary-General to report to the Economic and Social Council at its fifty-fifth session on the progress made in implementing the present resolution;

8. Decides to consider periodically the question of economic assistance to Zambia as envisaged in Security Council resolution 329 (1973).

*1858th plenary meeting
18 May 1973*

1772 (LIV). Report of the Commission on Narcotic Drugs

The Economic and Social Council

Takes note of the report of the Commission on Narcotic Drugs on its twenty-fifth session.⁶⁸

*1858th plenary meeting
18 May 1973*

⁶⁵ See *Official Records of the Economic and Social Council, Fifty-fifth Session, Supplement No. 3 (E/5253)*, part III.

⁶⁶ E/5299.

⁶⁷ *Official Records of the Security Council, Twenty-eighth Year, Special Supplement No. 2 (S/10896/Rev.1)*.

⁶⁸ *Official Records of the Economic and Social Council, Fifty-fourth Session, Supplement No. 3 (E/5248)*.