

to provide shelter, food and other services to the growing number of refugees in the Sudan,

Deeply concerned that the assistance given to refugees in the Sudan by the United Nations High Commissioner for Refugees and the international community is inadequate and that, as a result, the living conditions of the refugees will deteriorate,

Emphasizing, therefore, the need to increase financial support to provide adequate care for the maintenance of those refugees and for humanitarian measures leading to durable solutions of their problems,

Recalling the announcement made at the thirtieth session of the Executive Committee of the Programme of the United Nations High Commissioner for Refugees that 1980 would be a year devoted to refugee problems in the Sudan,²⁰

1. *Expresses its appreciation* to the Government of the Sudan for its efforts to accommodate a growing number of refugees on its territory;

2. *Expresses also its appreciation* to the United Nations High Commissioner for Refugees and his staff for the dedicated and efficient manner in which they continue to work, with the support of the international community, to accomplish their humanitarian task for refugees in the Sudan;

3. *Calls attention* to the urgent need for increased resources to care for the growing number of refugees in the Sudan;

4. *Takes note* of the decision of the Government of the Sudan to convene an international conference on refugees in the Sudan at Khartoum, on 20 June 1980, to coincide with the Day of Refugees in Africa;

5. *Appeals* to all Governments to render the maximum possible financial and material assistance to the refugees in the Sudan;

6. *Requests* the United Nations High Commissioner for Refugees, in co-operation with the Administrator of the United Nations Development Programme, the World Food Programme, the United Nations Children's Fund, the Food and Agriculture Organization of the United Nations, the World Health Organization, the United Nations Educational, Scientific and Cultural Organization and other relevant specialized agencies, as well as non-governmental organizations, to render the maximum possible assistance to the Government of the Sudan;

7. *Appeals* to the donor countries and international organizations and voluntary agencies to participate in the International Conference on Refugees in the Sudan at a high level, to ensure the success of the Conference in mobilizing international support and additional resources to alleviate the plight of the refugees in the Sudan;

8. *Requests* the Secretary-General, in co-operation with the United Nations High Commissioner for Refugees, to send an interagency mission to the Sudan to assess the needs and the magnitude of assistance required for the financing of the programmes for the relief and settlement of refugees, and to report to the Economic and Social Council on this matter at its first regular session in 1981.

*14th plenary meeting
28 April 1980*

²⁰ *Official Records of the General Assembly, Thirty-fourth Session, Supplement No. 12A (A/34/12/Add.1), para. 24.*

1980/11. Assistance to refugees in Djibouti

The Economic and Social Council,

Taking note of the appeal of the United Nations High Commissioner for Refugees with respect to humanitarian assistance to Djibouti and other countries in the Horn of Africa,²¹

Taking note also of the request made by the Executive Committee of the Programme of the United Nations High Commissioner for Refugees to the High Commissioner, in the report on its thirtieth session,²² to continue to intensify assistance to the refugees in Djibouti and other countries in the region.

Noting with appreciation the assistance thus far provided to the refugees and the proposed programme for Djibouti,²³

Noting also that the substantially increased number of refugees in Djibouti has over-taxed the Government's effort to improve social and public services in the country and placed a heavy burden on the meagre resources available there,

Deeply concerned at the gravity of the food shortage in the region, which has been aggravated by the recent severe drought that has affected most of the region, devastating the life-supporting elements, killing great numbers of livestock and causing considerable loss of human life through starvation, thirst and disease,

Aware of the determined efforts made by the Government of Djibouti, since it attained independence, to cope with the refugee situation, as well as the recent severe drought, through a national self-reliance campaign designed to provide the refugees with protection, shelter and assistance.

Noting with appreciation the concern and continued efforts of the Office of the United Nations High Commissioner for Refugees, the United Nations Development Programme, the United Nations Children's Fund, the World Health Organization, the Economic Commission for Africa and such non-governmental organizations as Médecins sans frontières and Volontaires du progrès, which have worked closely with the Government of Djibouti in the relief and rehabilitation programme for the refugees and the drought-stricken population of the country,

Realizing that the assistance thus far received falls far short of the existing needs and requirements of coping with the refugee situation and that an urgent programme to include the drought-stricken population of the country is required.

Recognizing the plight of the refugees and the formidable burden imposed on the limited resources of the Government of Djibouti.

1. *Requests* all States to respond generously and expeditiously to the appeal of the United Nations High Commissioner for Refugees to enable him to mobilize the maximum international support in order to alleviate the sufferings of the refugees in Djibouti and other countries in the Horn of Africa;

2. *Further requests* the United Nations High Commissioner for Refugees to co-operate with the Administrator of the United Nations Development Programme, the World Food Programme, the United Nations Children's Fund, the Food and Agriculture Organization of the United Nations, the World Health Organization and

²¹ *Ibid.*, Supplement No. 12 (A/34/12), para. 83.

²² *Ibid.*, Supplement No. 12A (A/34/12/Add.1), para. 43, sect. B, subsect. (c) (iii)

²³ *Ibid.*, Supplement No. 12 (A/34/12), paras. 83-87.

other specialized agencies, as well as non-governmental organizations, to render the maximum possible assistance to the Government of Djibouti.

3. *Invites* the United Nations High Commissioner for Refugees to continue to intensify his humanitarian assistance to the refugees in Djibouti.

4. *Requests* the Secretary-General to send a United Nations interagency mission to Djibouti to assess the needs of the refugees;

5. *Requests* the United Nations High Commissioner for Refugees to report to the Economic and Social Council at its second regular session of 1980 on the steps taken to alleviate the present refugee situation in Djibouti.

*14th plenary meeting
28 April 1980*

1980/12. Public administration and finance for development in the 1980s

The Economic and Social Council.

Recalling General Assembly resolutions 33/193 of 29 January 1979 on the preparations for an international development strategy for the third United Nations development decade, particularly section I, paragraph 3 (c) thereof, concerning the development of institutional and physical infrastructure in the various development sectors in the developing countries, and 32/179 of 19 December 1977 and 33/144 of 20 December 1978 on the role of the public sector in promoting the economic development of developing countries.

Recalling its resolutions 1978/6 of 4 May 1978 on public administration and finance for development in the 1980s, 1978/75 of 8 November 1978 on the Fifth Meeting of Experts on the United Nations Programme in Public Administration and Finance, and 1978/60 of 3 August 1978 and 1979/48 of 31 July 1979 on the role of the public sector in promoting the economic development of developing countries,

Reiterating the importance of improving the administrative and managerial capabilities of the public sector institutions in developing countries to carry out development activities effectively,

1. *Takes note* of the report of the Fifth Meeting of Experts on the United Nations Programme in Public Administration and Finance,²⁴ held at United Nations Headquarters from 17 to 25 January 1980, and the Secretary-General's report thereon;

2. *Takes note also* of the major recommendations made by the Fifth Meeting of Experts and requests the Secretary-General to transmit them to the States Members of the United Nations for their consideration;

3. *Recommends* that the Preparatory Committee for the New International Development Strategy should consider reflecting, in an appropriate way, the major recommendations of the Fifth Meeting of Experts concerning the international development strategy for the third United Nations development decade;

4. *Invites* the Governing Council of the United Nations Development Programme to consider ways and means of rendering additional assistance to the developing countries which need it most in order to improve their institutional infrastructure and managerial capa-

bilities in the field of public administration and finance for development.

Requests the Secretary-General to strengthen, within the available resources, the United Nations Programme in Public Administration and Finance, in order to promote technical assistance to developing countries in the field of public administration and finance for development.

6. *Further requests* the Secretary-General to consult the Governments of Member States on the proposal of the Fifth Meeting of Experts concerning the establishment of an international centre for public accounting and auditing for development to promote the training of public officials in relevant disciplines,²⁵ bearing in mind Economic and Social Council resolution 1979/47 of 31 July 1979, and to report thereon to the Council at its second regular session of 1981;

7. *Takes note* of the recommendation of the Fifth Meeting of Experts that its next meeting should be convened in 1982 and requests the Secretary-General to make preliminary plans for that meeting.

*15th plenary meeting
28 April 1980*

1980/13. International co-operation in tax matters

The Economic and Social Council.

Recalling its resolutions 1273 (XLIII) of 4 August 1967, 1430 (XIV) of 6 June 1969, 1541 (XLIX) of 30 July 1970, and 1765 (LIV) of 18 May 1973, and its decision 1978/14 of 8 May 1978 on tax treaties between developed and developing countries,

Reaffirming the desirability of providing a greater inflow of investment into the economies of developing countries, in accordance with their national laws and regulations and in conformity with their national objectives and priorities

Recognizing the importance of international co-operation to combat international tax evasion and avoidance,

Having examined the report of the Secretary-General on international taxation issues,²⁶

1. *Commends* the work of the Group of Experts on Tax Treaties between Developed and Developing Countries, which has culminated in the preparation of the *United Nations Model Double Taxation Convention between Developed and Developing Countries*²⁸ and the *Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries*;²⁹

2. *Endorses* the recommendations of the Secretary-General³⁰ concerning the dissemination of the material contained in the *Manual* and the *Model Convention* and in that connexion shares the hope of the Secretary-General that adequate extrabudgetary resources will be made available for the financing of the dissemination of that material;

3. *Approves* the recommendations of the Secretary-General concerning the suggestions of the Group of Experts on Tax Treaties between Developed and Developing Countries.³¹

²⁴ E/1980/20/Add.1, sect. I, para. 11.

²⁵ E/1980/11 and Corr.1.

²⁸ United Nations publication, Sales No. E.80.XVI.3.

²⁹ United Nations publication, Sales No. E.79.XVI.3.

³⁰ E/1980/11, paras. 54 and 55.

³¹ *Ibid.*, paras. 48-53.

²⁴ E/1980/20/Add.1.

²⁵ E/1980/20 and Corr.1.