

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,<sup>24</sup> 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,<sup>25</sup> 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,<sup>26</sup>

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*<sup>28</sup> and the *Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries*;<sup>29</sup>

2. *Endorses* the recommendations of the Secretary-General<sup>30</sup> 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.<sup>31</sup>

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

<sup>25</sup> E/1980/11 and Corr.1.

<sup>28</sup> United Nations publication, Sales No. E.80.XVI.3.

<sup>29</sup> United Nations publication, Sales No. E.79.XVI.3.

<sup>30</sup> E/1980/11, paras. 54 and 55.

<sup>31</sup> *Ibid.*, paras. 48-53.

<sup>24</sup> E/1980/20/Add.1.

<sup>25</sup> E/1980/20 and Corr.1.