

4. *Requests* the Secretary-General to report to the Council, at its second regular session of 1981, on the consultations mentioned in his report regarding the desirability and feasibility of establishing a direct tax co-operation council;³²

5. *Further requests* the Secretary-General to report to the Council on the progress of the work of the *Ad Hoc* Group of Experts on International Co-operation in Tax Matters³³ at the session following each meeting of the Group of Experts;

6. *Requests* the Secretary-General, taking into account the views expressed by delegations to the Council at its first regular session of 1980, to prepare a report on the question of the increase in the membership of the *Ad Hoc* Group of Experts on International Co-operation in Tax Matters from twenty to twenty-five, in order to ensure a more equitable geographical representation, and to submit the report to the Council for a decision during its second regular session of 1980;

7. *Urges* the *Ad Hoc* Group of Experts on International Co-operation in Tax Matters to expedite its work on international tax evasion and avoidance with a view to working out, as soon as possible, proposals for international co-operation to combat such evasion and avoidance.

*15th plenary meeting
28 April 1980*

1980/14. Third United Nations Regional Cartographic Conference for the Americas

The Economic and Social Council,

Having considered the report of the Secretary-General on the Second United Nations Regional Cartographic Conference for the Americas,³⁴ held at Mexico City from 3 to 14 September 1979,

Expressing its appreciation for the valuable contribution made by the Conference to the promotion of cartographic work conducted in the countries of the region for the purposes of their economic and social development plans,

Noting the recommendation of the Conference that the Third United Nations Regional Cartographic Conference for the Americas should be held in 1984 so as not to coincide with the meeting of the Directing Council of the Pan-American Institute of Geography and History and its commissions, which is to be held in 1982,

Noting with appreciation that the Governments of both Argentina and Chile have offered to act as host for the Conference,

Noting further that Santiago will be the venue of the meeting of the General Assembly of the Pan-American Institute of Geography and History,

1. *Decides* to accept the offer of the Government of Argentina to act as host and to afford full co-operation to the Third United Nations Regional Cartographic Conference for the Americas, which will be held in 1984;

2. *Requests* the Secretary-General to make the necessary arrangements, in accordance with General Assembly

³² *Ibid.*, para. 51.

³³ The name of the Group of Experts on Tax Treaties between Developed and Developing Countries has been changed to *Ad Hoc* Group of Experts on International Co-operation in Tax Matters.

³⁴ E/1980/8.

resolution 31/140 of 17 December 1976, to ensure that the Conference is held at Buenos Aires for two weeks during the first half of 1984 and, in particular, that invitations are sent to the Governments of the States Members of the United Nations or members of specialized agencies and other interested international organizations.

3. *Further requests* the Secretary-General to take, as appropriate, practical measures for the implementation of the recommendations of the Second United Nations Regional Cartographic Conference for the Americas, taking fully into account the opinions expressed on those recommendations at the first regular session of 1980 of the Economic and Social Council, and to submit to the Council in 1981 an interim report on measures adopted to that end;

4. *Expresses its deep appreciation* for the important work in cartography carried out by the Pan-American Institute of Geography and History;

5. *Invites* all interested international bodies to co-ordinate their activities in this field so as to avoid duplication and provide greater support to the development plans of the countries of the region;

6. *Requests* the Secretary-General to take appropriate steps to co-ordinate co-operation between the Pan-American Institute of Geography and History and the Cartographic Section of the Secretariat.

*14th plenary meeting
28 April 1980*

1980/15. Assistance for the reconstruction and development of Lebanon

The Economic and Social Council,

Recalling General Assembly resolutions 33/146 of 20 December 1978 and 34/135 of 14 December 1979 and Economic and Social Council decision 1979/15 of 4 May 1979,

Having studied the report of the Secretary-General on assistance for the reconstruction and development of Lebanon,³⁵ and the supplementary information conveyed in the oral statement made by the United Nations Co-ordinator for Assistance to Lebanon,³⁶

Commending the Co-ordinator for his efforts in the discharge of his duties,

Sharing fully the concern of the Government of Lebanon that reconstruction and development must not await a political settlement and the full restoration of public order, since such reconstruction and development will contribute to a climate of peace and promote national reconciliation,

Bearing in mind that the restoration and reconstruction of the economy of the country and its long-term development on a balanced and equitable basis will call for a vast and sustained national effort, which will need to be supplemented by external assistance,

Taking note of the programme of reconstruction and development for the current year drawn up by the Government of Lebanon and its request for United Nations assistance in executing that programme and in the preparation and implementation of long-term plans,

Welcoming the aid already furnished or pledged by a number of countries, including the countries of the

A/35/99.
See E/1980/SR.3.