



# General Assembly

Distr.: General  
24 December 2024

Original: English

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## Seventy-ninth session

Agenda items 139 and 16 (f)

### Proposed programme budget for 2025

**Macroeconomic policy questions: promotion of  
inclusive and effective international cooperation on  
tax matters at the United Nations**

## Promotion of inclusive and effective international tax cooperation at the United Nations

### Programme budget implications of draft resolution [A/C.2/79/L.8/Rev.1](#)

### Report of the Fifth Committee

*Rapporteur:* Mr. Elaye-Djibril Yacin **Abdillahi** (Djibouti)

1. At its 22nd and resumed 22nd meetings, on 18 and 24 December 2024, the Fifth Committee, pursuant to rule 153 of the rules of procedure of the General Assembly, considered the statement submitted by the Secretary-General on the programme budget implications of draft resolution [A/C.2/79/L.8/Rev.1](#) ([A/C.5/79/25](#)) and the related report of the Advisory Committee on Administrative and Budgetary Questions ([A/79/7/Add.41](#)). The statements and comments made in the course of the Fifth Committee's consideration of this question are reflected in the relevant summary records.<sup>1</sup>

2. At its resumed 22nd meeting, on 24 December, the Committee had before it a draft decision ([A/C.5/79/L.22](#), sect. I), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of Guinea. At the same meeting, the Committee adopted draft decision [A/C.5/79/L.22](#) without a vote (see para. 3).

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<sup>1</sup> [A/C.5/79/SR.22](#) and [A/C.5/79/SR.22/Add.1](#).



## Decision of the Fifth Committee

3. The Fifth Committee, having considered the statement of programme budget implications submitted by the Secretary-General<sup>1</sup> and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>2</sup> decides to inform the General Assembly that, should it adopt draft resolution [A/C.2/79/L.8/Rev.1](#), additional resource requirements amounting to 5,225,900 United States dollars would be required for 2025, comprising 1,560,400 dollars under section 2, General Assembly and Economic and Social Council affairs and conference management, 3,365,800 dollars under section 9, Economic and social affairs, and 299,700 dollars under section 29B, Department of Operational Support, of the proposed programme budget for 2025, representing a charge against the contingency fund, together with an amount of 556,700 dollars under section 36, Staff assessment, to be offset by an equivalent amount under income section 1, Income from staff assessment.

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<sup>1</sup> [A/C.5/79/25](#).

<sup>2</sup> [A/79/7/Add.41](#).