

1. *Takes note* of the report of the Sixth Meeting of Experts on the United Nations Programme in Public Administration and Finance,⁵ held at Geneva from 10 to 19 March 1982, and the report of the Secretary-General thereon;⁶

2. *Takes note also* of the major recommendations made by the Sixth Meeting of Experts and requests the Secretary-General to transmit them to the States Members of the United Nations for their review and appropriate action at the national level;

3. *Requests* the Secretary-General to provide, within existing resources and at the request of Governments of developing countries, the technical assistance they may need for promoting public administration and finance for development;

4. *Invites* the United Nations Development Programme, in formulating its regional and interregional programmes, to bear in mind the need for improving the administrative and managerial capabilities of developing countries, in particular the least developed ones, in the field of public administration and finance;

5. *Notes* the recommendation of the Sixth Meeting of Experts that its next meeting should be convened in 1984, and requests the Secretary-General to make the necessary preparations for that meeting, which, in reviewing, in accordance with its mandate, the United Nations Programme in Public Administration and Finance, should also deal in particular with:

(a) Challenges and constraints in public administration and finance in the developing countries in the 1980s;

(b) The specific needs of developing countries, in particular the least developed ones, especially in the field of training and institution-building;

(c) Support and assistance by the United Nations system for technical co-operation among developing countries in the development of public administration and finance.

*48th plenary meeting
27 July 1982*

1982/45. International co-operation in tax matters

The Economic and Social Council,

Recalling its resolution 1980/13 of 28 April 1980,

Recognizing the importance of international co-operation on a broad basis with the object of combating international tax avoidance and evasion, and of reducing as far as possible incompatibilities in tax systems in order to promote international trade, investment and the transfer of technology,

Having examined the report of the *Ad Hoc* Group of Experts on International Co-operation in Tax Matters

on the work of its first meeting, and the recommendations of the Secretary-General relating thereto,⁷

1. *Recommends* that the *Ad Hoc* Group of Experts on International Co-operation in Tax Matters should continue its work on improving international co-operation to combat tax avoidance and evasion, and seek to develop guide-lines to meet that objective;

2. *Urges* the Group to continue its work by appropriate proposals in the field of taxation, including its examination of the United Nations Model Double Taxation Convention between Developed and Developing Countries and its consideration of the experiences of countries in bilateral applications of that Model Convention;

3. *Requests* the Group to study possibilities of enhancing the efficiency of tax administrations and of reducing potential conflicts among the tax laws of various countries;

4. *Recognizes* the importance of adequate preparation for its work by the Group, and decides to consider, at its second regular session of 1983, measures enabling the Group to carry out its future work in the most effective manner.

*48th plenary meeting
27 July 1982*

1982/46. Human settlements

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International co-operation in the field of human settlements

The Economic and Social Council,

Recalling General Assembly resolutions 3201 (S-VI) and 3202 (S-VI) of 1 May 1974, containing the Declaration and the Programme of Action on the Establishment of a New International Economic Order, 3281 (XXIX) of 12 December 1974, containing the Charter of Economic Rights and Duties of States, and 3362 (S-VII) of 16 September 1975 on development and international economic co-operation,

Recalling also the principles and aims stipulated in the Vancouver Declaration on Human Settlements, 1976, and the recommendations adopted by Habitat: United Nations Conference on Human Settlements,⁸ and General Assembly resolutions 32/162 of 19 December 1977 on institutional arrangements for international co-operation in the field of human settlements and 34/116 of 14 December 1979 on the strengthening of human settlements activities,

Recalling further Council resolution 1981/69 A of 24 July 1981 on international co-operation in the field of human settlements,

⁷ See E/1982/71.

⁸ See *Report of Habitat: United Nations Conference on Human Settlements, Vancouver, 31 May to 11 June 1976* (United Nations publication, Sales No. E.76.IV.7 and corrigendum).

⁵ E/1982/52/Add.1.

⁶ E/1982/52.