

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

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,<sup>7</sup>

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**

##### **A**

##### **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,<sup>8</sup> 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,

<sup>7</sup> See E/1982/71.

<sup>8</sup> 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).

<sup>5</sup> E/1982/52/Add.1.

<sup>6</sup> E/1982/52.

*Reaffirming* its belief that human settlements activities can be a major contributor to national economic and social development and should be viewed as such,

*Reaffirming also* the need for system-wide harmonization and co-ordination of the activities of the United Nations system in the field of human settlements,

*Having considered* the report of the Commission on Human Settlements on the work of its fifth session,<sup>9</sup>

1. *Takes note* of the report of the Commission on Human Settlements on the work of its fifth session;

2. *Recommends* to the General Assembly, for consideration and decision at its thirty-seventh session, those resolutions and decisions adopted by the Commission at its fifth session which require action by the Assembly;

3. *Urges* the Commission on Human Settlements and the United Nations Centre for Human Settlements (Habitat) to accelerate their efforts to achieve greater harmonization and co-ordination of human settlements activities in the United Nations system, in accordance with their respective mandates under General Assembly resolution 32/162, and calls upon the competent specialized agencies and other bodies and organizations of the United Nations system to co-operate with the Commission and the Centre in these efforts;

4. *Urges further* the Commission on Human Settlements to continue to take account of and to provide adequate support to technical co-operation among developing countries in the formulation and implementation of its programmes on human settlements.

48th plenary meeting  
27 July 1982

## B

### International Year of Shelter for the Homeless

*The Economic and Social Council,*

*Recalling* its resolution 1981/69 B of 24 July 1981 on the proposal to declare an international year of shelter for the homeless,

*Recalling also* General Assembly resolution 36/71 of 4 December 1981, in which the Assembly decided, in principle, to designate 1987 as the International Year of Shelter for the Homeless,

*Having considered* the report of the Executive Director of the United Nations Centre for Human Settlements (Habitat) containing proposals on a specific programme of measures and activities to be undertaken prior to and during the International Year of Shelter for the Homeless,<sup>10</sup>

*Noting* that the Commission on Human Settlements, in its resolution 5/14 of 7 May 1982, unanimously welcomed and endorsed the Executive Director's proposals on strategies and criteria, as well as guide-lines for

national, regional and international action, and took note of the institutional and administrative arrangements proposed by the Executive Director as a cost-effective way to organize and co-ordinate the activities of the Year,<sup>11</sup>

*Welcoming in particular* the proposal to carry out and co-ordinate the activities of the International Year of Shelter for the Homeless within the framework of existing institutions,

*Convinced* that the holding of an international year devoted to the problems of homeless people in urban and rural areas, particularly in the developing countries, would contribute significantly to economic development and social justice in conditions of international peace and security,

*Having noted* the views of the Commission on Human Settlements and the proposals outlined in the Executive Director's report, as reflected in Commission resolution 5/14,

1. *Endorses* the recommendations made by the Commission on Human Settlements in its resolution 5/14 to the General Assembly at its thirty-seventh session, on the understanding that the criteria for financing and organizing international years set out in the annex to Council resolution 1980/67 of 25 July 1980 will be complied with;

2. *Urges* that the proposals on a specific programme of measures and activities to be undertaken prior to and during the International Year of Shelter for the Homeless be adjusted in accordance with the availability of voluntary contributions;

3. *Further urges* that the main thrust of the specific programme of measures and activities to be undertaken prior to and during the Year be exerted at the national and local levels;

4. *Appeals* to all Governments, especially those of developed countries, and others in a position to do so, international financial institutions, intergovernmental and non-governmental organizations and others in the public and private sectors to extend generous financial and other appropriate support to the programme for the Year;

5. *Recommends* that provision be made in the agenda of each session of the Commission up to the year 1987 for such donors to indicate the nature and extent of the support which they propose to give to the programme for the International Year of Shelter for the Homeless.

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### 1982/47. Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples by the specialized agencies and the international institutions associated with the United Nations and

<sup>9</sup> Official Records of the General Assembly, Thirty-seventh Session, Supplement No. 8 (A/37/8).

<sup>10</sup> HS/C/5/5.

<sup>11</sup> See Official Records of the General Assembly, Thirty-seventh Session, Supplement No. 8 (A/37/8), annex I.