

COMMISSION ON TRANSNATIONAL CORPORATIONS

REPORT ON THE NINTH SESSION

(20-30 June 1983)

ECONOMIC AND SOCIAL COUNCIL

OFFICIAL RECORDS, 1983

✓ **SUPPLEMENT No. 7A**



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NOTE

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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I. ISSUES REQUIRING ACTION BY THE ECONOMIC AND SOCIAL COUNCIL OR BROUGHT TO ITS ATTENTION

A. Draft resolutions

1. The Commission on Transnational Corporations recommends to the Economic and Social Council the adoption of the following draft resolutions:

DRAFT RESOLUTION I

Activities of transnational corporations in South Africa and Namibia and their collaboration with the racist minority régime in South Africa

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 General Assembly resolutions 37/39 of 3 December 1982 on the adverse consequences for the enjoyment of human rights of political, military, economic and other forms of assistance given to the racist and colonialist régime of South Africa, 37/40 of 3 December 1982 on the implementation of the Programme for the Decade for Action to Combat Racism and Racial Discrimination, 37/41 of 3 December 1982 on the Second World Conference to Combat Racism and Racial Discrimination, 37/69 of 9 December 1982 on the policies of apartheid of the Government of South Africa, 37/74 of 9 December 1982 on the implementation of the Declaration on the Denuclearization of Africa and 37/233 of 20 December 1982 on the question of Namibia,

Reaffirming its previous resolutions on the activities of transnational corporations in southern Africa and their collaboration with the racist minority régime in South Africa,

Having considered the report of the Secretary-General on the policies and practices of transnational corporations regarding their activities in South Africa and Namibia, 1/ prepared pursuant to Economic and Social Council resolution 1982/69 of 27 October 1982,

Considering that the persistent operations of transnational corporations in Namibia in contravention of various United Nations resolutions continue to reinforce the illegal occupation of Namibia by South Africa and to pose a serious threat to the future political and economic independence of Namibia,

1/ E/C.10/1983/10 and Add.1.

Considering that the role of transnational corporations in the strategic sectors, including military and nuclear sectors of the South African economy, has persisted in violation of United Nations resolutions,

Considering also that the continued collaboration of transnational corporations with the racist minority régime in South Africa has caused widespread concern in recent years among national and local legislators, non-governmental organizations, trade unions, academic institutions and numerous other groups,

Affirming the need for action at the international level by inter-governmental organizations in order to complement national measures,

1. Takes note with satisfaction of the report of the Secretary-General on the policies and practices of transnational corporations regarding their activities in South Africa and Namibia, prepared pursuant to Economic and Social Council resolution 1982/69;
2. Commends those groups, bodies and institutions that have exerted pressure on transnational corporations to terminate their investments in South Africa and other forms of collaboration with the racist minority régime, and calls upon such organizations to intensify their efforts in those areas;
3. Welcomes as a positive step the policies of those Governments to bring an end to the activities of their transnational corporations in southern Africa;
4. Condemns the racist minority régime in South Africa for its perpetuation of the inhuman system of apartheid and the illegal occupation of Namibia;
5. Condemns those transnational corporations that collaborate with the racist minority régime in South Africa, and calls upon all transnational corporations to respect the various United Nations resolutions concerning southern Africa;
6. Calls upon all home countries of transnational corporations to take effective measures to terminate the collaboration of their transnational corporations with the racist minority régime in South Africa, to prevent further new investments and reinvestments and to bring about an immediate withdrawal of all existing investments in South Africa and Namibia;
7. Calls upon all countries concerned to re-examine their relations with the transnational corporations operating in their territories which collaborate with the racist minority régime in South Africa;
8. Calls upon all anti-apartheid movements, religious institutions and bodies, trade unions, universities and other institutions that are shareholders of transnational corporations operating in South Africa and Namibia to contribute to the efforts of the international community to eradicate apartheid by withdrawing their shareholdings in such transnational corporations;
9. Urges all transnational corporations to comply fully with the relevant United Nations resolutions by terminating all further investments in

South Africa and Namibia and by ending their collaboration with the racist minority régime;

10. Further calls upon all States Members of the United Nations and all transnational corporations operating in South Africa and Namibia to co-operate with the Secretary-General and the Commission on Transnational Corporations in organizing public hearings on the activities of transnational corporations in South Africa and Namibia;

11. Reaffirms Security Council resolution 301 (1971) of 20 October 1971, in which the Council called upon States to abstain from entering into economic relations with South Africa in respect of Namibia and declared that rights, titles or contracts granted to individuals or corporations by South Africa after the termination of the mandate were not subject to protection or espousal by their States against the claims of a future lawful Government of Namibia;

12. Reaffirms that the code of conduct on transnational corporations should include effective measures against the collaboration of transnational corporations with the racist minority régime in southern Africa;

13. Requests the Secretary-General:

(a) To intensify the useful work of the Secretariat in the collection and dissemination of information on the activities of all transnational corporations in southern Africa;

(b) To make arrangements for the organization of public hearings, to be conducted by the Commission on Transnational Corporations, with the assistance of the United Nations Centre on Transnational Corporations, on the activities of transnational corporations in South Africa and Namibia, in accordance with the modalities and procedures to be prescribed by the Commission at its tenth session;

(c) To report to the Commission on Transnational Corporations at its tenth session on the measures taken in pursuance of the present resolution;

(d) To expand the annex to the report of the Secretary-General 1/ to include all transnational corporations operating in South Africa and Namibia;

14. Decides to include an item entitled "Responsibilities of home countries with respect to the transnational corporations operating in South Africa and Namibia in violation of the relevant resolutions and decisions of the United Nations" in the provisional agenda for the tenth session of the Commission.

DRAFT RESOLUTION II

Organization of public hearings on the activities of transnational corporations in South Africa and Namibia

The Economic and Social Council,

Recalling its resolutions on the activities of transnational corporations in southern Africa, in particular resolution 1981/86 of 2 November 1981, in

which it called for the organization of public hearings on the activities of transnational corporations in South Africa and Namibia,

Recalling also its resolution 1982/70 of 27 October 1982, according to which public hearings on the activities of transnational corporations in South Africa and Namibia, pursuant to Council resolution 1981/86, shall be conducted by the Commission on Transnational Corporations at its tenth session, which shall, as necessary be extended for a period of one week for this purpose,

Urges regional groups to nominate their representatives to the ad hoc committee, unless they have done so, to enable it to start work on the organization of the public hearings at the earliest possible, but not later than the end of the year 1983, and to report to the Commission at its tenth session so that the Commission should conduct public hearings at its eleventh session.

B. Draft decision requiring action by the Council

2. The following draft decision adopted by the Commission requires action by the Economic and Social Council:

DRAFT DECISION

Provisional agenda and documentation for the tenth session
of the Commission on Transnational Corporations

The Economic and Social Council approves the provisional agenda and documentation for the tenth session of the Commission on Transnational Corporations set out below.

1. Recent developments related to transnational corporations and international economic relations.

Documentation

Updated material on the third integrated study on transnational corporations in world development

Report on the role of transnational corporations in the implementation of the International Development Strategy

2. Activities of the United Nations Centre on Transnational Corporations;

- (a) Reports on the activities of the United Nations Centre on Transnational Corporations;

Documentation

Report of the Secretary-General on the activities of the United Nations Centre on Transnational Corporations

Report on the activities of the joint units with the regional commissions

- (b) Allocation of resources among the programme elements of the United Nations Centre on Transnational Corporations.

Documentation

Note on the allocation and use of resources among the programme elements of the United Nations Centre on Transnational Corporations

3. Work related to the formulation of a code of conduct and other international arrangements and agreements:

- (a) Code of conduct;

Documentation

Report on the code of conduct on transnational corporations

- (b) Bilateral, regional and international arrangements on matters relating to transnational corporations.

Documentation

Report of the Secretariat

4. International standards of accounting and reporting.

Documentation

Report of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting on its second session

5. Policy analysis and research:

- (a) Activities of transnational corporations in South Africa and Namibia and their collaboration with the racist minority régime in that area;

Documentation

Report on the activities of transnational corporations and on measures being taken by Governments to prohibit investments in South Africa and Namibia

Report on the ad hoc committee on the organization of public hearings on the activities of transnational corporations in South Africa and Namibia

- (b) Ongoing and future research;

Documentation

Report on ongoing and future research, including a review of the research programme

Transnational corporations and the production, processing and marketing of primary commodities

- (c) The role of transnational corporations in transborder data flows.

Documentation

Report of the Secretariat

6. Comprehensive information system.

Documentation

Report on the comprehensive information system on transnational corporations

7. Technical co-operation.

Documentation

Report on the programme of technical co-operation

8. Work related to the definition of transnational corporations.

Documentation

Report of the Secretariat on the question of the definition of transnational corporations

9. Question of expert advisers.

Documentation

Note by the Secretariat containing the list of candidates for expert advisers

10. Responsibilities of home countries with respect to the transnational corporations operating in South Africa and Namibia in violation of the relevant resolutions and decisions of the United Nations.

Documentation

Report of the Secretariat

C. Decisions brought to the attention of the Council

3. The following decisions adopted by the Commission are brought to the attention of the Economic and Social Council:

DECISION I

Programme of work of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting

The Commission on Transnational Corporations approves the programme of work of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting, as set out in paragraph 9 of the report on its first session. 2/

DECISION II

Report of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting and draft provisional agenda and documentation for the second session of the Group

The Commission on Transnational Corporations takes note with appreciation of the report of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting on its first session, 3/ and approves the provisional agenda and documentation for the second session of the Group, as set out below.

1. Opening of the session.
2. Election of officers.
3. Adoption of the agenda and organization of work.
4. Programme of work of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting:
 - (a) Review of issues which give rise to divergent accounting and reporting practices of transnational corporations, and identification of areas where efforts of harmonization appear necessary;

Documentation

Study on the work of standard-setting bodies, governmental and non-governmental, international, regional and national, in home and host countries alike

Study dealing with the accounting and reporting policies and practices of transnational corporations

- (b) Consideration of issues of accounting and reporting arising out of the comprehensive information system developed and maintained by the United Nations Centre on Transnational Corporations;

2/ E/C.10/1983/8.

3/ Ibid.

Documentation

Report on issues of accounting and reporting arising out of the comprehensive information system

- (c) Consideration of issues of accounting and reporting arising out of the Code of Conduct on transnational corporations;
- (d) Consideration of the following outstanding issues, identified by the Ad Hoc Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting in its 1982 report: 4/
 - (i) Movements in certain assets;
 - (ii) Subsidies granted by Governments;
 - (iii) Transfer price;
 - (iv) Value added;
 - (v) Issues relating to disaggregation of consolidated financial information;
 - (vi) Estimated additions to capacity and the effect of announced future capital expenditure;
 - (vii) Showing of depreciation in the balance sheets; nature and accounting of depreciation;
 - (viii) Purchased goodwill;
 - (ix) Prepaid expenses;
 - (x) Long-term loans and debentures;
 - (xi) Provisions;
 - (xii) Translation of accounts denominated in foreign currencies;
 - (xiii) Transfer of technology;
 - (xiv) Auditor's association with non-financial information;

Documentation

Notes by the Secretariat

- (e) Identification of issues arising out of the accounting and reporting needs of home and host countries, particularly developing countries;

4/ E/C.10/1982/8.

- (h) Discussion of ways and means of developing education, research and practical training in the field of accounting and reporting in Member States, especially the developing countries;
 - (i) Any other business.
 - (f) Discussion of appropriate measures necessary to give effect to the work of the Group in the area of accounting and reporting falling within the scope of the work of the Commission on Transnational Corporations;
 - (g) Discussion of the most appropriate means of bringing to the attention of Governments, transnational corporations and all other interested parties, the results of the work of the Group and the work of the Ad Hoc Group, including the possibility of issuing a United Nations publication;
5. Draft provisional agenda for the third session of the Group.
6. Adoption of the report of the Group.

DECISION III

Ongoing and future research

The Commission on Transnational Corporations, reaffirming that the ongoing and future research of the United Nations Centre on Transnational Corporations must continue to conform with the objective of avoiding the negative effects of the activities of transnational corporations on developing countries while maximizing their contribution to the development of those countries, recognizing the increasing importance of the activities of transnational corporations in the field of international banking and the need for all countries to obtain adequate information on this trend, aware of the plurality of principles and circumstances on which the industrial policies in different countries could be based, stressing the concern of all countries, especially the developing countries, about the pernicious effects of unemployment and the need to strengthen measures to combat those effects:

- (a) Takes note of the ongoing and future research of the Centre on Transnational Corporations, as contained in the report of the Secretariat entitled "Review of ongoing and future research"; 5/
- (b) Requests the United Nations Centre on Transnational Corporations to pay particular attention to the following subjects, bearing in mind the need to avoid duplication of efforts within the United Nations system:
 - (i) The role of transnational banks as lenders and financial investors in developing countries;
 - (ii) The role of transnational corporations in the commercial, industrial and services sectors in the movements of short-term capital between countries;

5/ E/C.10/1983/13.

- (iii) The contributions of transnational corporations to new patterns of production and consumption in developing countries, oriented to save and conserve energy and other natural resources, thus limiting the need to increase their exploitation;
- (iv) Effects on employment of the activities of transnational corporations in developing countries;
- (v) Conflicts of jurisdiction relating to transnational corporations;
- (vi) Implications and effects of policies relating to transfer prices of goods and services exported by transnational corporations to developing countries;
- (vii) The impact of transnational corporation activities on the process of development and the international division of labour;
- (viii) Contribution of transnational corporations to the promotion of investment in the least developed among the developing countries.

II. OPENING STATEMENTS

4. The ninth session of the Commission on Transnational Corporations was opened on 20 June 1983 by the temporary Chairman, Mr. Horst Heininger (German Democratic Republic), the outgoing Rapporteur.

5. The Under-Secretary-General for International Economic and Social Affairs delivered the opening address. He stated that the world economy in general and the developing countries in particular were facing the greatest difficulties of the past 30 years, and that the growth of world output had been declining steadily for the past four years. He noted that, in 1982, output in the developing countries as a group had fallen for the first time since 1945. Although some signs of economic recovery had appeared recently, and some increase in production and incomes had occurred in a number of developed countries, the strength of such recovery was far from clear and there was no indication that the incipient recovery in some industrial countries had had any effect on the developing countries. The outlook for the developing countries therefore remained bleak in the short term and difficult in the medium and long terms.

6. He also stated that the reality of interdependence had been recognized for a long time by transnational corporations. The contribution of transnational corporations and transnational banks to the strengthening of the industrial and technological capabilities, as well as the export growth, of developing countries, however, had largely bypassed those countries that most needed foreign resources, the world's poorest nations. New arrangements had recently emerged that reflected a trend towards balancing the regulation of foreign participation and increased flexibility in implementation of policies, a movement that did not necessarily conflict with the long-term objective of self-reliance and the reduction of dependence on external sources.

7. With respect to the work of the United Nations on a Code of Conduct on Transnational Corporations, the Under-Secretary-General emphasized that relations between Governments and transnational corporations would evolve in a mutually beneficial manner if their respective expectations, rights and responsibilities were known, understood and respected. That was why the Code of Conduct on Transnational Corporations would go a long way towards establishing a productive environment. He expressed the hope that, when discussions on the Code resumed, positive efforts would be made by all concerned to reach an agreement. The Commission would then have helped significantly, in accordance with its mandate, in promoting the positive contribution of transnational corporations to the development of the developing countries and in reducing their negative effects. He wished the Commission success in its deliberations.

8. In his opening statement, the Executive Director of the United Nations Centre on Transnational Corporations said that he looked forward to carrying on, under the guidance of the Commission, the work that his predecessor had initiated, and that there was bound to be an essential continuity with the previous régime, although some changes were inevitable. The commitment of the Centre to the mandates of the Commission, however, could not and would not be changed. He referred to the fundamental guidelines for the work of the Centre as defined by the Commission, namely, that the Centre should assist in creating the conditions in which the contribution that transnational corporations could make to world development would be maximized, while negative effects would be prevented, and that the Centre should

help in strengthening the negotiating capacity of developing countries in their dealings with transnational corporations.

9. He stated that the usefulness of the Centre's research, information system and advisory services should constantly be checked against those guidelines as well as other guidelines established by the Commission. Such considerations had prompted him to explore the possibility of strengthening the links between the research, information and advisory services of the Centre so that each of them could interact more deliberately with the others; he hoped that an analysis of the Centre's own past experience would help to create a useful institutional memory. The Executive Director stated further that much of the work of the Centre was concerned with preventing or avoiding the negative effects of transnational corporations, as well as with maximizing the positive contribution that transnational corporations could make to the development process. The Code of Conduct continued to have the highest priority in the Centre's programme, and would continue to receive the Centre's utmost efforts in support of the Commission's work in that area.

10. The Chairman of the Commission on Transnational Corporations at its ninth session, Mr. Hassan Gadel Hak (Egypt), delivered a statement at the 2nd meeting, on 21 June. He noted that the Commission was in session at a time when signals showed a potential recovery in the economies of the developed countries, but one whose strength was not yet known and whose importance could not as yet be understood in terms of the reality of interdependence. He noted further that transnational corporations remained one of the principal vehicles for connecting the economies of industrial and developing countries, and that the Commission, with the support of the Centre, had an important role to play in finding ways and means of encouraging the positive features of transnational corporation operations and regulate and minimize the negative effects that such activities could have on host countries. In that connection, it had become imperative to adopt an effective code of conduct on transnational corporations, and he hoped that with the co-operation of all parties, the Code would be concluded and adopted in the near future. Several delegations welcomed the statement by the Chairman and paid tribute to the manner in which he was presiding over the Commission.

III. RECENT DEVELOPMENTS RELATED TO TRANSNATIONAL CORPORATIONS AND INTERNATIONAL ECONOMIC RELATIONS

11. The Commission considered agenda item 3, entitled "Recent developments related to transnational corporations and international economic relations", at its 2nd to 5th, 8th and 13th to 15th meetings, on 21, 22, 24, 28 and 29 June 1983.

12. For its consideration of the item, the Commission had before it a report of the Secretariat (E/C.10/1983/2) presenting an overview of the publications entitled Transnational Corporations in World Development: Third Survey. 1/ The publication was made available to the Commission. A statement on the item was submitted by the International Organization of Consumers Unions, a non-governmental organization in consultative status, category I, with the Economic and Social Council (E/C.10/1983/NGO/1).

13. At the 2nd meeting, on 21 June, the Executive Director of the United Nations Centre on Transnational Corporations made an introductory statement. He summarized some of the main conclusions of the Third Survey and raised a number of issues for possible discussion by the Commission. One conclusion of the study was that the role of transnational corporations in the world economy had increased during the preceding decade, with their foreign activities expanding more rapidly than their domestic activities. Transnational corporations continued to be primarily based in the developed market economies, with only a quarter of the flow of foreign direct investment going to developing countries. At the same time, there had been some changes: transnational corporations based in the United States of America had become less dominant; the United States had become the leading host country for foreign direct investment; transnational petroleum corporations had expanded faster than average; firms from developing countries, notably, State-owned petroleum corporations, were among the world's largest corporations. The Executive Director also referred to the variety of new forms of association between enterprises from different countries, and suggested that the wider range of choice that those arrangements offered both transnational corporations and Governments had contributed to the reduction in tension in recent years.

14. The Executive Director went on to identify three issues to which the Commission might wish to devote particular attention. The first issue was whether and how the new pragmatic government policies towards transnational corporations had benefited host developing countries. The second issue was the role of transnational corporations in industrial restructuring, in particular whether transnational corporations would in future continue the role they had played in shifting certain industries from developed to developing countries. The third issue was that of the apparent decline in the oil and gas exploration efforts of transnational corporations in developing countries and the need to examine what might be done to reverse it. Finally, the Executive Director suggested that the Commission might usefully examine the matter of performance requirements and similar mechanisms relating to the activities of transnational corporations.

15. Several delegations prefaced their remarks with some observations on the depressed state of the world economy and the particularly adverse effects it was having on the developing countries. It was pointed out that commodity prices were at their lowest for many years, that the debt burden of many developing countries was excessive and that, as a result, most developing countries were facing acute balance-of-payments difficulties. Developing countries were being forced to reduce

imports, and in many countries per capita income had actually decreased. The increasingly interdependent nature of the world economy meant that collective action was necessary to remedy the situation. In that context, delegations pointed out the role that the Code of Conduct on Transnational Corporations could play in enhancing co-operation between developed and developing countries and emphasized the importance they attached to its completion.

16. Many delegations considered the Third Survey to be, on the whole, a balanced and comprehensive document that would provide a useful basis for discussion. However, a number of them pointed out that there were lacunae in the Third Survey. Some other delegations expressed the opinion that the report was biased in that it unduly emphasized the positive aspects of the activities of transnational corporations. Delegations expressed regret that it had not been available in time to permit the detailed examination it deserved. Some delegations pointed out that the report was still not available in all working languages. For those reasons, delegations stated that their comments on the report could be only of a preliminary nature. One delegation, supported by others, suggested that, in accordance with rule 13 of the rules of procedure of the Economic and Social Council, the Commission should continue its discussion of the study at its tenth session.

17. A number of delegations expressed the view that one of the main purposes of the Third Survey should be to enhance the negotiating capacity of the developing countries and to increase the benefits which such countries could derive from transnational corporations, while minimizing their negative effects. Some of those delegations felt that it could not be assumed that transnational corporations would necessarily have a beneficial impact on host countries; in the long run, reliance on such corporations could have only a negative effect on developing countries. Transnational corporations could be used by developing countries as one of the instruments for their development; however, they could only supplement, but never supplant, indigenous capabilities in the guest of developing countries for self-reliance. In carrying on their activities, transnational corporations should recognize national sovereignty. Moreover, their activities should be in conformity with the national development priorities and objectives of host developing countries.

18. Some delegations expressed their deep regret that the report of the Centre did not deal with the activities of transnational corporations based in State members of the Council for Mutual Economic Assistance (CMEA), since the activities of such corporations were similar to those of other transnational corporations covered in the report. They therefore requested the Centre to submit a supplement to the study to the Commission at its tenth session. Some of those delegations submitted a conference room paper (E/C.10/1983/CRP.3) containing data related to the issue and some of them submitted a draft resolution (E/C.10/1983/L.4), in which, inter alia, the Centre was requested, in furtherance of the Third Survey, to prepare a study on the activities of State-owned enterprises from both developed market economies and centrally planned economies conducting transnational operations, in particular their activities in developing countries. At the 14th meeting, on 29 June, after the Commission had decided to postpone consideration of the draft resolution (see paras. 28-30 below), delegations supporting the draft resolution expressed their deep concern and disappointment at the lack of support for their proposal. They considered that the work of the Centre would be incomplete if it did not include an examination of the foreign operations of State-owned enterprises. They stated that it was necessary for the Centre to provide the Commission with information on the foreign activities of all

State-owned transnational corporations; they pointed out that the omission of State-owned enterprises from the scope of the Commission's work would have profound consequences for the work on the Code of Conduct, in particular the efforts to resolve the outstanding issues in the section of the Code relating to definitions and scope of application. They expressed the view that, owing to the importance of the issue, the draft resolution should be considered at the tenth session of the Commission.

19. Some other delegations expressed the view that enterprises from socialist countries were outside the mandate of the Commission in that they were different from transnational corporations in their aims, nature, content, form, scope and the implication of their activities. For that reason, the enterprises and trading organizations of socialist countries did not fall to any extent within the mandate and scope of work of the United Nations Centre on Transnational Corporations. Proposals to label socialist country enterprises as transnational corporations and to carry out a study on their activities within the framework of the United Nations Centre on Transnational Corporations could only be regarded as a deliberate attempt to change the mandate of the Commission and tasks of the Centre, as well as to divert them from fulfilling their priority objectives. In its research work, the Centre should concentrate on the activities of transnational corporations and the negative effects of those activities on development and international relations. In that way the Centre would make its contribution to the achievement of the goals of the new international economic order. After the Commission had decided to postpone consideration of draft resolution E/C.10/1983/L.4 (see paras. 28-30 below), those delegations reiterated their position.

20. Many delegations did not speak on the question. After the Commission had taken its decision with respect to the draft resolution (see paras. 28-30 below), they stated that their position in the matter was a purely procedural one. In that regard, they recalled the statement made by one delegation on behalf of many others at the eighth session of the Commission on the issue of the definition of transnational corporations; 2/ they also referred to the compromise proposal, during the special session of the Commission evolved by the Chairman of the Working Group that dealt with the section of the Code relating to definitions and scope of application, aimed at resolving that issue. 3/

21. Some delegations considered that bilateral investment protection treaties deserved a more comprehensive and positive examination. They referred to the growing number of such treaties and to the important role they played in improving the investment climate, thereby encouraging foreign direct investment, particularly in developing countries, and in contributing to the economic development of host countries. Those delegations considered such treaties to be a valuable instrument and worthy of further examination by the Centre. A number of delegations referred to the question of conflicting jurisdiction affecting transnational corporations and suggested that the Centre should undertake further work in that area, with a view to identifying how such conflicts arose and what means could be adopted to reduce their incidence.

22. The fact that most low-income developing countries were almost completely bypassed by transnational corporations was highlighted by several delegations. While recognizing that that was attributable to the lack of suitable investment opportunities in the poorer countries, those delegations considered that efforts should be made to encourage transnational corporations to contribute to the development of such countries. Other delegations pointed out that there were

several middle-income countries that did not attract foreign direct investment because of the small size of their markets. Several delegations suggested that those matters should be examined by the Commission and the Centre.

23. A number of delegations considered that in the Third Survey more attention should have been given to the changes that were occurring in the internal structure and operations of transnational corporations. A few delegations referred to the growing variety of new forms of association, such as licensing agreements, management contracts and other non-equity arrangements, and suggested that that general trend should be examined by the Centre. Others referred to the growing internalization of the operations of transnational corporations, commenting in particular on the importance of intra-firm trade and the potential it offered for abuse of transfer pricing and other similar practices. That too was considered deserving of further attention by the Centre.

24. The view was expressed that in the Third Survey more attention should have been devoted to some of the social, cultural and political aspects of the activities of transnational corporations. In view of the prevailing high levels of unemployment throughout the world, some delegations felt that the employment effects and practices of transnational corporations should have been examined in greater detail. Some delegations regretted the brevity of the material on the role of transnational corporations in southern Africa.

25. With regard to performance requirements, one delegation expressed the view that such measures distorted the free trading environment and did not necessarily benefit either transnational corporations or host countries. Some delegations stressed the need for having performance requirements. In the view of one of them, such performance requirements would ensure an equitable distribution of the benefits from the operations of transnational corporations in host countries. Another delegation pointed out that such measures were necessary on occasion to remedy distortions in the market, although care had to be taken in applying performance requirements to ensure that they did not involve cost to both home and host countries.

26. Concerning the late availability of the Third Survey, the Executive Director explained that because of the decision of the General Assembly and the Economic and Social Council regarding the limitation of the length of documents for United Nations bodies, the Third Survey was not on the agenda of the Commission. Consequently, although the Third Survey had been completed more than three months before the Commission's current session, it was not eligible for priority processing. Following those decisions, chapter I of the Third Survey, containing an overview of the report as a whole, constituted the documentation for agenda item 3 and that document (E/C.10/1983/2) had been distributed in good time in all languages.

27. Since many of the substantive points raised in the discussion related to the future research activities of the Centre, the Executive Director combined his response with his introductory remarks on agenda item 9 (c) (see para. 129 below). He noted the concern expressed by many delegations that a large number of developing countries, particularly lower-income countries, had not attracted transnational corporations, and he stated that the Centre would address itself to that issue in its future research activities. With regard to the limited treatment given in the Third Survey to the employment effects of transnational corporations and to their social, cultural and political impact, the Executive Director stated

that the Centre would increase its efforts in that area. He also referred to the methodological difficulties involved in studies of those issues and the need for co-operation with other organizations of the United Nations system concerned, notably the International Labour Organisation (ILO), the United Nations Educational, Scientific and Cultural Organization (UNESCO) and the United Nations Environment Programme (UNEP). In view of the differences of opinion on the subject of performance requirements, the Executive Director said that it was necessary for the Commission to decide whether the Centre should undertake any work on the subject. Finally, he invited the Commission to consider the steps that might be taken to remedy the deficiencies in the data on foreign direct investment.

Action by the Commission

28. At the 14th meeting, on 29 June, the representative of the German Democratic Republic proposed a motion by which consideration of the draft resolution entitled "Recent developments related to transnational corporations and international economic relations" (E/C.10/1983/L.4) would be postponed to a further session of the Commission. The representative of China supported the motion.

29. Statements against the motion were made by the representatives of Italy and Switzerland.

30. At the same meeting, the Commission adopted the motion by 26 votes to 10. (The text of draft resolution E/C.10/1983/L.4 is reproduced in annex I below.)

31. Statements in explanation of vote were made by the representatives of Bangladesh (on behalf of the States members of the Group of 77 which are members of the Commission), Japan, France, the United States of America, Canada, the United Kingdom of Great Britain and Northern Ireland, the Union of Soviet Socialist Republics and the Netherlands. The representative of Brazil made a statement on a point of order. The observer for Belgium also made a statement.

32. The Commission took note of the report of the Secretariat (E/C.10/1983/2) presenting an overview of the publication entitled Transnational Corporations in World Development: Third Survey; ^{1/} it also took note of that publication, decided to discuss further the issues raised in the Third Survey at its tenth session under the item entitled "Recent developments related to transnational corporations and international economic relations", and requested the Centre to prepare for that session supplementary documentation updating the information contained in the Third Survey.

Notes

^{1/} United Nations publication, Sales No. E.83.II.A.14.

^{2/} See Official Records of the Economic and Social Council, 1982, Supplement No. 8 (E/1982/18), chap. X.

^{3/} See Official Records of the Economic and Social Council, 1983, Supplement No. 7 (E/1983/17/Rev.1), annex IV.

IV. ACTIVITIES OF THE UNITED NATIONS CENTRE ON TRANSNATIONAL CORPORATIONS

33. The Commission considered agenda item 4, entitled "Activities of the United Nations Centre on Transnational Corporations", at its 5th to 7th meetings, on 22 and 23 June 1983.

34. For its consideration of the item, the Commission had before it the report of the Secretary-General on the activities of the United Nations Centre on Transnational Corporations (E/C.10/1983/3), the report of the Secretariat on the activities of the joint units established between the United Nations Centre on Transnational Corporations and the regional commissions (E/C.10/1983/4) and a note by the Secretariat containing a report on the financial implications of the United Nations Centre on Transnational Corporations programme elements for the year 1983 (E/C.10/1983/5). The Commission also had before it a working paper prepared by the Secretariat on the proposed programme budget for 1984-1985 on transnational corporations (E/C.10/IX/WP.1).

35. At the 5th meeting, on 22 June, the Executive Director of the United Nations Centre on Transnational Corporations made an introductory statement. He referred to the reorganization of the Centre, which had been approved by the Secretary-General. He stated that over the past several years it had become increasingly evident that the original structure of the Centre no longer constituted the most effective and efficient arrangement for the implementation of its mandate and programme of work and that the structure had lent itself to much duplication of activity. He stated that the reorganization entailed a redeployment of existing resources. All the research and policy analysis activities entrusted to the Centre were to be carried out on a co-ordinated basis by the Policy Analysis and Research Division, and all the advisory and information functions were to be handled by the Advisory and Information Services Division.

36. Various delegations congratulated the Executive Director on his appointment and expressed their appreciation of the work done by the Centre. They took note of the reports submitted under the item, as well as of the introductory statement made by the Executive Director. Many delegations stated that the documents presented a comprehensive overview of the Centre's activities. Delegations expressed the hope that, under the guidance of the Commission the Centre would continue the useful work that it had initiated and that was under way in the area of transnational corporations.

37. Some delegations felt that the reorganization of the Centre could bring about increased efficiency in its work. Some other delegations emphasized that the reorganization should not result in a lessening of the Centre's activities in any of its priority areas.

38. Delegations commented on the general direction of the Centre's work. Some of them emphasized that the interests of developing countries should be paramount in all aspects of that work and that specific projects carried out by the Centre should be tailored to the needs of the developing countries. A few delegations emphasized the need for the Centre's work to encompass all aspects of the mandate and the priorities set by the Commission; in that regard, they mentioned the need for work on the negative aspects of the activities of transnational corporations. A few delegations also stressed the importance of objectivity and accuracy in the work of the Centre. The view was expressed that the Centre should adopt a

selective approach to research on transborder data flows, including in that research only matters directly related to transnational corporations, so as to ensure that the programme did not carry disproportionate weight in the work of the Centre.

39. Many delegations stressed the need for the work on the elaboration of a code of conduct, on transnational corporations. They noted that for the past eight years the Commission had attached the highest priority to that work and expressed the view that the credibility of its work depended on the completion of that task. Some delegations stressed the importance of negotiating a balanced code of conduct.

40. Delegations also referred to the work of the Centre in the areas of information, research and technical co-operation. They stressed the importance of the work in each of those areas. One delegation stated that, in carrying out its work in those areas, the Centre should give due consideration to the needs of the developing countries.

41. One delegation suggested the need for a periodic evaluation of the work of the Centre. Such an evaluation would, in its view, help the Centre to assess the usefulness and relevance of its various activities. Another delegation noted that by the time the tenth session of the Commission had taken place, the Commission and the Centre would have been in existence for 10 years, and suggested that that would be an appropriate time to review the activities of the Centre in order to identify any out-of-date or ineffective programmes.

42. Several delegations identified areas to which they felt the Centre should pay greater attention than hitherto. Those areas included research on the international division of labour, structural changes within transnational corporations, the role of transnational corporations in armaments, the employment practices of transnational corporations, the political, social and cultural impact of the activities of transnational corporations, the environmental and ecological impact of the activities of transnational corporations and the operations of enterprises from socialist countries. Several delegations objected to the proposed study of armaments on the ground that it had not been mandated by the Commission and that a balanced study could not be produced because of the unavailability of data from all appropriate producers of armaments. One delegation also recalled its opposition to the work carried out by the Centre on the activities of transnational corporations in colonial Territories.

43. Several delegations commented upon the work done by the joint units, as reflected in the report of the Secretariat (E/C.10/1983/4). They expressed satisfaction that the joint units were engaged in a range of activities of interest to their regions and stated that that work should be strengthened. It was suggested that additional work should be pursued by the joint units on subjects such as regional investment planning and government policies towards transnational corporations in the respective regions. Many delegations stressed the need for the Centre to co-ordinate its work in that regard with that of other United Nations bodies; particular mention was made of the regional commissions. It was felt that the work of the Centre and that of the joint units should be complementary and thus of mutual benefit. One delegation mentioned UNESCO as an organization with which the Centre could co-operate more closely, especially with regard to the social and cultural impact of the operations of transnational corporations.

44. With respect to the report on financial implications of the Centre's programme elements for the year 1983 (E/C.10/1983/5), delegations stated that it presented a

good overview of all the programme elements of the Centre and of the distribution of resources for their implementation. The need for greater specificity in the information provided was emphasized. One delegation felt that more information on the actual use of funds would be useful, particularly as regards the costs of consultants used under various programme elements.

45. Delegations also took note of the working paper containing the proposed programme budget for the 1984-1985 biennium (E/C.10/IX/WP.1). Delegations commended the Centre for the restraint it had exercised in proposing a budget reflecting a decrease in its request for resources. They took note with appreciation of the statement by the Executive Director to the effect that the Centre would be able to implement fully the various mandates of the Commission with the reduced budget. Several delegations stated that they attached importance to work on the structural practices of transnational corporations and on transnational corporations and the international division of labour; they felt that the deletion of those items from the proposed programme budget was not justified and requested the Centre to ensure that work would continue in those areas. One delegation was pleased to note the intention of the Centre to rely more and more on the capabilities of its staff and to reduce its reliance on the use of outside consultants.

46. A few delegations felt that the Centre's programme budget should correspond in all respects to the priorities of the Commission.

47. In his concluding remarks, the Executive Director of the Centre expressed to delegations his appreciation of their helpful comments, and stated that they would be studied carefully and taken into account by the Centre in its future work. In response to the points raised by delegations during the discussion, the Executive Director emphasized that the Centre fully appreciated the need for close co-operation with the joint units, and mentioned in that regard the annual co-ordination meetings which were held between the Centre and the joint units. He stated that the Centre would continue to follow the priorities set by the Commission. In response to the point made concerning the need for periodic evaluation, he indicated that the Centre's programme was already subject to evaluation by the Committee for Programme and Co-ordination and the Advisory Committee on Administrative and Budgetary Questions. He pointed out that the Centre itself appreciated the need for such evaluations and undertook them from time to time and that it intended to continue to follow the principle of objectivity and verification of data.

Action by the Commission

48. The Commission:

(a) Took note with appreciation of the report of the Secretary-General on the activities of the United Nations Centre on Transnational Corporations (E/C.10/1983/3), the report of the Secretariat on the activities of the joint units established between the Centre and the regional commissions (E/C.10/1983/4), the note by the Secretariat containing a report on the financial implications of the Centre's programme elements (E/C.10/1983/5) and the working paper containing the proposed programme budget for 1984-1985 on transnational corporations (E/C.10/IX/WP.1);

(b) Requested the Centre to take into account in its future work the views expressed by delegations at the ninth session of the Commission.

V. WORK RELATED TO THE FORMULATION OF A CODE
OF CONDUCT ON TRANSNATIONAL CORPORATIONS

49. The Commission considered agenda item 5, entitled "Work related to the formulation of a Code of Conduct on Transnational Corporations", at its 11th meeting, on 27 June 1983.

50. For its consideration of the item, the Commission had before it the report of the Secretary-General on the status of discussions in the special session of the Commission on Transnational Corporations (E/C.10/1983/6). The report of the Commission on that session was made available to the Commission. 1/ A statement on the item was submitted by the International Organization of Consumers Unions, a non-governmental organization in consultative status, category I, with the Economic and Social Council (E/C.10/1983/NGO/2).

51. The delegations of France, Germany, Federal Republic of, Italy and the United States of America submitted a conference room paper (E/C.10/1983/CRP/4) concerning elements to be introduced into the preamble, the purpose of which was to give a clearer picture of the phenomenon of the transnational corporation by showing that it was occurring in all categories of countries, including both developed market economies and centrally planned economies. No discussion took place on the conference room paper.

52. In the context of its consideration of agenda item 5, the Commission also considered agenda item 10, entitled "Work related to the definition of transnational corporations" (see chapter X below) and had before it a report on the question (E/C.10/1983/14).

53. The Executive Director of the United Nations Centre on Transnational Corporations made an introductory statement on the two items. He referred to the activities carried out by the Centre in response to Economic and Social Council resolution 1982/68 of 27 October 1982, in which the Council had requested the Centre to take steps to ensure that all States were provided with the necessary documentation in order to facilitate their participation in the special session. He also recalled the statement made by the Secretary-General to the Commission during the first part of its special session. 2/ He considered that the view expressed at that time by the Secretary-General to the effect that the Code was within grasp, remained valid.

54. All delegations expressed their commitment to the formulation of the Code of Conduct. They emphasized that that work had the highest priority among the various tasks of the Commission and the Centre. They stressed the importance of bringing the negotiations on the Code to a successful and speedy conclusion.

55. Most delegations expressed disappointment that the work on the formulation of the Code of Conduct had not yet been concluded. They noted that, in its resolution 1982/68 calling for the convening of a special session of the Commission open to the participation of all States, the Economic and Social Council had mandated that the outstanding work on the Code should be completed and that the results of the special session should be transmitted through the Council to the General Assembly at its thirty-eighth session for consideration and appropriate action. Some delegations, while also expressing disappointment that the work had not been completed, stated that some progress had nevertheless been made at the

special session. They referred to the provisions relating to adherence to economic goals and development objectives, policies and priorities; to ownership and control; to balance of payments and financing; and to the treatment of the issues of employment and restrictive business practices, which were already the subject of other international instruments. They noted that on the important issues of non-collaboration by transnational corporations with the racist minority régime in South Africa some progress had also been made. They further noted that work had been done during the special session on the sections of the Code relating to the preamble and objectives, to definitions and scope of application, to the treatment of transnational corporations and to related issues in the part of the Code dealing with the activities of transnational corporations, although time had not permitted agreement to be reached on those sections. Many delegations referred to the package proposal presented by the Chairman of the special session ^{3/} and stated that they could accept it as a compromise in itself only if it were accepted by others as such. Other delegations stressed the need to accommodate the legitimate concerns of all countries.

56. On the matter of further negotiations with a view to completing the Code, many delegations felt that it would be inappropriate for the Commission at a regular session to make any recommendations to the Economic and Social Council regarding future work on the basis of the work of a special session. In that connection, it was pointed out that the results of the work of the special session of the Commission were being transmitted, as mandated by the Economic and Social Council, directly to the Council. It was also noted that the special session of the Commission had been open to the participation of all States and that the Commission, when meeting in regular session, was a body of limited membership. Those delegations stated that the Economic and Social Council should give whatever guidance and directives it considered necessary concerning further work on the Code. In that regard, they emphasized the need for a policy directive from the Council. Some other delegations pointed out that the Commission could express its view on the manner in which the future work should proceed. They stated their support for the resumption of negotiations in another special session to be convened early in 1984 with a view to completing the work. The need for the availability of all necessary conference facilities in order to ensure the successful completion of the negotiations was emphasized. It was pointed out that in the past year the negotiations had been hampered by the difficulties that had arisen in ensuring that all the necessary meeting facilities were at the disposal of the Commission at its special session.

57. Some delegations, in their statements concerning the progress of the negotiation of the Code of Conduct, noted that the Code covered a wide range of matters, many of which were both complex and politically sensitive. It was noted that on some of the key issues mutually acceptable solutions had not been arrived at. It was further noted that progress had been made in spite of those difficulties and that, with the necessary political will and accommodation, future negotiations could overcome those difficulties and lead to the adoption of a code. Such a climate of mutual confidence was a precondition for the successful completion of an instrument like the Code by consensus. Many delegations referred to the environment needed for further negotiations with a view to successfully completing the work on the Code. They stated that the first part of the special session had been characterized by evidence of flexibility, mutual accommodation and positive efforts to achieve a breakthrough. Such a climate was indispensable if the objective of finalizing the Code was to be attained. Some delegations felt that that climate had not been maintained during the second part of the session and

that the failure to complete the negotiations on the Code of Conduct had been due to that fact. They emphasized that any future work should take place on the premise that delegations were willing to make the necessary compromises.

58. Some delegations touched on the kind of code that they hoped would emerge. It was stated that the Code must have as one of its key characteristics the strengthening of host countries, particularly developing countries, in their dealings with transnational corporations and that that objective could not be displaced by the idea of strengthening the position of transnational corporations vis-à-vis developing countries. It was also stated that strong objections on the part of certain delegations would arise if an attempt were made to change the mandate of the Commission to formulate a Code of Conduct on Transnational Corporations into one of formulating a general agreement on international investment. Some other delegations reiterated the view that the Code should be balanced if it was to serve one of its purposes, namely, enhancing the positive contribution of transnational corporations to development. It was also felt that the Centre should continue its efforts to disseminate information about the Code, particularly to countries which had not participated in the negotiations so far, with a view to ensuring the broadest possible representation in future negotiations.

Notes

1/ Official Records of the Economic and Social Council, 1983, Supplement No. 7 (E/1983/17/Rev.1).

2/ Ibid., annex VI.

3/ See Official Records of the Economic and Social Council, 1983, Supplement No. 7 (E/1983/17/Rev.1), annexes IV and V.

VI. COMPREHENSIVE INFORMATION SYSTEM ON TRANSNATIONAL CORPORATIONS

59. The Commission considered agenda item 6, entitled "Comprehensive information system on transnational corporations", at its 13th meeting, on 28 June 1983.

60. For its consideration of the item, the Commission had before it the progress report of the Secretariat on the information system on transnational corporations (E/C.10/1983/7).

61. Introductory remarks were made by the Director of the Advisory and Information Services Division of the United Nations Centre on Transnational Corporations. The Director noted that the Centre's comprehensive information system on transnational corporations had continued to be developed over the past year and there had also been an increased demand for a wide range of information on the activities of transnational corporations. Continued emphasis was given to those components of the system (e.g., legal information, industry studies, individual corporations and national information systems) that had been accorded high priority by the Commission. He stated that the Centre was prepared to assist developing countries in setting up or developing national information systems on the activities of transnational corporations and mentioned the work so far done by the Centre in that regard. Work on information on toxic or hazardous chemicals in co-operation with other United Nations bodies and on activities of transnational corporations in Territories that were the concern of the Special Committee on the Situation with regard to the Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples were also given the priority accorded to them by the General Assembly.

62. The Director stated that a review of the corporate information system was under way to ensure its cost-effectiveness and relevance to the needs of Governments and the Centre's own internal research requirements, and the results of the review would be presented to the Commission. He further stated that the integrity of the Centre's comprehensive information system would be preserved.

63. All delegations stressed the importance of the information system for the Centre's work and for developing countries. They also emphasized the importance of the accuracy of the information it contained. Most delegations considered it important that the information should be up to date and cost effective, although they recognized the difficulties that entailed with regard to information on corporations and on national legislation and regulations.

64. A few delegations requested that when industry studies included data on individual transnational corporations, that data should be submitted to those corporations for verification. Other delegations stated that in any case the Centre should retain exclusive responsibility for the accuracy of the information contained in its information system or reports, thereby avoiding the danger of serving as the propaganda organ of transnational corporations.

65. Many delegations were satisfied with the verification procedures followed by the Centre and with its observance of business confidentiality. A few, however, held that verification should not be carried out by corporations.

66. Several delegations considered that the Centre should collect information on transnational corporations in the armaments industry and on the social, political and cultural effects of transnational corporations. However, several other delegations considered that information on social, political and cultural effects was not verifiable or quantifiable.

67. The Director of the Advisory and Information Services Division addressed himself to several issues raised in the discussions. He assured the Commission that no cutbacks in the programme of work mandated by the Commission were implied in the reorganization of the Centre or in the review of the individual corporations component of the comprehensive information system. As to the social and political aspects of the information system, the Director pointed out that the data in current studies on the activities of transnational corporations in southern Africa, the colonial Territories and in industry studies would be integrated into the information system.

68. On the question of how many corporation profiles had been sent to transnational corporations for verification of factual information, the Director noted that they numbered about 150 and that the figure of 380 mentioned in the report indicated the target number of companies on which work on corporate profiles was to be undertaken. He further noted that while the Centre would continue to seek verification of factual data from transnational corporations, the Secretariat remained responsible for the accuracy of the information contained in the system and would examine other sources of information to ensure accuracy and balance in the information contained in its comprehensive information system.

Action by the Commission

69. The Commission:

(a) Took note of the progress report of the Secretariat on the information system on transnational corporations (E/C.10/1983/7);

(b) Requested the Centre to continue the development of its comprehensive information system, taking into account the views expressed by delegations at the ninth session of the Commission, and to submit a progress report to the Commission at its tenth session.

VII. INTERNATIONAL STANDARDS OF ACCOUNTING AND REPORTING

70. The Commission considered agenda item 7, entitled "International standards of accounting and reporting", at its 7th meeting, on 23 June 1983. For its consideration of the item, the Commission had before it the report of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting on its first session (E/C.10/1983/8).

71. The Executive Director of the United Nations Centre on Transnational Corporations, in his introductory statement, informed the Commission that the Economic and Social Council, by its resolution 1982/67 of 27 October 1982, had established the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting in response to the recommendation made by the Commission at its eighth session. ^{1/} He pointed out that the Intergovernmental Working Group, at its first session, had established a programme of work, proposed a provisional agenda for its second session, and requested the Centre to prepare four studies dealing with a number of accounting and reporting issues to be considered by the Group at its second session.

72. Most delegations expressed satisfaction with the report of the Group, particularly the programme of work contained therein. They recognized that there were complex and controversial issues giving rise to divergent accounting and reporting practices on the part of transnational corporations. They encouraged the Group to make efforts to seek solutions to the issues identified in its report. They also agreed that it was necessary for the Group to review the work of standard-setting bodies, governmental and non-governmental, international, regional and national, in home and host countries alike, and to examine the accounting and reporting policies and practices of transnational corporations. Furthermore, they stressed that the Group, in fulfilment of its mandate, should recommend effective measures for harmonizing accounting and reporting in order to improve the availability and comparability of information disclosed by transnational corporations.

73. Several delegations noted that the Group had concentrated on financial information disclosure by transnational corporations. Those delegations expressed the view that the Group should also consider non-financial information disclosure requirements and measurement standards. They also proposed that the mandate of the Group should permit it to formulate common guidelines for accounting and reporting. Other delegations cautioned that it was difficult to deal with non-financial information disclosure. They considered that measurement standards could be established more appropriately by national or regional bodies, and were of the opinion that the Group should not be a standard-setting body. One delegation stressed that the work of the Group should not in any way prejudice the ongoing work on an eventual code of conduct on transnational corporations.

Action by the Commission

74. Chapter I of the report of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting on its first session (E/C.10/1983/8) contained two draft decisions recommended for adoption by the Commission.

15. At its 7th meeting, on 23 June, the Commission adopted draft decision I, entitled "Programme of work of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting" (see chap. I, sect. C, decision I).

16. The Commission then considered draft decision II, entitled "Report of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting and draft provisional agenda and documentation for the second session of the Group". After an exchange of views on the draft decision, in which the representatives of Canada, Egypt and Switzerland took part, the Commission orally amended the draft decision by inserting the words "with appreciation" after the words "takes note" and by deleting the documentation listed under item 4 (c) of the draft provisional agenda of the Working Group, which had read "Report on issues of accounting and reporting arising out of the Code of Conduct". The Commission then adopted the draft decision, as orally amended (see chap. I, sect. C, decision II).

Notes

1/ See Official Records of the Economic and Social Council, 1982, Supplement No. 8 (E/1982/18), paras. 70-72.

VIII. TECHNICAL CO-OPERATION

77. The Commission considered agenda item 8, entitled "Technical co-operation" at its 11th and 12th meetings, on 27 and 28 June 1983. It had before it the report of the Secretariat on the programme of technical co-operation on matters related to transnational corporations (E/C.10/1983/9). The report, which covered developments in the programme of the United Nations Centre on Transnational Corporations since the Commission's eighth session, contained information on completed and on-going projects, the costs and financing of advisory and training projects, and the Centre's planned technical co-operation activities. It also contained a summary of the findings of an evaluation of the usefulness and impact of completed advisory and training projects.

78. In his introductory remarks, made at the 11th meeting on 27 June, the Director of the Advisory and Information Services Division informed the Commission that the number of requests for the Centre's advisory and training services continued to grow. Moreover, the requests received by the Centre were increasingly in connection with transnational corporation-related projects of major economic significance to requesting countries. Governments seeking to define appropriate legal and institutional frameworks on matters related to transnational corporations and seeking to structure specific contractual arrangements so as to optimize host country benefits had increasingly looked to the Centre for assistance.

79. The Director of the Advisory and Information Services Division pointed out that the strengths and weaknesses of the Centre's technical co-operation programme had been tested during the period under review, through a deepened and expanded evaluation of completed advisory and training projects. While the findings of the evaluation were positive, the Director indicated a number of areas in which the Centre and recipient Governments felt the services could be further strengthened. He stated that the new organizational structure of the Centre which had entailed a merger of the delivery of advisory and information services, as well as the development of an "institutional memory" which the data and analysis of completed projects would be made more accessible, would contribute to the further strengthening of the Centre's technical co-operation services.

80. The Director identified for the Commission a number of areas in which the Centre was endeavouring to reduce the cost of projects as well as to share costs with other United Nations and non-United Nations agencies, thereby maximizing the use of its limited resources. He noted the growing financial role of the United Nations Development Programme (UNDP) in the Centre's technical co-operation programme but pointed out that the programme continued to rely heavily on voluntary contributions from individual Governments. He expressed his deep appreciation of the contributions made by various Governments to the Trust Fund over the years. In particular, he thanked the Governments of Norway, Greece and Finland for their contributions, either pledged for or received in 1983, and expressed the hope that other Governments would also find it possible to contribute in 1983.

81. All delegations that took part in the discussion stressed the importance they attached to the Centre's technical co-operation programme which they felt was a very useful activity of direct practical benefit to developing countries. Many delegations expressed their satisfaction with the manner in which the Centre had carried out the programme during the period under review, and also expressed their appreciation of the informative report submitted to the Commission under the item.

A number of delegations stated that during the past year their Governments had benefited from the Centre's advisory and training services, which enabled them to attest to the quality and usefulness of the services provided.

82. The view was expressed that the Centre should include persons from transnational corporations and trade unions among its experts when responding to Government requests, particularly in respect of workshops and advisory services. A few delegations stressed the need for a balanced approach by the Centre in the delivery of its advisory and training services. Those delegations also stressed that, as in the past, the Centre's staff and experts should not involve themselves directly in negotiations between transnational corporations and Governments. Several delegations stated that the Centre's technical co-operation programme should give particular attention to the least developed among the developing countries. A number of delegations were pleased to note the growing importance of financing by UNDP. Several delegations stressed the vital need for voluntary contributions and expressed the hope that a growing number of Governments would find it possible to make such contributions. A number of delegations referred to the financial support their Governments had provided to the programme.

83. Many delegations stressed the importance they attached to the evaluation of completed advisory and training projects. They noted with satisfaction the efforts of the Centre in that regard but stated that its effort at evaluation should be strengthened and should cover a larger number of projects. A number of delegations noted that the results of the evaluation contained in the report of the Secretariat suggested that the projects covered proved useful and successful.

84. Some delegations noted with satisfaction the work launched by the Centre for the purpose of assisting institutions of higher learning in developing countries to develop their own programmes of training on matters related to transnational corporations. A few delegations urged that experts used in that activity should include persons from, for example, institutions of higher learning in developed countries.

85. One delegation suggested that in the report to be submitted to the Commission at its tenth session, the Centre should provide more detailed information on the consultants used. Another delegation stated that the Centre should provide more information on the nature and scope of its projects. Another delegation requested that the Centre should include in its report a table listing recipient countries together with the cost of projects executed in each country and the source of funds, including local contributions.

86. In responding to questions raised during the discussion, the Director and Associate Director of the Advisory and Information Services Division thanked the members of the Commission for their favourable comments as well as for their useful suggestions on the Centre's technical co-operation programme. With regard to the evaluation of technical co-operation activities, the Commission was assured that the Centre would continue the evaluation on a regular basis and that it would endeavour to refine its methodology and techniques in that area. In response to the suggestion made by several delegations that the Centre should make use of persons employed by transnational corporations at training workshops, it was pointed out that the Centre had in fact done so on a number of occasions and would continue to do so when appropriate in the future. It was stated that in selecting consultants to be submitted to Governments for their approval the Centre placed paramount importance on their proved practical experience in matters related to

transnational corporations and on their sensitivity to the needs of and conditions in developing countries.

87. It was stated that the Centre was very much aware that the needs of the least developed among the developing countries required attention. The Centre was endeavouring to make Governments that had not yet requested services familiar with its activities through programming missions, contacts with UNDP resident representatives, as well as in the course of regional and subregional workshops. Efforts to find effective ways of sharing costs of advisory and training services, particularly with Governments of middle-income developing countries and those that had addressed repeated requests to the Centre, would continue in order to maximize the share of voluntary resources for assistance to the least developed among the developing countries.

88. Finally, it was pointed out that only some \$300,000 remained in the Centre's Trust Fund account. The Director noted that while several delegations had expressed the continued support of their Governments to the Centre's technical co-operation programme, in contrast with previous sessions of the Commission, no concrete pledges for voluntary contributions had been made during the current session. That situation was a cause for concern. Unless such contributions were received in 1983, the Centre might not be in a position to respond to the growing number of requests received.

Action by the Commission

89. The Commission:

(a) Took note with appreciation of the report of the Secretariat on the Centre's technical co-operation programme (E/C.10/1983/9) and of the introductory statement by the Director of the Advisory and Information Services Division, and commended the Centre on the manner in which it was implementing that programme;

(b) Reaffirmed the great importance it attached to the Centre's technical co-operation programme, which corresponded to an important need of developing countries;

(c) Expressed its appreciation to those Governments which had made voluntary contributions, urged other Governments to consider making similar contributions, and urged recipient Governments to assist in financing the cost of projects through their UNDP indicative planning figure funds and by covering local costs;

(d) Requested the Centre to continue to strengthen its evaluation methodology and to undertake an evaluation of the usefulness and impact of completed projects and to report on its findings to the Commission at its tenth session;

(e) Requested the Centre to report to the Commission at its tenth session on its technical co-operation programme and to include information on completed and ongoing projects during the period under review, covering, inter alia, the cost of those projects, the source of funds for the projects, the contributions of the recipient countries, the experts used, the content of and documentation for workshops, and planned activities.

IX. STUDIES ON THE EFFECTS OF THE OPERATIONS AND PRACTICES OF TRANSNATIONAL CORPORATIONS

A. Activities of transnational corporations in southern Africa and their collaboration with the racist minority régime in that area

90. The Commission considered agenda item 9 (a), entitled "Activities of transnational corporations in southern Africa and their collaboration with the racist minority régime in that area", at its 7th to 9th, 13th and 15th meetings, on 23, 24, 28 and 29 June 1983. It had before it the report of the Secretary-General on policies and practices of transnational corporations regarding their activities in South Africa and Namibia (E/C.10/1983/10) and the annex thereto, containing a list of transnational corporations which operate in strategic sectors of the southern African economy, and of those that have taken measures to terminate their activities in such sectors (E/C.10/1983/10/Add.1). It also had before it a note by the Secretariat concerning modalities for public hearings on the activities of transnational corporations in South Africa and Namibia (E/C.10/1983/11).

91. Many delegations made statements on the item. Most of them stressed the importance of the work on the subject of transnational corporation activities in southern Africa. They stated that the report submitted by the Centre was a useful document and that it contained valuable information as well as important findings and conclusions. They felt that the work of the Centre in that area should be intensified.

92. Many delegations expressed disappointment at the continuing and, in some cases, the increased involvement of transnational corporations and some home countries in bolstering the apartheid régime of South Africa. They stressed that, with a limited number of exceptions, no legislation had been adopted by the main economic partners of South Africa to restrict or prohibit capital transfers to that country. They expressed their support for the findings of the report, to the effect that the involvement of transnational corporations in strategic sectors such as electronics, computers, chemicals and energy, helped the racist Government in building up its economic and military strength, thereby encouraging it to defy world opinion. They stressed the importance of the Commission lending its support to the struggle of the international community against the apartheid policy of South Africa, its illegal occupation of Namibia and its military invasions of the territories of other southern African countries, which represented a serious threat to the peace and stability of the region as well as to the world. They appealed to the countries and transnational corporations collaborating with the racist minority régime of South Africa to adhere to the relevant resolutions of the United Nations, by taking measures to divest from South Africa and Namibia. In that regard, they welcomed the encouraging trends in some developed countries, where an increasing number of state legislators, trade union organizations and public interest groups were strongly expressing their condemnation of the racist régime of South Africa and its illegal occupation of Namibia and exerting pressure for divestment.

93. Many delegations emphasized the usefulness of the report of the Secretary-General, together with the list of transnational corporations operating in strategic sectors of the southern African economy, and expressed satisfaction with the findings and conclusions of the study. It was pointed out that the deficit in the South African balance of payments in 1981 and 1982, dealt with in the report,

was caused primarily by the surge of military expenditures by the South African Government and not merely due to an increase in imports and a marked decline in the price of gold. It was also pointed out that there was a relationship between, on the one hand, the tremendous efforts of South Africa to acquire and develop armaments and, on the other hand, the persistence of its illegal occupation of Namibia and its invasion of other southern African countries. It was also stated that the report and its conclusions showed the importance of transnational corporations for the apartheid régime of South Africa and that the economic and political cover provided by transnational corporations to South Africa spurred the maintenance of the apartheid régime.

94. Several delegations emphasized the contribution of transnational corporations to the strengthening of the armaments industry of South Africa. They considered that that constituted a serious threat to world peace, and that transnational corporations collaborating with South Africa could not dissociate themselves from their responsibilities in that regard. It was not sufficient for Governments to condemn apartheid; concrete measures had to be taken to prevent transnational corporations from collaborating with South Africa. They emphasized that the numerous declarations made on the evils of apartheid had not been backed by sufficient action.

95. Some other delegations reiterated the fundamental opposition of their Governments to apartheid and recalled the measures taken by their Governments with respect to the employment practices of and the treatment of non-white workers by their home-based corporations operating in South Africa. They questioned the negative evaluation made concerning the effectiveness of the codes of conduct on employment practices in South Africa. They reiterated the importance they attached to the contribution that their home-based corporations could make towards the improvement of the situation of the black population in southern Africa. They stated in that regard that their Governments did not feel that a policy of divestment would contribute to the welfare of the black population of southern Africa.

96. One delegation expressed the opinion that it was imperative to increase international pressures on South Africa and recalled that it had over a number of years advocated that the Security Council should adopt economic sanctions against South Africa. It was the view of that delegation that such sanctions would have an important impact on South Africa, because of the dependence of that country on foreign investment. The delegation referred to the legislation adopted by its Government to prohibit further investment in South Africa and expressed the hope that other countries would follow in that direction.

97. The Commission decided to include in the provisional agenda for its tenth session an item entitled "Responsibilities of home countries with respect to the transnational corporations operating in South Africa and Namibia in violation of the relevant resolutions and decisions of the United Nations".

98. During the discussion, the importance of the mobilization of public opinion in the struggle against apartheid was also stressed. Many delegations expressed their support for the organization of public hearings on the activities of transnational corporations in southern Africa. They stated that the ad hoc committee on the organization of public hearings mentioned in Economic and Social Council resolution 1982/70 of 27 October 1982 should be established and begin its work as soon as possible. A few delegations expressed their opposition to the organization of the

hearings; they felt that the Commission was not the appropriate forum for the conduct of public hearings on the subject. At the 14th meeting, on 29 June, the Commission was informed that Bangladesh and Cuba had been nominated as members of the ad hoc committee on public hearings on the activities of transnational corporations in South Africa and Namibia.

99. Various delegations made suggestions regarding the future work of the Commission and the Centre on the issue of the activities of transnational corporations in southern Africa. It was suggested that, in future, home countries should be called upon to encourage their transnational corporations to respond to the requests of the Centre for information on their activities in southern Africa.

100. Concerning further research on the subject, it was suggested that the Commission might examine the measures being taken by Governments to exert pressure on the Government of South Africa and to prohibit investments in that country. It was also suggested that in dealing with the issue of employment, the report of the Centre should focus on the gap in wages between white and non-white workers in South Africa.

101. In addition, it was suggested that the list of transnational corporations prepared by the Centre (see E/C.10/1983/10/Add.1) should in the future be expanded to cover not only those transnational corporations operating in the so-called strategic sectors of the southern African economy but all transnational corporations operating in South Africa and Namibia, and that the list should be updated periodically. In the preparation of the list, it was suggested that particular attention should be given to transnational corporations that had undertaken new investments in South Africa and Namibia.

Action by the Commission

102. At the 13th meeting, on 28 June, the representative of Bangladesh, on behalf of the States members of the Group of 77 which are members of the Commission, introduced a draft resolution entitled "Activities of transnational corporations in South Africa and Namibia and their collaboration with the racist minority régime in that area" (E/C.10/1983/L.5).

103. In introducing the draft resolution, the representative of Bangladesh orally revised it by replacing the words "that area" in the title of the draft resolution by the words "South Africa" and by inserting the word "those" between the words "policies of" and "Governments" in operative paragraph 3.

104. At the 15th meeting, on 29 June, at the request of the representative of the United Kingdom of Great Britain and Northern Ireland, a separate vote was taken on operative paragraph 14 of the draft resolution. The paragraph was retained by 30 votes to 7, with 3 abstentions. The representative of Norway made a statement.

105. At the same meeting, the Commission adopted the draft resolution, as orally revised, by 31 votes to 4, with 6 abstentions (see chap. I, sect. A, draft resolution I).

106. Statements in explanation of vote were made by the representatives of the Federal Republic of Germany (on behalf of the States members of the European Economic Community which are members of the Commission), Switzerland, Japan, the Union of Soviet Socialist Republics and Canada.

107. At the 13th meeting, on 28 June, the representative of Bangladesh, on behalf of the States members of the Group of 77 which are members of the Commission, introduced a draft resolution entitled "Organization of public hearings on the activities of transnational corporations in South Africa and Namibia" (E/C.10/1983/L.6).

108. In introducing the draft resolution, the representative of Bangladesh orally revised it by replacing the word "may" in the operative paragraph by the word "should".

109. At the 15th meeting, on 29 June, the representative of Bangladesh further orally revised the operative paragraph of the draft resolution by inserting the words "unless they have done so" between the words "ad hoc committee" and "to enable" and by inserting the words "at the earliest possible, but" between the words "public hearings" and "not later than".

110. At the same meeting, the Commission adopted the draft resolution, as orally revised, by 31 votes to none, with 10 abstentions (see chap. I, sect. A, draft resolution II).

111. A statement in explanation of vote was made by the representative of Norway.

112. The Commission took note of the report of the Secretary-General on policies and practices of transnational corporations regarding their activities in South Africa and Namibia (E/C.10/1983/10) and, in particular, of the annex thereto, containing a list of transnational corporations operating in strategic sectors of the southern African economy, and of those that have taken measures to terminate their activities in such sectors (E/C.10/1983/10/Add.1).

B. The role of transnational corporations in transborder data flows and their impact on home and host countries, particularly developing countries

113. The Commission considered agenda item 9 (b), entitled "The role of transnational corporations in transborder data flows and their impact on home and host countries, particularly developing countries", at its 9th to 11th, 13th and 15th meetings, on 24 and 27 to 29 June 1983.

114. For its consideration of the item, the Commission had before it the progress report of the Secretariat on, transnational corporations and transborder data flows (E/C.10/1983/12 and Corr.1). A progress report prepared by the Government of Poland on its country case study on transborder data flows was made available to the Commission as a working paper (E/C.10/IX/WP.2).

115. At the 9th meeting, on 24 June, the Executive Director of the United Nations Centre on Transnational Corporations made an introductory statement. He observed that transborder data flows or, more broadly, the emergence of new information technologies, might have an impact on the structure of transnational corporations and their decision-making processes. The Centre was examining, through country case studies, the issues involved from the point of view of individual host countries.

116. The Executive Director described the Centre's forthcoming study on transnational corporations and remote-sensing data, a summary of which appeared in section II of the progress report of the Secretariat. In that study, the Centre stressed the importance to developing countries of maintaining an adequate resource information base for their negotiations with transnational corporations. Finally, the Executive Director noted that the current focus of the Centre's work in that area was on country case studies on transborder data flows.

117. All the delegations that made statements commended the Centre for the quality of the reports it had prepared on the subject and emphasized the growing importance of new technologies and information industries whose emergence had given rise to transborder data flows and in which transnational corporations played a central role. There was general agreement that transborder data flows, which had to be viewed in the context of developments in microelectronics, would contribute to profound changes and have a considerable impact on economic development. Some delegations pointed out that the gap between developed and developing countries in that area was becoming wider and that the capacities of the developing countries needed strengthening.

118. At the same time, the methodological difficulties involved in researching the role of transnational corporations and transborder data flows and their impact were pointed out. Those difficulties stemmed from the fact that transnational corporations were involved in all aspects of transborder data flows, both as producers and as users. Hence, a number of delegations emphasized that particular care should be taken to ensure that the Centre's work in that area was in fact focused on the role of transnational corporations in transborder data flows. They said that the Centre should be selective, and that its work should not overlap the activities in that area carried out by other international bodies and should not overshadow the other research undertaken by the Centre.

119. Speaking about the specific issues dealt with in the progress report of the Secretariat, a number of delegations emphasized the importance of remote-sensing data for developing countries. A number of delegations also commented that the survey of international activities relating to transborder data flows was a very useful overview. One delegation underlined the relatively low costs involved in maintaining certain remote-sensing capacities and another pointed out that a number of countries were building capacities in that area because they recognized the advantage of remote-sensing data for resource negotiations.

120. The usefulness of the country case studies relating to the developmental impact of transborder data flows and the role of transnational corporations in them was underlined by all delegations. Some delegations mentioned the national studies being undertaken in their respective countries; other delegations informed the Commission about the range of activities being carried out in their countries regarding transborder data flows. In that context, the study prepared by Brazil 1/ and the progress report submitted by the Government of Poland on its country case study (E/C.10/IX/WP.2) were mentioned favourably. The hope was also expressed that the Centre would continue to provide assistance, particularly to developing countries, in the implementation of country case studies.

121. Given the increasing importance of transborder data flows and the role of transnational corporations in them, all delegations agreed that further work on the subject was required. Some delegations suggested that further work should be carried out with a greater sense of urgency than previously; others emphasized that

it should take into account the comments made during the current session of the Commission, especially as regards the need to focus on transnational corporations. All delegations agreed that the focus of further work should be on country case studies. One delegation, speaking also on behalf of many others, suggested that the Centre should prepare studies on international trade in data and data services and the role of transnational corporations therein and on possibilities of using transborder data flows for increasing technical and economic co-operation among developing countries, and that it should organize workshops and seminars in order to familiarize a broader audience with the issues at hand. The same delegation also suggested that the Centre's work on access to the international data market should be continued through in-depth studies on data bases since such work, particularly if combined with technical assistance, was of particular interest to the multisectoral information network being established by the Group of 77. Several delegations suggested that research should be undertaken on the changes that transborder data flows brought about in the structure and decision-making processes of transnational corporations and how those changes affected relations with host countries (e.g., the ability of foreign affiliates to exploit fully the comparative advantages of the countries in which they were located) and the development potential of local entities (e.g., the ability of foreign affiliates to contribute to the strengthening of local technological capacities). One delegation proposed that the importance of performance requirements in that area and the effects of infra-firm data flows should be examined.

122. One delegation, speaking also on behalf of many others, suggested that the work on transborder data flows and transnational corporations should be formalized. It also suggested the establishment of an ad hoc working group of experts on transnational corporations and transborder data flows. A number of other delegations felt, however, that it was premature to establish such a group. Another delegation expressed the view that the continuation of the work of the Centre on the question should be in a more institutionalized form.

123. Responding to some of the questions raised in the discussion, the Executive Director stated that the Centre's research work would not over-emphasize transborder data flows; he noted that some delegations felt that the Centre's work in that area should not be over-ambitious; it should focus on transborder data flows as they related to transnational corporations and on strengthening the negotiating capacities of developing countries in that respect.

Action by the Commission

124. The Commission:

(a) Took note with appreciation of the progress report of the Secretariat on transnational corporations and transborder data flows (E/C.10/1983/12 and Corr.1) and the introductory statement made by the Executive Director, and commended the Centre on the high and professional quality of the work it had undertaken;

(b) Reaffirmed the importance it attached to the work on transnational corporations and transborder data flows and requested the Centre to continue its work in that area, taking into account the comments made during the discussion at the ninth session of the Commission;

(c) Invited the Executive Director of the Centre to prepare a study, with expert assistance, on the importance and implications of the role of transnational corporations in transborder data flows, particularly in relation to developing countries, and on the possibilities of maximizing the positive effects of the involvement of transnational corporations in transborder data flows and minimizing the negative ones, in a manner that would contribute to economic development, particularly that of the developing countries, and economic co-operation. In the preparation of the study, the Executive Director should take into account the work being done in relation to transborder data flows in other United Nations bodies. The study should be submitted to the Commission at its tenth session in order to facilitate the Commission's detailed consideration of the future course of action it should take on the question.

125. At the 13th meeting, on 28 June, the representative of Bangladesh, on behalf of the States members of the Group of 77 which are members of the Commission, introduced a draft decision, entitled "Establishment of an ad hoc working group of experts on transnational corporations and transborder data flows" (E/C.10/1983/L.7), which read as follows:

"The Commission on Transnational Corporations recommends to the Economic and Social Council the adoption of the following draft decision:

"The Economic and Social Council decides, without prejudice to the priority attention to be given to the negotiations on the Code of Conduct on Transnational Corporations, to establish an ad hoc working group of experts on transnational corporations and transborder data flows composed of ___ members with the following organization and functions:

"(a) The ad hoc working group shall consider issues relating to transborder data flows and the role of transnational corporations in these flows in order to study the importance and implications of transborder data flows and the role of transnational corporations in this regard, particularly in developing countries; review, on the basis of the foregoing studies, possibilities of maximizing the positive effects of transborder data flows and minimizing negative ones; and recommend ways to strengthen the capacity of countries, especially developing countries, to deal with transborder data flows in a manner that contributes to development and economic co-operation;

"(b) The ad hoc working group shall take into account the materials prepared so far by the United Nations Centre on Transnational Corporations on transnational corporations and transborder data flows; it shall consult international bodies and other appropriate organizations on matters pertaining to this subject and elicit views of other interested parties on specific issues on an ad hoc basis;

"(c) The ad hoc working group shall be composed of experts, taking into account the principle of equitable geographical distribution; it shall meet for a period of one week not more than once a year and report to the Commission on Transnational Corporations on its findings;

"(d) The Commission, at its annual session, shall keep under review the work of the ad hoc working group and, in particular, shall review the mandate, terms of reference and achievements of the Group, with a view to deciding on the advisability of its continuation;

"(e) As directed by the ad hoc working group, the United Nations Centre on Transnational Corporations, through appropriate arrangements, shall provide the necessary preparations and services for the group's work;

"(f) The Secretary-General shall facilitate, when necessary, the effective participation of members of the ad hoc working group through payment of their travel and per diem expenses from extrabudgetary resources."

126. A statement of the programme budget implications of the draft decision was circulated in document E/C.10/1983/L.9.

127. At the 15th meeting, on 29 June, the draft decision was withdrawn by its sponsors.

C. Ongoing and future research

128. The Commission considered agenda item 9 (c), entitled "Ongoing and future research", at its 9th to 11th and 13th meetings, on 24, 27 and 28 June 1983. For its consideration of the item, the Commission had before it the report of the Secretariat entitled "Review of ongoing and future research" (E/C.10/1983/13).

129. As indicated in paragraph 27 above, the Executive Director combined his statement introducing the report with his reply to matters raised during the discussion of agenda item 3. In addition to the points he made in that context, the Executive Director outlined some of the Centre's proposed research activities. Referring to the low-income countries, he informed the Commission that a project to examine the role of transnational corporations in the production, processing and marketing of primary commodities was nearly complete and that the Centre was proposing to submit a report presenting the findings of the project to the Commission at its tenth session. He added that the Centre would examine the possibilities with respect to undertaking further work relating to the low-income countries. The Executive Director also referred to ongoing research on bilateral and international arrangements relating to transnational corporations, on transnational corporations and the employment of women and on the impact of transnational corporations on the environment. He said that the Centre proposed producing a report examining the contribution of transnational corporations to the International Development Strategy for the Third United Nations Development Decade as an input into the General Assembly's review and appraisal of the Strategy in 1984. The Centre also intended to continue the ongoing research on transnational corporations and international trade.

130. In the ensuing discussion, it was pointed out that research was not an end in itself and that it had to respond to the needs of Governments, particularly those of host developing countries. One delegation, speaking on behalf of many others, expressed the view that the primary purpose of the Centre's research should be to assist developing countries in reducing the negative effects of transnational corporations and in enhancing their contribution to development. Delegations emphasized that the Centre needed to be selective in its research activities; in particular, they attached great importance to avoiding duplication of work being undertaken elsewhere, particularly in other organizations of the United Nations system. Some delegations felt that the Centre should devote more attention to the

negative effects of transnational corporations on broader issues of international concern, including the social and political aspects of development, as specified in the mandate of the Commission and the Centre when they were established. They emphasized the importance of that aspect of the mandate in terms of the ongoing and future research on the social and political impact of the activities of transnational corporations. A number of delegations expressed the view that the ILO was the United Nations body primarily responsible for employment issues; questions were also raised about co-operation with UNEP on the proposed environment project. One delegation stated that, because of the work being undertaken by the United Nations Industrial Development Organization and the United Nations Conference on Trade and Development in closely related areas, its Government questioned the priority attached to the Centre's industry studies and work on primary commodities.

131. A number of delegations inquired about the mechanisms used to determine research priorities. Several delegations stressed that the research activities undertaken by the Centre should be those that had been endorsed by the Commission. The need to evaluate each proposed research activity was emphasized and it was suggested by a number of delegations that future reports on the Centre's proposed research activities should contain more detailed information regarding the content and purpose of each study. It was also suggested that in the future the Centre should provide the Commission with an outline of studies envisaged, including the subject, the relevance to the work of the Commission, previous research on the subject, methods of research and estimated costs. Several delegations suggested that the Secretariat should provide the Commission at its tenth session with an evaluation of its past research activities. One delegation emphasized the need for accuracy, balance and an unbiased point of view in the Centre's research publications; the need for emphasis on quality rather than on quantity was also mentioned. It was suggested that the Centre's major studies should be presented to Governments in draft form before publication.

132. A variety of suggestions were made concerning individual projects. A number of the proposals for research made during the discussion on agenda item 3 (see chap. III above) were reiterated. It was proposed that the Centre should examine the decision-making process and investment behaviour of transnational corporations, in particular the changes in those areas which may have resulted from the use of new technologies. The potential role of transnational corporations in low-income countries was another proposed area of research. It was also suggested that the Centre should examine the impact of performance requirements. Some delegations reiterated the need for research activities on the role of transnational corporations in the service sector.

133. One delegation, on behalf also of many others, suggested that the Centre's research should include the following subjects: the role of transnational banks as lenders and financial investors in developing countries; the role of transnational corporations in the commercial, industrial and services sectors in the movements of short-term capital between countries; the contribution of transnational corporations to new patterns of production and consumption in developing countries, oriented to save and conserve energy and other natural resources; the positive and negative effects on employment of the activities of transnational corporations in the developing countries; conflicts of jurisdiction relating to transnational corporations; the implications and effects of policies relating to transfer prices of goods and services exported by transnational corporations to developing countries; alternatives to the principle of comparative advantage as the basis of

the Centre's research on the impact of transnational corporations in the process of development. One delegation requested the Centre to offer a preliminary assessment of the availability of data relevant to the second subject suggested above.

134. There were also a variety of comments on the Centre's ongoing research activities. Several delegations endorsed the proposal that the Centre should continue its research relating to the role of transnational corporations in international trade; some specifically mentioned the phenomenon of intra-firm trade and transfer pricing in that context. It was suggested that importance should be attached to the Centre's research regarding the relationships between transnational banks and developing countries and to the study on bilateral investment treaties. Some delegations voiced support for the study on transnational corporations in the armaments industry while others stated that the subject was beyond the mandate of the Commission. A few delegations suggested that the Centre should examine the intervention of transnational corporations in the internal affairs of host countries and the financial outflows generated by transnational corporations in developing countries.

135. In replying to the comments made, the Executive Director stated that he was conscious of the need to avoid duplication of work being undertaken elsewhere. He pointed out that the proposed projects regarding transnational corporations and women and transnational corporations and the environment were contributions requested of the Centre as inputs into the work of other United Nations organizations. The Centre recognized the need for selectivity and would undertake only those projects which had received the endorsement of the Commission. The Executive Director pointed out that it had always been the practice of the Centre to keep the Commission fully informed of the Centre's research activities well in advance, not only through the report on research activities but also by providing it with the medium-term plan and the Centre's biennial budgets. The Executive Director pointed out the difficulties that would be encountered in attempting to present studies to Governments for consideration prior to their publication. He assured the Commission that, in exercising the Secretary-General's freedom of action to issue reports in his own right, the Centre would scrupulously ensure the utmost discretion. The Executive Director noted the various suggestions regarding specific research projects and said that they would be taken into consideration in the Centre's programme of work.

Action by the Commission

136. At the 13th meeting, on 28 June, the representative of Bangladesh, on behalf of the States members of the Group of 77 which are members of the Commission, introduced a draft resolution entitled "Ongoing and future research" (E/C.10/1983/L.8), which read as follows:

"The Commission on Transnational Corporations

"Recommends to the Economic and Social Council the adoption of the following draft resolutions:

"The Economic and Social Council,

"Reaffirming that the ongoing and future research of the Centre on transnational corporations must continue to conform with the objective of

avoiding the negative effects of the activities of transnational corporations on developing countries, while maximizing their contributions to the development of them,

"Recognizing the increasing importance of the activities of transnational corporations in the field of international banking, and the need for all countries to obtain adequate information on this trend,

"Aware of the plurality of principles and circumstances on which the industrial policies in different countries could be based,

"Stressing the concern of all countries, especially the developing countries, about the pernicious effects of unemployment, and the need to strengthen measures to combat this,

"1. Takes note of the ongoing and future research of the Centre on transnational corporations, as contained in document E/C.10/1983/13;

"2. Requests the Centre on transnational corporations to include, in its ongoing and future research, the following subjects:

"(a) The role of transnational banks as lenders and financial investors in developing countries;

"(b) The role of transnational corporations in the commercial, industrial and services sectors in the mobilization of short-term capital between countries;

"(c) The contributions of transnational corporations to new patterns of production and consumption in developing countries, oriented to save and conserve energy and other natural resources, thus limiting the need to increase their exploitation;

"(d) Positive and negative effects on employment of the activities of transnational corporations in developing countries;

"(e) Conflicts of jurisdiction relating to transnational corporations;

"(f) Implications and effects of policies relating to transfer prices of goods and services exported by transnational corporations to developing countries;

"(g) Alternatives to the principle of comparative advantage as the basis of its research on the impact of transnational corporations in the process of development."

137. At the 15th meeting, on 29 June, the Commission had before it a draft decision entitled "Ongoing and future research" (E/C.10/1983/L.11), submitted by the Chairman on the basis of informal consultations held on draft resolution E/C.10/1983/L.8.

138. At the same meeting, the Commission orally amended draft decision E/C.10/1983/L.11 as follows:

(a) The words "within the United Nations system" were added at the end of subparagraph (b);

(b) The word "mobilization" was replaced by the word "movements" in subparagraph (b) (ii);

(c) The word "juridication" was replaced by the word "jurisdiction" in subparagraph (b) (v);

(d) Subparagraph (b) (viii), which had read "Contribution of transnational corporations to the promotion of the environment in the least developed among the developing countries", was amended to read "Contribution of transnational corporations to the promotion of investment in the least developed among the developing countries".

139. At the same meeting, the Commission adopted the draft decision (E/C.10/1983/L.11), as orally amended (see chap. I, sect. C, decision III).

140. Draft resolution E/C.10/1983/L.8 was subsequently withdrawn by its sponsors.

141. The Commission took note of the report of the Secretariat entitled "Review of ongoing and future research" (E/C.10/1983/13).

Notes

1/ Transborder Data Flows and Brazil (United Nations publication, Sales No. E.83.II.A.3).

X. WORK RELATED TO THE DEFINITION OF TRANSNATIONAL CORPORATIONS

142. The Commission considered agenda item 10, entitled "Work related to the definition of transnational corporations", at its 11th meeting, on 27 June 1983, in connection with its consideration of agenda item 5, entitled "Work related to the formulation of a code of conduct on transnational corporations" (see para. 52 above).

143. Delegations expressed their views on the scope of the term "transnational corporations" within the framework of the section of the Code relating to definitions and scope of application, in the light of the work done by the Commission at its special session. The status of the negotiation on that section of the Code was noted.

XI. DRAFT PROVISIONAL AGENDA FOR THE TENTH SESSION OF THE COMMISSION

144. The Commission considered agenda item 11, entitled "Draft provisional agenda for the tenth session of the Commission" at its 16th meeting, on 30 June 1983. The Commission had before it a draft decision submitted by the Bureau, setting forth the draft provisional agenda and documentation for its tenth session (E/C.10/1983/L.10).

Action by the Commission

145. The Commission adopted the draft decision, as amended during the discussion (see chap. I, sect. B, draft decision).

XII. ORGANIZATION OF THE SESSION

A. Opening and duration of the session

146. The Commission on Transnational Corporations held its ninth session at United Nations Headquarters from 20 to 30 June 1983. The Commission held 17 meetings (1st to 17th).

147. The session was opened by the temporary Chairman, Mr. Horst Heining, (German Democratic Republic). The Under-Secretary-General for International Economic and Social Affairs made an opening statement.

B. Membership and attendance

148. The following States members of the Commission attended the session: Algeria, Argentina, Bahamas, Bangladesh, Brazil, Canada, China, Congo, Costa Rica, Cuba, Cyprus, Egypt, France, German Democratic Republic, Germany, Federal Republic of, Ghana, Guatemala, Guinea, India, Indonesia, Iran (Islamic Republic of), Italy, Jamaica, Japan, Kenya, Libyan Arab Jamahiriya, Mexico, Netherlands, Nigeria, Norway, Pakistan, Peru, Republic of Korea, Romania, Sierra Leone, Swaziland, Switzerland, Thailand, Turkey, Uganda, Ukrainian Soviet Socialist Republic, Union of Soviet Socialist Republics, United Kingdom of Great Britain and Northern Ireland, United States of America, Venezuela, Yugoslavia.

149. The following expert advisers attended the session: Michael Ajomo (Nigeria), Friedrich Dribbusch (Federal Republic of Germany), Wim Kok (Netherlands), Elias Mashasi (United Republic of Tanzania), Charles Albert Michalet (France), Zuhayr Mikdashi (Lebanon), Carlos Navarro Carrasco (Venezuela), Mario Ramso da Silva (Portugal), Jones Santos Neves (Brazil), Bogdan Sosnowski (Poland), Louis von Planta (Switzerland), Branko Vukmir (Yugoslavia), Nat Weinberg (United States of America), Ralph A. Weller (United States of America), Eduardo White (Argentina).

150. The following States Members of the United Nations were represented by observers: Belgium, Paraguay, Poland, Sweden.

151. The following non-member State attended the session: Holy See.

152. The following United Nations bodies were represented: Economic Commission for Europe, Economic and Social Commission for Asia and the Pacific, Economic Commission for Latin America, Economic Commission for Africa, Economic Commission for Western Asia, United Nations Industrial Development Organization.

153. The following specialized agencies were represented: International Labour Organisation, Food and Agriculture Organization of the United Nations, United Nations Educational, Scientific and Cultural Organization, World Health Organization.

154. The following intergovernmental organizations attended the session: European Economic Community, Organisation for Economic Co-operation and Development.

155. The following non-governmental organizations in category I consultative status with the Economic and Social Council were represented: International Chamber of Commerce, International Confederation of Free Trade Unions, International Organization of Consumers Unions, International Organization of Employers, World Federation of Trade Unions.

C. Election of officers

156. At its 2nd and 4th meetings, on 21 and 22 June, the Commission elected by acclamation the following officers:

Chairman: Mr. Hassan Gadel Hak (Egypt)

Vice-Chairmen: Mr. Horst Heininger (German Democratic Republic)
Mr. Irtiza Hussain (Pakistan)
Mr. Luigi Ferrari Bravo (Italy)

Rapporteur: Mr. Peter D. Maynard (Bahamas)

D. Adoption of the agenda

157. At its 2nd meeting, on 21 June, the Commission adopted the following agenda:

1. Election of officers.
2. Adoption of the agenda and organization of work.
3. Recent developments related to transnational corporations and international economic relations.
4. Activities of the United Nations Centre on Transnational Corporations:
 - (a) Activities of the United Nations Centre on Transnational Corporations;
 - (b) Allocation of resources among the programme elements of the United Nations Centre on Transnational Corporations.
5. Work related to the formulation of a code of conduct on transnational corporations.
6. Comprehensive information system on transnational corporations.
7. International standards of accounting and reporting.
8. Technical co-operation.
9. Studies on the effects of the operations and practices of transnational corporations:
 - (a) Activities of transnational corporations in southern Africa and their collaboration with the racist minority régime in that area;

(b) The role of transnational corporations in transborder data flows and their impact on home and host countries, particularly developing countries;

(c) Ongoing and future research.

10. Work related to the definition of transnational corporations.
11. Draft provisional agenda for the tenth session of the Commission.
12. Adoption of the report of the Commission.

E. Documentation

158. The documents that were before the Commission at its ninth session are listed in annex II to the present report.

XIII. ADOPTION OF THE REPORT OF THE COMMISSION

159. The Commission considered the draft report (E/C.10/1983/L.3 and Add.1-12) at its 15th to 17th meetings, on 29 and 30 June 1983.

160. At the same meetings, the Commission adopted the draft report, as amended during the discussion.

Annex I

TEXT OF DRAFT RESOLUTION E/C.10/1983/L.4*

Recent developments related to transnational corporations
and international economic relations

The Economic and Social Council,

Recalling its resolution 1913 (LVII) of 5 December 1974 and in particular the mandate of the Commission on Transnational Corporations, as well as the terms of reference of the Centre on Transnational Corporations,

Having noted the results of the research programme as conducted by the Centre, including the Third Survey on Transnational Corporations in World Development,

Aware of the increasing role in international economic relations of State-owned enterprises from both market and centrally planned economy countries conducting transnational operations,

Conscious of the significance of such enterprises in the development process of developing countries,

Noting that the Centre on Transnational Corporations has not yet devoted sufficient attention to the activities of such enterprises,

1. Requests the Centre on Transnational Corporations in furtherance of the Third Survey on Transnational Corporations in World Development, to prepare a study on the activities of State-owned enterprises from both market and centrally planned economy countries conducting transnational operations, and in particular on their activities in developing countries;

2. Decides that the study requested in the preceding paragraph, which should include both qualitative and quantitative aspects of the operations of such enterprises, shall be presented to the Commission on Transnational Corporations for its consideration at its tenth session;

3. Requests the Centre on Transnational Corporations to include material on such enterprises in all other studies on transnational corporations.

* The Commission, at its 14th meeting, on 29 June, decided to postpone consideration of the draft resolution to a further session of the Commission (see paras. 28-30 above).

Annex II

LIST OF DOCUMENTS BEFORE THE COMMISSION AT ITS NINTH SESSION

| <u>Symbol</u> | <u>Agenda item</u> | <u>Title</u> |
|--------------------------|--------------------|---|
| E/C.10/1983/1 | 2 | Provisional agenda |
| E/C.10/1983/2 | 3 | Transnational corporations in world development: third survey |
| E/C.10/1983/3 | 4 (a) | Activities of the United Nations Centre on Transnational Corporations: report of the Secretary-General |
| E/C.10/1983/4 and Corr.1 | 4 (a) | Activities of the joint units established between the United Nations Centre on Transnational Corporations and the regional commissions: report of the Secretariat |
| E/C.10/1983/5 | 4 (b) | Report on financial implications of the United Nations Centre on Transnational Corporations programme elements for the year 1983: note by the Secretariat |
| E/C.10/1983/6 | 5 | Status of discussions in the special session of the Commission on Transnational Corporations: report of the Secretary-General |
| E/C.10/1983/7 | 6 | Progress report on the information system on transnational corporations: report of the Secretariat |
| E/C.10/1983/8 | 7 | Report of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting on its first session |
| E/C.10/1983/9 | 8 | Programme of technical co-operation on matters related to transnational corporations: report of the Secretariat |
| E/C.10/1983/10 | 9 (a) | Policies and practices of transnational corporations regarding their activities in South Africa and Namibia: report of the Secretary-General |

| <u>Symbol</u> | <u>Agenda item</u> | <u>Title</u> |
|------------------------------|--------------------|--|
| E/C.10/1983/10/Add.1 | 9 (a) | List of transnational corporations which operate in strategic sectors of the southern African economy, and of those that have taken measures to terminate their activities in such sectors |
| E/C.10/1983/11 | 9 (a) | Modalities for public hearings on the activities of transnational corporations in South Africa: note by the Secretariat |
| E/C.10/1983/12 and Corr.1 | 9 (b) | Transnational corporations and transborder data flows: progress report: report of the Secretariat |
| E/C.10/1983/13 | 9 (c) | Ongoing and future research: report of the Secretariat |
| E/C.10/1983/14 | 10 | Work related to the definition of transnational corporations: report of the Secretariat |
| E/C.10/1983/L.1 | 2 | Report on the state of preparedness of documentation for the session: note by the Secretariat |
| E/C.10/1983/L.2 | 2 | Organization of work of the session: proposal of the Bureau of the Commission |
| E/C.10/1983/L.3 and Add.1-12 | 12 | Draft report |
| E/C.10/1983/L.4 | 3 | Canada, Germany, Federal Republic of, Italy, Japan, Sweden: draft resolution |
| E/C.10/1983/L.5 | 9 (a) | Bangladesh: <u>a/</u> draft resolution |
| E/C.10/1983/L.6 | 9 (a) | Bangladesh: <u>a/</u> draft resolution |
| E/C.10/1983/L.7 | 9 (b) | Bangladesh: <u>a/</u> draft decision |
| E/C.10/1983/L.8 | 9 (c) | Bangladesh: <u>a/</u> draft resolution |

a/ Submitted by the delegation of Bangladesh on behalf of the States members of the Group of 77 which are members of the Commission.

| <u>Symbol</u> | <u>Agenda item</u> | <u>Title</u> |
|-------------------|--------------------|---|
| E/C.10/1983/L.9 | 9 (b) | Programme budget implications of the draft decision contained in document E/C.10/1983/L.7: statement submitted by the Secretary-General in accordance with rule 31 of the rules of procedure of the Economic and Social Council |
| E/C.10/1983/L.10 | 11 | Draft provisional agenda for the tenth session of the Commission: draft decision |
| E/C.10/1983/L.11 | 9 (c) | Draft decision proposed by the Chairman on the basis of informal consultations on draft resolution E/C.10/1983/L.8 |
| E/C.10/1983/NGO/1 | 3 | Statement by the International Organization of Consumers Unions, a non-governmental organization in consultative status, category I, with the Economic and Social Council |
| E/C.10/1983/NGO/2 | 5 | Statement by the International Organization of Consumers Unions, a non-governmental organization in consultative status, category I, with the Economic and Social Council |
| E/C.10/1983/CRP.1 | 2 | Organization of work of the session: note by the Secretariat |
| E/C.10/1983/CRP.2 | 11 | Draft provisional agenda for the tenth session of the Commission: note by the Secretariat |
| E/C.10/1983/CRP.3 | 3 | Direct investment abroad by transnational corporations of the member countries of the Council for Mutual Economic Assistance: working paper submitted by Canada, the Netherlands and the United Kingdom of Great Britain and Northern Ireland |
| E/C.10/1983/CRP.4 | 5 | Elements to be included in the preamble: working paper presented by France, Germany, Federal Republic of, Italy and the United States of America |

| <u>Symbol</u> | <u>Agenda item</u> | <u>Title</u> |
|-----------------|--------------------|--|
| E/C.10/IX/WP.1 | 4 | Proposed programme budget for 1984-1985 on transnational corporations: working paper prepared by the Secretariat |
| E/C.10/IX/WP.2 | 9 (b) | Progress report by the Government of Poland on its country case study on transborder data flows |
| | | * * * |
| E/1983/17/Rev.1 | 5 | <u>Official Records of the Economic and Social Council, 1983, Supplement No. 7</u> |

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