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TAX TREATIES BETWEEN DEVELOPED AND DEVELOPING COUNTRIES

Statement of administrative and financial implications submitted
in accordance with rule 34 of the rules of procedure

Note by the Secretary-General

1. As stated in paragraph 17 of the Secretary-General's progress report (E/4630), the Ad Hoc Group of Experts on Tax Treaties between Developed and Developing Countries, "in view of the demonstrated usefulness of the first meeting and in particular of the important results achieved, ... strongly recommended that the discussions should be continued. In order not to lose the momentum and the co-operative attitude that had characterized the first meeting, the Group felt strongly that the next meeting should be convened as early as possible and not later than the autumn of 1969". In paragraph 22 of the same document, the Secretary-General "recommended to the Council to request the Group to continue its work toward the formulation of possible guidelines and techniques for use in tax treaties which would be acceptable to both developed and developing countries and would fully safeguard their respective revenue interests". In paragraph 23, the Secretary-General also urged "that the second meeting of the Group should take place not later than the autumn of 1969, as recommended by the Group, and that the appropriate financial allocation should be made to enable the Group to continue its work".
2. The Secretary-General wishes to inform the Council that approval of the above recommendation would have financial implications in 1969.
3. The estimates given below have been established on the assumption that a meeting of the same group of experts would be held from 29 September to 11 October 1969; in view of the present calendar of conferences, the meeting would have to be convened in Geneva.

4. Assuming that the conference servicing requirements would be essentially the same as for the first meeting of the Ad Hoc Group in 1968 - two meetings a day; interpretation from and into English, French and Spanish; in-session documentation totalling approximately fifty pages and a final report of approximately forty pages in the three languages of the meeting - the Secretary-General would endeavour to absorb most of the conference servicing costs from within the budget appropriations for 1969.

5. On the basis indicated above, the additional costs of convening a meeting of the Ad Hoc Group of Experts in Geneva from 29 September to 11 October 1969 are estimated as follows:

	<u>US dollars</u>
- Travel and subsistence of eighteen experts.	22,000
- Travel to Geneva and subsistence of Headquarters staff. .	3,600
- Fees and related travel of consultants to prepare background papers	8,000
- Additional secretarial assistance	900
	<u>34,500</u>
