

Miss B. Gough (United States of America) .....	31
Dr. J. S. Saleh (Iran) .....	30
Dr. D. Garcés Giraldo (Colombia) .....	27
Prof. N. K. Barkov (Union of Soviet Socialist Republics) .....	26
Sir Frederick Mason (United Kingdom of Great Britain and Northern Ireland) .....	26
Dr. V. V. Olguín (Argentina) .....	23
Dr. A. W. Sadek (Egypt) .....	23
Prof. T. L. Chrusciel (Poland) .....	22
Prof. P. Reuter (France) .....	22
Dr. R. A. Chapman (Canada) .....	18
Mr. A. Lari Cavagnaro (Peru) .....	18
Dr. M. Kchouk (Tunisia) .....	16
Dr. S. Mårtens (Sweden) .....	16
Mr. D. P. Anand (India) .....	15
Mr. M. Rahman (Bangladesh) .....	15
Mr. J. Dittert (Switzerland) .....	13
Prof. M. A. Attisso (Togo) .....	12
Dr. S. Kanchanahuta (Thailand) .....	12

Dr. S. Azuz (Libyan Arab Republic)....	9
Prof. S. B. Bossa (Uganda) .....	3
Dr. I. Lo (Senegal) .....	3
Dr. K. E. Brunn (Finland) .....	2
Mrs. L. Lee Luque (Panama) .....	2
Mr. M. Randrianame (Madagascar) ....	1
Mr. J. Ruberantwari (Uganda) .....	1
Mr. G. M. Fares (Sudan) .....	1
Dr. H. E. R. Suliman Rustom (Sudan)..	1
Mr. A. Pinzón Carrizo (Panama) .....	1
Prof. O. Sylla (Senegal) .....	1

*Having obtained the required majority, Dr. Shimomura (Japan), Prof. Ehrhardt (Federal Republic of Germany), Miss Gough (United States of America), Dr. Saleh (Iran) and Dr. Garcés Giraldo (Colombia) were elected members of the International Narcotics Control Board.*

39. The PRESIDENT announced that, since the remaining candidates had not obtained the required number of votes, a further ballot would be held at the following meeting in order to elect the remaining five members.

*The meeting rose at 7 p.m.*

## 2003rd meeting

Thursday, 13 May 1976, at 11.05 a.m.

*President:* Mr. Siméon AKE (Ivory Coast).

E/SR.2003

### AGENDA ITEM 14

#### Elections (*concluded*)

INTERNATIONAL NARCOTICS CONTROL BOARD (*concluded*) (E/5774, E/5775 AND CORR.1 AND 2 AND ADD.1-6, E/5776)

1. The PRESIDENT recalled that on the first ballot five of the candidates nominated by Governments, having obtained the required majority, had been elected to the International Narcotics Control Board. The Council should now proceed to elect the other five members. In accordance with paragraph 2 of rule 70 of the Council's rules of procedure, the ballot would be restricted to the 10 unsuccessful candidates who had obtained the largest number of votes in the first ballot. They were:

Prof. N. K. Barkov (Union of Soviet Socialist Republics);

Sir Frederick Mason (United Kingdom of Great Britain and Northern Ireland);

Dr. V. V. Olguín (Argentina);

Dr. A. W. Sadek (Egypt);

Prof. T. L. Chrusciel (Poland);

Prof. P. Reuter (France);

Dr. R. A. Chapman (Canada);

Mr. A. Lari Cavagnaro (Peru);

Dr. M. Kchouk (Tunisia);

Dr. S. Mårtens (Sweden).

2. He reminded the Council that, in accordance with article 9, paragraph 3, of the Single Convention on Narcotic Drugs, 1961, as amended by the 1972 Protocol, members should pay due regard to the principle of equitable geographic representation when voting.

3. Miss BALOGUN (Nigeria) said that the list of candidates should be extended, since there was no candidate from African countries south of the Sahara.

4. The PRESIDENT replied that the Council was governed by its rules of procedure. The list of candidates could not, therefore, be extended.

*The meeting was suspended at 11.35 a.m. and resumed at 11.45 a.m.*

5. The PRESIDENT said that the Council would proceed to the vote.

*At the invitation of the President, Mr. Karim (Bangladesh) and Mr. Quintela Paixão (Portugal) acted as tellers.*

*A vote was taken by secret ballot.*

*Number of ballot papers:* 52

*Invalid ballots:* 0

*Number of valid ballots:* 52

*Required majority:* 27

*Number of votes obtained:*

Prof. N. K. Barkov (Union of Soviet Socialist Republics) .....

39

Dr. A. W. Sadek (Egypt) .....

36

Dr. M. Kchouk (Tunisia) .....

28

Prof. T. L. Chrusciel (Poland) .....	23
Dr. V. V. Olguín (Argentina) .....	23
Sir Frederick Mason (United Kingdom of Great Britain and Northern Ire- land) .....	21
Prof. P. Reuter (France) .....	21
Dr. S. Mårtens (Sweden) .....	18
Mr. A. Lari Cavagnaro (Peru) .....	14
Dr. R. A. Chapman (Canada) .....	11

Having obtained the required majority, Prof. Barkov (Union of Soviet Socialist Republics), Dr. Kchouk (Tunisia) and Dr. Sadek (Egypt) were elected members of the International Narcotics Control Board.

6. The PRESIDENT announced that, since none of the other candidates had obtained the required number of votes, a further ballot would be held. In accordance with paragraph 2 of rule 70 of the Council's rules of procedure, the ballot would be restricted to the four unsuccessful candidates who had obtained the largest number of votes in the second ballot, namely, Prof. Chrusciel, Dr. Olguín, Sir Frederick Mason and Prof. Reuter.

At the invitation of the President, Mr. Parsi (Iran) and Mr. Quintela Paixão (Portugal) acted as tellers.

A vote was taken by secret ballot.

Number of ballots:	52
Invalid ballots:	1
Number of valid ballots:	51
Required majority:	27
<b>Number of votes obtained:</b>	
Prof. P. Reuter (France) .....	30
Prof. T. L. Chrusciel (Poland) .....	29
Dr. V. V. Olguín (Argentina) .....	20
Sir Frederick Mason (United Kingdom of Great Britain and Northern Ire- land) .....	14

Having obtained the required majority, Prof. Chrusciel (Poland) and Prof. Reuter (France) were elected members of the International Narcotics Control Board.

7. The PRESIDENT, having drawn lots to determine which of the newly elected members of the International Narcotics Control Board would serve for three years and which would serve for five years, announced that Prof. Ehrhardt (Federal Republic of Germany), Prof. de la Fuente Muñiz (Mexico), Dr. Garcé Giraldo (Colombia), Dr. Kchouk (Tunisia), Prof. Shimomura (Japan) and Dr. Sadek (Egypt) would serve for a term of office of three years, and the other seven new members for a term of office of five years.

**Arrangements for the negotiation of an agreement between the United Nations and the International Fund for Agricultural Development (concluded)\* (E/L.1702, E/L.1723)**

8. Mr. CORDOVEZ (Secretary of the Council), referring to draft resolution E/L.1723, prepared in pursuance of the request made by the Council at its 2001st meeting, said that, since the members of the Preparatory Commission for the International Fund for Agricultural Development would be elected only on 10 or 11 June, the election of the members of the Com-

mittee on Negotiations with Intergovernmental Agencies could be postponed; consequently, in operative paragraph 1, the words after "should be composed of" should be replaced by the words "the representatives of the States members of the Council which have notified the Secretary-General of their intention to become members of the Committee by 21 June 1976, under the chairmanship of . . . . . ( )".

9. It was however desirable for the Chairman of the Committee to be elected immediately in order to ensure that the necessary consultations regarding the negotiating process would begin as soon as possible.

10. Mr. NSUBUGA (Uganda), supported by Mr. LINDENBERG SETTE (Brazil), proposed that the President of the Council should assume the chairmanship of the Committee.

11. Mr. AMIRDZHANOV (Union of Soviet Socialist Republics) recalled that contributions to IFAD were made on a voluntary basis. His delegation's position with regard to the adoption of the draft resolution without a vote should not be interpreted as signifying his country's agreement to participate in the Fund. His Government already provided developing countries with considerable assistance in the field of agricultural development.

12. The PRESIDENT said that, following informal consultations, the representative of Colombia, Vice-President of the Council, had expressed his willingness to serve as Chairman of the Committee on Negotiations with Intergovernmental Agencies. If there were no objection, he would take it that the Council wished to elect Mr. Rivas (Colombia) Chairman of that Committee.

*It was so decided.*

*Draft resolution E/L.1723, as revised, was adopted (resolution 2006 (LX)).*

**Progress report of the Secretary-General on the work of the Group of Experts on Tax Treaties between Developed and Developing Countries at its fifth and sixth meetings (E/5761, E/L.1720)**

13. Mr. OLIVERI LOPEZ (Argentina) introduced draft resolution E/L.1720, and announced that Tunisia and the United States had also become sponsors.

14. Mr. DORUM (Norway) supported the draft resolution. The comprehensive report of the Group of Experts on Tax Treaties between Developed and Developing Countries contained much valuable material. The work of the Group of Experts was of great importance to the developing countries, particularly in promoting the international flow of capital, trade and the transfer of technology and skilled personnel. Consequently, the Council should ensure that developing countries were given the opportunity to participate directly in the work of the Group of Experts and to benefit from the results of that work. He expressed the hope that the developing countries would be able to utilize, as appropriate, the services of the Group of Experts, in which Norway had been represented for a number of years. His delegation supported the recommendations of the Group as set forth in the progress report of the Secretary-General (E/5761).

15. Mr. QADRUD-DIN (Pakistan) commended the Group of Experts on its work. There was a serious lack of expertise in the developing countries with regard to the whole system of tax treaties. Consequently, he supported the recommendations of the Group of

\* Resumed from the 2001st meeting.

Experts concerning the convening of seminars, the establishment of training programmes and the expanded use of consultants. He hoped that the draft resolution would be adopted by consensus.

16. Mr. DONNELLY (United Kingdom) associated himself with the views expressed by the representatives of Norway and Pakistan concerning the very useful work performed by the Group of Experts, which included a member from the United Kingdom. That work often did not receive adequate recognition. His delegation wished to become a sponsor of draft resolution E/L.1720.

17. Mr. STRASSER (Austria) said that Austria had been represented in the Group of Experts for a number of years, and considered that greater use should be made of the work of the Group than had been the case in the past. His delegation also wished to become a sponsor of the draft resolution.

18. Miss BALOGUN (Nigeria) expressed appreciation for the work of the Group of Experts, in which an observer from Nigeria participated. Her Government attached great importance to the work of the Group and hoped to be represented by a full member in the near future.

19. Mr. YAMADA (Japan) commended the useful work done by the Group of Experts, which he hoped would receive greater public recognition and support in future. As a country represented in the Group, Japan would do its utmost to ensure the success of the Group's work. His delegation wished to become a sponsor of the draft resolution.

20. Mr. CROS (France) supported draft resolution E/L.1720. His Government attached great importance to the work of the Group of Experts, and agreed with its recommendations. He expressed the hope that the Council would give greater consideration to contributions of the kind made by the Group of Experts. With regard to paragraph 3 of the draft resolution, he agreed that the Commission on Transnational Corporations had a useful contribution to make in the field of tax treaties, particularly with regard to tax evasion. He whole-heartedly supported the convening of seminars as recommended by the Group of Experts.

21. Mr. VON RUCKTESCHELL (Federal Republic of Germany) associated himself with the previous speakers in commending the work of the Group of Experts, and said that his delegation wished to join in sponsoring draft resolution E/L.1720. The recommendation in paragraph 3 that the Commission on Transnational Corporations should take account of the work of the Group of Experts would serve to promote better co-ordination and to prevent duplication of work.

22. Mr. GAMBOA (Venezuela) welcomed the work accomplished so far by the Group of Experts in a highly technical field which was of particular interest to developing countries. His delegation wished to become a sponsor of draft resolution E/L.1720. The

Commission on Transnational Corporations would undoubtedly find the recommendations of the Group of Experts relevant to its own work.

23. Mr. BAKER (United States of America) said that his delegation appreciated the importance of the task undertaken by the Group of Experts and was pleased with the results it had obtained so far. Those results paved the way for practical progress which would benefit all countries in their efforts to achieve equitable and harmonious relations. His delegation wished to become a sponsor of the draft resolution.

24. Mr. BENHOCINE (Algeria) said that his delegation had no difficulty in accepting the draft resolution. It would, however, stress that it interpreted paragraph 3 as leaving the Commission on Transnational Corporations free to determine when and how it would take account of the work of the Group of Experts.

25. Mr. BERGAOUI (Tunisia) said that his delegation appreciated the work accomplished by the Group of Experts and endorsed its recommendations. It hoped that the draft resolution would be adopted unanimously.

26. Mr. ORTIZ RODRIGUEZ (Cuba) said that, while his delegation had no objection to the adoption of the draft resolution, it construed operative paragraph 3 as leaving to the Commission on Transnational Corporations the final decision as to the kind of recommendation by the Group of Experts it could or could not use.

27. The PRESIDENT announced that the Ivory Coast had become a sponsor of the draft resolution.

*Draft resolution E/L.1720 was adopted (resolution 2007 (LX)).*

28. Mr. ZEGERS (International Monetary Fund) commended the Group of Experts for its work, which IMF had followed in an observer capacity, assigning a senior official to participate in the discussions. The Secretary-General had stressed in his report the importance of disseminating the results of the expert discussions to potential users, and IMF had contributed in that regard both in connexion with its technical assistance in the fiscal field and in the context of the courses given by the IMF Institute.

29. Even the current, rather limited work programme of the Group of Experts, which aimed at setting up guidelines rather than a full model treaty, presupposed considerable research work and discussion in an area which was still insufficiently explored. It was, therefore, not surprising, particularly in view of the limited staff resources of the Group, that its work had been going on for a relatively long time and the end was not yet in sight. However, as the sponsors of the draft resolution had also suggested, it was well worth pursuing.

*The meeting rose at 12.55 p.m.*