

ber 1956, 1256 (XIII) of 14 November 1958, 1530 (XV) of 15 December 1960 and 1710 (XVI) of 19 December 1961,

Recalling that the Economic and Social Council, in resolution 1199 (XLII) of 24 May 1967, examined and noted with appreciation the report of the meeting of experts on the United Nations programme in public administration held in January 1967²² and requested the Secretary-General to elaborate, in close collaboration with the specialized agencies and non-governmental organizations concerned, more specific objectives and programmes in public administration for the Second United Nations Development Decade,

Noting that a good administration in such fields as planning, agriculture, public enterprises, transportation, co-operative organization, education, health, housing and local administration can serve as a major instrument for promoting economic and social development and for introducing needed advances in science and technology,

Considering, accordingly, that measures to increase the capability and effectiveness of public administration are fundamental in the formulation and implementation of plans and programmes for economic and social development,

Appreciating the importance of the public administration programmes pursued by the United Nations system of organizations for meeting the needs of countries in this area,

1. *Notes with satisfaction* the statement of the Secretary-General to the Economic and Social Council at its forty-seventh session²³ that he intended to propose new objectives and programmes in public administration once the General Assembly had agreed upon the guidelines for the Second United Nations Development Decade;

2. *Recommends* that Member States should give due attention to public administration in their plans and programmes for national development and that they should take into account, in their programmes of international co-operation, the requirements of the developing countries in the field of public administration;

3. *Takes note* of the technical assistance which has been extended by the United Nations Development Programme to this sector and invites it to continue to give sympathetic consideration, within its programmes, to requests for assistance from developing countries in the field of public administration;

4. *Requests* the Secretary-General to invite the co-operation of the specialized agencies, the International Atomic Energy Agency and the non-governmental organizations concerned with public administration, with a view to developing a co-ordinated programme for international activities in this area, including those which the regional economic commissions, through their public administration units, should carry out to meet the needs of the countries concerned;

5. *Requests* the Secretary-General to make the necessary arrangements for the meeting of experts on the United Nations programme in public administration which, in accordance with Economic and Social Council resolution 1199 (XLII), is to be convened early in 1971 to review that programme, to examine his proposals in public administration for the Second

United Nations Development Decade and to make recommendations thereon for consideration by the Economic and Social Council at its fifty-first session and for transmittal, as part of the Council's report, to the General Assembly at its twenty-sixth session.

1832nd plenary meeting,
13 December 1969.

2562 (XXIV). Tax reform planning

The General Assembly,

Recalling Economic and Social Council resolution 1271 (XLIII) of 4 August 1967 entitled "Tax reform planning",

Noting with appreciation that the developing countries have intensified their efforts to mobilize their own resources and that during the 1960s their domestic savings financed approximately 85 per cent of their total investment in economic and social development,

Recognizing the importance of the existing positive experience and available information in the field of taxation for the drawing up and fulfilment of national development plans during the Second United Nations Development Decade,

Believing that an effective tax reform programme and its implementation are necessary for the mobilization of domestic resources and for bringing about a more equitable distribution of income in developing countries,

1. *Requests* the Secretary-General, in co-operation with interested organizations of the United Nations system and taking into account the work that has already been done in this field, to prepare, on a selective basis, a comprehensive study of the taxation systems in developing countries, including those applicable to domestic as well as foreign capital, with a view to evaluating their effects on and contribution to the mobilization of resources and the distribution of income, and to submit the study to the Economic and Social Council at its fifty-first session;

2. *Further requests* the Secretary-General, in co-operation with the United Nations Development Programme, the regional economic commissions and the United Nations Economic and Social Office in Beirut, to continue to respond actively to requests from interested Member States for advice and help on matters concerning tax reform.

1832nd plenary meeting,
13 December 1969.

2563 (XXIV). The role of the regional economic commissions in the field of development planning during the Second United Nations Development Decade

The General Assembly,

Convinced that economic and social development planning should receive special attention within the framework of the Second United Nations Development Decade,

Aware that the organizations of the United Nations system have a significant role to play in this field through technical co-operation activities,

Welcoming Economic and Social Council resolution 1442 (XLVII) of 31 July 1969 and the views expressed at the forty-seventh session of the Council concerning the role of the regional economic commissions and the United Nations Economic and Social Office in Beirut in this field during the Second United Nations Development Decade,

²² E/4296.

²³ See *Official Records of the Economic and Social Council, Forty-seventh Session, 1603rd meeting, para. 39.*