

DEA-Economic and Social Council Secretariat - Fiscal Commission

01 Nov 1946

30 Apr 1951

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Box-5

File-4

(DAG-17)

MEMORANDUM

IN REPLY REFER TO  
ECA 59/06

11 JANUARY 1949

TO: MR. G. E. YATES, ACTING DIRECTOR  
JOINT DIVISION OF CO-ORDINATION & LIAISON

FROM: A. D. K. OWEN, ASSISTANT SECRETARY-GENERAL  
DEPARTMENT OF ECONOMIC AFFAIRS

SUBJECT: FISCAL DIVISION.

I HAVE TO ADVISE YOU THAT WITH EFFECT  
FROM CLOSE OF BUSINESS ON THE 7TH OF JANUARY 1949,  
M. PAUL DEPERON HAS CEASED TO HOLD THE POST OF  
DIRECTOR OF THE FISCAL DIVISION.

FOR THE PERIOD OF THE MEETING OF THE  
FISCAL COMMISSION I HAVE ASKED MR. BENEDICTO SILVA  
TO BE IN ADMINISTRATIVE CHARGE OF THE DIVISION.

David Owen.





FISCAL ASSISTANT SECRETARY

TREASURY DEPARTMENT  
FISCAL SERVICE  
Washington

APR 16 1951

INFO

~~ACTION~~

TO: YATES

☐ Action Completed  
☐ Acknowledged  
☐ Action Required  
INITIALS

April 11, 1951

222/02(3rd)

COPY FOR MR. GILBERT YATES.

My dear Mr. Ascher:

Thank you for your recent letter concerning the agenda for the forthcoming session of the United Nations Fiscal Commission.

In this connection, I have given careful consideration to the views expressed in your statement to the Secretary-General of the United Nations (Doc. E/CN.8/NGO/4) on behalf of the International Union of Local Authorities. I am mindful of the importance of municipal finances and of the need for improved fiscal techniques at the municipal and provincial levels. I am also impressed with the importance of taking municipal and provincial finances into account in analyzing the fiscal affairs of a country and in making international comparisons of the sources and uses of public funds. I do not however believe it necessary to propose a new agenda item dealing with this issue. It seems to me that item 4, "Government financial reporting," and item 5, "Public finance information service" of the provisional agenda are both broad enough to encompass the issues which you raise.

Accordingly, I plan to bring to the attention of the Commission the importance of municipal finances, and I am hopeful that Mr. Luther Gulick, in accordance with your suggestion, will be able to present his views on this matter to the Commission.

I am sending a copy of this letter to Mr. Gilbert Yates, Secretary of the Economic and Social Commission, and another to Mr. Henry Bloch, Acting Director of the Fiscal Division, Economic Affairs Department, and enclosing an additional one for your use.

Very sincerely,

Edward F. Bartelt  
United States Representative,  
Fiscal Commission,  
ECOSOC, U.N.

Mr. Charles S. Ascher  
Representative to ECOSOC  
International Union of  
Local Authorities  
838 West End Avenue  
New York 25, N. Y.

Enclosure

APR 15 10 29 AM 1951

UNITED NATIONS  
REGISTRY CONTROL  
OFFICE



*Fiscal*

ECA 222/1/02

17 November 1950

Le Secrétaire général des Nations Unies présente ses compliments à la Délégation française auprès des Nations Unies et a l'honneur d'accuser réception de sa note verbale No. 303 du 2 novembre 1950 lui communiquant le nom du représentant de la France à la Commission des finances publiques.

Le Secrétaire général a l'honneur de l'informer que cette nomination sera présentée pour confirmation au Conseil économique et social au cours de sa prochaine session.

Délégation française auprès des Nations Unies,  
4 East 79th Street,  
New York 21, N.Y.



Fiscal

ECA 222/1/02

10 November 1950

The Secretary-General of the United Nations presents his compliments to the Permanent Representative of the United Kingdom at the United Nations and has the honour to acknowledge the receipt of his note verbale of 6 November 1950 informing him that His Majesty's Government has renominated Mr. W.W. Morton as its representative on the Fiscal Commission for a period of three years as from 1 January 1951.

The Secretary-General has the honour to inform him that the renomination will be presented for confirmation to the Council at its next session.

The Permanent Representative of the United Kingdom  
at the United Nations,  
United Kingdom Delegation to the United Nations,  
61st Floor,  
350 Fifth Avenue,  
New York 1, N.Y.



ECA 55/5/01

Le Secrétaire général des Nations Unies présente ses compliments à Monsieur le Ministre des Affaires étrangères de la République française et a l'honneur de lui faire savoir que le Conseil économique et social a, le 12 août 1950, choisi le Gouvernement de la France pour désigner un représentant qui sera membre de la Commission des finances publiques pendant trois ans à compter du 1 janvier 1951.

Par la résolution 2 (III), adoptée le 1 octobre 1946, le Conseil économique et social a invité le Secrétaire général, afin d'assurer une représentation bien équilibrée des différents domaines dont s'occupe la Commission, à consulter les gouvernements désignés par le Conseil avant que la nomination des représentants ne soit faite de façon définitive par leur gouvernement et confirmée par le Conseil. Le Secrétaire général a, en conséquence, l'honneur d'inviter le Gouvernement de la France à lui faire parvenir dans le plus bref délai le nom du représentant qu'il aura désigné, ainsi que le curriculum vitae requis.

le 12 septembre 1950



*Fiscal*  
50/3375/AIB

*Mr. Barakap*

ECA 55/5/01

The Secretary-General of the United Nations presents his compliments to the Minister for Foreign Affairs of China and has the honour to inform him that the Economic and Social Council on 12 August 1950 selected the Government of China to nominate a representative to act as member of the Fiscal Commission for a period of three years as from 1 January 1951.

By resolution 2 (III) adopted on 1 October 1946, the Economic and Social Council requested the Secretary-General, with a view to securing a balanced representation in the various fields covered by the Commission, to consult with the Governments selected by the Council before the representatives are finally nominated by their Government and confirmed by the Council. The Secretary-General has, therefore, the honour to invite the Government of China to communicate to him the name of its nominee at the earliest possible date, together with the requisite biographical data.

12 September 1950

This note has also been sent to the Minister for Foreign Affairs of India, Union of South Africa and the United Kingdom.



*In Meeting  
Fiscal*

ECA 221/1/02/TH:mp

13 February 1950

Sir,

I am directed by the Secretary-General to acknowledge receipt of your letter of 6 February informing him that Mr. P. M. Chernyshev has been appointed to represent the Union of Soviet Socialist Republics on the Fiscal Commission.

Please accept, Sir, the renewed assurances of my highest consideration.

Pierre de Meulemeester  
Acting Chief of Protocol

His Excellency the Permanent Representative  
of the Union of Soviet Socialist Republics  
to the United Nations  
Permanent Delegation of the Union of Soviet  
Socialist Republics to the United Nations  
680 Park Avenue  
New York, N. Y.



*Mr. Manning*

*Fiscal Comm*

AIR MAIL

ECA 222/1/02/smp

9 December 1949

Sir,

I am directed by the Secretary-General to acknowledge receipt of your letter of 26 November in which you inform him of the appointment of Dr. José María Pérez Cubillas as representative of Cuba on the Fiscal Commission of the Economic and Social Council for a period of three years from 1 January 1950.

The biographical data accompanying your letter have been transmitted to the department concerned.

The Secretary-General has directed me to inform you that this appointment will be submitted to the Economic and Social Council at its next session for confirmation.

I have the honour to be,

Sir,

Your obedient servant,

Jehan de Moue  
Chief of Protocol

His Excellency the Minister of State  
Ministry of State  
Havana, Cuba



49/01674

Mr. D. Walker

D-210

IEA 22/02

The Secretary-General of the United Nations presents his compliments to the Minister for Foreign Affairs of the Union of Soviet Socialist Republics and has the honour to inform him that the Economic and Social Council on 5 August 1949 selected the Government of the Union of Soviet Socialist Republics to nominate a representative to act as member of the Fiscal Commission for a period of three years as from 1 January 1950.

By resolution 2 (III) adopted on 1 October 1946, the Economic and Social Council requested the Secretary-General, with a view to securing a balanced representation in the various fields covered by the Commission, to consult with the Governments selected by the Council before the representatives are finally nominated by their Government and confirmed by the Council. The Secretary-General has, therefore, the honour to invite the Government of the Union of Soviet Socialist Republics to communicate to him the name of its nominee at the earliest possible date, together with the requisite biographical data.

*The above communication has been sent to Govs of*  
*Canada*  
*Cuba*  
*Poland*  
*U.S.S.R.*  
*Venezuela*

30 August 1949



49/800  
A. Messing

ECA 55/1/02/ANN

27 April 1949

The Secretary-General of the United Nations presents his compliments to the Permanent Representative of Czechoslovakia to the United Nations and has the honour to inform him that, on 18 March 1949, the Economic and Social Council confirmed the nomination of Dr. Karel Czesany as a member of the Fiscal Commission (document E/SR.272).

Dr. Vladimír Houdek,  
Permanent Representative of Czechoslovakia to the  
United Nations,  
Permanent Czechoslovak Delegation to the United Nations,  
6 East 67th Street,  
New York 21, N.Y.



49/806  
A. Messing

Fiscal  
Comm.

ECA 55/1/02/AMM

21 April 1949

The Secretary-General of the United Nations presents his compliments to the Secretary-General of the Permanent New Zealand Delegation to the United Nations and has the honour to inform him that, on 11 March 1949, the Economic and Social Council confirmed the nomination of Dr. D.W.A. Barker as a member of the Fiscal Commission (document E.SR.272).

Dr. W. B. Sutch,  
The Secretary-General,  
Permanent Delegation of New Zealand to the  
United Nations,  
Room 6004,  
350 Fifth Avenue,  
New York 1, N.Y.



Mr. Paul Deparou  
Fiscal Division  
A. Messing  
Assistant Secretary of ECOSOC

Nomination and confirmation of representatives  
of members of the Fiscal Commission

17 November 1948

With reference to your memorandum of 1 November concerning the position of the members of the Fiscal Commission elected by the Economic and Social Council on 17 August 1948, I would like to say that, after consultation with Mr. Schachter of the Legal Department, I fully endorse the views expressed in his memorandum to you on the same subject.

With regard to the question as to whether it is necessary for the Council to confirm nominations of representatives of Governments who have been reelected to the Commissions, a precedent would be the action taken by the Council at its Seventh Session when the Council confirmed nominations of representatives of China who had been reelected during the same session (see document E/987/Add.1). It can be assumed therefore that the names of the representatives of the reelected members should be submitted for confirmation in the ordinary way.



C  
O  
P  
Y

Mr. A. Shahbaz - Mr. K.E. Lachmann

Paul Deperon, Director, Fiscal Division

United States Representative to the  
Fiscal Commission

21 October 1948

ECA 22/02

This afternoon I received a telephone call from Mr. Edmund Kellog, extension 5483, Room 703, State Department, Annex 5, Washington, D.C., concerning the status of the United States Representative on the Fiscal Commission. Mr. Kellog told me that the United States Government desired to be represented at the next session of the Commission by its Representative, Mr. Bartelt, even though the Republican Administration wanted this which could not take place before 20 January, while the session of the commission would have already begun on 10 January. At the same time, I insisted very much on the fact that the United States Representative should participate in the session on a full membership basis.

The call was made because the Commission is to meet before the next meeting of the Council when the Representatives of the Members elected at the Seventh Session, which includes the United States, can be confirmed according to the pertinent provisions of the Resolution establishing the Fiscal Commission. The opinion put forward by Mr. Kellog is that the Council confirmation of Mr. Bartelt when he was originally appointed when the United States were first elected on the Commission was still valid for the new term of office resulting from the re-election of the United States on the Commission and he asked to obtain confirmation of that view from the Legal Department and call him about it.



I replied to Mr. Kellog that I shared his view since the confirmation provided for in the Resolution establishing the Fiscal Commission was intended to assure an adequate distribution of competence among the members of the Commission and that in case a country was re-elected and that it kept the same Representative, there was no substantive reason to require a new confirmation. Further, I informed Mr. Kellog that this Division would submit the question to the Secretariat of the Economic and Social Council and the Legal Department immediately, that copy of our memorandum would be sent to him and that I would do all efforts to give him a reply by telephone before the end of the week. At the end of our conversation, Mr. Kellog made it quite clear that in case full membership privileges could not be recognized to Mr. Bartelt at the January session of the Commission, the United States Government would request the calling of a special session of the Economic and Social Council to secure that confirmation before January, though it was recognized that this procedure was cumbersome and expensive. In my opinion, the documents to which reference should be made in this matter are Economic and Social Council Resolution 2/III, 25/III and E/PV/37/Add.1, page 17.



ECA 22/02/GB

15 September 1946

The Secretary-General of the United Nations presents his compliments to His Excellency the Minister for Foreign Affairs of Czechoslovakia and has the honour to inform him that the Economic and Social Council on 17 August 1946 selected the Government of Czechoslovakia to nominate a representative to act as member of the Fiscal Commission for a period of three years.

On 1 October 1946, a Resolution adopted by the Economic and Social Council requested that, with a view to securing a balanced representation in the various fields covered by the Commission, the Secretary-General shall consult with the Governments selected by the Council before the representatives are finally nominated by their Government and confirmed by the Council. The Secretary-General accordingly invites the Government of Czechoslovakia to be so good as to communicate to him the name of its nominee at the earliest possible date, together with the requisite biographical data.

His Excellency,  
Mr. Vladimir Clementis,  
Minister for Foreign Affairs,  
Ministry of Foreign Affairs  
Prague,  
Czechoslovakia.



SCA 22/02/00

15 September 1948

The Secretary-General of the United Nations presents his compliments to His Excellency the Minister for Foreign Affairs of Czechoslovakia and has the honour to inform him that the Economic and Social Council on 17 August 1948 selected the Government of Czechoslovakia to nominate a representative to act as member of the Fiscal Commission for a period of three years.

On 1 October 1946, a Resolution adopted by the Economic and Social Council requested that, with a view to securing a balanced representation in the various fields covered by the Commission, the Secretary-General shall consult with the Governments selected by the Council before the representatives are finally nominated by their Government and confirmed by the Council. The Secretary-General accordingly invites the Government of Czechoslovakia to be so good as to communicate to him the name of its nominee at the earliest possible date, together with the requisite biographical data.

His Excellency,  
Mr. Vladimír Clementis,  
Minister for Foreign Affairs,  
Ministry of Foreign Affairs  
Prague,  
Czechoslovakia.



NYA 22/02/35

15 September 1948

The Secretary-General of the United Nations presents his compliments to the Secretary of State of the United States of America and has the honor to inform him that the Economic and Social Council on 17 August 1948 selected the Government of the United States to nominate a representative to act as member of the Fiscal Commission for a period of three years.

On 1 October 1948, a Resolution adopted by the Economic and Social Council requested that, with a view to securing a balanced representation in the various fields covered by the Commission, the Secretary-General shall consult with the Governments selected by the Council before the representatives are finally nominated by their Government and confirmed by the Council. The Secretary-General accordingly invites the Government of the United States to be so good as to communicate to him the name of its nominee at the earliest possible date, together with the requisite biographical data.

The Honorable  
George C. Marshall,  
Secretary of State,  
Department of State,  
Washington 25, D.C.



LC 12/02/48

15 September 1948

The Secretary-General of the United Nations presents his compliments to the Secretary of State of the United States of America and has the honor to inform him that the Economic and Social Council on 17 August 1948 selected the Government of the United States to nominate a representative to act as member of the Fiscal Commission for a period of three years.

On 1 October 1946, a Resolution adopted by the Economic and Social Council requested that, with a view to securing a balanced representation in the various fields covered by the Commission, the Secretary-General shall consult with the Governments selected by the Council before the representatives are finally nominated by their Government and confirmed by the Council. The Secretary-General accordingly invites the Government of the United States to be so good as to communicate to him the name of its nominee at the earliest possible date, together with the requisite biographical data.

The Honorable  
George C. Marshall,  
Secretary of State,  
Department of State,  
Washington 25, D.C.



SA 22/03/05

15 September 1948

The Secretary-General of the United Nations presents his compliments to the Minister for External Affairs of New Zealand and has the honour to inform him that the Economic and Social Council on 17 August 1948 selected the Government of New Zealand to nominate a representative to act as member of the Fiscal Commission for a period of three years.

On 1 October 1948, a Resolution adopted by the Economic and Social Council requested that, with a view to securing a balanced representation in the various fields covered by the Commission, the Secretary-General shall consult with the Governments selected by the Council before the representatives are finally nominated by their Government and confirmed by the Council. The Secretary-General accordingly invites the Government of New Zealand to be so good as to communicate to him the name of its nominee at the earliest possible date, together with the requisite biographical data.

The Right Honourable Peter Fraser,  
Minister for External Affairs,  
Department of External Affairs,  
Wellington,  
New Zealand.



SA 22/02/50

15 September 1948

The Secretary-General of the United Nations presents his compliments to the Minister for External Affairs of New Zealand and has the honor to inform him that the Economic and Social Council on 17 August 1948 selected the Government of New Zealand to nominate a representative to act as member of the Fiscal Commission for a period of three years.

On 1 October 1946, a Resolution adopted by the Economic and Social Council requested that, with a view to securing a balanced representation in the various fields covered by the Commission, the Secretary-General shall consult with the Governments selected by the Council before the Representatives are finally nominated by their Government and confirmed by the Council. The Secretary-General accordingly invites the Government of New Zealand to be so good as to communicate to him the name of its nominee at the earliest possible date, together with the requisite biographical data.

The Right Honourable Peter Fraser,  
Minister for External Affairs,  
Department of External Affairs,  
Wellington,  
New Zealand.



SEA 22/02/ED

15 September 1948

The Secretary-General of the United Nations presents his compliments to The Minister for Foreign Affairs of Pakistan and has the honour to inform him that the Economic and Social Council on 17 August 1948 selected the Government of Pakistan to nominate a representative to act as member of the Fiscal Commission for a period of three years.

On 1 October 1948, a Resolution adopted by the Economic and Social Council requested that, with a view to securing a balanced representation in the various fields covered by the Commission, the Secretary-General shall consult with the Governments selected by the Council before the representatives are finally nominated by their Government and confirmed by the Council. The Secretary-General accordingly invites the Government of Pakistan to be so good as to communicate to him the name of its nominee at the earliest possible date, together with the requisite biographical data.

Sir Mohammed Zafrulla Khan, K.C.S.I.,  
Minister for Foreign Affairs,  
Ministry of Foreign Affairs,  
Karachi,  
Pakistan.



DEA 22/02/CD

13 September 1948

The Secretary-General of the United Nations presents his compliments to The Minister for Foreign Affairs of Pakistan and has the honour to inform him that the Economic and Social Council on 17 August 1948 selected the Government of Pakistan to nominate a representative to act as member of the Fiscal Commission for a period of three years.

On 1 October 1948, a Resolution adopted by the Economic and Social Council requested that, with a view to securing a balanced representation in the various fields covered by the Commission, the Secretary-General shall consult with the Governments selected by the Council before the representatives are finally nominated by their Government and confirmed by the Council. The Secretary-General accordingly invites the Government of Pakistan to be so good as to communicate to him the name of its nominee at the earliest possible date, together with the requisite biographical data.

Sir Muhammad Zafrulla Khan, K.C.S.I.,  
Minister for Foreign Affairs,  
Ministry of Foreign Affairs,  
Rawalp,  
Pakistan.



RCA 22/02/49

le 15 septembre 1948

Le Secrétaire général des Nations Unies présente ses  
compliments à Son Excellence le Ministre des Affaires  
étrangères du Royaume de Belgique et a l'honneur de porter  
à sa connaissance que le Conseil économique et social, lors  
de sa séance du 17 août 1948, a désigné le Gouvernement de la  
Belgique comme devant nommer un représentant qui siégerait en  
tant que membre de la Commission fiscale pour une période  
de trois ans.

Le 1er octobre 1946, une résolution adoptée par le Conseil  
économique et social précisait qu'afin d'assurer une représentation  
bien équilibrée des différents domaines dont s'occupe la  
commission, le Secrétaire général consulterait les gouvernements  
ainsi désignés avant que la nomination des représentants ne

Son Excellence,  
Monsieur Paul-Henri Spaak,  
Ministre des Affaires étrangères,  
Ministère des Affaires étrangères,  
8, rue de la loi,  
Bruxelles,  
Belgique.



soit faite de façon définitive par les gouvernements et confirmée par le Conseil. A cette fin, le Secrétaire général a l'honneur de prier le Gouvernement de la Belgique de bien vouloir lui communiquer au plus tôt le nom de la personne choisie par lui, ainsi que les renseignements biographiques nécessaires.



G. Dumontet

48/3303

MA 22/02/68

le 15 septembre 1948

Le Secrétaire général des Nations Unies présente ses  
salutations à Son Excellence le Ministre des Affaires  
étrangères du Royaume de Belgique et a l'honneur de porter  
à sa connaissance que le Conseil économique et social, lors  
de sa séance du 17 août 1948, a désigné le Gouvernement de la  
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Son Excellence,  
Monsieur Paul-Jean Spach,  
Ministre des Affaires étrangères,  
Ministère des Affaires étrangères,  
8, rue de la loi,  
Bruxelles,  
Belgique.



soit faite de façon définitive par les gouvernements et confirmée par le Conseil. A cette fin, le Secrétaire général a l'honneur de prier le Gouvernement de la Belgique de bien vouloir lui communiquer au plus tôt le nom de la personne choisie par lui, ainsi que les renseignements biographiques nécessaires.



Fiscal Com.

18 May 1947

Dear Mr. Chairman:

I wish to send you my congratulations on your election as Chairman of the Fiscal Commission and my best wishes for a successful session of the Commission.

The experience of the first series of sessions of the permanent Commissions of the Council, and the consideration of their reports at the Fourth Session, has given rise to a number of questions common to all Commissions on which you may find comments useful for your present session.

1. Reports of Commissions The Commissions are advisory bodies of the Council, and with a view to facilitating consideration of their reports by the Council, it is highly desirable that each Commission report should set out the points on which the Council is asked to take action, in the form of draft Council resolutions which the Commission recommends the Council to adopt. This procedure is, of course, also more satisfactory from the point of view of the Commission, in that the Council begins its consideration of the Commission's recommendations in a precise form which the Commission itself has settled, without the need of any intermediary drafts or papers. The report of a Commission



may sometimes usefully include a summary of the discussions of the Commission, incorporating major differences in point of view. It will facilitate the drawing up of Commission reports if some idea of its general shape is in the minds of members from a fairly early stage in the session, and informal consultation on points of this kind may be useful.

2. Time and place of meetings of Commissions The Economic and Social Council has decided that a comprehensive program of the conferences and meetings with which it is concerned, including sessions of Commissions and Sub-Commissions, should be prepared for each succeeding year by the Secretary-General. The Sessions of Commissions and Sub-Commissions have to be related to the Council Sessions, as well as to each other, and account also has to be taken of meetings of other organs of the United Nations, and of certain major conferences of the Specialized Agencies. The administrative and financial responsibility for arranging these meetings lies with the Secretary-General. The fixing of times and places of meetings by Commissions and Sub-Commissions acting independently would make this plan impracticable; though it is, of course, proper for Commissions and Sub-Commissions to draw the attention of the Council or the Secretary-General to factors affecting the times and places of their Sessions.



In these circumstances the Council has taken the view that the settlement of the calendar should be left to the Council itself, acting through the Secretary-General. This plan will in future years enable the calendar of the meetings to be fixed some months in advance of the commencement of the year to which it relates, thus giving ample notice of sessions and enabling personal schedules of members to be adjusted with the minimum of inconvenience.

3. Relationships of the Commissions with the Secretariat It is for the Council, under Article 62 of the Charter, to make or initiate studies and reports, and for the Commissions under their terms of reference to advise the Council on studies and reports, which, in their view, should be undertaken. It is the responsibility of the Secretary-General to furnish the Commissions with information on matters which have been referred to them by the Council, and on matters which have been or are being dealt with by other Commissions or specialized agencies. It is not necessary for a Commission to request the Council to authorize the Secretary-General to obtain such information, unless it involves unforeseen expenditure. While the Secretary-General is responsible for servicing the Commissions during their meetings, he cannot be expected to undertake to make further studies and reports to the Commissions without



Council authorization.

The Commissions should also bear in mind that the Secretary-General, as the chief administrative officer of the United Nations, is responsible for the functioning of the Secretariat. It is therefore inappropriate for the Commissions to make recommendations concerning the way in which the staff should be organized. This does not preclude the Commissions from making recommendations to the Council with regard to functions it considers should be performed by the Secretariat.

4. Relations with other Commissions Normally it is the responsibility of the Secretariat to ensure the coordination of the work of different Commissions. In several cases, however, where exceptional reasons exist, in addition representation of Commissions by members at sessions of other Commissions has been included in the terms of reference of Commissions established by the Council. If special reasons of this sort arise the relevant recommendations should be made to the Council.

In the event that one Commission has observations to make on the recommendations of another Commission, it should formulate such observations in the form of a recommendation to the Council which the latter body would consider in conjunction with the report of the other Commission. It is not necessary for the



Commission to transmit to the Council formal endorsements of the work of another Commission.

5. Committees of Commissions In some cases the work of a Commission may be expedited by the appointment of a Committee or Committees consisting of members of the Commission to perform certain tasks between sessions of the Commission. It is suggested that any such Committees which may be established by the Commissions should in general hold their meetings immediately before or after the session of the Commission. Any meetings should be arranged only after consultation with the Secretary-General. The establishment of such Committees will be subject to the approval of the Council if they involve an expenditure of funds.
6. Priority of Work The Commissions, as advisory bodies of the Council, have the responsibility not only of dealing with matters referred to them by the Council, but likewise of initiating consideration of problems which fall within their terms of reference. Priority should, of course, be given to all those matters which are referred to them for study and report by a given date. In initiating a program of work, each Commission might at an early stage in the session consider the



relative importance and urgency of each proposed measure.

Yours sincerely,

(Sir A. Ramaswami Mudaliar)

The Chairman of the Fiscal Commission

Lake Success, New York



Draft

United Nations - Economic and Social Council

Fiscal Commission

Terms of Reference

1. The Fiscal Commission will advise the Economic and Social Council on legislative, juridical, administrative and other technical aspects of taxation and public finance.
2. The Fiscal Commission will carry out such functions of the Fiscal Committee of the League of Nations, as the United Nations may decide to assume.
3. Consequently, the Fiscal Commission, either separately or jointly with other commissions and specialized agencies of the United Nations, will make studies, publish information, formulate recommendations, and when instructed by the Council render technical assistance to Governments on matters such as the following:
  - a) International tax problems, including the prevention of double taxation and removal of tax barriers to international trade and investment;
  - b) Structure and administration of tax systems;
  - c) Relationships between general economic and social policies and taxation;
  - d) Budgetary and governmental accountancy standards and practices;
  - e) Methods of financing various types of public expenditure;
  - f) Coordination of central and local governmental fiscal systems.
4. The work of the Fiscal Commission will be coordinated with that of other commissions and specialized agencies of the United Nations dealing with economic and social affairs and the Fiscal Commission will be primarily concerned not with the policy-making but the technical aspects of the problems under its terms of reference.



Draft

United Nations - Economic and Social Council

Fiscal Commission

1. Organizational Procedure:

The Preparatory Commission of the United Nations recommended in its report that the Economic and Social Council should consider the establishment of a Fiscal Commission.

This commission and its secretariat might assume the work hitherto carried out by the Fiscal Committee of the League of Nations and the Economic and Financial Department of the League, as regards international tax problems, fiscal systems and public finance in general.

It is suggested that in accordance with the procedure followed in connection with other commissions of the United Nations, the Economic and Social Council should appoint a "Nuclear" Fiscal Commission of five or six members to make proposals concerning the terms of reference and the composition of the contemplated Fiscal Commission and concerning the organization of the work to be conducted by the Secretariat under the auspices of that Commission.

2. Terms of Reference:

The preparatory commission of the United Nations adopted in connection with the terms of reference of the Fiscal Commission the following resolutions:

- "34. This Commission would make studies and advise the Council on matters related to:
  - "(a) International Taxation problems;
  - "(b) Exchange of information among States on the techniques of Government finance and on their social and economic effects;
  - "(c) Fiscal techniques to assist the prevention of depressions or inflation; and
  - "(d) Such functions of the Fiscal Committee of the League of Nations as the United Nations may decide to assume."

Some people thought that these terms of reference were not sufficiently explicit, were in some respect too narrow and at the same time might involve



overlappings between the functions of the Fiscal Commission and those of the Economic and Employment Commission. While such overlapping is not desirable, that does not mean that a Commission is necessary debarred from considering a similar subject matter as another Commission provided it considers it in different aspects and from a different point of view. In this connection the Fiscal Committee of the League of Nations recently made the following observations:\*

"The conditions of economic stability and development no doubt belong to the field of the general economist. Nevertheless, it may be found convenient that a committee of tax administrators and experts should study the practical effects of tax legislation and administration from the point of view of Government revenue and business activity. Moreover the tax requirements of the development of economically-less-advanced countries call for special study."

"That Committee further remarked when discussing the significance of its work concerning the prevention of international double taxation and removal of tax barriers to international intercourse, that:

"The structure and incidence of a country's tax system have a direct influence on the capacity and willingness of domestic concerns to do business abroad as well as on the ability of the country to attract foreign capital and enterprises. It would be difficult to remove the obstacles which taxation may oppose to international trade and investment without determining the manner in which the different types of taxes, considered separately and together, can be adapted to the social and economic conditions of the various countries."

In view of the above considerations the following tentative draft resolution is submitted for consideration, bearing however in mind the fact that the wording of the terms of references proposed, and even adopted, at the next session of the Economic and Social Council matter less than what will be ultimately proposed by the "Nuclear" Commission when it presents its report at a later session of the Council.

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\* League of Nations Document C.37.M.37.1946.II.A. Fiscal Committee, Report on the Work of the Tenth Session of the Committee, London, March 1946.



1. The Fiscal Commission either separately or jointly with other commissions of the Economic and Social Council or specialized agencies, would make studies, publish information, advise and make recommendations to the Council, and when instructed by the Council, render technical assistance to Governments on matters relating to:

- a) International tax problems, including the prevention of double taxation and removal of tax barriers to international trade and investment;
- b) Public revenue and expenditure and governmental debt;
- c) Budgetary and fiscal legislation and administration;
- d) Such functions of the Fiscal Committee of the League of Nations as the United Nations might profitably continue;

2. The Fiscal Commission would have the two following subcommissions:

- a) The Tax Subcommittee which would report to the Fiscal Commission on matters such as the following:
  - (i) International tax problems;
  - (ii) Structure and administration of tax systems;
  - (iii) Relationships between general economic and social policies and taxation.
- b) The Public Finance Subcommittee which would report to the Fiscal Commission on matters such as the following:
  - (i) Budgetary and public accounting standards and practices;
  - (ii) Methods of financing various types of public expenditure;
  - (iii) Coordination of central and local governmental fiscal systems;

3. The Fiscal Commission should coordinate its activities and those of its Subcommissions with those of the Economic and Employment Commission and should be concerned primarily with the legal, administrative and technical aspects of the problems within its terms of reference."

3. Structure of the Commissions:

a) When finally constituted, the Fiscal Commission might be composed of some twelve members acting in private capacity as individuals and not as representatives of their respective governments. Such members who would be selected on a wide geographical bases, might be in their majority individuals of very high national and international standing, with an authoritative



experience in matters of taxation, government finance, public administration, international law.

b) The Tax Subcommittee recruited on the same basis as the Fiscal Commission itself would also be composed of some twelve members drawn partly from the Commission, partly from outside. The members of such Subcommittee should be either the actual or former heads of the tax administration in their respective countries, or be individuals with an outstanding knowledge of the legal, administrative and economic aspects of taxation.

c) The Public Finance Commission also composed of some twelve members drawn partly from the commission and from outside would include primarily actual or former high budgetary officials and other persons having had particular experience of Public Finance questions .

d) The Commission and its Subcommittee might have Corresponding or Associate Members in countries from where it has no members to assure a continuous liaison with the administrations of those countries.

e) The Secretariat would be represented by the Fiscal Division (or the Taxation and Public Finance Division) of the Economic Department. Such a division might be subdivided into two sections, and when reaching its full strength, might include some ten officials with professional training and experience in taxation, law, public administration, accountancy, and taken together possessing a wide knowledge of languages. In addition, there should be an adequate junior staff of technical and statistical assistants.

The duties of this Secretariat could be roughly described as follows:

- (i) Assure the administrative and scientific preparation of the meetings of the Commission, its Subcommittee, ad hoc committees on special subjects, international and regional conferences on fiscal problems.
- (ii) Draft or edit and publish the reports of the above mentioned bodies.
- (iii) Compile periodical publications and bulletins containing official texts or digests of such texts, studies, reports, figures on tax treaties, fiscal laws, public finances and tax statistics, bibliographies, current literature on fiscal subjects and other matters of interest to officials and scientists dealing with public finance and tax problems.

#### 4. Functions of the Fiscal Commission, its Subcommittee and its Secretariat:



It may be useful to quote the views which the Fiscal Committee of the League of Nations recently expressed, concerning what might be the various forms of activities of the Fiscal Commission.

- "1. Consultation: To hold or arrange periodical meetings, general or regional, enabling tax administrators and experts to carry out the various objectives enumerated above, to discuss problems where exchange of views may be of value and to promote mutual understanding through direct contacts;
2. Advice: On request, and on its own initiative, to formulate proposals or recommendations on tax matters to the Social and Economic Council or other international agencies and Governments;
3. Assistance: To arrange, when required, for advice or technical help through its members, the secretariat or other experts, to particular national tax authorities;
4. Research: To carry out enquiries into the legal, administrative, technical, economic, statistical, accounting and other aspects of the tax problems coming up before the Commission;
5. Information: To issue periodical and special publications presenting particularly to international and national authorities information concerning tax treaties legislation, administration and practice;
6. Liaison: In addition to the official relationships inherent in the functions enumerated above, to maintain relations with such non-official organisations as business, professional and academic associations, international and national, in so far as they study tax problems."

5. Objectives of the Work of the Fiscal Commission:

- a) Assist in the removal of international double taxation and other barriers or impediments to international trade and circulation capital and foreign investment through the preparation of Model Treaties and laws, and through international conferences and the promotion of direct contacts between tax administrators from various countries.



b) Formulate juridical and practical standards as regards the organization of governmental financial administration and taxation which would work towards the improvement and uniformity (in so far as such uniformity may be desirable) of national financial and tax systems, especially in less developed countries and in countries with new administrations.

c) Direct the publication of technical and statistical information on budgetary, tax and other fiscal laws and measures in various countries of the world for the information of administrations, lawyers, students in other countries so that each country may benefit from the experience and examples of other countries.

d) Work in general for the promotion of democratic and sound economic principles in the management of public finance and the distribution of tax burdens and the administration of taxes.

6. Questions to be considered by the Fiscal Commission:

The following list of subjects is only given for purposes of illustration and is merely intended to give some idea of what might be the field of work of the commission, its subcommissions and Secretariat. It is quite tentative, may contain various repetitions, and does not plan to present the subject matters to be studied in a logical consistent form, and if used would have to be carefully scrutinized and revised by the "Nuclear" or the Commission.

a) International Tax Problems: International Double Taxation of income, estates and succession, property and capital, securities and other documents of value, legal instruments, etc.; extra-territorial taxation of foreigners and non-residents; discriminatory and special taxes on foreigners, foreign enterprises and investments and business abroad; special taxes on transfer of funds into and out of the country; taxation of foreign travellers, business visitors and border commuters; taxes on international communication and transport and on ships, aircraft, vehicles, fuel employed in international traffic; application of most favoured nation clause to tax treaties; mutual



assistance between national tax administrations in connection with the assesment and collection of taxes, including the prevention of fiscal evasion, etc.

b) Structure and Administration of Tax System: Selection of taxes and general organization of national tax systems, according to the economic, social and other pertinent characters of the various types of countries; relative importance of direct and indirect taxation; codification of tax laws and regulations; methods of assesment and collection and protection of taxpayers, etc.

c) Relationship between general economic and social policies and taxation: Factors determining the yield and variations in the yield of the various types of taxes; economic and social significance of the various forms of taxation; relationship between taxation, consumption, investment, and of general economic and social policies.

d) Budgetary and public accounting standards and practices: Rules governing the preparation of national budgets, contents and publicity of such budgets, general accounts and special funds, control and publicity of receipts and expenditure of subordinate government instrumentalities; inter-departamental and inter-agency credits and transfers; handling of governmental funds and property; rules of accounting and audit; responsibilities of officials; classification of public receipts and expenditure and publicity of governmental accounts, etc.

e) Methods of Financing various types of public expenditure: Part to be played by direct taxation, indirect taxation, duties and fees, short term and long term borrowing in financing the various types of government expenditure (e.g. administrative, social, military expenditure, ordinary and extraordinary expenditure, current and capital expenditure, productive and nonproductive expenditure), etc.

f) Coordination of Central and Local Finance Svstems: Financial responsibilities of the central government and subordinate governments, and special instrumentalities; means of financing local expenditure; apportionment of taxes; subsidies; local government credit operations; supervision by central government of local government finance, etc.



Anteproyecto

NACIONES UNIDAS -- CONSEJO ECONOMICO Y SOCIAL

COMISION FISCAL

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Terminos de Referencia

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1. La Comisión fiscal asesorará el Consejo económico y social en los aspectos legislativos, jurídicos, administrativos y demás aspectos técnicos de los impuestos y de la finanzas públicas.
2. La Comisión fiscal cumplirá tales funciones del Comité fiscal de la Sociedad de las Naciones que las Naciones Unidas decidan de asumir.
3. Por consiguiente, la Comisión fiscal, ya separadamente o en unión de otras comisiones y organismos especializados de las Naciones Unidas, efectuará estudios, publicará informaciones, formulará<sup>re</sup>/comendaciones, y a pedido del Consejo, prestará ayuda técnica a los gobiernos en materias como las siguientes:
  - a) Problemas tributarios internacionales, lo que incluye la prevención de la doble tributación y la remoción de las barreras tributarias al comercio y a las inversiones internacionales.
  - b) Estructura y administración de los sistemas tributarios.
  - c) Relaciones entre las políticas económicas y sociales generales y la tributación.
  - d) Normas y prácticas en lo que se refiere al presupuesto y la contabilidad gubernamentales.
  - e) Métodos de financiación de las varias clases de gastos públicos.
  - f) Coordinación de los sistemas fiscales de los gobiernos centrales y de las colectividades locales.



4. Las actividades de la Comisión fiscal serán coordinadas con las de otras comisiones y de los organismos especializados de las Naciones Unidas que tratan de asuntos económicos y sociales, y la Comisión fiscal se dedicará primordialmente, no a la formulación de políticas, sino a los aspectos técnicos de los problemas abarcados por sus términos de referencia.



Anteproyecto

Naciones Unidas - Consejo Económico Social

Comisión Fiscal.

1. Procedimiento de organización:

La Comisión preparatoria de las Naciones Unidas recomendó en su informe que el Consejo Económico Social considere el establecimiento de una Comisión fiscal.

Tal comisión y su secretaría asumiría las labores que cumplía con anterioridad el Comité fiscal y el Departamento económico y financiero de la Sociedad de las Naciones, respecto a los problemas tributarios de orden internacional, de los sistemas fiscales y de las finanzas públicas en general.

Se propone que conforme al procedimiento seguido en cuanto a otras comisiones de las Naciones Unidas, el Consejo Económico Social constituya una comisión "nuclear" de cinco o seis miembros, que formularía propuestas sobre los términos del mandato y la integración de la referida Comisión fiscal, así como sobre la organización de los trabajos que efectuaría la Secretaría por cuenta de la Comisión.

2. Finalidad de la Comisión fiscal:

a) Contribuir a la remoción de la doble tributación internacional y demás barreras y estorbos al comercio internacional, a la circulación de los capitales, y a las inversiones extranjeras por medio de tratados y leyes modelos, y a través de conferencias internacionales y el fomento de relaciones directas entre los administradores fiscales de los varios países.

b) Formular normas jurídicas y prácticas en lo que atañe a la organización de la administración financiera gubernamental y a los impuestos en forma tal que contribuyan al mejoramiento y a la uniformidad (en cuanto tal uniformidad sea de desear) de los sistemas fiscales y tributarios nacionales, especialmente en los países menos desarrollados, con administraciones nuevas.

c) Ordenar la publicación de datos técnicos y estadísticos sobre leyes y medidas presupuestales, tributarias en los varios países del mundo para la información de administradores, juristas investigadores en otros países de modo que cada nación pueda aprovechar la experiencia y el ejemplo de las demás.

d) Obrar de manera general para la promoción de principios democráticos



y económicamente sanos en el manejo de las finanzas públicas, el reparto de las cargas fiscales y la administración de los impuestos.

3. Términos de referencia:

La Comisión preparatoria de las Naciones Unidas adoptó respecto de los términos del mandato de la Comisión Fiscal la resolución siguiente:

"34 Dicha comisión efectuará estudios y asesoraría al Consejo en las materias siguientes:

"(a) Problemas tributarios internacionales

"(b) Canje de información entre Estados sobre las técnicas de las finanzas gubernamentales y sus efectos económicos y sociales;

"(c) Técnicas fiscales para facilitar la prevención de las depresiones económicas y de la inflación.

"(d) Tales funciones del Comité fiscal de la Sociedad de las Naciones que las Naciones Unidas decidirían asumir".

Algunos pensarán que estos términos de mandato dejaban de ser lo bastante explícitos que eran en ciertos aspectos demasiado estrechos, y al propio tiempo, podían invocar ciertas duplicaciones entre las tareas de la Comisión fiscal y las de la Comisión económica y del empleo. Si bien tales duplicaciones han de evitarse, esto no quiere decir que es necesariamente ilegítimo para una Comisión considerar materias semejantes a los estudiados por otra, con tal que las examine en aspectos distintos y desde otros puntos de vista.

Con tal motivo, sugerimos considerar el anteproyecto de resolución siguiente en la inteligencia de que la redacción de los términos de mandato que se propondrían, y aún se adoptarían en la próxima sesión del Consejo Económico y Social importan menos que lo que propondría al cabo la "Comisión fiscal nuclear" cuando someta su informe en una sesión ulterior del Consejo.

Anteproyecto de resolución enmendado.

Comisión fiscal.

"1. La Comisión fiscal ya aisladamente y en unión con otras comisiones del Consejo Económico Social u organismos especiales efectuará estudios, publicará informaciones, asesoraría y formularía recomendaciones al Consejo y, a pedido del Consejo, prestaría ayuda técnica a gobiernos en las materias siguientes:

a) Problemas tributarios internacionales, lo que abarca la



prevención de la doble tributación y la remoción de las barreras tributarias al comercio y a las inversiones internacionales;

- b) Ingresos y gastos públicos y crédito gubernamental;
- c) Legislación y administración presupuestaria y tributaria;
- d) Tales funciones del Comité fiscal de la Sociedad de las Naciones que las Naciones Unidas podrían asumir con provecho.

"2. La Comisión fiscal tendría las dos subcomisiones siguientes:

- a) La Subcomisión tributaria que informaría a la comisión en materias tales como se indican a continuación.
  - (i) Problemas tributarios internacionales;
  - (ii) Estructura y administración de los sistemas tributarios;
  - (iii) Relaciones entre las políticas económicas y sociales de alcance general y la tributación.
- b) La Subcomisión de finanzas públicas que informaría a la Comisión en materias tales como se indican a continuación:
  - (i) Normas y prácticas en materia de presupuesto y contabilidad pública;
  - (ii) Métodos de financiación de las varias clases de gastos públicos;
  - (iii) Coordinación de los sistemas fiscales del gobierno central y de las colectividades locales.

3. La Comisión fiscal coordinaría sus actividades y las de sus subcomisiones con las de la Comisión ~~de~~ económica y del empleo y debería estudiar principalmente los aspectos jurídicos, administrativos y técnicos de los problemas abarcados en su mandato.



#### 4. Estructura de la Comisión:

a) En su forma definitiva, la Comisión fiscal podría ser integrada por unos doce miembros que actuarían como individuos y no como representantes de sus gobiernos respectivos. Dichos miembros serían elegidos en una base geográfica amplia, serían en su mayoría personalidades de alto prestigio nacional e internacional, con una experiencia autoritativa en asuntos de tributación, hacienda pública, administración gubernamental, derecho internacional;

b) La Subcomisión tributaria reclutada según los mismos criterios que la Comisión fiscal misma, sería integrada por unos doce miembros sacados en parte de la Comisión, y en parte del exterior. Los miembros de la Subcomisión serían ya jefes o ex jefes de la administración tributaria en sus respectivos países, ya personalidades destacadas por sus conocimientos de los aspectos jurídicos, administrativos y económicos de los impuestos;

c) La Subcomisión de finanzas públicas, también integrada por unos doce miembros sacados de la comisión y del exterior, comprendería principalmente altos funcionarios o ex funcionarios de Hacienda y demás personas con una experiencia especial de los asuntos de finanzas públicas;

d) La Comisión y sus Subcomisiones podrían tener Miembros Correspondientes o Asociados en los países donde no había miembro propietario para asegurar un enlace continuo con las administraciones de estos países.

e) La Secretaría sería representada por la División fiscal (o la División de impuestos y finanzas públicas) del Departamento económico. Dicha división podría subdividirse en dos secciones y cuando lograra tener su pleno efectivo, podría incluir unos diez oficiales con adiestramiento y experiencia profesional en materia impositiva, jurídica, administrativa y de contabilidad, y poseyendo, en su agregación, un conocimiento extenso de los varios idiomas. Además, tendría que haber un personal auxiliar adecuado, de asistentes técnicos y estadísticos.

Las tareas de la Secretaría pueden describirse más o menos así :

- (i) Asegurar la preparación administrativa y científica de las reuniones de la Comisión, de sus subcomisiones, de comités encargados de materias especiales, de conferencias internacionales o regionales sobre asuntos fiscales.



- (ii) Redactar y publicar los informes de los susdichos organismos.
- (iii) Elaborar publicaciones y boletines periodicos, conteniendo textos oficiales, o resúmenes de tales textos, estudios, informes, cifras sobre tratados tributarios, leyes fiscales, hacienda pública, estadísticas de ingresos y gastos públicos, bibliografías, literatura corriente sobre materias de hacienda pública y demás asuntos de interés para funcionarios e investigadores que se dedican a los problemas de tributación y de finanzas públicas.



#### 6. Agenda de la Comisión fiscal:

La lista que se proporciona a continuación vale solamente a título <sup>ser</sup> ilustrativo y se destina únicamente a indicar taxativamente lo que podría el campo de trabajo de la comisión, sus subcomisiones, y su secretaría. Tiene un carácter enteramente tentativo, ~~contiene~~ varias repeticiones y no se propone delinear las materias que estudia en una forma lógica y coherente. En caso de que se utilice habría de ser cuidadosamente escudriñada y revisada por la Comisión fiscal "nuclear".

- a) Problemas tribuitorios internacionales: Doble tribuación internacional de las rentas, las sucesiones, la fortuna y el capital, los valores mobiliarios y demás papeles de valor, actos jurídicos, etc; tributación extraterritorial de los extranjeros y los no residentes; tributación discriminatoria o expecial de los extranjeros, las empresas e inversiones extranjeras, los negocios al exterior; impuestos especiales sobre las transferencias de fondos en o desde el país; tributación de los viajeros extranjeros, los visitantes por negocios, de los trabajadores de fronteras (ouvriers frontaliers - border commuters); impuestos sobre las comunicaciones y los transportes internacionales y sobre barcos, aeronaves, vehículos, combustibles empleados en el trafico internacional; aplicación de la clausula de la N.M.F. a los tratados tributarios; ayuda mútua entre administraciones fiscales nacionales en cuanto a la determinación y al cobro de los impuestos, inclusive la prevención de la evasión fiscal, etc.
- b) Estructura y administración de los sistemas tributarios: Selección de impuestos y organización general de los sistemas tributarios nacionales, conforme a las características economicas, sociales, etc., de las distintas clases de países; importancia relativa de la tributación directa e indirecta; codificación de las leyes y reglamentos fiscales; métodos de determinación y cobro de impuestos; protección de los contribuyentes, etc.
- c) Relaciones entre las politicas economicas y sociales de orden general, y la tributación: Factores que determinan el renidmiento y las variaciones en el rendimiento de las varias clases de impuestos; significado económico y social de las diversas formas de tributación; relaciones entre tributación, consumo, inversiones y ahorro.



d) Normas y practicas en materia de presupuesto y contabilidad pública:

Reglas relativas a la preparación de los presupuestos nacionales; contenido y publicidad de tales presupuestos; cuentas generales y fondos especiales; control y publicidad de los ingresos y gastos de los organismos parastatales; credits y transferencias entre departamentos y organismos públicos; manejo de los fondos y bienes del Estado; reglas de contabilidad y revisión; responsabilidad de los funcionarios; clasificación de los ingresos y gastos públicos; publicidad de las cuentas gubernamentales, etc.

e) Métodos de financiación de las distintas clases de gastos públicos:

Papel de los impuestos directos, indirectos, de los derechos y tasas, de los empréstitos de corto o largo plazo en la financiación de las diversas clases de gastos gubernamentales (v.g. gastos administrativos, sociales, militares, gastos ordinarios y extraordinarios, gastos corrientes y de capital, gastos productivos y no productivos) etc;

f) Coordinación de los sistemas financieros centrales y locales: Obligaciones financieras de los gobiernos centrales y locales y de los organismos parastatales; arbitrios de financiación de los gastos locales; reparto de los impuestos; subsidios; operaciones de crédito por cuenta de administraciones locales; intervención del gobierno central en las finanzas de las autoridades locales, etc.



Anteproyecto

NACIONES UNIDAS — CONSEJO ECONOMICO Y SOCIAL

COMISION FISCAL

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Terminos de Referencia

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1. La Comisión fiscal asesorará el Consejo económico y social en los aspectos legislativos, jurídicos, administrativos y demás aspectos técnicos de los impuestos y de la finanzas públicas.
2. La Comisión fiscal cumplirá tales funciones del Comité fiscal de la Sociedad de las Naciones que las Naciones Unidas decidan de asumir.
3. Por consiguiente, la Comisión fiscal, ya separadamente o en unión de otras comisiones y organismos especializados de las Naciones Unidas, efectuará estudios, publicará informaciones, formulará <sup>re</sup>comendaciones, y a pedido del Consejo, prestará ayuda técnica a los gobiernos en materias como las siguientes:
  - a) Problemas tributarios internacionales, lo que incluye la prevención de la doble tributación y la remoción de las barreras tributarias al comercio y a las inversiones internacionales.
  - b) Estructura y administración de los sistemas tributarios.
  - c) Relaciones entre las políticas económicas y sociales generales y la tributación.
  - d) Normas y practicas en lo que se refiere al presupuesto y la contabilidad gubernamentales.
  - e) Métodos de financiación de las varias clases de gastos públicos.
  - f) Coordinación de los sistemas fiscales de los gobiernos centrales y de las colectividades locales.



4. Las actividades de la Comisión fiscal serán coordinadas con las de otras comisiones y de los organismos especializados de las Naciones Unidas que tratan de asuntos económicos y sociales, y la Comisión fiscal se dedicará primordialmente, no a la formulación de políticas, sino a los aspectos técnicos de los problemas abarcados por sus términos de referencia.



## Anteproyecto

Naciones Unidas - Consejo Económico Social

### Comisión Fiscal.

#### 1. Procedimiento de organización:

La Comisión preparatoria de las Naciones Unidas recomendó en su informe que el Consejo Económico Social considere el establecimiento de una Comisión fiscal.

Tal comisión y su secretaría asumiría las labores que cumplía con anterioridad el Comité fiscal y el Departamento económico y financiero de la Sociedad de las Naciones, respecto a los problemas tributarios de orden internacional, de los sistemas fiscales y de las finanzas públicas en general.

Se propone que conforme al procedimiento seguido en cuanto a otras comisiones de las Naciones Unidas, el Consejo Económico Social constituya una comisión "nuclear" de cinco o seis miembros, que formularía propuestas sobre los términos del mandato y la integración de la referida Comisión fiscal, así como sobre la organización de los trabajos que efectuaría la Secretaría por cuenta de la Comisión.

#### 2. Finalidad de la Comisión fiscal:

a) Contribuir a la remoción de la doble tributación internacional y demás barreras y estorbos al comercio internacional, a la circulación de los capitales, y a las inversiones extranjeras por medio de tratados y leyes modelos, y a través de conferencias internacionales y el fomento de relaciones directas entre los administradores fiscales de los varios países.

b) Formular normas jurídicas y prácticas en lo que atañe a la organización de la administración financiera gubernamental y a los impuestos en forma tal que contribuyan al mejoramiento y a la uniformidad (en cuanto tal uniformidad sea de desear) de los sistemas fiscales y tributarios nacionales, especialmente en los países menos desarrollados, con administraciones nuevas.

c) Ordenar la publicación de datos técnicos y estadísticos sobre leyes y medidas presupuestales, tributarias en los varios países del mundo para la información de administradores, juristas investigadores en otros países de modo que cada nación pueda aprovechar la experiencia y el ejemplo de las demás.

d) Obrar de manera general para la promoción de principios democráticos



y económicamente sanos en el manejo de las finanzas públicas, el reparto de las cargas fiscales y la administración de los impuestos.

### 3. Términos de referencia:

La Comisión preparatoria de las Naciones Unidas adoptó respecto de los términos del mandato de la Comisión Fiscal la resolución siguiente:

"34. Dicha comisión efectuará estudios y asesoraría al Consejo en las materias siguientes:

"(a) Problemas tributarios internacionales

"(b) Canje de información entre Estados sobre las técnicas de las finanzas gubernamentales y sus efectos económicos y sociales;

"(c) Técnicas fiscales para facilitar la prevención de las depresiones económicas y de la inflación.

"(d) Tales funciones del Comité fiscal de la Sociedad de las Naciones que las Naciones Unidas decidirían asumir".

Algunos pensarán que estos términos de mandato dejaban de ser lo bastante explícitos que eran en ciertos aspectos demasiado estrechos, y al propio tiempo, podían invocar ciertas duplicaciones entre las tareas de la Comisión fiscal y las de la Comisión económica y del empleo. Si bien tales duplicaciones han de evitarse, esto no quiere decir que es necesariamente ilegítimo para una Comisión considerar materias semejantes a los estudiados por otra, con tal que las examine en aspectos distintos y desde otros puntos de vista.

Con tal motivo, sugerimos considerar el anteproyecto de resolución siguiente en la inteligencia de que la redacción de los términos de mandato que se propondrían, y aún se adoptarían en la próxima sesión del Consejo Económico y Social importan menos que lo que propondría al cabo la "Comisión fiscal nuclear" cuando someta su informe en una sesión ulterior del Consejo.

#### Anteproyecto de resolución enmendado.

##### Comisión fiscal.

"1. La Comisión fiscal ya aisladamente y en unión con otras comisiones del Consejo Económico Social u organismos especiales efectuará estudios, publicará informaciones, asesoraría y formularía recomendaciones al Consejo y, a pedido del Consejo, prestaría ayuda técnica a gobiernos en las materias siguientes:

a) Problemas tributarios internacionales, lo que abarca la



prevención de la doble tributación y la remoción de las barreras tributarias al comercio y a las inversiones internacionales;

- b) Ingresos y gastos públicos y crédito gubernamental;
- c) Legislación y administración presupuestaria y tributaria;
- d) Tales funciones del Comité fiscal de la Sociedad de las Naciones que las Naciones Unidas podrían asumir con provecho.

"2. La Comisión fiscal tendría las dos subcomisiones siguientes:

a) La Subcomisión tributaria que informaría a la comisión en materias tales como se indican a continuación.

- (i) Problemas tributarios internacionales;
- (ii) Estructura y administración de los sistemas tributarios;
- (iii) Relaciones entre las políticas económicas y sociales de alcance general y la tributación.

b) La Subcomisión de finanzas públicas que informaría a la Comisión en materias tales como se indican a continuación:

- (i) Normas y prácticas en materia de presupuesto y contabilidad pública;
- (ii) Métodos de financiación de las varias clases de gastos públicos;
- (iii) Coordinación de los sistemas fiscales del gobierno central y de las colectividades locales.

3. La Comisión fiscal coordinaría sus actividades y las de sus subcomisiones con las de la Comisión ~~de~~ económica y del empleo y debería estudiar principalmente los aspectos jurídicos, administrativos y técnicos de los problemas abarcados en su mandato.



#### 4. Estructura de la Comisión:

a) En su forma definitiva, la Comisión fiscal podría ser integrada por unos doce miembros que actuarían como individuos y no como representantes de sus gobiernos respectivos. Dichos miembros serían elegidos en una base geográfica amplia, serían en su mayoría personalidades de alto prestigio nacional e internacional, con una experiencia autoritativa en asuntos de tributación, hacienda pública, administración gubernamental, derecho internacional;

b) La Subcomisión tributaria reclutada según los mismos criterios que la Comisión fiscal misma, sería integrada por unos doce miembros sacados en parte de la Comisión, y en parte del exterior. Los miembros de la Subcomisión serían ya jefes o ex jefes de la administración tributaria en sus respectivos países, ya personalidades destacadas por sus conocimientos de los aspectos jurídicos, administrativos y económicos de los impuestos;

c) La Subcomisión de finanzas públicas, también integrada por unos doce miembros sacados de la comisión y del exterior, comprendería principalmente altos funcionarios o ex funcionarios de Hacienda y demás personas con una experiencia especial de los asuntos de finanzas públicas;

d) La Comisión y sus Subcomisiones podrían tener Miembros Correspondientes o Asociados en los países donde no había miembro propietario para asegurar un enlace continuo con las administraciones de estos países.

e) La Secretaría sería representada por la División fiscal (o la División de impuestos y finanzas públicas) del Departamento económico. Dicha división podría subdividirse en dos secciones y cuando lograrse a tener su pleno efectivo, podría incluir unos diez oficiales con adiestramiento y experiencia profesional en materia impositiva, jurídica, administrativa y de contabilidad, y poseyendo, en su agregación, un conocimiento extenso de los varios idiomas. Además, tendría que haber un personal auxiliar adecuado, de asistentes técnicos y estadísticos.

Las tareas de la Secretaría pueden describirse mas o menos así :

- (1) Asegurar la preparación administrativa y científica de las reuniones de la Comisión, de sus subcomisiones, de comités encargados de materias especiales, de conferencias internacionales o regionales sobre asuntos fiscales.



- (ii) Redactar y publicar los informes de los susdichos organismos.
- (iii) Elaborar publicaciones y boletines periodicos, conteniendo textos oficiales, o resúmenes de tales textos, estudios, informes, cifras sobre tratados tributarios, leyes fiscales, hacineda pública, estadísticas de ingresos y gastos públicos, bibliografías, literatura corriente sobre materias de hacienda pública y demás asuntos de interés para funcionarios e investigadores que se dedican a los problemas de tributación y de finanzas públicas.



#### 6. Agenda de la Comisión fiscal:

La lista que se proporciona a continuación vale solamente a título <sup>ser</sup> ilustrativo y se destina únicamente a indicar taxativamente lo que podría el campo de trabajo de la comisión, sus subcomisiones, y su secretaría. Tiene un carácter enteramente tentativo, contiene varias repeticiones y no se propone delinear las materias que estudia en una forma lógica y coherente. En caso de que se utilice habría de ser cuidadosamente escudriñada y revisada por la Comisión fiscal "nuclear".

- a) Problemas tribuorios internacionales: Doble tribuación internacional de las rentas, las sucesiones, la fortuna y el capital, los valores mobiliarios y demás papeles de valor, actos jurídicos, etc: tribuación extraterritorial de los extranjeros y los no residentes; tribuación discriminatoria o expecial de los extranjeros, las empresas e inversiones extranjeras, los negocios al exterior; impuestos especiales sobre las transferencias de fondos en o desde el país; tribuación de los viajeros extranjeros, los visitantes por negocios, de los trabajadores de fronteras (ouvriers frontaliers - border commuters); impuestos sobre las comunicaciones y los transportes internacionales y sobre barcos, aeronaves, vehiculos, combustibles empleados en el trafico internacional; aplicación de la clausula de la N.M.F. a los tratados tributarios; ayuda mútua entre administraciones fiscales nacionales en cuanto a la determinación y al cobro de los impuestos, inclusive la prevención de la evasión fiscal, etc.
- b) Estructura y administración de los sistemas tributarios: Selección de impuestos y organización general de los sistemas tributarios nacionales, conforme a las características económicas, sociales, etc., de las distintas clases de países; importancia relativa de la tribuación directa e indirecta; codificación de las leyes y reglamentos fiscales; métodos de determinación y cobro de impuestos; protección de los contribuyentes, etc.
- c) Relaciones entre las políticas económicas y sociales de orden general, y la tribuación: Factores que determinan el rendimiento y las variaciones en el rendimiento de las varias clases de impuestos; significado económico y social de las diversas formas de tribuación; relaciones entre tribuación, consumo, inversiones y ahorro.



d) Normas y prácticas en materia de presupuesto y contabilidad pública:

Reglas relativas a la preparación de los presupuestos nacionales; contenido y publicidad de tales presupuestos; cuentas generales y fondos especiales; control y publicidad de los ingresos y gastos de los organismos parastatales; créditos y transferencias entre departamentos y organismos públicos; manejo de los fondos y bienes del Estado; reglas de contabilidad y revisión; responsabilidad de los funcionarios; clasificación de los ingresos y gastos públicos; publicidad de las cuentas gubernamentales, etc.

e) Métodos de financiación de las distintas clases de gastos públicos:

Papel de los impuestos directos, indirectos, de los derechos y tasas, de los empréstitos de corto o largo plazo en la financiación de las diversas clases de gastos gubernamentales (v.g. gastos administrativos, sociales, militares, gastos ordinarios y extraordinarios, gastos corrientes y de capital, gastos productivos y no productivos) etc;

f) Coordinación de los sistemas financieros centrales y locales: Obligaciones financieras de los gobiernos centrales y locales y de los organismos parastatales; arbitrios de financiación de los gastos locales; reparto de los impuestos; subsidios; operaciones de crédito por cuenta de administraciones locales; intervención del gobierno central en las finanzas de las autoridades locales, etc.



INTEROFFICE MEMORANDUM

*fiscal Com*

TO: Mr. Dumontet, Economic and Social Council Secretariat

FROM: Paul Deperon, Director  
Fiscal Division.

Date February 28, 1947

SUBJECT: Fiscal Commission - Telegram from New Zealand  
Government of February 24

It appears appropriate to submit to the Economic and Social Council, for confirmation, the appointment of Mr. A.R.F. MACKAY, Second Assistant Secretary to New Zealand Treasury, as New Zealand Representative on the Fiscal Commission. It may however be well to wait until the last days of the Council's session, in order to have also the name to be proposed by Poland and concerning which I recently sent a fresh reminder to the Polish Delegation.

I presume that in so far as an acknowledgment of the New Zealand cable is required you will take care of the matter, though I am quite ready to do it if you prefer.



UNITED NATIONS

NATIONS UNIES

CONFERENCE AND GENERAL SERVICES  
CABLE AND WIRELESS SECTION

*fiscal com*  
Services généraux et des Conférences  
Section télégraphique et télégraphique sans fil

INCOMING CABLEGRAM

TELEGRAMME ARRIVEE

FROM - DE WELLINGTON (NEW ZEALAND)  
SENT - ENVOYE LE 24 FEB 47 2045 (WELLINGTON)  
RECD - RECU LE 24 FEB 47 0833 EST

UNATIONS

6

FISCAL COMMISSION YOUR TELEGRAM 29 HAVE HONOR TO NOMINATE DR.  
A. R. F. MACKAY SECOND ASSISTANT SECRETARY TO NEW ZEALAND TREASURY, AS  
NEW ZEALAND REPRESENTATIVE OF FISCAL COMMISSION

EXTERNAL

DISTRIBUTION - DIFFUSION

* EXECUTIVE OFFICE	(SG)	MR. CORDIER
INFO: PROTOCOL & LIAISON	(SG)	MR. DE NOUE
ECONOMIC AFFAIRS	(EA)	MR. OWEN
DIV. OF COORD. & LIAISON	(EA)	MR. PEREZ-GUERRERO (2 COPIES)
ECOSOC	(EA)	MR. YATES
TRANSPORT & COMMUNICATIONS	(EA)	MR. LUKAC
ECOSOC LIAISON	(EA)	MR. DUMONTET
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LEGAL DEPARTMENT	(LD)	MR. RATH
BUREAU OF GENERAL SERVICES	(CGS)	MR. WOOD
CONFERENCE COORDINATION DIV.	(CGS)	MR. FONCK

*AT*  
HR 24 FEB 47 1518 EST  
662

NOTICE: Information copy only. Action to be taken on action copy in hands of person indicated by (\*) asterisk.

N.B.—Copie du télégramme original. L'original, pour suite à donner, se trouve entre les mains de la personne indiquée par l'astérisque (\*).



ECOSOC SECRETARIAT  
FISC/1  
14 November 1946

CONSULTATION FOR APPOINTMENT OF MEMBERS  
OF THE FISCAL COMMISSION

TO: Mr. OWEN  
Mr. Deperon

Mr. Malania  
Mr. Ritchie  
Mr. Perez-Guerrero

} for information

FROM: Mr. Yates' Office

1. In accordance with our Circular Number 5 (1 November 1946), please find attached a list covering two-thirds of the nominations for the Fiscal Commission for submission to Mr. OWEN with your proposals for suggestions to Governments about choice or changes of their "primary" nominations. A copy of the submission should be sent to Mr. Dumasot.

2. After approval by Mr. OWEN, the consultation with Governments as regards the members of the Fiscal Commission should be conducted with the Delegates whose names appear on the attached mimeographed list. Mr. Dumasot should be kept informed of the results of these consultations.



LIST OF NOMINEES FOR THE FISCAL COMMISSION

BELGIUM	M. R. Pateman
CHINA	Dr. S.K. Fong
COLOMBIA	Dr. Valerio Botero
CUBA	Dr. Jose M. Perez Cubillas
CZECHOSLOVAKIA	Dr. Karel Czesany
FRANCE	M. Didier Gregh
INDIA	Mr. N. Sundaresan
LIBANON	Mr. George Hakim
* NEW ZEALAND	
* POLAND	
UNITED KINGDOM	Mr. R.G. Hawtrey
* UNION OF SOUTH AFRICA	
UNITED STATES OF AMERICA	Mr. Edward F. Bartelt
* UNION OF SOVIET SOCIALIST REPUBLICS	
* UKRAINIAN S.S.R.	

\*Names of Nominees not yet received.