

Taxation Equalization

After review of the decisions and recommendations taken by the General Assembly at the first part of its first session and extensive discussion of the principles involved in immunity from taxation, the Committee agreed to recommend the adoption by the General Assembly of a resolution urging that members take early action in exempting from taxation salaries and allowances paid out of the budget of the United Nations.

Consideration was also given to the suggestion that the Secretariat should be subject to some form of contribution in lieu of taxation by members, and that the provision of such a plan would facilitate the approval by many national Governments of tax immunity for their nationals serving on the United Nations staff. It was decided that the question of a staff contributions plan be referred to the Advisory Committee, which may request the Secretary-General to submit new proposals to the next regular session of the General Assembly.

The delegation of the United States of America asked that it be recorded that the United States had abstained from all votes on these questions feeling that it had no right to participate until the United States Congress had decided whether it would accept the principle of tax-exemption. It was expected that the question would be raised in the Senate in the next few months. The New Zealand delegation also abstained from voting.

In order, however, to achieve, so far as practicable, the equality among personnel expressly desired by the General Assembly, the Secretary-General, as authorized at the first part of the first session in London, will continue to reimburse staff members who are required to pay taxation on salaries and wages received from the Organization.

Expenses of Members of Commissions of the Economic and Social Council

The Fifth Committee considered it important to equalize the opportunities of members of the United Nations to participate in the work and activities of the Commissions of the Economic and Social Council and to ensure the most effective co-operation of the members in the fulfilment of the aims of the United Nations. A resolution, adopted later by the Assembly, was therefore passed as follows :—

“ The actual travelling-expenses of members of Commissions and sub-commissions of the Economic and Social Council to and from meetings of the Commissions or sub-commissions and actual expenses for travel on business of the Commissions or sub-commissions shall be borne by the budget of the United Nations. The maximum travelling-allowances to and from meetings of each Commission or sub-commission shall be restricted to the equivalent of first-class accommodation by recognized public transport via the approved route from the capital city of each member to the place where the Commission or sub-commission is meeting, and shall not include the