

The Secretary-General was requested to continue studies on the questions of prevention of crime and treatment of offenders, standards of living and migration, with a view to these problems being examined in more detail at the third session of the Commission. The report of the International Children's Emergency Fund was also considered.

(c) *Fiscal Commission*

It is the function of the Fiscal Commission to study and advise the Council in the field of public finance, more particularly in its legal, administrative, and technical aspects. It advises the Council and other Commissions on the fiscal implications of their recommendations, and in general co-operates in matters of common interest with other commissions and organs of the United Nations, including the specialized agencies.

The first session of the Commission (May, 1947), at which New Zealand was represented by the late Dr. A. R. F. Mackay, formulated its future programme and dealt with essential matters of procedure. It outlined the steps necessary for the establishment of a comprehensive fiscal information service which will enable advice and assistance on fiscal questions to be given to organs of the United Nations, the specialized agencies, and member Governments. The League of Nations had initiated important work in this field, and it was decided to complete and publish certain studies which the League had under way. The Commission also recommended that the texts of treaties for the prevention of double taxation, and for mutual assistance in the collection of taxes and exchange of information, should be collected and published. The decisions of the Commission were approved, subject to the limits of available financial resources, by the Economic and Social Council in July, 1947.

(d) *Economic Commission for Asia and the Far East*

In December, 1946, the General Assembly of United Nations recommended unanimously that the Economic and Social Council should set up economic commissions for Europe and for Asia and the Far East in order to give effective aid to countries devastated by war. At its fourth session (February–March, 1947) the Council accordingly created two regional commissions as research, consultative, and advisory bodies operating under the general supervision of the Council, but with power to make recommendations direct to Governments. The terms of reference for these two commissions were almost identical, although there was general agreement in the Council discussions that problems of reconstruction in Asia would be intimately