

(ii) *Fiscal Commission*

At its second session in January, 1949, the Fiscal Commission examined the work done by the Secretariat since the first session. It noted that the main progress had been in the provision of a fiscal information service based on surveys of fiscal developments and administrative methods by member Governments; in rendering of technical assistance to Governments by members of its staff; in the publication of surveys on public debt and international tax agreements and the collection of material for further surveys, some of them continuing valuable work commenced by the League of Nations with the object of helping to eliminate fiscal barriers to trade and commerce.

The value of the Commission's work was shown by the number of problems brought forward by member Governments and other international agencies for study by the Secretariat in the future. Limitations of staff and facilities meant that priorities had to be determined between these projects. The extension of the functions outlined above was deemed of first importance and the Secretariat was directed to pay attention, if possible, to the drafting of model tax conventions, to problems of double taxation of companies and estates, reciprocal administrative assistance between tax revenue officials, and the economic influence of taxation, including fiscal measures to prevent depressions.

The Commission has been of particular value to those countries whose fiscal systems and procedures are still in the course of development, and as this work is highly technical it has been able to help without becoming involved in political issues.

(iii) *Human Rights Commission*

The Commission of Human Rights, meeting at New York in May and June, 1948, continued its work on the International Bill of Human Rights. Most of the session was devoted to the preparation of the draft Declaration of Human Rights and it was not possible to complete work on the remaining two parts of the Bill, the Covenant of Human Rights and measures of implementation.

When the report of the Commission came before the seventh session of the Economic and Social Council the decision was taken to pass it on, without comment, to the third session of the General Assembly. The New Zealand representative, however, expressed the view that the Declaration was an integral part of the International Bill of Human Rights and ought not to be adopted separately from the Covenant and the proposals for implementation.

The report of the Commission of Human Rights was considered by the Third Committee of the Assembly, where the New Zealand delegate expressed the same views as to the future of the Declaration