

(c) FISCAL COMMISSION, to advise the Council on questions of international taxation, fiscal techniques to assist in the prevention of depressions or inflation, and related subjects. In proposing the setting up of this commission the Canadian delegation drew particular attention to the problem of double taxation which had been greatly aggravated by the heavy increase of tax levies in many nations.

Problems of Co-ordination

The Preparatory Commission also recommended that the Council should consider setting up a commission to organize the machinery for co-ordinating the activities of the various organs of the Council and of the specialized agencies. The membership of this commission would be open to the representatives of the specialized agencies. Since, however, the membership of several of these agencies does not fully coincide with the membership of the United Nations, strong opposition developed to the proposal. It was argued that since the function of co-ordination belonged to the Council itself, there was no need for a separate commission for this purpose. In the end the proposal was rejected.

While recognizing that the United Nations, and particularly the Economic and Social Council, has the task of co-ordinating the policies and activities of specialized agencies, the Canadian delegation pointed out that "the primary responsibility for making such co-ordination possible rests with the Members individually". The Canadian amendment urged each government to ensure that its delegates to specialized agencies should carry with them instructions which harmonize as far as possible with the instructions given to its delegates to the United Nations. The substance of the amendment was adopted by the Preparatory Commission in a slightly altered form, and now reads as follows:

"While the United Nations, and particularly its Economic and Social Council, has the task of co-ordinating the policies and activities of specialized agencies, this task can be performed only if Members individually will assist in making co-ordination possible. The acceptance by each Member of this responsibility for harmonizing its policies and activities in the different fields covered by the specialized agencies and the United Nations will prevent confusion and conflict and enable the United Nations to achieve the purposes of Chapter IX of the Charter."

Provisional Agenda and Rules of Procedure

The Preparatory Commission also drew up a provisional agenda for the first session of the Economic and Social Council. While most of the agenda dealt with organizational matters, one of the items, included at the instance of the United Kingdom delegation, provided