

one of the sub-commissions and of reversion to annual meetings for two of the commissions were raised at the fourteenth session of the Council; as this volume was being prepared, no decision had yet been reached.

Transport and Communications Commission

Canada is not a member of this Commission.

The fifth session of the Transport and Communication Commission was held in New York from March 19 to March 28, 1951. Eight resolutions were adopted for transmission to the Economic and Social Council. These resolutions dealt with such varied topics as licensing of motor vehicle drivers, road traffic accident statistics, customs formalities for road traffic and touring, the transport of dangerous goods, the pollution of sea water, and discrimination in transport insurance.

This Commission has worked in great harmony with the regional economic commissions in the field of transport and communications and with the Specialized Agencies concerned. Although a number of nations, including Canada, voted for its discontinuance, this was not on grounds of its ineffectiveness but rather because it had successfully completed many of the basic tasks allotted to it and had co-operated so closely with the regional economic commissions and Specialized Agencies, that these other bodies were in a position to carry on the Commission's work.

Fiscal Commission

The third session of the Fiscal Commission was held in New York from May 7 to May 17, 1951. Dr. A. K. Eaton of the Department of Finance was the Canadian member at this meeting. The Commission adopted a series of resolutions for submission to the Economic and Social Council. The subjects of these resolutions included: international tax agreements and their effects on foreign trade and investment; double taxation; taxation of foreign nationals, assets and transactions; national accounting and budgetary practices; problems of provincial and municipal finance; and the fiscal status of international civil servants (exemption from national taxation, etc.).

The Commission established for itself and for the United Nations a set of priorities in fiscal matters aimed at concentration of efforts and resources on the most important projects.

The main controversial question during the session arose in connection with a request of the Council of the International Civil Aviation Organization (ICAO) that the Fiscal Commission examine a draft resolution on the taxation of the income and flight equipment of international air transport enterprises, to ensure that the resolution did not contain principles in conflict with the views of the Commission. In the end, the Commission decided that it could not accept responsibility for the wording of the ICAO resolution; in reaching its own decision, however, ICAO might be guided by the Commission's resolution on international tax problems and by the various views which had been expressed in the Commission in the course of the debate while the ICAO resolution was being examined.