

from foreign investments in under-developed countries should be taxed only in these countries and should be exempt from taxes by countries other than those in which the foreign investments are made. A study prepared by the Secretary-General entitled "Taxation in Capital-Exporting and Capital-Importing Countries of Foreign Private Investment in Latin America" was also before the Commission. Divergent views were expressed on this question but a resolution was finally adopted by 13 in favour, none against and 2 abstentions which (a) reaffirmed that the country in which income arises has as a general principle an undoubted right to tax it; (b) recommended that the highly developed countries give sympathetic consideration to the feasibility of taxing such income only or primarily in the country in which it is produced.

The remaining work of the Commission consisted chiefly of an examination of various reports prepared by the Secretary-General on the taxation of corporate profits and dividends; the taxation of foreign tax-payers and foreign income showing in comparable form the rule under national law and modifications introduced by international agreements; fiscal problems of agriculture; government accounting and budget execution; and public finance surveys. At several points in the discussions, the representatives of the U.S.S.R. and Czechoslovakia expressed the view that government finance reporting and the structure of government accounts were solely a matter of domestic jurisdiction and that taxation was the sovereign concern of the states affected and not of the Fiscal Commission. At the time of writing the sixteenth session of ECOSOC had not yet considered the Commission's report.

Commission on Human Rights

The ninth session of the Commission on Human Rights met in Geneva from April 7 to May 30, 1953. The Commission had been instructed by the fourteenth session of ECOSOC in 1952 to complete its work on the two draft Covenants on Human Rights during the course of 1953,¹ taking into account the various relevant resolutions of the General Assembly and the Council.²

The Commission was unable to fulfil these instructions but succeeded in drafting a series of articles dealing with the implementation of the draft Covenant on Civil and Political Rights and seven additional substantive articles for incorporation in the same Covenant. It also examined the reports of the fourth and fifth sessions of the Sub-Commission on Prevention of Discrimination and Protection of Minorities and discussed without reaching any final decision two resolutions, proposed by the United States member, dealing respectively with the submission by member states of annual reports on the progress of human rights in their territories and with the provision by the Secretary-General of advisory services to facilitate the development of certain fundamental techniques of democratic life. These resolutions were transmitted to ECOSOC with the recommendation that they be submitted to member governments for comment by

¹See *Canada and the United Nations 1951-52*, pp. 70-74, for more detail about the background of the two Covenants.

²These resolutions are: General Assembly 421-422 (V); 543-549 (VI); ECOSOC 349 (XIII); 384 (XIII); 440 (XIV).