

and encourages Member States to further discuss the issue within the United Nations, as a practical means of enhancing international tax cooperation.

*46th plenary meeting
23 July 2010*

2010/34 Review of United Nations support for small island developing States

The Economic and Social Council,

Guided by the Charter of the United Nations,

Recalling the Declaration of Barbados,¹⁹¹ the Programme of Action for the Sustainable Development of Small Island Developing States¹⁹² and the Mauritius Strategy for the Further Implementation of the Programme of Action for the Sustainable Development of Small Island Developing States (Mauritius Strategy for Implementation),¹⁹³

Recalling also Economic and Social Council resolution 2009/17 of 29 July 2009 on the review of United Nations support for small island developing States,

Taking note of the report of the Committee for Development Policy on its twelfth session³² containing the independent views and perspectives of the Committee on United Nations support for small island developing States,

Recalling that the Economic and Social Council, by its resolution 2009/17, decided to make available a summary of the debate held during its 2010 substantive session together with the independent views and perspectives of the Committee for Development Policy as a contribution to the two-day high-level review, to be conducted during the sixty-fifth session of the General Assembly, of progress made in addressing the vulnerabilities of small island developing States,

Recognizing that, although they are afflicted by economic difficulties and confronted by development imperatives similar to those of developing countries generally, small island developing States also have their own particular vulnerabilities and characteristics, which render the difficulties that they face in the pursuit of sustainable development particularly severe and complex,

1. *Decides to make available the independent views and perspectives of the Committee for Development Policy, together with a summary of the debate held during this substantive session, as a contribution to the two-day high-level review,*

¹⁹¹ *Report of the Global Conference on the Sustainable Development of Small Island Developing States, Bridgetown, Barbados, 25 April–6 May 1994* (United Nations publication, Sales No. E.94.I.18 and corrigenda), chap. I, resolution 1, annex I.

¹⁹² *Ibid.*, annex II.

¹⁹³ *Report of the International Meeting to Review the Implementation of the Programme of Action for the Sustainable Development of Small Island Developing States, Port Louis, Mauritius, 10–14 January 2005* (United Nations publication, Sales No. E.05.II.A.4 and corrigendum), chap. I, resolution 1, annex II.

to be conducted during the sixty-fifth session of the General Assembly, of progress made in addressing the vulnerabilities of small island developing States;

2. *Requests* the Secretary-General, in consultation with the inter-agency consultative group on small island developing States, and taking into account the views and perspectives contained in chapter V of the report of the Committee for Development Policy on how to improve monitoring of United Nations support for the implementation of the Mauritius Strategy for Implementation, and the views of Member States, to submit a report to the Economic and Social Council, for consideration at its substantive session of 2011, on concrete recommendations on how United Nations support for small island developing States could be more targeted, cost-efficient, measurable and effective.

*47th plenary meeting
23 July 2010*