

# Fostering Participation in the Global Tax System

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*Transforming Tax Administration: Toward an Effective, Trusted & Inclusive IRS*

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# Origins of the Global Tax System

## ■ December 14, 1960

- OECD Charter
- General Assembly's Declaration on the Granting of Independence to Colonial Countries and Peoples (General Assembly resolution 1514 (XV))

## ■ Expertise

- “the OEEC had no experts in the field” but “the UN staff suitably skilled”
- the UN “flagged the possibility of seconding an International Tax Section official for a few months to furnish the OEEC Secretariat with technical support”

# Bias in the Global Tax System

- John Maynard Keynes
  - Described a UN conference focused on the creation of the World Bank and IMF
  - “the most monstrous monkey-house assembled for years”

# Bias in the Global Tax System

- 2000 OECD Blacklist
  - Threatened economic sanctions on tax havens
  - Included Liberia
  - Excluded Switzerland
  - Congressional Black Caucus intervention

# Fostering Global Participation

- Lessons from Reconstruction
  - Black Codes
  - Failure of Reconstruction
  - Poll Taxes

# Thank you!

Questions or comments?  
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