

GLOBAL ECONOMIC GOVERNANCE INITIATIVE



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Back to the Future

HOW THE PRE-OECD GLOBAL TAX LANDSCAPE OFFERS LESSONS FOR TODAY

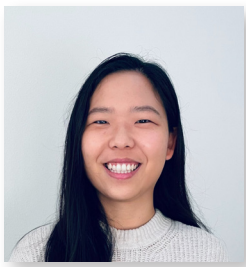
STEVEN DEAN, ERIN RYU, DANNA LOPEZ-FLORES

EXECUTIVE SUMMARY

At a time when developing countries need to ramp up investment to achieve development and climate goals, tax revenue is particularly urgent. A global tax system weighted towards multinational companies makes collecting this revenue more challenging. International cooperation can help correct these imbalances, but a major question is how and where these negotiations should occur: the Organization for Economic Cooperation and Development (OECD) or the United Nations (UN)?

This debate is sometimes framed as a choice between the traditional forum of the OECD or a step into new territory for the UN, but a more complete history challenges this binary. A contemporary observer might also be surprised to learn that the US, which opposed moving tax negotiations towards the UN under the Biden Administration, and now challenges the concept of international tax cooperation more broadly, with the Trump Administration disavowing the OECD's so-called global tax deal, has a forgotten history of embracing more equitable tax policy.

This policy brief traces the history of international tax policy, showing that the OECD-dominated, multinational corporation-friendly tax policy that has taken hold is not inevitable, drawing on research from a forthcoming book, *Racial Capitalism and International Tax Law: The Story of Global Jim Crow* (September 2025). Examining pre-WWII history, when the US supported the reconstruction of Europe, this brief shows that a more collaborative approach is possible. In the 21st century, developed countries could learn from history to support countries in the Global South, helping them climb the development ladder.



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Key findings

- In the aftermath of World War I, the US embraced a foreign tax credit that gave expansive taxing rights to former allies and enemies alike. Multinational companies pushed for double tax treaties to limit their taxation abroad. After World War II, Global South countries negotiated to expand taxing rights at the UN.
- Global tax negotiations shifted to the OECD in the 1960s, with its more limited membership insulating multinational companies from Global South countries' demands, and the advent of the OECD went along with a rise in double tax treaties.
- The OECD has consistently promoted a tax system that favors rich countries over poor ones and multinational corporations' interests over those of states, limiting Global South countries' ability to collect revenue.

Policy recommendations

- Both developing and developed states should revisit their existing tax treaties.
- Developing states should leverage digital services taxes.
- Both developing and developed states should implement wealth taxes. Such taxes can boost revenue collection in Global South countries, even if not all countries initially join international tax agreements.
- Given the failure of the OECD's efforts at inclusion, the UN should take the lead in setting a tax policy framework that reconciles the divergent interests of both developed and developing economies.
- The OECD, under the guidance of the UN, could then translate these priorities into a suite of actionable policy instruments. For nearly a century, the US Congressional Joint Committee on Taxation (JCT) has provided such support to legislators. The OECD could fill the same role for the UN.

It bears emphasis that boosting global tax revenues is essential not for its own sake but because it enables states to invest in public goods like education, health care and infrastructure—foundations for genuine self-determination. For too long, the international tax system has allowed wealth to flow out of the Global South, leaving behind underfunded governments and deepening inequality.

INTRODUCTION: TAX COOPERATION - WHENCE IT CAME, WHERE IT WENT

Global tax cooperation remains deeply flawed, particularly for developing countries disproportionately reliant on corporate income taxes. Those states continue to suffer heavy losses from corporate tax abuse. The Organization for Economic Cooperation and Development (OECD) has hailed its efforts, including the 15 percent global minimum tax, as historic (OECD 2023), but they reinforce a system that benefits wealthy nations at the expense of the Global South. While the OECD claims inclusivity, the process has largely been shaped by the interests of richer countries and multinational corporations, sidelining the voices of those most harmed by tax avoidance (ATAF 2023).

Developing nations have long suffered disproportionately from profit shifting by multinational corporations. Such abuses siphon revenues into low-tax jurisdictions, often OECD member states like Switzerland and Ireland (Clausing 2021). The OECD's solutions—such as the complex two-pillar approach—tend to redistribute taxing rights away from developing countries with little power to shape them (Barake & Le



Pouhaër 2024). The global minimum tax, for example, primarily allows rich countries to tax profits that should rightfully be taxed in poorer nations (Hearson 2024).

Frustration with OECD dominance has led to growing calls for reform at the UN (Ryding 2023). In 2023, a UN resolution pushed forward the possibility of a genuinely inclusive global tax framework that gives developing countries a real seat at the table (UN 2023). Predictably, OECD members have resisted, fearing the loss of control over international tax policy (Cobham 2023). Without a fair and transparent system that prioritizes the needs of all countries, global tax cooperation remains a tool for preserving inequality rather than dismantling it. The African Group has consistently emphasized the importance of “the collective will of the majority towards fostering justice and equity in global tax policy and [...] a shift towards a more inclusive global dialogue, advocating for every voice to be heard” (African Union 2025).

This state of affairs describes the last six decades of global tax policymaking. Surprisingly, it bears no resemblance to the landscape before the 1960s that preceded the rise of the OECD as a de facto World Tax Organization. Before the OECD and the spread of its double tax treaties—agreements that assign priority taxing rights to countries that export capital—a different status quo existed from the 1920s to the 1950s. In the years since, the OECD has repeatedly structured global tax policies to benefit wealthy countries over poorer ones. Its efforts have also helped shield prosperous firms and individuals from income taxation. To secure the revenue needed to pursue economic and human rights goals, developing countries need a better platform for global tax discussions.

It is helpful to recall the end of World War I to understand the significance of that dramatic shift. As the war ended, for obvious reasons, for every German investment in the US, there would have been many more US investors helping rebuild its former adversary. Because of the war, Germany and the rest of Europe desperately needed capital to rebuild. The US delivered. A net debtor globally to the tune of \$3.7 billion in 1914, by 1929 it became a net creditor by over \$10 billion (Jogarajan 2018).

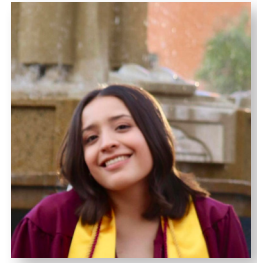
Amid that imbalance, the US enacted a tax subsidy for US individuals and businesses operating overseas. It created the “foreign” tax credit, which eliminates US income tax obligations on a dollar-for-dollar basis when a US person pays income taxes to any other country, precisely when its role in financing Europe’s recovery made it extremely costly to do so (Graetz & O’Hear 1997). (Britain offered a similar tax credit, but only within its empire (Carroll 1939)). Critics condemned the choice, insisting that the US was gifting revenue to other countries (Seligman 1928). However, compared to politically divisive alternatives such as making loans directly or canceling European debts (Rosenberg 1982), the credit was a discreet way of boosting Europe’s rebuilding effort.

The foreign tax credit invited poorer jurisdictions to tax US multinationals. Inevitably, multinationals chafed under the resulting tax burdens. The double tax treaty proved critical in US multinationals’ efforts to limit their taxation abroad. For example, in the 1930s, General Motors and Citibank urged the US to embrace such a treaty to curb French taxation (Woker 2019). They secured that treaty thanks to the threat of US reprisal taxes. US experts unsuccessfully attempted to do the same in Latin America during World War II. Those efforts were rejected amid complaints that they reflected “almost complete concern for US foreign enterprise, with no consideration of the [...] revenue concerns of the Latin American countries” (Teo 2023).

Drawing from historical experience, this brief first shows how the emergence of the OECD undermined earlier arrangements and set the foundations for the current system. It then draws lessons on how to improve tax collaboration today.

THE UNITED NATIONS AND THE GLOBAL SOUTH

Although the OECD presents itself as nothing more than a caretaker of rules implemented decades before under the League of Nations, long before the vulnerability of those policies to corporate tax abuse became clear, the truth is more complicated. As described above, before the creation of the OECD in 1960, policies like the US tax credit favored relatively poor, capital-importing countries, often referred to by experts as



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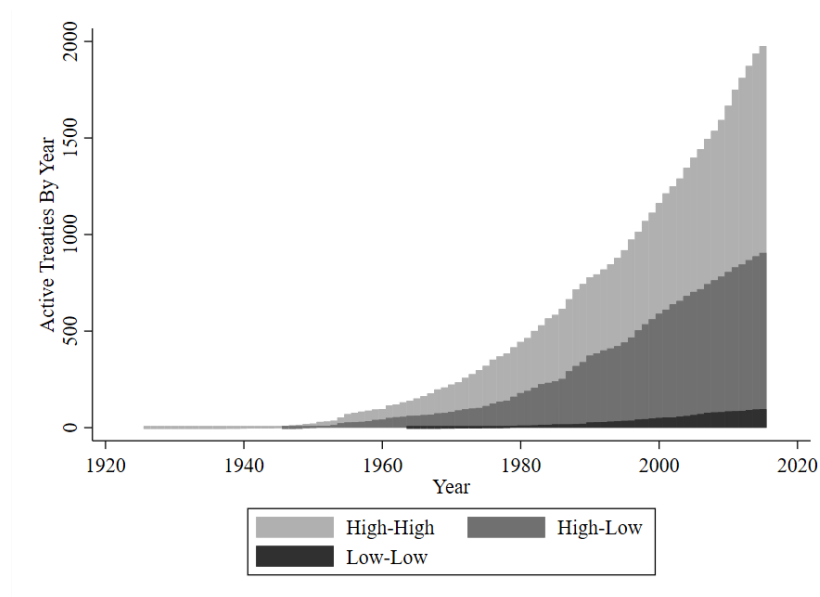


source countries (identifying the source of income rather than the source of the capital that generates it). When the OECD—an exclusive organization bound by its charter to serve the interests of members like the US and the United Kingdom—became a leading voice in global tax policy, those wealthy states worried that the Global South would secure even more favorable policies through the UN (Teo 2023).

Teo (2023) notes that in the early 1950s, as decolonization transformed its makeup, the UN served as the site of concerted efforts to expand source countries' taxing rights. "The principle of exclusive source-country taxation of income from foreign investments in underdeveloped countries, with corresponding residence-country exemption of taxation of foreign-source income by capital-exporting countries"—which would have deeply entrenched the pro-capital-importing-country norm reflected in the US tax credit—became the subject of numerous resolutions. For example, Teo describes a draft resolution by Cuba (16th sess, Agenda item 9, UN Doc E/L.510 (1 July 1953)) and an Argentinian amendment to that resolution ((E/L.510), UN ESC, 16th sess, Agenda item 9, UN Doc E/L.515 (2 July 1953)) (Teo 2023). Despite embracing the credit decades before, the US, with the support of the United Kingdom, successfully fought those efforts to supply desperately needed revenues to the Global South at a pivotal moment in its history (Teo 2023).

The defining policy tool of the OECD era is the double tax treaty, a nominally reciprocal agreement that limits source country taxation. As Figure 1 shows, before 1960, only a handful existed. With the advent of the OECD, those treaties, long understood to favor US multinationals, flourished. By 2015 more than 4,000 had been concluded, with more than 2,000 of those treaties being active (Ash & Marian 2020).

Figure 1: Active Treaties by year, by income level of parties, 1920 - 2015



Source: Replicated from Ash & Marian 2020.

Two years before the OECD published its first model tax treaty, President John F. Kennedy warned that such treaties enabled corporate tax abuse (Kennedy 1961). The original abusive corporate transactions Kennedy highlighted relied on a treaty between the US and Switzerland. Kennedy explained that multinationals had formed "foreign subsidiaries" to "exploit the multiplicity of foreign tax systems and international agreements in order to reduce sharply or eliminate completely their tax liabilities both at home and abroad" (Kennedy 1961). Kennedy related practices familiar to the corporate boardrooms of today, including "artificial arrangements between parent and subsidiary regarding inter-company pricing, the transfer of patent licensing rights, the shifting of management fees" (Kennedy 1961).



Nevertheless, Kennedy ultimately supported the spread of double tax treaties. He paired them with a new mechanism called Subpart F, which allows the home jurisdiction of multinationals to tax their controlled foreign subsidiaries' income before that income is distributed to the parent. With OECD support, variants of Subpart F—including the US Global Intangible Low Taxed Income (GILTI) regime and the OECD's pillar two global minimum tax—have allowed wealthy jurisdictions to recoup some of the tax they lose to treaty-driven abuse (Dean 2025).

A world without double tax treaties might be one in which states are much less vulnerable to corporate tax abuse. Why, then, didn't Kennedy terminate the Swiss treaty? Any number of factors could explain his decision, opening the door to the OECD's embrace of double tax treaties. A concerted corporate response undoubtedly played a role. Executives from Heinz, Chrysler, IT&T, and Procter & Gamble all testified in Congress, warning about the impact of the Kennedy Administration's proposed crackdown on corporate tax abuse. Switzerland's key role in helping defuse the Cuban Missile Crisis may have also been a consideration (Dean 2025).

THE FUTURE OF GLOBAL TAX COOPERATION

The brief history of global tax policy sketched above offers several clear lessons for the future. Most importantly, it required a dramatic intervention supported by its wealthy members to realize the OECD's vision of the world, with modest income tax burdens on multinationals and individuals and with what revenues remained tilted towards wealthy states (Dean 2025). Absent the OECD's actions, initially taken at the invitation of the International Chamber of Congress, displacing the UN and disrupting a decades-old pattern of Global South-friendly tax policies, the world would look very different (Teo 2023). The OECD's policies—including its tax treaties—are neither natural nor inevitable. Crucially, they lie at the core of today's epidemic of corporate tax abuse (Kleinbard 2011).

The second lesson lies in the OECD's long track record of shielding influential taxpayers and favoring wealthy states. Decades after its creation, the OECD remains an exclusive organization bound by its charter to advance the interests of its membership, which is limited to the wealthiest subset of countries, home to a minority of the global population but a large majority of the world's most powerful multinational companies (Dean 2025). It is hardly surprising that the OECD has promoted policies that companies like General Motors and Citibank fought for almost a century ago and that, in recent years, tech giants like Google and Apple have exploited. While its expertise in global income tax policy remains unrivaled, its obligations to its members prevent it from ensuring that multinationals are taxed appropriately or that the resulting revenues are delivered to the states that deserve them. The OECD enjoys no unique advantage in other contexts, such as wealth taxes or taxes on digital services. Hence, as lessons from history suggest, the OECD's mandate must not be expanded to include these additional taxes.

Where the OECD's expertise does warrant its continued engagement, it would be best to ensure that non-member stakeholders have a meaningful opportunity to counterbalance the OECD's duties to members, which demands a role for the UN (Christensen, Hearson & Randriamanalina 2020). The failure of the OECD's recent half-hearted efforts at inclusion leaves no doubt that it should focus on what it does well, leaving the task of giving a voice to non-members to the organization designed for that express purpose. Ideally, the OECD would take initial direction from the UN, shaping its technical efforts to meet the priorities articulated by that representative body. It could then deliver a suite of options to the UN, inviting its members to select the approach most consistent with the world's needs.

In this model, the OECD would play a role similar to that of the US Congressional Joint Committee on Taxation (JCT). Formed nearly a century ago, the JCT serves Congress as a "nonpartisan committee of the United States Congress ... Operat[ing] with an experienced professional staff of PhD economists, attorneys and accountants, who assist Members of the majority and minority parties in both houses of Congress on tax legislation" (JCT 2025). Widely respected for their institutional memory and objective



advice, the JCT ensures that hundreds of legislators with little experience in complex tax matters can craft legislation serving the needs of their constituents. Its experts conduct research, aid in drafting and even produce estimates of the revenue tax rules can be expected to generate over time. Although it cannot enact tax legislation or regulations, the JCT plays a critical role in shaping US tax policy.

The final lesson offered by the surprising history of global tax policy is that those struggling to deliver the revenues the world needs to meet today's extraordinary demands have become prisoners of the moment. Today's global tax policy landscape represents a sharp break from its first several decades. The elaborate network of thousands of tax treaties authored by the OECD over the last half century offered a gift to multinationals even more extraordinary than the foreign tax credit once did to a war-torn Europe. The next era of global tax policy could easily be defined by fairness for those states long marginalized by the OECD's policies. Allowing the UN and the OECD to do what they do best could accomplish precisely that.

OECD vs. United Nations

The stark contrast between the OECD and the UN is best understood through the lens of efficacy versus inclusivity. The OECD possesses the institutional capacity to generate policies swiftly. Yet, this speed comes at the expense of equitable representation, as the developing nations most vulnerable to tax base erosion remain largely excluded from the decision-making process.

Conversely, as a truly global institution, the UN embodies inclusivity in its approach to tax cooperation. However, this inclusivity also poses significant challenges. The difficulty of reaching consensus among a vast and ideologically diverse membership often leads to protracted negotiations. The US' withdrawal from the UN Tax Convention discussions underscores the challenge presented by inclusivity (Ryding 2025). Still, such challenges are not unique to the UN—the Trump administration has also aggressively pushed back on the OECD two-pillar agreement.

The US occupies a pivotal role in global tax policy due to the sheer scale of its economic influence and the global reach of its multinational corporations. Any international tax framework that lacks US participation risks being undermined by the country's ability to offer a more favorable tax environment (Avi-Yonah 2024). The historical precedent for this behavior is well established: the US has long resisted tax cooperation efforts that conflict with its domestic fiscal policies (Teo 2023).

If the US remains reluctant to engage in meaningful tax cooperation, alternative strategies must be pursued to ensure a more equitable international tax system:

- 1. Reforming Double Tax Treaties:** The current network of double tax treaties enables corporations to exploit inconsistencies between national tax systems. Moving away from those treaties and towards a UN convention designed to meet the needs of states rather than the demands of multinationals could support efforts to prevent profit shifting and tax avoidance (Ocampo 2025). In 2019, a Kenyan court sided with the Tax Justice Network Africa in its challenge to the constitutionality of a treaty with Mauritius (Senelwa 2019). The Netherlands made meaningful efforts to revise its treaties with developing states to make them less imbalanced (Belt et al. 2024). Individual states could follow the lead of the Netherlands or Kenya to reshape the global tax policy landscape by focusing on the weaknesses of treaties.
- 2. Leveraging Digital Service Taxes (DSTs):** Many jurisdictions have already imposed DSTs to capture revenue from multinational tech firms that exploit jurisdictional loopholes to minimize tax liabilities. Broadening, such as Kenya has done by replacing its digital service tax with a more expansive Substantial Economic Presence tax (Ernst & Young 2025), and coordinating these efforts could serve as an effective countermeasure against tax base erosion in the digital economy. Previous UN efforts on digital taxation suggest it is well-positioned to spearhead those efforts (UN 2025).



3. **Implementing Wealth Taxes:** As outlined by economist Gabriel Zucman (2024), a coordinated approach to taxing ultra-high-net-worth individuals could address systemic tax avoidance. By targeting accumulated wealth rather than just income, governments could mitigate capital flight and ensure a more equitable distribution of tax burdens.

While securing US participation would undoubtedly enhance the effectiveness of global tax reforms, these alternative measures provide a viable pathway for countries committed to combating corporate tax abuse and promoting fiscal justice on the international stage. Furthermore, the possibility of new taxes, such as DSTs and individual wealth taxes, may compel the US to rejoin international tax negotiations. The US may, for example, see that it is missing out on revenue other countries are collecting in its stead. A key part of the appeal of the OECD's pillar one for the US appears to have been its ban on national DSTs that fell heavily on US multinationals (Dean 2025). With the evolution of DSTs, the US may again decide that sitting on the sidelines poses a greater risk than remaining engaged.

The OECD's involvement in global tax governance should be grounded in the priorities set by the UN, ensuring that its technical expertise serves the broader, more representative agenda of the international community. With its extensive and inclusive membership, the UN is uniquely positioned to craft a tax policy framework that reconciles the divergent interests of both developed and developing economies.

The OECD could then translate these priorities into actionable policy instruments. The JCT—a key source of institutional memory and technical expertise—has done that for US legislators for almost a century. Like the JCT, it should have no power beyond that exerted by its ideas. Such an approach would allow the OECD to refine tax regulatory mechanisms addressing fundamental global fiscal challenges while allowing the UN to serve as the final arbiter, guiding the global community toward tax solutions that prioritize equity and sustainable economic development.

CONCLUSION

A transformation of the global tax policymaking landscape decades ago left it in the control of a handful of wealthy states. The impact of that shift continues to be felt around the globe. The exclusion of the Global South facilitated the rise of policies that enabled corporate tax abuse. A more inclusive approach to global tax policymaking—allowing the UN to play the role it was built for—could help tame the threat of corporate income tax abuse. Such a collaboration, joining the technical mastery of the OECD with the representation only the UN can provide, could mute the undue influence of multinationals, producing a brighter future for all. As other tax instruments, such as wealth taxes, become the subject of global discussion, the OECD's role in shaping their design should be as limited as its membership.



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