



UNTC 31st Session

Stakeholder Input Template



Help inform the Committee's deliberations on their work programme for 2025-2029 by sharing your perspectives on challenges in tax policy and administration facing developing countries, emerging issues that need attention, and where there is a need for more or different guidance. Submissions should be made in one of the six (6) UN languages. All valid submissions will be published on the UN Tax Committee website in the language submitted.

Submission details: Deadline: **1 September 2025**, Email to: taxcommittee@un.org

Subject: Input for UN Tax Committee Work Programme (2025-2029)

INFORMATION

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BACKGROUND (Maximum of 200 words) – Please respond on page 2.

Please provide a brief summary of your organization's mandate and areas of work unless this submission is in personal capacity, how they relate to international tax cooperation, domestic resource mobilization, sustainable development, or any other field. This will help us map and better contextualize your perspective and input.

WORK PROGRAMME PRIORITIES (Maximum of 2000 words inclusive of any footnotes) – Please respond on page 3.

What should be the Committee's priority issues for 2025-2029? Consider, in light of the Committee's mandate, both the provisional agenda topics and any additional areas you believe are important.

For each priority you recommend, please explain:

- a) Why is this issue important for developing countries?
- b) What specific guidance or tools should the Committee produce?
- c) How would this output be practical and valuable for countries?

SUPPORTING REFERENCES Please list any hyperlinks to relevant reports, studies, or other materials that support your recommendations. Do not attach files. – Please respond on page 4.

BACKGROUND *(Maximum of 200 words)*

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We are legal scholars specializing in international tax law, taxation and development, and the intersection of taxation with issues of equity and human rights. Our collective work examines how global tax rules have historically shaped economic development, distributed taxing rights, and constrained fiscal sovereignty in the Global South. Forthcoming work by Steven Dean in particular explores the ways that international tax rules have replicated structures of racial capitalism and perpetuated inequalities first entrenched under colonialism.

Our perspective emphasizes that the design and administration of international tax rules has played a decisive role in limiting the capacity of developing countries to mobilize resources for public investment in education, health, and infrastructure. We therefore urge the UN Tax Committee to consider how its mandate may extend to addressing the legacies of these systemic harms. In particular, we propose the creation of a dedicated subcommittee to explore the design of frameworks for reparations in international tax to claw back the gains reaped by the world's wealthiest countries through extra-territorial taxes on earnings produced in lower-income countries, such as through controlled foreign corporation rules and their more modern counterparts such as the U.S. GILTI regime (amended and renamed NCTI in 2025).

WORK PROGRAMME PRIORITIES (*Maximum of 2000 words inclusive of any footnotes*)

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Proposed Priority: Establishment of a Subcommittee on Reparations for International Tax Harms

a. Why is this issue important for developing countries?

For decades, international tax rules have reinforced fiscal asymmetries rooted in colonial governance and maintained through OECD dominance of global tax policymaking. The legacy of these rules—a 'Global Jim Crow'—is that developing countries have borne disproportionate costs in lost revenues, reduced fiscal autonomy, and underinvestment in critical public goods, while world leaders use metaphors of equal footing to mask their exploitation of geo-political disparities. Addressing these harms is central to creating a just and sustainable international tax order going forward.

Reparations in this context need not be symbolic. They can be designed as specific, practical measures that acknowledge past harms while strengthening the capacity of developing countries to pursue sustainable development and human rights. As recent history shows, reparative approaches are both possible and consistent with the aims of international tax cooperation.

b. What specific guidance or tools should the Committee produce?

We recommend that the UN Committee strike a dedicated subcommittee mandated to (1) quantify and (2) design responses to reimburse countries for historical harms in international taxation, including revenue losses from the displacement of UN-centered frameworks by OECD-centered rules.

Feasible reparative mechanisms to consider might include

- 1) Revenue-based restitution frameworks (e.g., allocations of historical Subpart F-like revenues back to source states).
- 2) Prospective pro-source reforms, such as strengthened withholding taxes, treaty reforms, or digital services tax-like alternatives.
- 3) Recognition of the fiscal costs imposed by double tax treaties and consideration of alternatives to mitigate or reverse these effects.

- 4) Explore models for international cooperation that explicitly address racial and colonial legacies in tax policymaking.

c. How would this output be practical and valuable for countries?

Developing countries would benefit from tools that both acknowledge and address historical injustices in international taxation. Such a subcommittee could generate:

- 1) A framework for states to calculate and report historical losses attributable to inequitable tax rules.
- 2) Guidance on how reparations or compensatory measures could be operationalized (e.g., through bilateral negotiations, treaty reform, or unilateral measures).
- 3) Practical recommendations for strengthening fiscal sovereignty in line with the UN's mandate for equitable international tax cooperation.

Such an initiative would not only provide moral recognition of past harms but also create concrete pathways for resource mobilization and sustainable development in the present and future.

SUPPORTING REFERENCES Please list any hyperlinks to relevant reports, studies, or other materials that support your recommendations. Do not attach files.

- Steven A. Dean, *Racial Capitalism and International Tax Law: The Story of Global Jim Crow* (forthcoming, Oxford University Press)
- United Nations Tax Committee, *Tax Consequences of the Digitalized Economy*, available at: <https://financing.desa.un.org/what-we-do/ECOSOC/tax-committee/thematic-areas/tax-consequences-digitalized-economy>
- Leigh A. Gardner, *Taxing Colonial Africa: The Political Economy of British Imperialism* (2012)
- Nana Ama Sarfo, "How the OECD Became the World's Tax Leader", 98 *Tax Notes Int'l* 624 (2020)
- Boris I. Bittker, *The Case for Black Reparations* (2d ed. 2003)