

THE UNITED NATIONS IN GLOBAL TAX COORDINATION

The United Nations in Global Tax Coordination fills the decade-long knowledge gap in international tax history concerning the UN Fiscal Commission, which functioned as the overarching fiscal authority during the early post-World War II economic order. With insights from political economy and international relations scholarship, this critical archival examination chronicles the tenacious activism by postcolonial developing countries to preserve source taxation rights, and by the UN Secretariat in championing the development of equitable tax rules. Such activism would ultimately lead developed countries to oust the UN as a forum for international tax norm setting. The book includes a revealing prehistory of the wartime work of the League of Nations that questions the legitimacy of the Mexico Model, the first model tax convention between developed and developing countries. This expertly researched work is essential reading for understanding the roles of politics, states, secretariats and private actors in directing global tax coordination.

NIKKI J TEO is a postdoctoral research affiliate at the University of Sydney.

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THE UNITED NATIONS
IN GLOBAL TAX
COORDINATION

Hidden History and Politics

NIKKI J TEO
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CONTENTS

<i>Foreword</i>	page	xiii
<i>Preface</i>	xv	
<i>Acknowledgements</i>	xviii	
<i>Chronology of Key Events</i>	xix	
<i>Archival Sources</i>	xxii	
<i>List of Abbreviations</i>	xxiv	
1	Introduction	1
1.1	Introduction	1
1.2	Prevailing Narratives	6
1.3	The ‘Developing Countries’ of Early International Tax Coordination	12
1.4	Structure of the Book	22
2	Prelude to Global Tax Coordination: The League’s Princeton Mission in the Americas	25
2.1	Developing Countries in the League’s Fiscal Work	25
2.2	Interplay between Inter-American Relations and the League’s Inroads into Latin America	57
2.3	Commentary	81
3	Creation of the Fiscal Commission (1943–1946)	85
3.1	Princeton (March 1943–May 1945)	85

- 3.2 The Preparatory Commission and Its Executive Committee (September–December 1945) 87
- 3.3 ECOSOC (1946) 90
- 3.4 Commentary 99
- 4 Pax Americana, Cold War and Decolonisation: Impact on the UN Institutional Machinery for Fiscal Activities and Postwar International Financial Flows 102
 - 4.1 The UN’s Framework for Fiscal Activities 102
 - 4.2 The Workings of the Fiscal Commission and Fiscal Division 120
 - 4.3 The Role of Private Investment in Developing Countries 132
- 5 First Session of the Fiscal Commission and Aftermath (1947) 136
 - 5.1 Preparatory Documents of the Fiscal Division 136
 - 5.2 Deliberations in the Fiscal Commission (19–29 May 1947) 138
 - 5.3 Deliberations in ECOSOC (July 1947) 142
 - 5.4 Deliberations in the General Assembly (September–October 1947) 143
 - 5.5 Commentary 146
 - 5.6 Subsequent Secretariat Work 148
- 6 Related Intervening Developments (September 1947–November 1948) 155
 - 6.1 Double Taxation Discussions at the Havana ITO Conference and PAU/OAS Bogotá Conference 155
 - 6.2 Double Taxation Movement among Private Sector Associations 160

CONTENTS

vii

- 6.3 US Foreign Policy on Private Investment and DTAs 161
- 7 Second Session of the Fiscal Commission and Aftermath (1949) 163
 - 7.1 Preparatory Documents of the Fiscal Division 163
 - 7.2 Deliberations in the Fiscal Commission (10–25 January 1949) 164
 - 7.3 Deliberations in ECOSOC (July 1949) 185
 - 7.4 Commentary 186
 - 7.5 Subsequent Secretariat Work 192
- 8 Related Intervening Developments (January 1949–April 1951) 200
 - 8.1 Near-Abolition of the Fiscal Commission and Fiscal Division 200
 - 8.2 The UN Agenda for Financing Economic Development in Underdeveloped Countries 203
 - 8.3 Inter-American Economic Relations and DTAs 205
- 9 Third Session of the Fiscal Commission and Aftermath (1951) 208
 - 9.1 Preparatory Documents of the Fiscal Division 208
 - 9.2 Deliberations in the Fiscal Commission (7–17 May 1951) 213
 - 9.3 Deliberations in ECOSOC (July–August 1951) 222
 - 9.4 Commentary 224
 - 9.5 Subsequent Secretariat Work 230
- 10 Related Intervening Developments (May 1951–April 1953) 235

- 10.1 Carroll's Pursuit of Double Taxation Issues
in IFA 235
- 10.2 Growing Pressures for Residence Country
Exemption of Foreign Source Income 237
- 10.3 US Foreign Development Policy 244
- 10.4 Soviet Aid and Trade Relations with the Third
World 247
- 10.5 Britain's External Economic Relations 248
- 11 The Taxation of International Air
Transport and Contending with ICAO
(1947–1951) 252
 - 11.1 Background and Context 252
 - 11.2 ICAO's Excursion into Tax Matters
(May 1947–December 1948) 271
 - 11.3 Deliberations at the Fiscal Commission's Second
Session (January 1949) 274
 - 11.4 The Clash of Competencies and the Uneasy Alliance
(1949) 276
 - 11.5 The Jointly Funded Expert Study by Shere
(January–May 1950) 286
 - 11.6 ICAO's Rejection of Shere's Report
(March–April 1951) 291
 - 11.7 Deliberations at the Fiscal Commission's Third
Session (May 1951) 293
 - 11.8 Deliberations in ECOSOC
(July–August 1951) 302
 - 11.9 ICAO Resolution (October 1951) 304
 - 11.10 Commentary 305
- 12 Fourth Session of the Fiscal Commission and Aftermath
(1953) 316
 - 12.1 Preparatory Documents of the Fiscal
Division 316

CONTENTS

ix

12.2	Deliberations in the Fiscal Commission (27 April–8 May 1953)	318
12.3	Deliberations in ECOSOC (July 1953)	329
12.4	Deliberations in the General Assembly (September–December 1953)	334
12.5	Commentary	335
12.6	Subsequent Secretariat Work	342
13	Dissolution of the Fiscal Commission and Birth of the OEEC Fiscal Committee	345
13.1	Abolition of the Fiscal Commission (August 1954)	345
13.2	The UN's Role in the OEEC's Entry into Double Taxation Matters (July 1954–May 1956)	351
14	Conclusion	356
	<i>Appendix A Cast of Key Characters</i>	374
	A.1 Key Characters in the Double Taxation Work of the League's Princeton Mission Years (1940–1946)	374
	A.2 Key Characters in the Double Taxation Work of the UN Fiscal Commission Years (1946–1954)	375
	<i>Appendix B Members and Participants of the Fiscal Commission's Sessions</i>	377
	Table 1 Member countries' delegations to the sessions of the Fiscal Commission	378
	Table 2 Other participants and observers to the sessions of the Fiscal Commission	382
	<i>Appendix C Deperon's Illustrative Lists of Fiscal Problems for the Tasks of the Fiscal Commission (1947)</i>	385

<i>Appendix D ECOSOC Resolution 226D (IX)</i> (22 July 1949)	389
<i>Appendix E Draft Resolution B-II (Fiscal Commission, Third Session)</i>	390
<i>Appendix F ECOSOC Resolution 378B (XIII)</i> (10 August 1951)	392
<i>Appendix G ECOSOC Resolution 368B (XIII)</i> (22 August 1951)	394
<i>Appendix H ECOSOC Resolution 416D (XIV)</i> (1 July 1952)	396
<i>Appendix I Proposed ICAO Council Resolution on Taxation (December 1948)</i>	398
<i>Appendix J ICAO Council Draft Resolution on Taxation of Income and Property of Airlines</i> (9 December 1949)	400
<i>Appendix K ICAO Council Resolution on Taxation of the Income and Flight Equipment of International Air Transport Enterprises</i> (18 April 1951)	402
<i>Appendix L Proposed Resolutions on the Taxation of International Air Transport (Fiscal Commission, Third Session)</i>	404
L.1 United States: Draft Resolution	404
L.2 Pakistan: Draft Resolution	404
L.3 India, Pakistan and Venezuela: Joint Amendments to the US Draft Resolution	405
L.4 United Kingdom: Amendment to the Joint Amendments	405
L.5 Pakistan and Venezuela: Amendment to the Joint Amendments	406
L.6 India: Amendment to the Joint Amendments	406

CONTENTS

xi

- Appendix M Resolution on International Air Transport
 (Fiscal Commission, Third
 Session) 407*
- Appendix N Account of the Debate on the Taxation of
 International Air Transport, Report of the
 Fiscal Commission (Third
 Session) 408*
- Appendix O Proposed Cuban Resolution on the Taxation of
 Foreign Investment (Fiscal Commission, Fourth
 Session) 410*
- Appendix P Draft Resolution B (Fiscal Commission, Fourth
 Session) 412*
- Appendix Q Account of the Debate on the Taxation
 of Foreign Investment, Report
 of the Fiscal Commission (Fourth
 Session) 414*
- Appendix R Proposed Resolutions on the Taxation of
 Foreign Investment (ECOSOC, Sixteenth
 Session) 416*
- R.1 Cuba: Draft Resolution
 (L.510) 416
- R.2 Argentina: Amendment to the Cuban
 Draft Resolution (L.515) 417
- R.3 Argentina: Amendment to Draft
 Resolution B of the Fiscal Commission
 (L.517) 417
- R.4 Australia: Amendment to Draft
 Resolution B of the Fiscal Commission
 (L.518) 418
- R.5 United States: Amendment to Draft
 Resolution B of the Fiscal Commission
 (L.520) 418
- R.6 Argentina, Cuba, Uruguay and
 Venezuela: Joint Amendments to Draft
 Resolution B (L.61) 419

R.7 Argentina, Cuba, Egypt, Philippines, Uruguay and Venezuela: Joint Amendments to Draft Resolution B (L.62)	419
<i>Appendix S ECOSOC Resolution 486B (XVI)</i> (9 July 1953)	421
<i>Appendix T ECOSOC Resolution 557C II (XVIII)</i> (5 August 1954)	423
<i>Appendix U General Assembly Resolution 825 (IX)</i> (11 December 1954)	424
<i>Select Bibliography</i>	426
<i>Index</i>	448

FOREWORD

It is a great pleasure to provide a foreword to Nikki Teo's book, *The United Nations in Global Tax Coordination: Hidden History and Politics*.

During the public fuss over multinational enterprises not paying their fair share of tax, the OECD Base Erosion and Profit Shifting project, which is leading to major rewrites of the international tax rules, has been the international response. As part of this process, appeals are often made to history to justify changes. The appeals mainly relate to technical issues, such as the permanent establishment threshold for the taxation of business profits and transfer pricing rules, but the political dimension of the project – giving a voice in international taxation to developing countries – arguably is more important. We are seeing a return in tax policy discourse to the pursuit of fairness, and inter-nation equity is one dimension of that shift.

Tax history has also seen a resurgence with scholars obtaining access to archival material of international organisations and national governments as a way of finding what went on behind the scenes. Up to now this history has mainly consisted of telling the technical story rather than providing the political and international context which allows linking of the technical debate to the inevitably political global context.

Nikki's book is a timely exploration of a generally forgotten part of international tax history – the early years of the United Nations – and breaks new ground by linking international, national and personal archives to a detailed analysis of the international relations context. In a fairness sense she shows that it was a shameful period with an unlikely alliance of the Soviet bloc combining with the United Kingdom and the United States to thwart the undeniably strong claims for fairer international tax policies by the developing world.

The period is generally forgotten because in an external sense very little happened: no new model treaties or international tax policies were developed. But in a geopolitical sense, it was a rebuff of the newly

emerging developing world and bound to contribute to lasting resentments that have never gone away.

The OECD is now racing to implement its Two Pillars solution to international tax problems which is intended to produce a grand settlement of both the technical and the political issues in international taxation, avowedly with the full involvement of developing countries. It is salutary for those interested in taxation, economic history and international relations more broadly to take time to read this book and ask themselves: is the world really changing for the better, or is it just more of the same? Nikki's book is a great read with enough political intrigue, Machiavellian tactics and obscure technicalities to make it a tax thriller.

Richard Vann

PREFACE

This book had its beginnings in a quest to discover how and why developing countries, having long resisted joining the bilateral tax treaty network since the time of the League of Nations, came together in 1968 under auspices of the UN to formulate a model double tax convention with developed countries which, from most points of view, signed away many of their source taxing rights. Such cooperation today would appear singular in history in view of the multitude and protracted multilateral tax coordination efforts that have arisen over the past two decades to find middle ground in the contention for a satisfactory division of global revenue, within which developing countries continue to struggle for voice and influence in international tax policymaking.

In combing through several archives, however, I came upon a surprising trove of material from an earlier UN period that seemingly contradicted prevalent historical narratives that indicate that little international tax coordination of significance took place during the first post-World War II decade. Comprehending and making coherent sense of this material itself might have been a futile endeavour were it not for the profoundly rich works of many historians and scholars of international tax, international economics, international institutions and international relations that enabled me to synthesise the surrounding and supporting framework and context. The result is a chronicle that is far from insignificant in the annals of international tax history. It is, in fact, the connecting piece that not only explains the unbroken continuity Western powers have had in dictating the international tax regime but also demonstrates the inseparability of international tax relations between developed and developing countries from wider considerations of international political economy, global governance and development.

The narrative of the UN Fiscal Commission years presented here is not an exhaustive account of all that this body did regarding fiscal matters. Rather, the focus is on double taxation, the subject of greatest international concern at the time and which provoked the most controversial

debates. The story itself is complex, having a genesis in the wartime activities of the League in the Americas and extending to involve various UN bodies and specialised agencies, regional intergovernmental organisations, industry interests and private foundations. As no thorough or chronological exposition exists on the Commission, including its set-up and workings, or its public finance and technical assistance efforts, it has furthermore been necessary to sacrifice detail for concision in order to present history in its proper and relevant context.

The primary source material for this book has mainly been drawn from the UN Archives and Records Management Section (New York); the UN Office at Geneva Library and Archives, which also houses the League of Nations Archives; the British National Archives (Kew); and the United States National Archives (College Park, Maryland). Online archival databases, such as those of the UN, the International Civil Aviation Organization and the US Department of State's Office of the Historian, have also been availed. The integration of the American and British private positions and considerations as found among their records bring crucial insight to the narrative as both countries were the main decision-makers, the largest funders and the biggest capitalist powers of the UN system. Collectively, they functioned as major gatekeepers to the international tax rules that could be shaped and the direction of fiscal work that could be undertaken in the UN. Regrettably, this work does not have the benefit of archival material from informational sources of developing countries (or of other countries) which were active in double taxation matters during this period, although their positions, expressed in terms of broad policy arguments, are made known from the UN records. It is hoped that researchers in the field might unearth and furnish such narratives where they exist. This work has also been predominantly based on English language source material, the remainder comprising French and Spanish texts. In relation to the collection of archival documents, this limitation was greatly circumvented by English being, firstly, the primary working language of the UN and of the League's Princeton Mission due to their headquartering in the United States, and, secondly, the language of the two above-mentioned powers. As English is, moreover, the dominant common language of international taxation, authoritative English academic sources have generally been considered to provide a reliable survey of information generally known about the Commission and the double taxation work of this period.

In an age where international tax appears to have become intensely politicised due to power shifts, financial crises, interinstitutional jurisdictional conflict, impact of non-governmental actors and the rise of the South, this book illuminates that such developments are not unique to the twenty-first century but were already played out at the earliest attempt at inclusive tax cooperation, with detrimental outcomes for developing countries and the UN. It is most fortuitous and fascinating that this work was undertaken at a time when scholarship has begun to scrutinise the political, diplomatic and behavioural determinants of global tax governance with the aim of reforming international taxation, particularly in view of developing countries' propensity to fare poorly in the international tax system. This book, as the first archival research analysing international tax coordination at the institutional level through an international relations lens, provides the historical empirical analysis to such endeavours as well as an extended case study to the international relations scholarship on international institutions. It is hoped that this interpretation of international tax history will encourage international tax scholarship towards interdisciplinary approaches that increase our understanding of how international tax law is truly shaped in order to bring us closer to achieving tax justice in the globalised world.

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First and foremost, a depth of gratitude to Professor Richard Vann for his vast knowledge, wisdom and networks of tax history ages, and for mentoring me in writing tax history. This book is the product of a long PhD journey, and I am indebted to Professor Lee Burns for funding much of my archival field research and to the tax cluster of the University of Sydney Law School for providing the facilities to carry out my work and the opportunities to develop as a scholar. To my Sydney Law School colleagues Nancy Carrasco, Dr Penelope Crossley, Dr Celeste Black, Melissa Ogier and Dr Fady Aoun, your moral support sustained me over the years. A sincere thanks to Professor Sunita Jogarajan at the University of Melbourne whose work and warm and insightful conversations have been an inspiration. I am grateful to Dr Elaine Lindsay for her incisive editorial assistance on my thesis which improved its readability. I also extend my deepest appreciation to Professor Peter Harris, Dr John Avery Jones and Dr Mark Brabazon for their invaluable encouragement in supporting the publication of this research.

I received vital assistance from various archivists and librarians in conducting my research at several archival institutions and libraries. I particularly want to thank Jacques Oberson and Carla Bellota at the United Nations Archives and Library at Geneva for their incredible help with my searches, which included digitising documents to send to me. Amanda Leinberger similarly deserves special mention for facilitating my archival hunting at the United Nations Archives and Records Centre in New York.

Finally, my heartfelt gratitude to my husband, Benjamin, and my toddler, Eliana, for their overwhelming love, support, sacrifice and motivation. A special thanks also to Eliana's grandparents, Albert and Catherine, and Aunt Shana, who were her weekend escapes during COVID-19 times: you enabled me to complete my thesis knowing that my precious one was in the best of hands and hearts. And little Ezra, you have been a most agreeable baby, enduring a distracted and absent mother while she turned her thesis into a book!

CHRONOLOGY OF KEY EVENTS

September 1939	Outbreak of World War II
June 1940	First ‘Regional Meeting’ of the League’s Fiscal Committee, Mexico
September 1940	First group of staff members from the League’s Economic, Financial and Transit Department arrive at Princeton; establishment of the Princeton Mission
August 1941	Atlantic Charter released
December 1941	Bombing of Pearl Harbour
January 1942	Third Meeting of Ministers of Foreign Affairs of the American Republics, Rio de Janeiro
July 1943	Second ‘Regional Meeting’ of the League’s Fiscal Committee, Mexico
July 1944	United Nations Monetary and Financial Conference, Bretton Woods; establishment of International Monetary Fund and World Bank
November 1944	International Civil Aviation Conference, Chicago
February–March 1945	Inter-American Conference on Problems of War and Peace, Chapultepec
April 1945	Death of President Roosevelt; President Truman sworn in
May 1945	Surrender of Nazi Germany
April–June 1945	United Nations Conference on International Organization, San Francisco; UN Charter signed
July 1945	Churchill’s defeat in British general elections
August 1945	Atomic bombings of Hiroshima and Nagasaki
September 1945	Surrender of Imperial Japan
October 1945	UN Charter enters into force; establishment of the UN Organization
August–November 1945	Meeting of the Executive Committee of the UN Preparatory Commission, London
November–December 1945	Meeting of the UN Preparatory Commission, London

January–February 1946	First Session of ECOSOC, London
March 1946	Tenth Session of the League’s Fiscal Committee, London
	UN moves from London to New York
April 1946	League of Nations dissolved
May–June 1946	Second Session of ECOSOC, New York
September–October 1946	Third Session of ECOSOC; establishment of the UN Fiscal Commission
March 1947	Truman Doctrine announced to Congress
April 1947	Permanent ICAO comes into being
May 1947	First Session of the UN Fiscal Commission
June 1947	Marshall Plan announced
August 1947	Independence and partition of India
February 1948	Establishment of ECLA
November 1947–March 1948	United Nations Conference on Trade and Employment, Havana
April 1948	Establishment of the OEEC
March–May 1948	PAU/OAS Ninth International Conference of American States, Bogotá
January 1949	Second Session of the UN Fiscal Commission
	Truman’s Point Four Program announced
August 1949	Launch of the UN Expanded Programme of Technical Assistance
	USSR detonates its first atomic bomb
October 1949	Chinese Communist Party victory; establishment of the PRC
February 1950	Speech by Senator McCarthy that launches Red Scare
June 1950	Outbreak of the Korean War
May 1951	Third Session of the UN Fiscal Commission
October 1951	Egypt declares void Anglo-Egyptian Treaty of 1936
October 1952	Permanent UN headquarters in Manhattan completed
November 1952	UN Secretary-General Lie resigns
January 1953	President Eisenhower inaugurated
	FBI begins operations in UN headquarters as part of McCarthy investigations
March 1953	Death of Stalin
April 1953	Hammarskjöld elected as new UN Secretary-General
April–May 1953	Fourth Session of the UN Fiscal Commission
August 1953	USSR detonates its first thermonuclear bomb

CHRONOLOGY OF KEY EVENTS

xxi

May 1954	Viet Minh victory at Dien Bien Phu, Vietnam; France withdraws from Indochina
June 1954	US-supported coup in Guatemala to overthrow President Arbenz
July 1954	ICC calls upon the OEEC to take up double tax- ation matters
August 1954	Dissolution of the UN Fiscal Commission
March 1956	Establishment of the OEEC Fiscal Committee

ARCHIVAL SOURCES

United Nations Archives and Records Management Section, New York (UNARMS)

AG-009	Preparatory Commission of the United Nations (1945–1946) Fonds
AG-025-002	United Nations Registry Section (1946–1979) Fonds
S-0441	Branch Registries, vol I–IV
AG-004-001	Department of Economic and Social Affairs (DESA) Fonds
S-0991	Economic and Social Council Secretariat Records
S-0979	Fiscal Division Records

United Nations Office at Geneva Registry, Records and Archives (UNOG)

PO	Princeton Office Files (contained in League of Nations External Fonds)
OSG	Office of the Secretary-General Files (contained in League of Nations Secretariat Fonds)
UNOGRFP	UNOG Registry First Period Fonds

United States National Archives and Records Administration, College Park, Maryland (NARAI)

RG59	Department of State Record Group
RG56	Department of Treasury Record Group

ARCHIVAL SOURCES

xxiii

British National Archives, Kew (TNA)

- IR40 Board of Inland Revenue Files: Stamps and Taxes Division Registered Files
- FO371 Foreign Office Files: Political Departments: General Correspondence from 1906–1966

Department of State's *Foreign Relations of the United States* (FRUS) Records

As archived at the Office of the Historian website <<https://history.state.gov/>>

ABBREVIATIONS

ABA	American Bar Association
ATC	Air Transport Committee (ICAO)
BEPS	Base Erosion and Profit Shifting
CAB	Civil Aeronautics Board (US)
CEIP	Carnegie Endowment for International Peace
CSCIO	Cabinet Steering Committee on International Organisations (UK)
DEA	Department of Economic Affairs (UN Secretariat)
DESA	Department of Economic and Social Affairs (UN Secretariat)
DIESA	Department of International Economic and Social Affairs (UN Secretariat)
DTA	Double Taxation Agreement
ECAFE	Economic Commission for Asia and the Far East
ECE	Economic Commission for Europe
ECLA	Economic Commission for Latin America
ECOSOC	Economic and Social Council
EFTD	Economic, Financial and Transit Department (League Secretariat)
FAO	Food and Agriculture Organization
FDI	Foreign Direct Investment
FPILA Taxation	Taxation in capital-exporting and capital-importing countries of foreign private investment in Latin America (UN Secretariat study)
FTC	Foreign Tax Credit (US)
G20	Group of Twenty
GA	General Assembly
GATT	General Agreement on Tariffs and Trade
GDP	Gross Domestic Product

LIST OF ABBREVIATIONS

XXV

HLS	Harvard Law School
IABA	Inter-American Bar Association
IACCP	Inter-American Council of Commerce and Production
IAS	Institute for Advanced Study, Princeton
IATA	International Air Transport Association
IBFD	International Bureau for Fiscal Documentation
ICAN	International Commission for Air Navigation
ICAO	International Civil Aviation Organization
ICC	International Chamber of Commerce
IDAB	International Development Advisory Board (US)
IFA	International Fiscal Association
IFC	International Finance Corporation
ILO	International Labour Organization
IMF	International Monetary Fund
ITA	International Tax Agreements (UN publication series)
ITD	International Tax Dialogue
ITO	International Trade Organization
League	League of Nations
NAM	National Association for Manufacturers (US)
NFTC	National Foreign Trade Council (US)
NGO	Non-Governmental Organisation
OAS	Organization of American States
OCIAA	Office of the Coordinator of Inter-American Affairs (US)
OECD	Organisation for Economic Co-operation and Development
OECD Model	OECD Model Tax Convention on Income and on Capital
OEEC	Organisation for European Economic Co-operation
Pan Am	Pan American Airways
PAU	Pan-American Union
PCT	Platform for Collaboration on Tax
PE	Permanent Establishment
PFI Conditions	Conditions of Private Foreign Investment (League study)
PRC	People's Republic of China

SoCtyTax/ResCtyExempt(FoInvInc)	Exclusive source-country taxation of income from foreign investments in under-developed countries, with corresponding residence-country exemption of foreign-source income by capital-exporting countries (Proposed double taxation solution)
SUNFED	Special United Nations Fund for Economic Development
TAA	Technical Assistance Administration (UN Secretariat)
UN	United Nations
UNEC	United Nations Economic Subcommittee of the Executive Committee on Economic Foreign Policy (US, chaired by the State Department)
UN Model	UN Model Double Taxation Convention between Developed and Developing Countries
USGPO	United States Government Printing Office
USSR	Union of Soviet Socialist Republics
World Bank	International Bank for Reconstruction and Development