Cambridge University Press & Assessment 978-1-009-18046-7 — The United Nations in Global Tax Coordination Nikki J. Teo Index <u>More Information</u>

INDEX

agriculture, taxation of, 155, 222, 230, 318, 329, 342 Air Coordinating Committee (US), 262 Air Transport Committee (ATC) of ICAO. See International Civil Aviation Organization (ICAO): Air Transport Committee (ATC) Allies, 38n93, 45, 62, 65, 67, 68, 71, 103, 111, 119, 257, 260, 267, 362 Allocation of Business Income, Draft Convention (1935), 26, 29, 43, 44n126, 51, 254 allocation of profit method, 197, 254, 272, 280n154, 287-9, 292, 294n242, 296-7, 299, 307, 310 permanent establishment, 33, 43, 44n126, 49n153, 281 allocation of taxing rights, 2, 10, 82, 173n50, 322 American Bar Association (ABA), 76, 79 American Century, 257 American Federation of Labor in Fiscal Commission discussions, 168 Anglo-Egyptian Treaty (1936), 249n73 Anglo-Iranian Oil Company, 249n73 apportionment. See allocation of profit Arbenz, Jacobo, 348n19 Argentina and BEPS, 371n52 and inter-American double taxation discussions, 342 DTA policy, 151 DTA with US, 30, 38, 57n199, 197, 205 economy, 18n99, 21n108, 311n302

in ECOSOC discussions, 329-34, 337, 338, 349n25 in ICAO discussions, 293 in League fiscal work, 15, 17, 26, 27, 28, 29, 37n80, 37, 39-40, 42n111 observer in Fiscal Commission, 318 relations with US, 30n36, 34n59, 38n93, 61, 245, 264, 311-12n302 shipping and air transport DTAs, 311n302 shipping income, tax treatment of, 258n32 Australia and Fiscal Commission creation. 88 and Fiscal Commission dissolution, 202 and international aviation policy, 260 and public capital flows, 339 DTA with UK, 255n13 DTA with US, 162, 206, 206 in ECOSOC discussions, 185, 186n108, 186, 329-33 in General Assembly discussions, 350 in ICAO discussions, 293 observer in Fiscal Commission, 318 shipping and air transport income, tax treatment of, 254, 280n154 views on Mexico Model, 170n34 Austria DTA with US, 206 Avenol, Joseph, 30n41 Axis, 38n93, 58, 61n225,228, 61, 65, 257, 258

448

Bartelt, Edward F, 136, 145-6, 148, 150, 154, 164n9, 166n16, 191n129, 191, 198, 199, 202n11, 213n23, 214, 225-6, 227n81, 227, 228, 232, 275-6n133, 296n245,246,247, 301n267, 301, 317, 318n11, 319, 335, 337 Base Erosion and Profit Shifting (BEPS), 4, 368, 371 Belgium and colonial rule, 106 and Fiscal Commission creation, 90 DTA with US, 75n326, 92, 162 Fiscal Commission membership, 99, 121 in ECOSOC discussions, 222, 224, 242, 243-4, 302-4, 309, 330-1, 347 in Fifth Committee discussions, 145 in Fiscal Commission discussions, 166n21, 166, 167, 168, 169, 171-2, 173-6, 180-1, 183, 220, 221, 275, 300, 323, 324, 328, 335 UN voting alignment, 337n105 Big Five, 9, 19, 104, 105, 115, 121, 265 Big Three, 98, 103, 112, 190 Blau, Hans, 45n133, 47n144 Bloch, Henry S, 123, 132n185, 132, 193, 198n162, 198-9, 213, 215, 216, 221, 225, 244, 284-5, 286n193, 286, 289, 290-1, 293, 294, 301, 306, 307n289, 310n297, 322, 327n55, 327, 342, 353-5 Blough, Roy, 232, 318n12, 351 Bolivia Fiscal Commission candidacy, 99 in League fiscal work, 42n111 Booth, CS, 283, 284 Borduge, Marcel, 45n133, 47n139 Bower, Frank, 130n167, 137n8, 166n18 Brazil and Fiscal Commission dissolution, 203 DTA policy, 151 DTA with US, 30, 38, 57n199, 197, 206 economic nationalism, 340n123, 340

INDEX

449

economy, 18n99 Fiscal Commission candidacy, 99 in ECOSOC discussions, 185, 186 in League fiscal work, 28, 29, 37n80 relations with US, 38n93, 61, 291n220, 340-1n123 shipping and air transport DTAs, 312n302 Bretton Woods, 70, 71, 118n97, 132n187 British Commonwealth, 110, 236n5, 339 Budget Bureau (US), 145 budgetary matters and classification, 183, 198, 211n13, 230n96, 318n14 Budgetary Structure and Classification of Government Accounts (1951) (UN publication), 198, 209 Bulletin for International Fiscal Documentation, 235 business profits, taxation of, 193n140, 212, 218, 244, 253, 345 **Byelorussian SSR** in ECOSOC discussions, 186 Canada and Fiscal Commission creation, 89,91 and public capital flows, 339 DTA with US, 44n126, 74, 75n326, 78 Fiscal Commission candidacy, 99 Fiscal Commission membership, 121 in ECOSOC discussions, 142, 243 in Fiscal Commission discussions, 219, 297, 298, 300, 325, 327, 335, 337 in General Assembly discussions, 351 in League fiscal work, 28, 41n107, 42n111, 44, 57 capital flight, 209, 243, 331, 342n127 capital formation and taxation, 233, 342 Carnegie Foundation, 55n189, 70, 77n335 Carroll, Charles R, 77n335 Carroll, Mitchell B

Carroll, Mitchell B (cont.) and Fiscal Commission, 7n29, 12, 55n186, 92, 96, 100, 130, 165, 168, 180, 181, 214, 220, 235-6, 297, 318, 357 and IFA, 130, 131, 235-7 and private business interests, 7n29, 54n182, 54, 74n320, 74, 75-82, 151n94 and shipping and air transport income, tax treatment of, 151n94, 254-5, 259n33, 297 influence and promotional activity re League double taxation work, 27, 29, 35, 40, 45, 46n137, 50-6, 75-82, 88, 130 Central Intelligence Agency (CIA), 336n102, 348n19 Certeux, Jacques, 138, 164n9, 213n23, 213, 318n11, 318, 336n99, 353-5 Cevlon tax incentives for FDI, 340 Chambers of Commerce, 77 UK Chamber of Commerce, 87 US Chamber of Commerce, 77n335, 87, 153n105 Chernyshev, Pavel M, 138, 164n9, 165, 167, 192n133, 213n23 Chile and Fiscal Commission creation, 97 and inter-American double taxation discussions, 342 DTA policy, 151 economy, 187n114 Fiscal Commission membership, 121 in ECOSOC discussions, 186, 224, 239, 304 in Fiscal Commission discussions, 323, 325-6n49, 328, 338 in General Assembly discussions, 350 in League fiscal work, 37n80, 37, 42n111 China and Fiscal Commission creation, 95 and Fiscal Commission dissolution, 202

INDEX

Fiscal Commission membership, 98-9, 121 in ECOSOC discussions, 242, 243, 304, 330-1, 347 in Fiscal Commission discussions, 139, 166n16, 20, 180-1, 190, 217, 221, 295, 297, 299-300, 324, 325n45, 327, 328 question of representation in UN, 9, 107, 121, 125, 214, 245n53, 309, 319-20, 327-8, 349n25 relations with US, 309 Chrétien, Maxime, 7-12 Churchill, Winston, 111n52, 248n70, 249, 336n99 Churchill Administration, 250 Civil Aeronautics Board (CAB), 262n47, 262, 279n152, 280n156, 283n171, 296n247 Cold War and Third World, 17n90, 22, 106, 107, 108, 110, 206, 224-5, 244, 247-8, 314, 340, 362 focus on Middle East, 312n302, 313 Colombia and Fiscal Commission creation, 48n148, 90, 94-5, 97-8 DTA policy, 151 DTA with US, 38, 57n199, 197, 205-6 economy, 18n99 Fiscal Commission membership, 99, 121 in Fiscal Commission discussions, 148, 166n20, 167n23, 170 in General Assembly discussions, 350 in ITO Havana discussions, 155 in League fiscal work, 40, 42n111 in PAU/OAS Bogotá discussions, 159 relations with US, 38n93, 151, 159n24 shipping income, tax treatment of, 151n94, 255 Committee on the Organization of the Council and its Commissions (UN), 200, 202

Conditions of Private Foreign Investment (1945) (League study and report), 46-7, 48n146, 70, 82, 87n8, 94n57, 172n43, 173, 360 Conference of Commissions of Inter-American Development, 80 corporate profits and dividends, taxation of, 208, 210, 222, 230, 316, 319n15, 329 Cortina, Alfonso, 80n358 Costa Rica DTA policy, 151 in ITO Havana discussions, 155 credit method of relief contra other methods, 46, 197, 212, 218, 219, 220, 227, 228, 234, 285, 320, 330, 340 eligible taxes, 178n71, 321 -type DTAs, 193, 209–10, 215 UK foreign tax credit, 178n71, 196n154, 209n6, 251n90 unilateral measures, 137, 196, 211, 216, 239, 240, 343 US Foreign Tax Credit, 33n55, 33, 74, 75-6, 77n335, 79, 178n71, 196n154, 209n6, 217-18, 233, 320, 322-4 Cuba DTA with US, 57n199, 197, 205 economy, 187n114 Fiscal Commission membership, 99, 121 in ECOSOC discussions, 241-4, 330-4, 349-50 in Fiscal Commission discussions, 138-9, 166n16, 166-7, 167n23, 168, 169, 171n39,40, 171, 173-5, 180-2, 183, 189, 215-16, 227, 275, 295-6n245, 299-300, 321, 323-7, 325n49, 336 in General Assembly discussions, 334-5, 350-1 in League fiscal work, 42n111 relations with US, 207n40

- tax incentives for FDI, 340
- Czechoslovakia

INDEX

451

and Fiscal Commission creation, 89 and Fiscal Commission dissolution, 349 Fiscal Commission membership, 99, 121 in ECOSOC discussions, 142-3, 224n63 in Fiscal Commission discussions, 166n20, 167-8, 171, 214-15, 300, 319, 324-5, 326, 327-8 in ITO Havana discussions, 157 Damste, JHR Sinninghe, 45n133, 47n143 deduction method of relief -type DTAs, 215 unilateral measures, 216, 324, 337 deferral, US system of, 322, 346n8 Delanney, Louis, 273, 284, 289, 292 Denmark DTA with US, 162 Fiscal Commission candidacy, 99, 345 Department of State (US) and Fiscal Commission, 96n72, 121, 124n137, 125, 146, 148, 191n129, 192, 200-2, 225-6, 227n81, 227, 231, 275n133, 294, 302, 320-1 and Fiscal Division, 145, 154, 192, 200-1, 225-6, 275n133, 284, 315, 317 and international civil aviation, 255n16, 257, 261, 262, See also international air transport, taxation of:and Department of State and Latin American matters, 38, 39, 42, 67n267, 69, 71n299, 71, 72n304, 162, 190n126, 205-207, 207n40, 246, 257, 359-60, 361-2 and Princeton Mission, 38, 39, 42n111, 42, 48n146, 67n264, 67, 68n273, 85, 90, 91 Department of Treasury (US)

and Fiscal Commission, 122n124, 201n4, 227n81

Department of Treasury (US) (cont.) and Fiscal Division, 136, 145, 146, 148-9, 150, 153n105, 154, 192, 193, 197n158, 198, 230 and HLS, 199 and international civil aviation, 262, 274 and Princeton Mission, 38, 91 and tax relations with Latin America, 40, 61, 206-7, 362 and tax relations with Pakistan, 230 Deperon, Paul and Fiscal Commission creation, 86-7, 91-4, 95, 96, 99-100, 102, 125 and Fiscal Committee's Tenth Session/Report, 41n105, 45, 46, 48n146, 50, 56n193 and Mexico and London Models Commentary, 94, 96, 100 as Fiscal Division director, 94, 96, 102, 123, 131-2, 136, 146, 148, 150, 154, 156, 158, 172n43, 186n113, 187-8, 190, 273 departure from Fiscal Division, 127, 165n12, 165, 186, 188, 192, 197n157 influence with US officials, 38, 91-2, 125n138, 145 promotion of double taxation in Americas, 26n6, 30n39, 30, 31-2n46, 34-5, 36-8, 39n97, 40, 44, 52, 54n181, 55n188, 55-6, 62, 76-80, 82, 87, 150n80, 258, 259n33 depressions, fiscal measures to prevent, 27, 88-9, 140n30, 175, 185n101 developing countries. See also Third World meaning of term, 12-22, 364 pursuit of economic development, 22, 106-7, 108-11, 113, 133-4, 152, 156, 265, 339-40, 362, 365, 366 development theories, 16-17, 83, 133 discriminatory taxation, 33, 75, 80,

81, 94, 139, 140, 141, 148, 177, 178, 183, 211, 215n32, 218,

INDEX

221, 236, 237, 239, 240n21, 243,

- 244, 273, 278, 281-2, 321,
- 341n123
- dividends, taxation of, 15, 18, 33, 39, 43, 49n152, 49, 79, 152, 155, 171, 173n50, 185, 316n4 *See also* corporate profits and dividends, taxation of
- dollar gap, 205, 228n85, 246n61, 248, 263, 311n302
- double taxation agreements (DTAs) and revival of postwar international business, 85n2
 - as development assistance to Third World, 44, 53, 204, 239, 241, 243, 342, 343
 - multilateral tax convention, 35, 130, 137, 151, 201, 211, 212, 236, 352
 - proliferation between developed and developing countries, 2–3, 5, 18, 26, 81, 209, 232, 233–4, 313–14, 343, 361
 - shipping and air transport DTAs, 310–13
 - shipping DTAs, 151n94
 - suitability between developed and developing countries, 17–18, 53, 83–4, 141, 153n105, 178–9, 187–8, 190, 209, 210, 218, 219, 225, 232–3, 235–6, 353, 358, 362–3
- Economic & Employment Commission, 89n29, 124n134, 139, 140n30, 163, 175, 183, 198, 211n13, 212, 363n9
 - Sub-Commission on Economic Development, 203n15, 204, 212
 - Sub-Commission on Employment and Economic Stability, 183
- Economic and Social Council (ECOSOC)
 - and economic questions, 109, 113–14, 194, 203, 366
 - and specialised agencies, 88, 117-18, 143-4, 150

CAMBRIDGE

Cambridge University Press & Assessment 978-1-009-18046-7 — The United Nations in Global Tax Coordination Nikki J. Teo Index More Information

> budget and resources, 114, 116, 144, 145n59, 147, 169, 184n96, 191n129, 198, 231, 367n32 functional commissions composition, 90, 95-6, 98-9, 100n96, 121, 122, 124n136 organisational matters, 95, 98, 144, 200, 201n3, 202-3, 231-2, 348-50, 363 membership, 142n40, 185n102, 222n52, 303n274, 329n65, 348n18, 365 nuclear commissions, 90, 95, 96n72, 101 regional commissions, 117-18, 143-4, 240n23 resolutions on double taxation, 186, 224, 241, 334 Economic Commission for Asia and the Far East (ECAFE), 118-19, 198, 202n11, 341 Economic Commission for Europe (ECE), 118, 198, 211n13 Economic Commission for Latin America (ECLA), 116n84, 118-19, 120, 175, 188n118, 198, 227, 240-1, 242, 331 Economists' Report (1923) (League), 14, 17, 83, 173, 176, 253 Fcuador DTA with US, 206n33 in Fiscal Commission discussions, 175 in League fiscal work, 42n111 views on Mexico Model, 170n34 effects of taxation on foreign trade and investment, 148, 164, 171n38, 176-82, 185, 191n129, 194, 216-21, 222, 327, 329 Effects of Taxation on Foreign Trade and Investment (UN publication), 196, 203n15, 209, 216 Egypt air transport DTAs, 313n304, 313 in ECOSOC discussions, 331, 332-3, 338, 347n14 in General Assembly discussions, 350 - 1

INDEX

453

in League fiscal work, 27 relations with USSR, 313n304, 365n19 Eisenhower, Dwight D, 245-6, 247n62, 324, 346n8 Eisenhower Administration, 234, 322, 340, 363n12 El Salvador in Fiscal Commission discussions, 172 Elliott, C Fraser, 44, 45n133, 46n137, 47, 48n147,149, 49n151, 91, 96 estates, taxation of, 162n40, 185 Europe. See also Western Europe and colonial rule, 104, 106, 270, 364 colonial preference systems, 66, 107, 135, 258 double taxation relief systems, 75, 215 excessive taxation. See unfairly burdensome taxation exemption method of relief and air transport income, 33, 187, 194n146, 253-315, 358, 360n5 and promotion of Third World development, 152, 159, 212, 218, 227, 238, 241, 243-4, 358 contra other methods, 47, 75-6, 130, 137, 197, 211-12, 220, 225, 227, 234, 238n11, 285, 322-37, 343 -type DTAs, 193, 196, 210n12 unilateral measures, 160, 180n83, 180, 212, 223, 337 Expanded Programme of Technical Assistance, 193, 224 Export-Import Bank, 59n209, 62, 341n123 extraterritorial taxation, 33, 75, 80, 81, 94, 141, 171n38, 171, 185n100,101, 220, 236 Federal Bureau of Investigation, 232 Federal Reserve, 32, 283n171 Fernald, Henry B, 77n335 Financing Economic Development

(UN Agenda), 22, 198, 203, 224, 237, 238–44, 285, 343, 350 fiscal administration and management,

problems of, 148n72, 191n129, 202n11, 222, 230, 233, 329

Fiscal and Financial Branch, 353-355 **Fiscal Commission** budget. See Economic and Social Council (ECOSOC):budget and resources composition and membership, 92-3, 95-6, 99, 100-1, 121-2, 138, 164, 213, 318 dissolution, 185-6, 192, 200-3, 222-3, 225, 345-50 observers, 138, 165, 214, 318 officials, 124n136, 124-5, 138, 164-5, 318 planning and establishment, 46, 48n146,148, 48, 85-101 program of work, 92, 136-7, 141-2, 143, 144-5, 147-8, 184-5, 190-2, 222, 328-9, 336 public finance jurisdiction and work, 9, 92, 94-5, 98, 136-7, 140n30, 141, 147, 150, 166, 202, 214, 229n90, 230, 318, 342 reporting bias, 141, 175-6, 220-2, 228, 300-1, 327-8, 329, 337-8 resolutions on double taxation, 184, 220-1, 299-300, 301, 325-6, 328 sessions, scheduling of, 124, 145, 154, 198, 227n81, 234, 345 terms of reference, 85-6, 88-90, 93, 94-5, 96, 97-8, 100, 101, 136 working committees, establishment of, 125-6, 138, 165, 213, 319-20 Fiscal Division concentration of effort, 148-50, 152, 163-4, 194, 198-9, 208-9, 230-1, 317, 330n70, 342, 351, 354, See also Fiscal Commission:program of work consultants program, 127 dissolution, 225 engagement of consultant experts, 127, 153, 188-9, 233, 286 liaison with Fiscal Commission, 103, 150, 167, 193 planning and establishment, 92, 93, 94, 96, 102, 123 policies on international tax relations between developed and

INDEX

developing countries, 152-3, 157, 187-90, 194-7, 209-10, 225-6, 232–3, See also international air transport, taxation of:Fiscal Division policies public finance jurisdiction and work, 185n100, 191n129, 194, 198, 201, 202n11, 362, See also International Monetary Fund (IMF):relations with Fiscal Division relations with US State Department. See Department of State (US): and Fiscal Division relations with US Treasury. See Department of Treasury (US): and Fiscal Division staff and resources, 123-4, 127, 142, 145-6, 153-4, 169-70, 175, 184n96, 198-9, 231, 353 fiscal evasion, 27, 29, 37, 38, 41, 62n230, 62, 85n1, 87, 143, 149, 172, 173, 178 fiscal information service, 88, 137, 141, 144, 185n100, 191n129, 198, 202n11, 209, 222, 318, 329 Food and Agriculture Organization (FAO) and ECOSOC system, 88 in Fiscal Commission discussions, 164, 168, 181, 182, 183, 211n13 relations with Fiscal Division, 127, 145, 150, 230 Ford Foundation, 231 Ford Motor Co, 153n102 foreign direct investment (FDI) pattern of flows, 84, 132-4, 177, 179n77, 239, 343, 351 tax barriers/obstacles to, 33, 78, 80, 137, 139, 142, 147, 149, 151n92, 158, 160, 168, 172, 173, 176, 178, 182, 188, 194, 218, 239, 322, See also effects of taxation on foreign trade and investment foreign nationals, assets and transactions, taxation of, 141,

INDEX

166n19, 175, 185n100, 221, 222, 230, 317 foreign private investment in Latin America, taxation of (UN study), 231, 233, 242, 317 foreign private investment, taxation of, 217-21, 230, 237-44, 322-35, 350 - 1foreign tax credit. See credit method of relief foreign taxpayers and foreign income, taxation of. See foreign nationals, assets and transactions, taxation of France and colonial rule, 106, 260, 313n304, 348n19 and Fiscal Commission creation, 98 and Fiscal Commission dissolution, 203 double taxation relief measures, 160DTA with US, 74, 75n326, 78, 162 Fiscal Commission membership, 98-9, 121 in ECOSOC discussions, 143, 185, 186, 223, 240, 242, 303, 309, 330-1, 332n81 in Fiscal Commission discussions, 139, 140, 166, 167, 168, 171n40,41, 171, 172n42, 174, 175, 215, 219, 220-1, 227, 243-4, 297-300, 319n15, 335 in General Assembly discussions, 143 - 4in ICAO discussions, 283, 293 in UN economic debates, 109 UN voting alignment, 308-9, 337n105 General Agreement on Tariffs and Trade (GATT), 111, 339, 363 General Assembly Fifth Committee (Administrative and Budgetary), 145, 148, 198, 372n56 resolutions on double taxation,

Gómez del Rey, Elba, 150-2, 188n117, 197n159, 258n32 Good Neighbor Policy, 59, 73, 256 Good Partner Policy, 246 government accounting, 198, 202, 230n96, 318n14 Goytia, Medardo, 47n137, 48n147,149, 49n151 Great Depression, the, 58 great powers, 13, 103, 108, 170n33, 367n33 Greece and Fiscal Commission creation, 98 DTA with US, 162, 205n28 shipping and air transport DTAs, 311, 312n302 Group of Experts on Tax Treaties between Developed and Developing Countries (UN), 3, 6, 310, 314, 355 Guatemala in League fiscal work, 42n111 in PAU/OAS Bogotá discussions, 159 relations with US, 336n102, 348n19 Hague draft convention 1940 (by Sub-Committee of the League's Fiscal Committee), 28, 52, 253, 254

Second Committee (Economic and

Golden Age of economic growth, 338

Financial), 143, 145, 350, 372

- Hambro, Carl J, 41n104,105, 41, 49n150, 49, 78
- Hammarskjöld, Dag, 232n110, 232, 366 Harvard Law School (HLS), 199, 231n100, 231, 233, 342 International Tax Program, 342
- Hull, Cordell, 31n41, 71, 75, 257, 258

India

and Fiscal Commission creation, 301n267 and Fiscal Commission dissolution, 203 DTA with UK, 195n151 DTA with US, 206

351n32, 351

India (cont.) Fiscal Commission membership, 99, 121, 164 in ECOSOC discussions, 186, 190n127, 224, 239, 310, 329, 331, 334n87, 347n14 in Fiscal Commission discussions, 190, 214, 215-16, 235, 295n245, 297-300, 304, 307, 323-4, 326, 327, 328, 337 in ICAO discussions, 293 relations with Fiscal Division, 294 relations with USSR, 248, 337, 365n19 tax incentives for FDI, 340 Indonesia and air transport taxation, 290n212 and Fiscal Division, 152n100, 157 Fiscal Commission candidacy, 345 relations with USSR, 248, 365n19 inflation/deflation, fiscal measures to control, 88-9, 163 information exchange in mutual administrative assistance. See mutual administrative assistance of public finance techniques and knowledge, 89, 172n42, 172 Institute for Advanced Study (IAS), 30, 32 Inter-American Bank, 60, 61 Inter-American Bar Association (IABA), 54n185, 55n186, 77n337, 79-80, 88, 151, 158 Inter-American Council of Commerce and Production (IACCP), 161, 183, 244 Inter-American relations and League double taxation work, 44, 54 during 1939-1943, 31n44, 59-71, 161n33, 256, 257-8 during 1944-1953, 71-4, 119-20, 147, 186, 190, 205, 206, 207, 244-5, 246, 264, 265, 336 post-1953, 348n19, 363n12, 365

pre-1939, 31n44, 57-9, 255-7

INDEX

- interest, taxation of, 15, 18, 33, 39, 43, 49, 79, 152, 173n50, 212 Internal Revenue Bureau (US), 30n36, 75, 122n124, 154, 283n171 International Air Transport Association (IATA), 263, 269-70, 271n106, 271, 272, 274, 277, 292, 314n307 international air transport, taxation of and Department of State, 200-1, 274, 284, 294, 295, 302, 305, 315 and ICAO Secretariat, 276-8, 282-3, 289 - 90and ICAO's influence, 305, 310-11, 314 consultant expert report. See Shere, Louis:consultant report Fiscal Division policies, 187, 272, 273, 278-82, 289, 292, 294 ICAO resolutions, 273-4, 277, 285, 304-5, 314n307 in ECOSOC discussions, 302-4 in Fiscal Commission discussions, 274-5, 295-301 in ICAO Air Transport Committee discussions, 277, 285, 291-3 in ICAO Assembly discussions, 271-2, 273, 277 in ICAO Council discussions, 277, 285, 290-1, 293 UK policy, 294, 302 International Bar Association, 131 International Chamber of Commerce (ICC) and double taxation movement, 67n262, 74, 76-7, 137, 160-1, 211-12, 346, 358-9 and Fiscal Commission, 126, 129-30, 137, 139, 147-8, 164, 166n17, 167, 169, 171, 172n42, 175-6, 180-1, 191n130, 211n13, 211-12, 214, 215-16, 217, 297, 326n49 and League double taxation work, 82-3, 128
 - and OEEC double taxation work, 82–3, 130, 351–353

INDEX

457

and Third World economic nationalism, 320n24 relations with Fiscal Division, 131 international civil aviation and British economy, 264 and colonial powers, 260, 264 and developing countries in policy discussions, 264-5 and US economic ascendency, 257-8, 260-1, 263 and US national defence, 256-7, 262 and US Soviet containment, 262-4 development of industry in Third World, 257, 265, 314 International Civil Aviation Organization (ICAO) Air Transport Committee (ATC), 269, 270, 271, 272, 273, 277-8, 283, 284-5, 289-90, 291-3, 294, 305, 306, 308 and ECOSOC system, 88 background and organisational structure, 266-71 Council membership and officials, 269 official and working languages, 269 International Development Advisory Board (IDAB) (US), 237-8, 246 International Finance Corporation (IFC), 334, 339, 351 International Fiscal Association (IFA) and double taxation movement, 160, 236-7, 311n300, 341n123 and Fiscal Commission, 129-30, 131n179, 164 relations with Fiscal Division, 130-2 International Fiscal Information Centre. See fiscal information service International Monetary Fund (IMF) and First World, 339, 363 and Fiscal Commission, 164, 183, 211n13 cooperation with OECD, 370n43 original mandate, 70, 88, 135 relations with Fiscal Division, 127, 150, 158n18, 163, 166n16, 198, 201, 202n11, 230n95

International Tax Agreements series (UN publication), 164, 168, 169, 184n96, 185n100, 190, 191, 198, 208, 209, 215, 216, 230, 273, 342 International Tax Dialogue (ITD), 4 international tax tribunal, proposal for, 160, 171n39 International Trade Organization (ITO) and developing countries, 134, 191, 207 Charter, 110, 155, 157, 207 Havana Conference, 120, 132n187, 155-8, 164, 190n126, 190, 275 mandate, 70, 88, 147-8, 158 Iran air transport DTAs, 313 in ECOSOC discussions, 242-3 Iraq in General Assembly discussions, 334, 350-1 in ICAO discussions, 293 Ireland DTA with US, 75n326, 162, 205n28 Israel air transport DTAs, 312-13n302 DTA with UK, 209n6 DTA with US, 206 Italy DTA with US, 162 Jimenez, Carlos P, 28n22, 45n133, 47n144, 52n172 Keynes, John Maynard, 66n258, 104n8,

- 115, 132n187 King, Eldon P, 28n22, 34n59, 35n63, 39n97, 42, 48n146, 75n326, 77n335, 145
- Korean War, 107, 206, 226n77, 248n70, 249, 261, 262, 306n286, 312n302
- Kremery, Karol, 123, 156-8

Kuylenstierna, Carl de, 45n133, 47n144, 56n193

Lacarte-Muró, Julio A, 158

Lachmann, Karl E, 123n129, 123, 131, 146, 148, 150n85, 168, 169, 174,

197n157, 274n123, 275, 276-7, 282, 284, 286, 287n200, 288-9, 292, 305 land, taxation of, 342 Latin America and British trade and investment, 192n133, 197n159 and US development assistance, 44, 61-2, 64, 69, 72n304, 72-3, 205, 207, 244, See also Third World: and US development aid and US private investment, 29, 44, 61n225, 62, 64, 65, 74, 133, 151, 255-8, 259, See also private enterprise:and Third World investment economic concerns and goals, 36n76, 44, 53, 58-9, 64-5, 67, 70-3, 119-20, 136, 186, 205 economic nationalism. See Third World:economic nationalism economy, 18, 35, 58, 59-60, 62-3, 64, 187n114 inbound FDI policy, 151 income tax systems, 29, 34, 37 relations with US. See Inter-American relations League of Nations (League) and NGOs. See non-governmetnal organisations (NGOs) and participation of non-members, 14, 30n41, 36n78, 48n146,149, 52, 68n274 Assembly, 42n108, 52n173, 52, 53n175, 53, 91, 103n1 contributions and funding, 36n78, 36, 40n101, 48n149, 68n271, 117n93, 117 See also Rockefeller Foundation:grants and influence Council, 52, 53, 103n1 Covenant, 13, 128 dissolution and transfer to UN, 46, 87-8,91 Economic and Financial Organisation, 16n83

Economic Committee, 41n105, 68, 86, 103n1

INDEX

Economic, Financial and Transit Department (EFTD), 31n41, 31 Financial Committee, 41n105, 103n1 **Fiscal Committee** 1940 Regional Meeting, 27-30 1943 Regional Meeting, 40-4 1946 Tenth Session, 45-9 Geneva headquarters, 30-1n41, 31n45, 40n102, 44n124, 47n139, 48n146, 49n150, 53n175, 91n37, 92,96 membership, 13 Princeton Mission. See Princeton Mission Secretariat, 28, 30, 31, 34, 46, 52n173, 52, 56, 82, 102-3n1, 114n71, 114, 359 Supervisory Commission, 91n37 Supervisory Committee, 41n104, 48n146, 53n175 Lebanon Fiscal Commission membership, 99, 121 in Fiscal Commission discussions, 166n20, 167, 174 shipping and air transport DTAs, 313 Lend-Lease, 38n93, 62, 65, 104n8, 257, 260 Lester, AM, 282-3, 291n218 Lester, Sean, 31n44,45, 48n149 Liberia and Fiscal Commission creation, 89 Lie, Trygve, 114, 115, 116, 225, 232, 293 Livesey, Frederick P, 42n111, 42, 48n146, 192 Lleras Restrepo, Carlos, 45n133 London Model, 1946. See also Mexico and London Models drivers of, 45-6, 360 endorsement of, 130, 137, 161, 170n34, 170, 352 impact and influence, 310, 358-9 objection to, 161n30 promotion of, 49-50, 84, 156n7 shipping and aviation income, 254, 255, 297, 310

CAMBRIDGE

Cambridge University Press & Assessment 978-1-009-18046-7 — The United Nations in Global Tax Coordination Nikki J. Teo Index <u>More Information</u>

> status, 52-3, 280n155 summary provisions, 49 López, Alfonso, 40n101 Loveday, Alexander, 31n43,46, 31, 36n76, 54n180, 55n190, 56, 76, 80n358, 86, 90 Luxembourg DTA with US, 162 Malaccorto, Ernesto, 39n97 Mantzavinos, Georges A, 45n133 Marlin, ER, 276-7, 285, 303 Marshall Plan, 19, 118n101, 118, 119, 147, 151, 162n42, 168n28, 248, 261, 263, 312n302 McCarthyism, 115, 128, 225-6, 226n77, 232, 306n286, 335 Measures for the Economic Development of Under-Developed Countries (1951) (UN report), 238, 317 Meeting of Ministers of Foreign Affairs of the American Republics (1942), 61 Methods of Allocating Taxable Income (1933) (League publication), 26n8, 254 Mexico and Fiscal Commission creation, 87n8, 89 DTA policy, 151 DTA with US, 38, 57n199, 162, 197 economy, 19n99 Fiscal Commission candidacy, 99 in General Assembly discussions, 350 in ICAO discussions, 283, 293 in League fiscal work, 27-8, 30, 32n46, 37n80,86, 40, 42n111, 43, 47, 49n151, 80n358 in PAU/OAS Bogotá discussions, 159 relations with US, 34n59, 38n93 Mexico and London Models Commentary to, 51, 94, 96, 131, 280n155, 280 government views on, 141, 149, 164, 170, 186, 201

INDEX

459

revision and reconciliation, 49-50, 96, 100, 149n75, 153, 170, 176, 179, 185, 188, 201, 216, 222, 357-8 Mexico Draft 1940, , 28, 30, 35, 37, 52n171, 52, 78, 360 Mexico Model, 1943. See also Mexico and London Models ambivalent regard, 44, 46, 47n137, 49, 152, 188 drivers of, 35, 37-9, 40-2, 56, 360, 361 endorsement of, 170n34 impact and influence, 168, 174, 190, 297-8, 310, 358 promotion of, 49-50, 51, 54n185, 54, 80, 84, 88, 156n7 shipping and aviation income, 254, 255, 258-60, 297, 310 status, 52-3, 83-4, 280n155 summary provisions, 42-3 middle powers, 50, 105, 121 Military Keynesianism, 246 military-industrial complex, 247n62, 359 Mitchell, George, 283, 286n193, 287n200, 287, 290 model tax conventions, UN work on, 96n79, 139, 140, 147, 153, 168, 171, 178-9, 190, 201, See also Mexico and London Models:revision and reconciliation Morton, WW, 165, 167n25, 168n29, 180n83, 185n101, 191n128,129, 191-2, 213n23, 213, 214, 221, 227n79, 229-30, 296n245,246, 301 Moulton, RJ, 278, 287n200, 287-8, 289, 295, 299, 305, 306 multinational enterprises. See private business municipal finances, problems of, 202, 202n11, 222, 329 mutual administrative assistance, 81, 137n9, 137, 138, 140, 141, 148,

149, 161n30, 160, 161, 172n42,

172, 185, 193, 199n167, 209n5,

210, 225, 233n112

National Association for Manufacturers (NAM), 77n335, 129-30, 214, 217 National Foreign Trade Council (NFTC), 54, 68n273, 76, 77n335, 78 National Security Council (US) paper 68 (NSC-68), 246 Nationalization Resolution, the, 320n24 Netherlands, the and colonial rule, 106, 260 DTA with US, 74, 75n326, 162 in Fiscal Commission discussions, 160n27, 171 in ICAO discussions, 293 New Zealand and international aviation policy, 260 and public capital flows, 339 DTA with US, 162 Fiscal Commission membership, 99, 121 in ECOSOC discussions, 143, 171 in Fiscal Commission discussions, 166, 168, 171, 175, 176, 274, 300 UN voting alignment, 308-9 Non-Aligned Movement, 22, 364, 365n19, 365 non-governmental organisations (NGOs) role in current international order, 76-8 role in League's fiscal activities generally, 128 role in Princeton Mission fiscal activities, 76-8, 79-80 role in UN fiscal activities, 128-32 North Atlantic Treaty Organization (NATO), 308n290,291, 312n302, 349n25 Norway and Fiscal Commission creation, 98 DTA with US, 205n28 Fiscal Commission candidacy, 99 in ECOSOC discussions, 142-3 in General Assembly discussions, 350 Nosek, J, 213

INDEX

Office of International Finance (US), 122n124, 154 Office of the Coordinator of Inter-American Affairs (OCIAA), 61, 64, 69 oppressive taxation. See unfairly burdensome taxation Organisation for Economic Co-operation and Development (OECD), 3-4, 22n116, 369-72 Organisation for European Economic Co-operation (OEEC), 82, 117, 118-19, 130, 224, 351-5 Organization of American States (OAS), 120, 175 Bogotá Conference. See Pan American Union (PAU):Bogotá Conference Inter-American Economic and Social Council, 120 Owen, A David K, 92, 123, 232n110, 244, 282, 293, 301, 302 Pakistan DTA with UK, 195n151, 230 DTA with US, 206, 230 Fiscal Commission membership, 121, 164 in ECOSOC discussions, 224, 239, 240n21, 302, 304, 347, 349n25 in Fiscal Commission discussions, 215, 221, 227, 235, 295, 297-300, 301n267, 307, 323-7, 336-7 tax incentives for FDI, 340 Pan American Airways (Pan Am), 255-7, 259n34, 262n49, 263, 271n106, 312n302, 314 Pan American Union (PAU) Bogotá Conference, 120, 151, 155, 159, 164, 190n126, 190, 206, 275 Economic Agreement of Bogotá, 159, 162 Inter-American Development Commission, 61 Inter-American Financial and Economic Advisory Committee, 60, 76

Cambridge University Press & Assessment 978-1-009-18046-7 — The United Nations in Global Tax Coordination Nikki J. Teo Index More Information

> Panama DTA with US, 205 Fiscal Commission candidacy, 345 relations with US, 207n40, 256, 259n34 Paraguay DTA with US, 42, 57n199 Fiscal Commission candidacy, 99 penal taxes, 171n40 People's Republic of China (PRC), 107n28, 107, 121, 214, 245n53, 264n61, 319, 328n60 Perez Cubillas, José, 7n29, 165, 213n23, 213, 220, 227n80, 228, 236n7, 296n245 Perez-Guerrero, Manuel, 28 permanent establishment (PE), 33, 49, See also allocation of profit: permanent establishment Peru and Fiscal Commission creation, 95, 97-8 DTA policy, 151 DTA with US, 30 in General Assembly discussions, 350 in League fiscal work, 27, 28, 37n80, 37, 42n111 in PAU/OAS Bogotá discussions, 159 relations with US, 30n36, 34n59, 61 views on Mexico Model, 151n92 Philippines, the DTA with US, 92, 162 DTAs with US, 251n90 Fiscal Commission candidacy, 99 in ECOSOC discussions, 223, 224, 243, 331, 333, 337 in General Assembly discussions, 350 Pires, Manuel, 11, 12 Platform for Collaboration on Tax (PCT), 4, 370 Point Four Program (US), 20n102, 21, 187, 193, 207, 237, 238n12 Poland and Fiscal Commission creation, 89 Fiscal Commission membership, 99

INDEX

461

in ECOSOC discussions, 186, 222, 304 in Fiscal Commission discussions, 166n20, 167n26, 214-15, 218, 219, 300, 334 Population Commission, 98, 349n25, 349 Prebisch-Singer thesis, 339 preferential tax regimes, 178n70 preferential tax treatment. See tax incentives for FDI Preparatory Commission and Executive Committee, 87-90, 95n72 Princeton Mission and double taxation movement in Americas, 34-42, 45, 50-7, 76-81, 82-4, 360 and postwar planning, 36n76, 37, 42, 48, 66-8, 69-70, 85-7 and Rockefeller financing. See Rockefeller Foundation:grants and influence establishment, 30-1 relations with US Government, 32 Princeton University, 30, 32 private business influence and power, 54-5, 64, 69, 72n304, 74, 84, 134-5, 161-2, 178-9, 227, 237-8, 241, 246-7, 310n299, 340, 341, 359-60, 364 investment in developing countries, 84, 133, 152, 189, 237-8, 239, 241, 245-7, 250n80, 340 provincial finance, problems of, 230n96 public capital flows, 70, 110, 119, 133, See also Marshall Plan Putnam, Rodolphe, 45n133, 47n143, 124n136, 138n12, 138, 164, 186n113 Randall Report, 346-7n8 Rasminsky, Louis, 28n22, 28, 29

reduction method of relief. *See* deduction method of relief regional tax conferences, convening of (by UN), 139, 140, 147, 151, 173, 174–5, 185n101, 188, 190 Cambridge University Press & Assessment 978-1-009-18046-7 — The United Nations in Global Tax Coordination Nikki J. Teo Index More Information

462

review of League's fiscal work (UN study), 149, 164, 167, 172-6, 180, 181, 187, 188 road transport, taxation of, 198 **Rockefeller Foundation** grants and influence, 30n40, 31-2, 35, 40n102, 48n149, 55n187,188,189, 64, 68, 69, 70, 84, 117n93, 117, 356, 359, 360 mission, 53, 55n189 Rockefeller Institute for Medical Research, 30 Rockefeller Report, 237, 241 Rockefeller, Nelson A, 55n189, 64, 68, 69, 237 Roosevelt, Franklin D, 69, 73 Roosevelt Administration, 59, 60, 73n312, 256, 257 Roper, Albert, 269, 282, 284, 287n200, 293 Royal Commission on the Taxation of Profits and Income (UK), 321n26, 323, 335, 341, 346 royalties, taxation of, 33, 39, 43, 49n152, 49, 170, 212, 342 Saudi Arabia in General Assembly discussions, 334 Security Council, 105, 107 Shere, Louis, 286-9, 290, 291, 306-7, 361 consultant report, 288-90, 291, 292, 293-4, 295, 296, 298, 306, 307n288, 309n296, 314 Silva, Benedicto, 123, 156, 165, 180, 182 Singer, Hans, 115-16n84, 339n116, See also Prebisch-Singer thesis small powers, 13, 50, 106, 170n33, 170 Smith, Dan Throop, 233n114, 233, 322n32 social security taxes, 171 South Africa DTA with UK, 230 DTA with US, 75n326, 162 Fiscal Commission membership, 99, 121, 138

INDEX

in Fiscal Commission discussions, 166, 168, 169-70, 171n39,41, 181-2, 275, 300 in General Assembly discussions, 350 shipping and air transport DTAs, 309n294, 311, 312n302 shipping and air transport income, tax treatment of, 254 UN voting alignment, 308-9, 337n105 Soviet general positions on international tax agenda items, 167-8, 174, 183, 190, 214, 226, 275, 300, 319, 324-5 Spanish translations League publications and documents, 30n39, 36, 44, 64n244, 68n273, 156n7 UN publications and documents, 169, 184n96, 190, 191, 230n94, 230 Special Joint Committee (1945) (League), 46n137, 46, 48n146, 49n151, 70, 94n57 special tax privileges. See tax incentives for FDI Special United Nations Fund for Development (SUNFED), 110, 339, 351, 365, 366n28 Stalin, Joseph, 247 Statistical Commission, 127, 211n13, 363n9 Statistical Office, 163 Suarez, Edouardo, 27, 51 Sundelson, J Wilner, 153-4, 180, 181, 187, 188, 197n157, 361 consultant report, 163, 164, 167, 176-82, 188-9, 190, 197, 225, 239n17, 242n30 Surrey, Stanley S, 199, 233 Sweden DTA with US, 75n326, 78 Fiscal Commission membership, 121 in ECOSOC discussions, 243, 330-1

Switzerland air transport DTAs, 312-13n302, 313n304 DTA with US, 206 Svria Fiscal Commission candidacy, 345 relations with USSR, 248 tariffs, 39, 58, 73, 74, 97, 217n37 tax assessment and collection practices, 164, 166n19, 209 tax avoidance, 178, 193, 279n153, 280n156, 368, 369 tax bargaining contracts, 153, 178-9, 187, 189, 225, 242n30 tax concessions. See tax incentives for FDI tax evasion. See fiscal evasion tax havens, 178n70 tax incentives for FDI by capital-exporting countries, 161, 197n158, 204, 206, 217, 346n8 by developing countries, 134, 159, 195, 196, 197, 210, 212, 217, 218-19, 220, 223, 227n78, 233, 235, 236, 241, 314, 321, 325-6n49, 340, 343, 360 Tax Legislative Counsel (US), 122n124 tax neutrality, 217, 241 Tax Research Division (US), 122n124, 145, 154 Taxation of Foreign and National Enterprises (League survey and publication series), 15n83, 26, 77n335, 254, 374n1 technical assistance and Deperon, 100, 131, 197n157 and Fiscal Commission, 86, 92, 98, 100, 140n30, 156, 158, 166, 318 and HLS, 199n169, 231n100 and SUNFED, 365n24 and USSR, 140, 248, 324n44 by Fiscal Division, 127, 141, 144, 150, 154, 163, 174, 184, 187, 188, 194n146, 194, 198, 201, 209, 222, 230, 329, 342, 361 by ICAO, 270 by US airlines, 257, 265

INDEX

463

by US government, 72, 187n115, 193n137, 265 contributions by First World, 331n72, 346n8 general provision, 109, 152n100, 166n16, 193, 200, 332n80, 332 Technical Assistance Administration (TAA), 200, 233 Technical Assistance Conference on Comparative Fiscal Administration (1951), 233 Technical Experts Committee Report (1927) (League), 14, 26 Technical Experts Committee Report (1928) (League), 14, 253 Technical Experts Report (1925) (League), 14, 15 technical principles of taxation (TPT) (League study), 27, 28, 34, 35, 37, 39, 54 Third UN, the, 368n35 Third World alliance, 19, 108, 364 and FDI. See private business: investment in developing countries and metropole investment, 110, 132-3, 204 and US development aid, 207, 244-5, 347n8 and USSR development aid, 248, 365n19 concept of, 22 economic nationalism, 72n304, 72, 110, 134, 249, 313n304, 320n24, 336, 339, 340, 365 economies, 133 Toro, Emilio, 94-5 trade agreements, 39, 76, 248 **Transport & Communications** Commission, 164, 363n9 **Transport & Communications** Division, 198, 270, 273 Truman, Harry S, 20n102, 261n45 Truman Administration, 186n114, 207, 228n83, 245, 261, 340n123

Truman, Harry S (cont.) Truman Doctrine, 106n18, 106, 146, 261 Truman's Point Four Program. See Point Four Program (US) trustees, taxation of, 171 Trusteeship Council, 127, 150, 163 Trusteeship system, 106 Turkel, Harry, 28n22 Turkey Fiscal Commission candidacy, 99 Fiscal Commission membership, 121 in ECOSOC discussions, 338, 347 Ukraine SSR Fiscal Commission membership, 99 in Fiscal Commission discussions, 140n25, 166n16, 166, 167-8, 171, 181-2, 275 UN Model Double Taxation Convention between Developed and Developing Countries, 3-4, 371n50 unfairly burdensome taxation, 75, 79n353, 193n140, 210, 273, 281 - 2unilateral measures for double taxation relief contra DTAs, 137, 178, 179n77, 181, 196, 209, 210, 216, 218-19, 220, 225, 227n78 ICC proposal for Fiscal Commission agenda, 211-12, 214 Union of Soviet Socialist Republics (USSR) and Fiscal Commission creation, 89,97 and Fiscal Commission dissolution, 202 Fiscal Commission membership, 98-9, 121 in ECOSOC discussions, 222, 223, 297 in Fifth Committee discussions, 145 in Fiscal Commission discussions,

138–41, 166–8, 174, 181–2,

INDEX

185-6, 214-15, 216-17, 218, 219, 295, 297, 299-300, 319, 320, 324-5, 328 United Fruit Company, 336n102 United Kingdom (UK) and colonial rule, 106, 249-51, 260, 313n304 and DTAs with Commonwealth, 195n151, 209, 251n90 and DTAs with Third World, 191-2, 228n85, 337 and Fiscal Commission creation, 88-9,96 and Fiscal Commission dissolution, 202, 223 and Fiscal Commission utility, 97n79, 101, 191-2, 228-9, 345-6, 366 colonial sterling holdings, 250-1 DTA with Australia, 255n13 DTA with Burma, 195n151, 209n6 DTA with Ceylon, 195n151, 209n6 DTA with India, 195n151 DTA with Israel, 209n6 DTA with Pakistan, 195n151, 230 DTA with South Africa, 230 DTA with US, 74 economic plans and ambitions, 249-51, 263, 264 economic struggles, 104, 228n85, 248-9, 341-2n127, 365 Fiscal Commission membership, 98-9, 121 imperial preference system, 66, See also Europe:colonial preference systems in ECOSOC discussions, 142, 239-40, 242-3, 302, 303-4, 309-10, 329, 330-1 in Fifth Committee discussions, 145 in Fiscal Commission discussions, 140, 166-7, 167n23, 169-71, 171n41, 175-6, 180-1, 182, 185, 215-16, 217, 218, 220-1, 228, 274, 275, 294, 297, 298-301, 321-2, 326-7, 335-6 in General Assembly discussions, 334, 351

CAMBRIDGE

Cambridge University Press & Assessment 978-1-009-18046-7 — The United Nations in Global Tax Coordination Nikki J. Teo Index More Information

> in ICAO discussions, 293 in UN economic debates, 109 relations with US, 65, 104n8, 248, 263-4, 347, 348n16, 348-9n19, 349n25 sterling area, 197n159, 249-51, 228n85 United Nations (UN) membership, 19, 106, 109, 365 official and working languages, 126n145 San Francisco Conference, 73, 87, 106 Secretariat and development thinking, 115-16, 188-9, 204-5, 212, 233, 238-9, 339 independence and competence, 114-17, 122, 225-6, 231-2, 366 United States (US) allies, 106, 107, 124n136, 248, 308n290,291, 312n302 and DTAs with developing world generally, 206, 237-8, See also United States (US):DTAs with Latin America generally and DTAs with First World generally, 74-5, 78, 162, 205n28 and DTAs with Latin America generally, 30, 35, 38, 75n326, 84, 162, 205-7 and Fiscal Commission creation, 85, 90, 91, 100 and Fiscal Commission dissolution, 203, 217-18 and Fiscal Commission utility, 127, 136, 138-9, 147, 148-9, 191, 200-2, 228-9, 348 DTA with Argentina, 30, 38, 205 DTA with Australia, 162, 206 DTA with Austria, 206 DTA with Belgium, 75n326, 92, 162 DTA with Brazil, 30, 38 DTA with Canada, 44n126, 74, 75n326, 78 DTA with Colombia, 38 DTA with Cuba, 205

INDEX

465

DTA with Denmark, 162 DTA with France, 74, 75n326, 78, 162 DTA with Greece, 162, 205n28 DTA with India, 206 DTA with Ireland, 75n326, 162, 205n28 DTA with Israel, 206 DTA with Italy, 162 DTA with Luxembourg, 162 DTA with Mexico, 38 DTA with Netherlands, 74, 75n326, 162 DTA with New Zealand, 162 DTA with Norway, 205n28 DTA with Pakistan, 206, 230 DTA with Panama, 205 DTA with Peru, 30 DTA with Philippines, 92, 162 DTA with South Africa, 75n326, 162 DTA with Sweden, 75n326, 78 DTA with Switzerland, 206 DTA with UK, 74 DTA with Uruguay, 206 DTA with Venezuela, 205 economic plans and ambitions, 57-8, 60, 61, 63-4, 65-6, 71, 72, 84, 112, 113, 134-5, 206, 256-8 economy, 63 Fiscal Commission membership, 98-9, 121 foreign economic policy, 161-2, 189, 244 - 7in ECOSOC discussions, 142, 186, 239, 242-4, 301, 302-4, 309-10, 329, 330-1, 333-4, 346, 347, 348 in Fifth Committee discussions, 145, 148 in Fiscal Commission discussions, 138-41, 166-7, 169-71, 173-6, 180-1, 183, 184, 185, 214n27, 217-18, 219, 275, 295-6, 297-8, 300, 320-1, 322-3, 326-7, 328 in ICAO discussions, 293

- in UN economic debates, 109
- international standing, 335,
 - 348n19, 364

INDEX

Uruguay DTA with US, 57n199, 206 DTA/inbound FDI policy, 151n92, 151 economic nationalism, 320n24 economy, 21n108 in ECOSOC discussions, 223–4, 331, 333 in League fiscal work, 27, 42n111 in PAU/OAS Bogotá discussions, 159

Venezuela DTA with US, 205 economy, 21n108, 187n114 Fiscal Commission membership, 121 in ECOSOC discussions, 331–3, 347 in Fiscal Commission discussions, 221, 297–301, 301n267, 307n289, 307 in General Assembly discussions, 350 in League fiscal work, 15, 17, 26, 28, 37n80, 42n111

Wakely, Clifford, 45n133, 47n143

Weld, Edward M, 277, 282, 283, 284, 286, 287n200, 289, 290–1, 295, 309n296 Western Europe economic concerns and reconstruction, 106, 109, 112, 119, 135, 147, 173, 174, 205, 224, 235, 236, 263, 323, 338-9 relations with US, 106, 112, 119, 135, 147, 236, 247n63, 263-4, 348n19 White, Harry Dexter, 132n187 Wiechers, Luciano, 27, 47n137, 48n147,149, 49n151 World Bank and ECOSOC system, 88 and First World, 110, 119n109, 119, 332n80, 339, 363 and Fiscal Commission, 164, 183 and Third World development, 70, 119, 238n14 relations with Fiscal Division, 150 World Tax Service, 198-9, 222, 231, 329, 342 Woulbroun, Jules, 165 WR Grace & Company, 259n34 Yugoslavia

observer in Fiscal Commission, 318