

## 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