

The OECD - failing to make progress on tax abuse

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A decade ago it would have been hard to imagine a dispute between the OECD and Tax Justice Network getting headlines in the tax world. For a start, there was no Tax Justice Network. Second, the OECD's work on tax abuse (limited as it was) went largely unnoticed by anyone in civil society, and one suspects they preferred things that way.

In late 2002 the Tax Justice Network appeared on the scene. I suspect the OECD would now quite readily name it as its biggest critic. The latest issue of concern, raised by the Tax Justice Network, is the OECD's Global Forum peer review process, [about which I wrote yesterday](#). International Tax Review has now picked up this dispute, [saying](#) (paywall):

While the TJN praise the forum's work for highlighting "rampant and notorious tax haven abuse", implementing some legal changes, giving tax investigators better access to evidence of known cases, increasing the accuracy of information from what was previously available and providing new information about sanctions and enforcement in relation to ownership registration, its findings are predominantly negative.

"Initially I was hopeful the global forum process would be much more demanding," said John Christensen, director of the TJN. "I'm struck by how much froth and how little substance there has been."

A particular issue has arisen over the pressure on countries to sign double tax agreements and not tax information exchange agreements with secrecy jurisdictions:

The [TJN] report argues that developing countries are denied TIEAs with tax havens, and "are instead pushed to sign double tax agreements (DTA) which include significantly unfavourable provisions".

"This results in a fiscal loss for developing countries through lower withholding tax rates on dividend, interest and royalty payments," the report states. "While the global forum claims to support members signing TIEAs, the reality is that membership of the global forum does not guarantee that TIEAs can be concluded rather than the more costly DTA."

[Pascal Saint-Amans](#), head of tax policy and administration at the OECD, who until taking up his position last month was head of the forum, calls the claim “just untrue”.

“The global forum made clear countries have no choice,” Saint-Amans told *International Tax Review*. “Barbados refused initially to negotiate TIEAs, but they now have through this process. One of the great progresses has been making clear that jurisdictions cannot impose a DTA and must go for a TIEA if the other country asks for it.”

Markus Meinzer, author of the TJN report hits back: “We don’t rule out that in the past the global forum has encouraged TIEAs, but Saint-Amans has condoned the calling for a DTA between Uruguay and Argentina when Argentina wanted the TIEA.”

I'm speaking at the OECD next Monday. It should be interesting. But I suspect Pascal will not attend. The truth is that time and again he ducks answering the questions we raise. And that's why cheats are still getting away with abuse.