

Would the UN do a better job on international tax than ...

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Dr Rasmus Christensen is a postdoctoral researcher at Copenhagen Business School. We know each other. Indeed, we are both working on the Time Mirror project on sustainable cost accounting based at that university. But Rasmus is most definitely a person with his own opinions, so having noted those potential conflicts of interest what I am suggesting is that I very much doubt that this had any impact on [what he wrote in a very recent blog](#) that looked at the dispute within the tax justice movement on whether the United Nations or Organisation for Economic Cooperation and Development should take the lead role in tackling international tax abuse.

Rasmus frames the question in two parts:

First of all, would the UN be a “better” forum than the OECD? Second, is it likely and feasible to move global tax policy-making to the UN?

I think that fair.

What he notes is that almost from the outset, some in the tax justice movement called for the United Nations to take the lead on international tax issues. In saying so he refers to the 2005 addition of [Tax Us If You Can](#), which I co-authored with John Christensen (who is not related to Rasmus). He is right to do so. Back then I think John, in particular, thought this the best route for action. I can never recall being so persuaded, but accepted the goal.

What is notable is what Rasmus also has to say about the other goals noted in that document:

As early as 2005, the Tax Justice Network in its “Tax Us If You Can” report, had placed upgrading the UN tax committee among its key policy asks, alongside – read this carefully now – country-by-country reporting (which was materialised), public beneficial ownership registries (which has materialised), general anti-avoidance rules (which has materialised), automatic exchange of information (which has materialised), tax assistance for developing countries (which has materialised), and unitary taxation of corporate profits (which has materialised somewhat). (There were also asks for

citizenship-based taxation and general progressiveness of taxes, which have been less successful.)

So, we set out to achieve nine goals and quite remarkably, given that this has required massive international cooperation, have achieved or are clearly achieving six of them, with the OECD, IMF and World Bank all now also calling for more progressive taxation as well, suggesting that might also be on its way.

Rasmus does not conclude his argument there, and I recommend what he has to say. What he notes is this:

[I]t is clear that the UN still plays a distant second fiddle to the OECD when it comes to defining the content and direction of global tax policies. And that is perhaps for a very simple reason. This month, the South Centre published a [policy brief](#) by Abdul Chowdhary and Sol Picciotto, which tries to chart a path for “bringing the existing plethora of institutions under unified, universal and democratic control through a UN Framework Convention on Tax Cooperation”. While considering technical and institutional approaches to support such a move towards the UN, the authors ultimately concede that the key challenge is political, in that OECD countries are unlikely to give up decision-making power.

This is exactly the point that I have argued in this issue: the political economy of tax policymaking at the UN would be almost the same as it is at the OECD. The powerful nations would still, for better or worse, rule the roost. Nothing would really change.

This is not to deny that the UN has made some useful changes that will influence the direction of tax rules over the past twenty years. because they have, but maybe not as much as tax campaigners who have worked through the OECD process have done, as Rasmus notes in the passage I quote above.

And this is my point. Whatever I was involved in saying in 2005, it turned out that the process for tax reform that worked best was to deliver it from within the OECD, with whom active engagement was required as a result. My argument is that this process worked. In that case, the strident efforts of the Tax Justice Network and others to now undermine that OECD process makes no sense. All they can achieve by doing that - which they seem intent on doing - is impede progress towards tax justice.

That does not mean I think the OECD process is perfect. It is not.

Nor does it mean that there is no role for the UN. It has a role in showing that alternative measures are possible and have support. This can bring incredibly valuable pressure to bear on the OECD process.

But as Rasmus notes:

Achieving truly inclusive global tax governance institutions will take decades. In the

meantime, a pragmatic approach entails asking which of lower-income countries' priorities from international cooperation can be achieved through the OECD Inclusive Framework, and which require a different type of institution.

The OECD Inclusive Framework now includes 140 countries. It's not perfect, but it is a massive step forward from the days when most non-OECD countries were ignored in this process.

I agree with Rasmus Christensen that pragmatism is critical to progress on international tax. There is no right or wrong on the United Nations versus OECD question. The only question to ask is what works best? The undoubted answer to date has been that the OECD has. This is not to deny the UN's role. It is a simple acknowledgement that this has necessarily had to be limited to date, and that pragmatically if it were to be expanded the change might not be nearly as significant as those campaigning for it suggest. In that case, what seems certain is that making this the front and centre demand of tax Justice campaigning is a mistake and I am going to carry on saying so.