

The [Guardian has reported](#) that:

Developing nations could have a greater say over global tax rules after winning a diplomatic tussle at the [United Nations](#) in New York on Wednesday.

A [new resolution](#), agreed by UN members, gives the body a mandate to kickstart intergovernmental talks on tax.

The policy area has long been dominated by the Paris-headquartered Organisation for Economic Co-operation and Development (OECD), a body largely formed of wealthy countries including the US, UK and Japan.

In 2003 John Christensen and I were, we think, the first-ever civil society representatives to turn up at a UN tax committee meeting in Geneva.

In 2005 John and I co-authored the first manifesto for tax justice ever written. Called '[Tax us if you can](#)' it included these comments:

5.7 World Tax Authority

There is a clear need for a World Tax Authority (WTA) to monitor the impacts of fiscal policies on trade and investment patterns, and to protect national tax policies from harmful practices.

One organisation that has attempted to remedy the situation is the OECD, which has a considerable expertise in this area, but this poses problems because the OECD

Things take time to change, and I have by no means agreed with all that has been said by the current incarnation of the Tax Justice Network when seeking the current move, much of which comment has been unhelpful in tone if common ground is to be established, but the move towards an inclusive approach to international tax management is welcome if and when the UN has the resources to take on the task.

But what is worth noting is that very little of what John and I called for in 2005 - all of which seemed outlandish and wishful thinking back then - is now not on its way. In many ways 'Tax us if you can' has proved to be the most important document I have written.