

# International Tax Architecture

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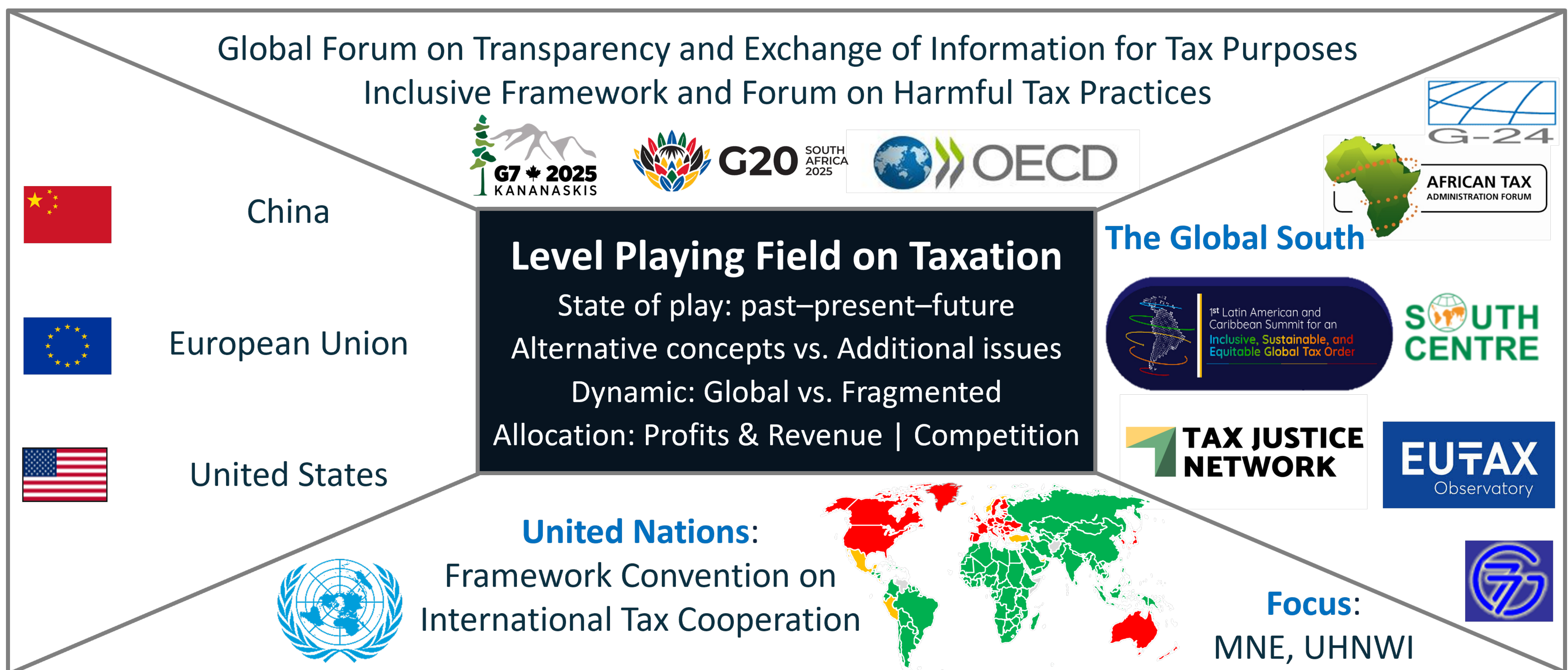
## Research Objectives

- (1) The role of international organisations in shaping the global tax agenda
- (2) The historical dominance of the OECD challenged by the UN, the US, regional tax organisations and NGOs
- (3) Key factors influencing continuous efforts to redesign the international tax framework
- (4) Current and future challenges in establishing a new global tax leadership



## Research Questions

- (1) Which actors and organisations play a key role in setting the international tax agenda?
- (2) What factors justify the need for reform in the current international tax system?
- (3) How is the UN positioning itself to play a greater role in global tax governance?
- (4) How does the evolving international tax architecture impact Liechtenstein?



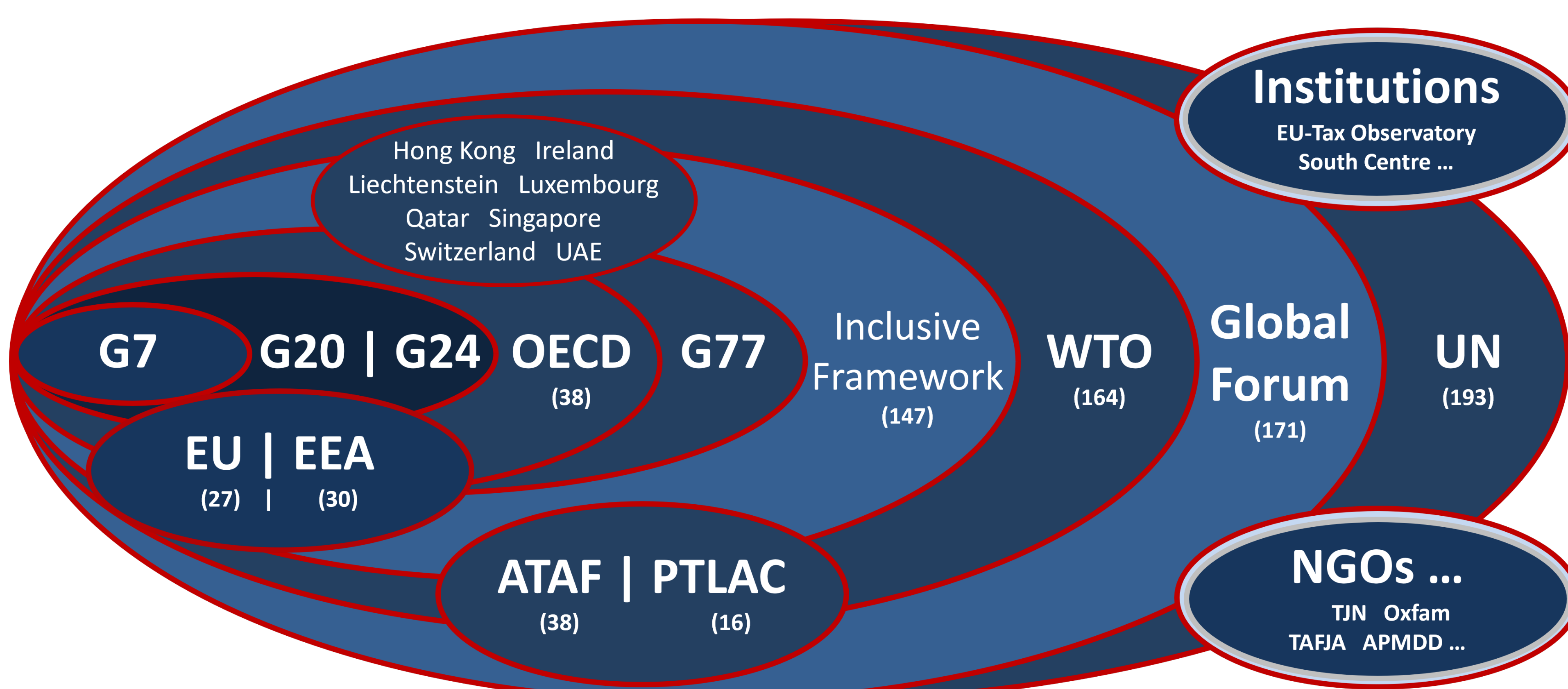
## Key Contributors to the Current International Tax Architecture (ITA)

- **The League of Nations**  
Prevention of double taxation through bilateral tax treaties to avoid tax conflicts
- **The OECD and the Development of the Modern Tax Framework**  
OECD Model Tax Convention, Inclusive Framework, Global Forum, BEPS, Pillar 1 and 2
- **Reforms led by Individual Countries and Regional Initiatives**  
US: FATCA, GILTI | EU: ATAD, GloBE | ATAF, PTLAC: Coordinated approach to the ITA
- **The Growing and Declining Role of the UN**  
Inclusive and effective international tax cooperation based on a legally binding multilateral framework?

## Main Themes for Analysis

- Fragmentation of the International Tax System
- Justice, Fairness, Inclusiveness and Representation
- Challenges to the National Tax Sovereignty
- Institutional Competition and Power Dynamics to decide on Tax Standards
- Legitimacy and Decision-Making Processes

## International Tax Architecture: Organisations, Institutions and NGOs



## Academic Relevance

- Arik, E. (2024). Hidden Dynamics and Hierarchies in Tax Policy: A Critical Assessment of Fairness in OECD, EU, and UN.
- Dagan, T., & Pirlot, A. (2024). Global tax governance: taking stock of the past and looking forward.
- Heitmüller, F. (2025). Scenarios for Negotiating a UN Framework Convention on International Tax.
- Hongler, P., & Habich, S. (2024). The New UN Framework Convention: Plurilateralism Could Be a Key to Success.
- Valderrama, I. M. (2024). How Can Regional Cooperation Help the Enhancement of Regional Economic Development and Strengthen the Voices of Developing Countries in Global Tax Negotiations?