

DIVERSITY SERVICE POLICY JUSTICE ACTIVISM
LEGACY OPPORTUNITY HARMONIZATION RIGHTS
COMMUNITY INNOVATION SCOTUS LEADERSHIP
TRANSACTIONAL ETHICS GLOBAL DOCTRINES
CONSTITUTIONAL FAIRNESS SCHOLARSHIP
EMPATHY ENTREPRENEURSHIP SECURITIZATION
STATUTES PROFESSIONALISM JURISPRUDENCE
TRANSFORMATIVE PRECEDENT REGULATIONS

Beyond the “Made in America Tax Plan” GILTI and International Tax Cooperation’s Next Golden Age

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International Tax Cooperation

- Compliance Pull
- Legitimacy
 - Input—Legislation → Statute
 - Output—World Health Organization → smallpox



Sustainable Development and Tax

- The UN estimated that a state must collect 20% of its GDP in taxes to meet sustainable development goals.
- More than half the countries in Africa are below 15%



Minimum Taxes

- Blacklists
- FATCA
- GILTI



“The pattern of taxes in different countries varies, reflecting such factors as economic structure, history, and the tax structures found in neighboring countries.”

Richard M. Bird & Eric M. Zolt, *Tax Policy in Emerging Countries*, 26 ENV'T PLAN. C: GOV'T & POL'Y 73, 74 (2008).



Thank you.

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