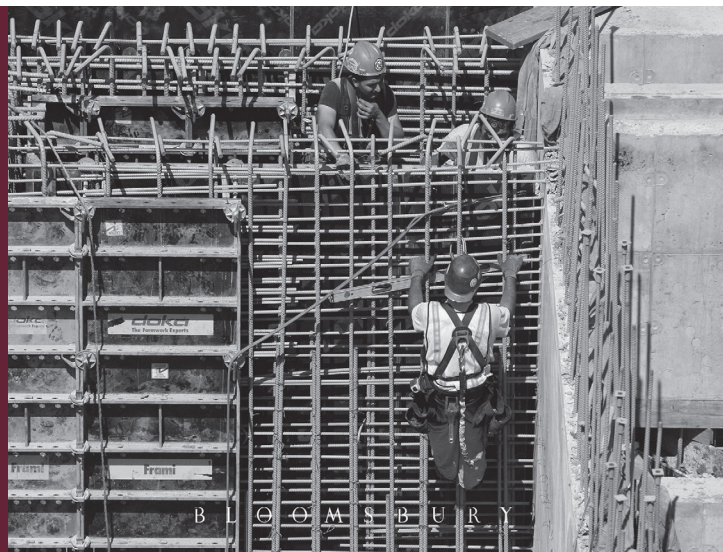


Global Governance and Rules for the Post 2015 Era: Addressing Emerging Issues in the Global Environment

Edited by José Antonio Alonso
and José Antonio Ocampo
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International Tax Cooperation and Implications of Globalization

Léonce Ndikumana

Recent developments in globalization raise important issues regarding taxation policy and economic development. First, trends in capital income tax raise concerns about a possible race to the bottom or harmful competition. Second, lack of tax policy coordination results in large losses in tax revenue due to profit shifting by multinational corporations. These practices undermine revenue mobilization in the least developed countries, which also suffer from capital flight and other forms of illicit financial flows. This paper discusses how improved governance of the global financial system and enhanced harmonization in taxation policies may help address these important development problems.

CDP Background Paper No 24. Available from:

http://www.un.org/en/development/desa/policy/cdp/cdp_background_papers/bp2014_24.pdf

LDC and other country groupings: How useful are current approaches to classify countries in a more heterogeneous developing world?

José Antonio Alonso, Ana Luiza Cortez and Stephan Klasen

The proliferation of country groupings indicates the need to assess the effectiveness of the current system for development cooperation and to explore better ways to manage the international system, as heterogeneity among developing countries increases. Great caution should be exercised in devising new country categories. Donors can use sound criteria for aid allocation without creating new groupings. If new categories are created at all, issue-based classifications should be preferred

to comprehensive categories; support should be issue-specific. Among the existing comprehensive classifications, the LDC category has significant advantages but it needs to better address the problems and incentives associated with graduation.

CDP Background Paper No 21. Available from:

http://www.un.org/en/development/desa/policy/cdp/cdp_background_papers/bp2014_21.pdf

Global trade rules for supporting development in the post-2015 era

Ana Luiza Cortez and Mehmet Arda

Multilateral trade rules have maintained stable and predictable trade flows. Developing countries increased their participation in world markets but marked asymmetries persist; not all countries are benefitting from trade. Successive trade rounds and numerous regional trade and bilateral investment agreements led to significant loss of policy space and fragmentation. Special and differential treatment has not provided necessary flexibility for implementation of development policies while the principle of less than full reciprocity is eroded. Stronger multilateralism, effective overseeing and enforcing role by WTO and greater focus by developing countries in negotiating flexible rules (instead of exceptions to the rules) are suggested.

CDP Background Paper No 19. Available from:

http://www.un.org/en/development/desa/policy/cdp/cdp_background_papers/bp2014_19.pdf

Science, technology and innovation for sustainable development

Keun Lee and John Mathews

The paper argues that science, technology and innovation (STI) play a critical role in expediting transition to a sustainable mode of development. Latecomer nations suffer from several disadvantages as they attempt to catch-up with the technological leaders, but they can enjoy latecomer advantages, if appropriate strategies are formulated and executed. One of the key concepts is leapfrogging, whereby the latecomers absorb what the technological leaders have to offer and leap to a new environment-friendly techno-economic paradigm. To facilitate such leap, the current intellectual-property-rights regimes need to evolve to one that fosters technology diffusion and greater use of intellectual property.

CDP Background Paper No 16. Available from:

http://www.un.org/en/development/desa/policy/cdp/cdp_background_papers/bp2013_16.pdf