

It must be said that not seeing nothing is not everything either. (Ollie B Bommel)

Still, I know that in every action, the person is expressed as in no other human activity.  
(Hannah Arendt)

## **Developing countries, Trump, and taxes**

### ***Jubilee year***

In the world's hottest year ever, 2015, Vroom and Dreesman went bankrupt, the OECD (with the blessing of the G20) published its BEPS reports, the major development conference in Addis Ababa and the climate conference in Paris unfolded, and the UN adopted the so-called 2030 Sustainable Development Goals (hereinafter: SDGs). The SDGs contain an abundance of targets intended as a global roadmap ('very soft law') for sustainable development. A better world. In my contribution to the *Gribnau Liber amicorum*<sup>1</sup>, I wonder, among other things, whether this jubilee year represented a new, global beginning or the final spasm of neoliberal faith. The cosmos has since answered that question, as I explain below.

### ***Peace and Hope***

In March 2025, the US voted against a UN proposal to establish a day of peace and hope; one of the (too many) "free beer for everyone" UN decisions (apparently intended to mask the UN's powerlessness in matters of genuine political importance). Business as usual, one might say, were it not for the fact that the explanation of the vote is truly raising eyebrows. The US clarify their opposition as follows: "(...) We have a concern that this resolution is a reaffirmation of Agenda 2030 and the Sustainable Development Goals (SDGs). Although framed in neutral language, Agenda 2030 and the SDGs advance a program of soft global governance that is inconsistent with U.S. sovereignty and adverse to the rights and interests of Americans. (...)."

Professor Adam Tooze concludes: "The age of a politically neutral, universally endorsed development agenda is over" and warns: "Yes, the SDGs were hypocritical. But tearing them down with no replacement is not realism—it's nihilism."<sup>2</sup> The fact that the entire USAid organization is being dismantled within a few weeks can therefore come as no surprise, viewed in light of this statement. The Trump administration isn't bothered by human lives. In the Netherlands, Minister Klever is doing a weak Trumpian imitation; she's cutting €2.4 billion from development aid before embarking on a whole series of gimmicky trips at the state's expense, serving Dutch trade interests locally in pleated dresses. (The public is kept informed of these nonsense trips via LinkedIn.)

### ***SDGs?***

The global community seems to be okay with it all. Conferences in the sweltering heat of Seville continue as usual.<sup>3</sup> Someone takes your toys away, and you do absolutely nothing. Has the UN community ever believed in the SDGs? Does Tooze have a point when he calls the SDGs hypocritical and wonders if they amount to more than "a self-serving exercise on the part of global elites"? The question I posed earlier has now been answered: 2015 was the final spasm of neoliberalism.

The irony is that the SDGs were supposed to be the final piece of the Pax Americana. It was the US that drafted the development agenda as an antidote against communist evil. And it is

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<sup>1</sup> Get a Gribnau, Gribnau Bundel, edited by Sonja Dusarduijn et al., 2025. Wolters Kluwer.

<sup>2</sup> Columbia University - <https://foreignpolicy.com/2025/09/08/adam-tooze-un-sustainable-development-goals-us-aid-finance-economy/>

<sup>3</sup> [The Sevilla Commitment: A vital step to rebuild trust in global cooperation | UN News](#)

now the US that is smashing this agenda against the rocks, because the SDG agenda is supposedly woke, communist, and/or gender-specific (do you still get it?). The question is whether superpower China will take over the development baton, as an obvious extension of China's Belt and Road initiative? Europe could also step in, but that presupposes consensus, vision, and courage within the EU.(no pun intended...)

Trumpistas couldn't care less. The movement—Make America Great Again—is exclusively concerned with its short-sighted, self-interest and sees the SDGs—as mentioned—as a fabrication of the Chinese Communist Party that directly threatens the interests of the American people. Note that these are people who see Obama as Satan and climate activists as the Antichrist. This country has billionaire CEOs of trillion-dollar companies whose motto is: move fast and break things, and—as Scott Galloway once put it on the podcast Pivot: they'd fuck their sister for a nickel. Such people can only be understood by highly skilled psychiatrists.

### ***Billions for trillions***

Although the SDGs, like the previous Millennium Goals, were—remarkably—not limited to poor countries, the various programs are primarily important for developing countries. By mitigating the risks of large infrastructure investments with public money, billions in capital could be freed up, and these billions could be used for investments in health, infrastructure, education, and so on. This was called the UN "billions for trillions" agenda. In other words: private money, publicly supported, works for the public interest. "We have to start by routinely asking whether private capital, rather than government funding or donor aid, can finance a project. If the conditions are not right for private investment, we need to work with our partners to de-risk projects, sectors, and entire countries," said World Bank Group President Jim Yong Kim in 2017. In short: companies take the profits, governments take the risks.<sup>4</sup> Till now, private financing isn't exactly making much progress. Quite the contrary!

### ***Tax as a solution***

However, there's good news about taxes as a source of financing. The (former) number 2 of the IMF and professor at Harvard, Gita Gopinath, claims: "The IMF welcomes the renewed focus on domestic revenue mobilization, which is indispensable for strengthening public finances and helping countries, especially here in Africa, achieve development goals. Our analysis suggests that low-income countries could raise an additional 7 percent of GDP if they achieved their estimated tax potential."<sup>5</sup>

In other words, Gopinath confirms previous IMF reports that there is enormous potential for untapped tax revenue in developing countries.<sup>6</sup> As example, for the Netherlands, 7% would amount to approximately 70 billion, so such a percentage represents serious money. Furthermore, experts see a tax-to-GDP ratio of 15% as a minimum threshold; with 7% growth, such a ratio is much more quickly achievable. This news seems to attract little attention in global news. The only – somewhat sour – debate was organized by the International Centre for Tax and Development (ICTD) in 2024.<sup>7</sup> The related ICTD report concludes that we must be careful not to be too ambitious and that excessively high levels of

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<sup>4</sup> Daniela Gabor, *The Wall Street Consensus: Development and Change*, Vol. 52, issue 3 (May 2021).

<sup>5</sup> <https://lnkd.in/eekKPSC6>

<sup>6</sup> Cf. Juan Carlos Benitez et al., *Building Tax Capacity in Developing Countries*, SDN/2023/006. IMF 2023 September.

<sup>7</sup> [Realistic or optimistic? Experts discuss how to set right tax targets – ICTD](#)

ambition can be counterproductive.<sup>8</sup> Personally, I believe that, given the importance of taxes in this context, one cannot be ambitious enough.

### **Ambition**

What do we need for an ambitious level of ambition? The answer is obvious: investments in the quality of tax administrations and in technology within the framework of a social contract between government and citizens. I have summarized here what Modeste Mhopa – head of the so-called TADAT secretariat, IMF – presented at the aforementioned ICTD webinar. TADAT is a Tax Administration Diagnostic Administration Tool, an exceptionally useful program for assessing the performance and quality of tax administrations.<sup>9</sup>

But it all starts with attention. Since 2012 – after a wonderful time at PwC – I have been involved in tax capacity building in developing countries, first through the IBFD, then through the Capabuild foundation I established with the IBFD, and now with a new foundation, the Tax Knowledge Building (TKB) foundation. It's an area where significant progress can be made very quickly. Especially in the Netherlands, there is a vast reservoir of tax knowledge and expertise that can be used for tax capacity development. TKB has taken the first steps to develop training courses based on the aforementioned TADAT methodology, in consultation with the relevant tax authorities. To be continued.

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I sit in one of the dives  
On Fifty-second Street  
Uncertain and afraid  
As the clever hopes expire  
Of a low dishonest decade:  
Waves of anger and fear  
Circulate over the bright  
And darkened lands of the earth,  
Obsessing our private lives;  
The unmentionable odour of death  
Offends the September night. (...)

Defenceless under the night  
Our world in stupor lies;  
Yet, dotted everywhere,  
Ironic points of light  
Flash out wherever the Just  
Exchange their messages:  
May I, composed like them  
Of Eros and of dust,  
Beleaguered by the same  
Negation and despair,  
Show an affirming flame. (From: **September 1, 1939 WH Auden**)

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<sup>8</sup> International Centre for Tax and Development ICTD - policy brief Number 6. 2024. Getting targets rights (...). Max Gallen et al.

<sup>9</sup> [www.tadat.org](http://www.tadat.org)

