

MICHIGAN STATE UNIVERSITY

VIETNAM ADVISORY GROUP

OFFICE MEMORANDUM

TO : Lloyd Musolf

DATE : March 23, 1960

FROM : Milt Taylor

SUBJECT: Distribution of Tax Reports

I suggest in making representation to distribute tax reports more broadly that you emphasize the unique nature of the reports as compared to other more narrow management reports that are concerned only with the internal operations of a particular government department. Taxation has broad interest and broad impact cutting across the whole of the economy. Secondly, by the very nature of these reports, review and action on them cannot be expected in any short-run period; therefore, the prescribed ritual of forwarding to the agency concerned and then submission of a report thereon to the Presidency is inapplicable. This is so because the series of five reports will blueprint ~~as~~ a comprehensive tax reform of the whole of the internal tax system; a review and recommended policy covering this scope of a program may take five years or longer.

Given acceptance of wider distribution in principle, I think that you should avoid a specific list of authorized persons or agencies. Inevitably, this will mean that a particular request for a report will have to be denied in the future for lack of special authorization. I recommend that we be allowed to exercise our discretion, citing particular instances of persons and groups who should receive the reports but not making the list exclusive. Also, please bear in mind that I am concerned with the distribution of all of the reports, not just the patente and subsequent reports.

Another reason for allowing us to use our own discretion is that particular departments are only interested in certain reports: e.g., the report on land taxation should be sent to the Department of Agriculture and Department of Land Registration and Agrarian Reform. On the other hand, these Departments probably should not receive a report on the patente tax.

As a preliminary (but necessarily final) list for the distribution of all reports, I suggest the following:

1. The President
2. The Vice-President
3. The Secretary of State at the Presidency
4. The Director General of Reconstruction and Urban Planning
5. The Inspector General of Administrative and Financial Affairs
6. Members of the Supreme Council on Money and Credit
7. Director General of Planning
8. Director General of Budget and Foreign Aid
9. Department of National Economy
10. Industrial Development Center
11. Department of Interior
12. National Institute of Statistics
13. National Bank of Viet-Nam
14. The National Institute of Administration
15. The University of Saigon
16. The University of Hue

As an illustration of the desirability of distributing particular reports only to certain government agencies, the land tax report should be distributed to:

1. The Department of Agriculture
2. The Department of Land Registration and Agrarian Reform
3. The General Commissariat for Land Development