Adopted 27 March 2003, Bangkok, Thailand, by sixth session of provisional World Parliament, convened in conformance with Article 19 of the *Constitution for the Federation of Earth.*
Amendments adopted 13 August 2004, Lucknow, Uttar Pradesh, India, at the eighth session of the provisional World Parliament.

World Legislative Act #18

Provisional Office of World Revenue

Short title:

# World Revenue

Whereas independent resources are necessary for world level self-government,

Whereas the *Earth Constitution* empowers the World Parliament to raise taxes (Art. 4, Sec. 16),

This sixth session of the provisional World Parliament hereby establishes a provisional Office of World Revenue.

**1.** This Act authorizes to collect taxes forthwith. The POWR may collect taxes primarily from rents on the use of the world commons, including, but not limited to the following:

1.1. Land rents;
1.2. Mining surcharges;
1.3. Resource utilization fees, including sales taxes on hydrocarbon resources and carbon resources;
1.4. Technology rents;
1.5. Currency transactions; and
1.6. Electromagnetic spectrum rents;

**2.** The provisional Office of World Revenue (POWR) shall draft and recommend a schedule of franchise taxes against sales of recreational drugs, including taxes on sale of alcohol and tobacco, to be submitted to sessions of the provisional World Parliament.

**3.** The provisional Office of World Revenue may also collect an annual poor tax at the rate of 1/100th of 1% of the net worth of every person.

Taxable persons include, but are not limited to, these entities:

3.1. Individuals;
3.2. Corporations;
3.3. Incorporated communities, cities
3.4. States, provinces and other sub-national non-municipal governments;
3.6. Nations;
3.7. Universities, colleges, institutes and schools;
3.8 Non-governmental organizations, religious organizations, foundations, etc.

**4.** The provisional Office of World Revenue shall operate a collections department to encourage the timely payment of taxes.

The provisional Office of World Revenue may report failure to pay rents or other taxes to the Earth Financial Credit Corporation for appropriate enforcement.

Tax evasion is defined as the intentional refusal or neglect to pay taxes owed to a government. Persons may seek strategies to legally lower their tax burden. However, global tax evasion is unlawful (class 3 misdemeanour).

**5.** The provisional Office of World Revenue (POWR) shall operate a standards department to create tax schedule proposals and other tax proposals. The POWR shall coordinate with agencies of the Integrative Complex to ensure smooth development. The POWR shall submit its tax schedule proposals and other tax proposals at least annually to the provisional World Parliament.

**5.** The provisional Office of World Revenue (POWR) shall coordinate with lower levels of jurisdiction that have ratified the Earth Constitution, to track cases of tax evasion at every level.

**6.** The provisional Office of World Revenue (POWR) may operate exchange offices, receiving national currencies, Special Drawing Rights (SDRs), or Local Economic Trading Systems (LETS) until the transition to the Earth monetary system is complete. However, the (POWR) shall endeavour to collect taxes in Earth credits or Earth currency.

The POWR shall reimburse overpayment of taxes exclusively in terms of Earth credits or Earth currency.

**7.** The provisional Office of World Revenue will begin operations in the most suitable location or locations for beginning the collection of taxes. Those Members of the provisional World Parliament able and willing to begin this work shall report at successive sessions of the provisional World Parliament.

This Act may be reconsidered for amendment at future sessions of the provisional World Parliament and World Parliament.

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Attested by Eugenia Almand, Secretary
Provisional World Parliament

The Sixth Session of the provisional World Parliament, meeting in Bangkok, Thailand, served as a true turning point for the provisional World Parliament, as at this session, all legislation was introduced, from the beginning, in parliamentary format. The year 2003 marks the end of the era of international convention law format and the beginning of world parliamentary law format.

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IOWP fax: 1-540-831-5919