Africa in the Economy of Francesco: Rethinking the Ethics of the International Financial Order at the Intersection of Tax Justice and Catholic Social Teaching

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Abstract

In 2015, Pope Francis laid out his vision for an integral ecology in his Encyclical on Care for our Common Home Laudato Si', which flows from an understanding that everything is closely interrelated and that policy solutions to address climate change and poverty will need to be multidimensional and interdisciplinary. In the years since, integral ecology

has broadened from a conversation focused on the environment to include a framework for radically rethinking the ethics of the international financial order, a program which has come to be known as the Economy of Francesco.

Tax justice, as a concept of global redistributional justice examining means of reducing tax avoidance through the use of haven jurisdictions, is an area where the Catholic Church can be a dynamic, innovative conversation partner for those working to eliminate poverty in Africa. This Article situates Africa in the Economy of Francesco, exploring the intersection of tax justice and Catholic social teaching.

This Article provides a primer on the international tax system, highlighting the legal and ethical principles on which it is based. It then explores theories of taxation – how, where, and what to tax – and their implications for tax justice. The Economy of Francesco is then analyzed in detail, discussing Catholic social teaching on taxation and the economy from Vatican II up to the present. The Article concludes with a roadmap for African tax justice within the Economy of Francesco, proposing strategies for policy and advocacy which best leverage the continent's strengths before key international decision-making fora.

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