Book Review II: Taxation, Human Rights and Sustainable Development: Global South Perspectives (Routledge, 2025)

By:

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Introduction:

'Taxation, Human Rights, and Sustainable Development- Global South Perspectives' succeeds in its objective- as set out in Chapter 1- to foster the cross-exchange of solutions and practices for the realization of tax justice (i.e. a fair, collaborative, and proportionate tax system), human rights, and sustainable development in the Global South. While the link between taxation and sustainable development may not be obvious, this book illuminates how a fair and equitable tax regime is fundamental to achieving the United Nations Sustainable Development Goals (UN SDGs).

This book review analyzes common themes highlighted throughout this book. It identifies four themes:

1. Normative neutrality (Chapters 2, 3 and 4)

2. Coloniality (Chapters 3, 4, 8 and 9)

3. Digital technologies (Chapters 6, 7 and 10)

4. Lack of comprehensive policy design, and (Chapters 5, 6, and 9), and

5. Appropriate domestic resource mobilization (DRM). (Chapters 2, 6, and 11).

These themes appear in multiple chapters complementing (or sometimes detracting) from authors' arguments and/ or criticisms. This book review ends with a conclusion that summarizes arguments and highlights important last impressions.

Theme 1: Normative Neutrality in Fiscal Policymaking

The first theme identified across this book relates to the normative neutrality of traditional economic thinking that underlies taxation policymaking. Chapter 2 introduces the concept of normative neutrality, which refers to an absence of normative framework, including the associated ethical and moral considerations, resulting in unintended but pervasive effects to the Global South particularly. In a similar vein, Chapter 3 recognizes that the perennial focus of fiscal policies was to fix market failures; public concerns (such as protecting human rights) were seen as beyond their purview. This theme is explained in detail throughout this book, with many Chapters focusing their efforts on resolving the multitude of tax-related issues and challenges created by the normative neutrality of fiscal policymaking.

The international tax cooperation regime- aptly described in Chapter 8 as “outdated and duplicitous, and filled with many loopholes”- is largely influenced by Organization for Economic Co-operation and Development (OECD) Model Tax Conventions. Chapter 2 traces the normative neutrality of the OECD regime back to a foundational report commissioned in 1921 about double taxation; revealing the extent to which reductionistic and technocratic thinking is “enshrined” into its very conception. Chapter 4 explains how the OECD- being

made up of the world's richest nations- imposes normatively neutral fiscal standards (such as the principle of reciprocity) that are too onerous for Global South, particularly African, countries. To Chapter 4's credit, it offers a balanced view on the OECD by recognizing its "laudable" but inadequate attempts at inclusive reform through initiatives such as the Inclusive Framework on Base Erosion and Profit Shifting.

Interestingly, Chapter 4 ends on a positive note by discussing the UN's recent developments at negotiating a comprehensive international tax convention to replace our current fragmented and inconsistent regime. While it remains to be seen if this convention will genuinely remove structural barriers to inclusivity, Chapter 2 offers a persuasive suggestion that the solution lies in the language of the SDGs. Chapter 2 argues that the SDGs formalizes targets with common interests to traditional conceptions of economic thinking, such as global partnership (Goal 17) and ending poverty (Goal 1), which could introduce the normative frameworks required for an equitable and comprehensive UN framework for international tax cooperation.

Theme 2: Coloniality of International Law and the Exclusion of Global South Perspective

The second theme featured in this book is the coloniality of being subsumed in international law. This is a distinct- although interrelated- theme to normative neutrality, since they operate to the detriment and exclusion of the Global South in different manners. While normative neutrality is indifferent and coincidentally detrimental to the Global South, the coloniality of international law (a term coined by Nelson-Maldonado Torres) refers to the historical legacies of colonialism and slavery that remain insidious in modern arrangements of the world order, unless deliberately decolonized. Chapter 3 explains the coloniality of international law as the presumption of equality between states in conceptions of formal sovereignty, which sweeps asymmetries of power between the Global North and South under the rug.

Both Chapter 3 and 4 stress dependency theory in their discussions on the normative neutrality and coloniality of international tax law, which highlights how Africa's underdevelopment is perpetuated by tax havens and illicit financial flows (IFFs). Chapter 8 and 9 stand out in this regard, because they do

not pay the theme of coloniality the same due. For example, Chapter 8 focuses on refuting the pejorative characterization of the British Virgin Islands (BVI) as a 'tax haven', pointing the finger instead at Global North countries that fail to hold multinational entities accountable for multijurisdictional tax avoidance strategies.

In stark contrast, Chapter 4 urges resistance against countries that serve as tax havens to the detriment of developed countries. Likewise, Chapter 9 revolves around the International Monetary Fund (IMF) and World Bank's expertise on successful subsidy reform. Ironically, the IMF and World Bank are Bretton Woods Institutions referred to by Chapter 3 as attributable to Africa's 'underdevelopment' for the last 40 years. While Chapter 9 offers legitimate criticisms against fossil fuel subsidy reforms, it would have been interesting to see the authors be more critical of the IMF and World Bank's authoritative/ hegemonic role in their analysis.

Theme 3: Modernity and the Impact of Digital Technologies on the Realization of Tax Justice

The third theme identified in this book is the potential for digital technologies to support the realization of tax justice. For example, Chapter 6 focuses on mobile money success stories, such as M-Pesa in 2007, which generated billions of dollars to Africa in market revenues through facilitating large amounts of small transactions bringing access to affordable financial services to marginalized groups across the region. Chapter 6 draws on three case studies (Kenya, Uganda, and Tanzania) to show that taxing mobile money service partnerships (MMSPs) has a detrimental effect on investment attraction and innovation, slowing down the digitalization of financial services, and obliterating the digital financial benefits gained from this industry in the first place. Although less persuasive, this Chapter also draws on tax literature, such as the Ottawa Framework for Taxation and the Canon of Certainty, to further make a point against taxing MMSPs.

Another example of this theme is in Chapter 10, which discusses the potential for digital tax enforcement tools, such as artificial intelligence, data analytics, and blockchain technology, to promote tax justice in Africa. While this Chapter is largely optimistic of the digitalization of tax administration; they also

prudently caution readers on potential negative impacts, such as the exacerbation of the digital divide, privacy concerns, and cybersecurity breaches. The uptake of these digital tax enforcement tools across African governments is remarkable, such as South Africa's eFiling platform by the South African Revenue Service (SARS), Nigeria's TaxPro Max by the Federal Inland Revenue Service (FIRS), and Rwanda's Rwanda Online Tax System (ROTS) by the Rwanda Revenue Authority (RRA). Compared to Chapter 7, which argues that the key to making South Africa's SARS fully compliant with legal and legislative frameworks is self-reflection and education, Chapter 10 offers more practical suggestions (uptake of digital tax enforcement tools) for tax authorities to ensure compliance.

Theme 4: Common Challenges Associated with Tax Policies Revolve around a Lack of Comprehensive Assessment Regarding Policy Design

Another common theme across this book is the challenges associated with ensuring the proper implementation of policy proposals, such as fossil fuel subsidies, public private partnerships, and mobile money services taxes. While many Global South tax policy proposals have good intentions, they often result in unintended, negative consequences if designed or implemented ineffectively, due to the poly-crisis- as Chapter 3 calls it- such as legacies of apartheid, slavery, and colonialism, that affect this region of the world. For example, Chapter 9 argues that despite the ability of fossil fuel subsidy reforms to drive more sustainable behaviors, in the Global South they merely act to 'squeeze' the poor financially and paradoxically worsen environmental impacts. Both Chapter 5 on public private partnerships and Chapter 6 on mobile money services come to the same conclusion as Chapter 9 that positive intentions with Global South tax policymaking tend to result in negative unforeseen consequences. All three Chapters propose similar solutions: more preliminary comprehensive assessment is required to account for indirect adverse impacts before implementation begins.

Theme 5: Appropriate Means of Domestic Resource Mobilization (DRM)

The final theme that can be observed across this book is the attempt to define appropriate standards for Global South governments to engage in domestic

resource mobilization (DRM). Chapter 2 describes DRM as a core development priority because it refers to a country's domestic capacity to sustainably mobilize resources to finance public spending for its peoples. For example, Chapter 6 concludes that mobile money service partnerships (MMSPs) are a 'lucrative' source of DRM since it expropriates the costs of financial inclusivity- especially to low-income, marginalized individuals- as a public good. Chapter 6 argues that African governments 'thoughtless[ly]' tax MMSPs conflating the convenience value and high uptake of these services with essential services that serve the public domain.

Chapter 11 does a lot of the heavy lifting in terms of proposing standards for appropriate DRM. Chapter 11 uses Nigeria as a case study to show that the socio-economics rights (SERs) protected in its constitution requires the Federal Government to use its fiscal resources adequately. The landmark legal case Centre for Oil Pollution Watch v Nigerian National Petroleum Corporation evidences their argument, where the Nigerian Supreme Court recognized the right to a safe and clean environment. This constitutional right can be extended to the 'keystone' human rights' obligation to fiscal policy identified in Chapter 3: Article 2.2 of the International Covenant on Economic, Social and Cultural Rights (ICESCR)- which Nigeria is a signatory to- that states have a duty to use the "maximum of its available resources" to realize SERs progressively. Therefore, Chapter 11 shows that the duty to use fiscal resources adequately means to realize SERs progressively, thus aligning the appropriate standards for DRM with the realization of human rights and sustainable development.

This should inspire optimism for the Global South since the right to a safe and clean environment is a common protection found across constitutions in the Global South. Therefore, the 'progressive implementation' documented by this Chapter on the realization of SERs through 'judges, academics and human rights advocates' have the potential to be replicated in many Global South contexts. Although, it remains to be seen if Supreme Courts would accept the extension of constitutional rights to the 'keystone' Article 2.2 provision, the argument is certainly rhetorically persuasive and could gain traction in human rights advocacy and social movements.

Conclusion:

‘Taxation, Human Rights, and Sustainable Development- Global South Perspectives’ is an enjoyable and accessible read for those looking to understand more about domestic, regional, and international fiscal policy relevant to the human rights and sustainable development discourse. This book considers contemporary topics, such as recent UN developments on the drafting of a new international tax convention in Chapter 4 and the impact of digital technologies on tax administration Chapter 10. This book offers invaluable insight from introducing Global South perspectives to conventional discourse on taxation, human rights, and sustainable development, such as the rejection of the term ‘tax haven’ in Chapter 8 from offshore financial powerhouses or the impact of mobile money success stories: M-Pesa in African markets in Chapter 6.

Global South challenges associated with tax policy design can be understood in terms of the poly-crisis (identified by Chapter 3) that affect this region of the world, such as legacies of apartheid, slavery, and colonialism, wealth inequalities, and a lack of access to education. On the flip side, solutions to policy design involve comprehensive assessments of indirect adverse and negative impacts, as Chapters 5, 6, and 9 conclude. Lastly, the question of what governments can reasonably and appropriately tax- or domestic resource mobilization (DRM) - is central to this book. Chapter 11 helps unpack this problem by aligning appropriate standards for DRM with the realization of human rights and sustainable development.

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