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

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Perhaps the two most defining global economic events of the twenty-first century have been the global financial crisis and the covid-19 pandemic. Both crises exposed the structural inequalities embedded in the global economic system and demonstrated how these inequalities constrain governments' ability to pursue development and fulfil their human rights obligations. One important consequence of this realization is that it has placed international taxation on the global policy agenda, alongside debates about the role of tax policy in fostering development and fulfilling human rights. Unsurprisingly, scholars, international organizations, think-tanks, and development financial institutions have engaged extensively with these issues. The emerging

literature has established that there is a link between taxation and human rights. However, the nature of this link, the existence (or absence) of a coherent normative framework, and how taxation can be leveraged to foster the realization of socioeconomic rights have preoccupied the discussions in the literature. Notably, very few conversations in the literature have exclusively focused the discussion on taxpayers' perspective in the global south. This is precisely the gap addressed by Taxation, Human Rights, and Sustainable Development: Global South Perspectives, edited by Eghosa O. Ekhator, Newman U. Richards, and Chisa Onyejekwe, and published by Routledge in 2025. As this review will demonstrate, this book makes a significant and timely contribution to the literature for several important reasons.

In the introductory chapter, the editors explain that the predominant issue the book addresses is the attainment of tax justice through international human rights law and the actualization of sustainable development goals in the global south. Recent discussions in the literature approach the issue from the perspective of the role tax policy plays in the realization of human rights and sustainable development. However, drawing on my own research on taxation and human rights, I found the book's taxpayer-centered approach on taxation and human rights in the global south to be a refreshing perspective. The book is divided into three parts, comprising of eleven chapters, all of which consistently engage with the theme of tax justice, development, and human rights.

Conceptualization and Evolution: Role of Human Rights in Taxation

This part of the book contains three chapters. In her chapter, de Queiroz argues that justice and fairness in taxing rights are grounded in non-enforceable moral duties of distributive justice rather than in legally binding human rights obligations to provide support to other countries. This is a valid concern, since justice theories that are not embedded in a framework creating legal obligations, unlike those found in the trade regime, fail to generate binding commitments within the international tax regime. This relates back to the broader deficiencies of the international tax regime referenced by de Queiroz which she notes is built on a false sense of neutrality that seeks to achieve economic efficiency.

Furthermore, de Queiroz, Minatta et al (the authors of the second chapter in this part of the book) and Oamen and Adekanle (the authors of the third chapter in this part) all rely on soft law instruments—such as General Comments and principles drafted by international organizations—to argue that international human rights law imposes an extraterritorial obligation on states to refrain from conduct that interferes with another state's ability to fulfil its own human rights obligations. While a duty to cooperate internationally can be inferred from the language of the ICESCR, this argument raises questions about the scope of extraterritorial obligations posed by the ICESCR. For context, article 2 (1) of the ICESCR requires states to cooperate internationally and provide international assistance. However, it is unclear whether this provision imposes an extraterritorial obligation on states to refrain from actions that affect other states' ability to realize socioeconomic rights. In the context of international tax policy, this argument raises further concerns about whether a state could be held responsible for adopting tax policy that erodes another country's domestic tax base and thereby impair its ability to raise revenue. Some have argued that such an interpretation could lead to absurd results.

Oamen and Adebolarin adopt a TWAIL perspective to assess the regime for international tax cooperation at both the OECD and the UN. Through this lens, they argue that the OECD-based international tax regime adopts a Eurocentric approach that favours European powers at the expense of developing countries. The use of TWAIL is a welcome theoretical contribution to international tax literature, given its use in other areas of international (economic) law. Applying the TWAIL approach leads to the same conclusion that is well established in the international tax literature: a UN-led international tax cooperation will better serve the interests of countries in the global south. However, recent events at the UN demonstrates that participation at the UN alone does not guarantee the effectiveness of international tax cooperation. As I have argued elsewhere, this discernible global north and global south divide undermines the political effectiveness of international tax cooperation, and this must be addressed if international tax cooperation at the UN is to have a realistic chance at being effective.

Role of Stakeholders in Taxation

This part of the book contains five chapters. In their chapter, Arimoro and Musa argue that, beyond its traditional role of revenue generation, tax policy can be used to attract investment that promotes social welfare, economic growth, and aid private sector participation in infrastructure development. They however agree with the well-established view in the literature that tax incentives should be carefully designed to prevent abuse or use beyond their intended objectives. An additional thought that comes to mind with the design of tax incentives in Africa today, especially with the AfCFTA, is the risk that these tax incentives could lead to tax competition among African countries. While the authors' proposed approach offers tools for addressing some of these concerns, additional questions remain. For example, it is unclear how tax incentives can be effectively regulated within the AfCFTA trade regime in the absence of a continental tax harmonization framework, and whether AfCFTA non-discrimination rules or the arguably weak normative framework under international human rights law (for addressing international taxation) could effectively address wasteful or harmful tax incentives.

Another significant contribution in this part is the chapter by Aren and Masamba, which examines the taxation of mobile money through specific East African country examples. They argue that mobile money taxes imposed by African governments disproportionately impact low-income earners. Such taxes are regressive, offend the principles of a good tax system, and threaten financial inclusion by increasing the cost of using mobile money services. For these and other reasons, development practitioners have criticized mobile money taxes. On the flip side of it, governments view mobile money taxation as an avenue to improve domestic resource mobilization and target the informal economy. One alternative proposed by the authors is for governments to focus tax efforts on wealthier individuals and those already within the tax net. A potential drawback of this approach, however, is that it may place an additional and arguably unfair burden on existing taxpayers by increasing their tax liabilities. Nevertheless, the authors' argument on the need to strike a balance between revenue generation and financial inclusion is particularly compelling, not only for raising tax revenues to realize human rights but also for advancing broader development objectives.

In addition to the recommendations by Aren and Masamba, there is one other way of conceptualizing mobile money for tax purposes. Governments could

treat mobile money systems as a valuable source of data for improving tax administration, particularly in relation to the informal economy. Rather than imposing heavy transactional taxes, this data could be leveraged to enhance compliance and broaden the tax base over time. Any direct taxation of mobile money transactions could be limited to a nominal, flat, and largely symbolic charge, such as a minimal stamp duty, intended to generate little revenue, if any. More importantly, mobile money should not be approached solely as an additional revenue-generating tool, but as an infrastructure that can support more effective, equitable, and inclusive tax systems.

Keulder adopts a positivist's perspective in analysing the South African Revenue Service's (SARS) role in protecting taxpayers' rights. She argues that while taxpayer rights must be respected, this obligation should operate strictly within the bounds of the existing legislative framework. She argues that just as SARS must not exceed its statutory authority in carrying out its enforcement functions, it also must not exceed its statutory mandate when seeking to protect taxpayers' rights. Keulder makes this argument by examining judicial decisions in cases where SARS was found to have failed to respect the legislative protections safeguarding taxpayers' right of access to justice. One benefit of this approach is that it emphasizes legal certainty and predictability, regardless of broader moral or indeterminate claims of justice on behalf of taxpayers. However, the approach equates justice with strict compliance with the letter of the law. One noticeable concern with this is that, as with common natural law critiques of positivism, this reasoning implicitly assumes that the law is both complete and perfect in protecting taxpayers' rights, irrespective of whether substantive justice is achieved. It leaves little room for legal reform or for drawing on best practices from other jurisdictions to inform improvements to the legislative framework within which SARS operates.

Hippolyte makes a novel contribution to the tax and human rights literature by examining a state's ability to design and manage its tax policy through the lens of the right to self-determination. Framing a country's revenue generation strategy in this way offers a novel defence of the capacity of tax haven jurisdictions to structure their tax laws and policies in way they consider favourable. In the international tax literature, similar arguments have been advanced through concepts such as fiscal colonialism, tax sovereignty, or critiques of the OECD's Harmful Tax Competition Initiative targeting island

nations. By contrast, Hippolyte's reliance on economic self-determination provides a distinctive and potentially valuable normative foundation that warrants further development in the literature. One key question that remains, however, is whether economic self-determination (traditionally associated with control over and use of natural resources) can be coherently extended to encompass the design of fiscal and tax policy.

Unlike the preceding chapters, Duruigbo's contribution focuses more on the nexus between human rights and development. Duruigbo examines subsidy reform by critically assessing the claim that energy subsidies primarily benefit the poor. Drawing on empirical data, Duruigbo shows that wealthier households consume energy and consequently receive a disproportionately higher share of subsidy benefits. Using the Nigerian context, Duruigbo acknowledges an important limitation of this argument: subsidy reform could also lead to increased price of goods and services for the poor. Thus, any reform must be gradually implemented to avoid imposing undue hardship on citizens, particularly those with lower incomes.

Tax Compliance and Development

This final part of the book comprises two chapters. In their chapter, Vincent and Evans undertake a literature review on the effects of digitalization on African economies, and its implications for taxation. While acknowledging that digitalization has promoted economic growth, they explain that this has not come without its challenges for the tax system, especially in the global south. They emphasize the need to address these challenges, because for developing countries in Africa that are dependent on VAT and corporate taxes—two taxes that apply to digital businesses—the loss of revenues from both taxes could have detrimental impacts on revenue generation.

In the final chapter of the book, Richards deserves to be lauded for focusing on the government's side of the social contract theory, i.e., the provision of public goods and social welfare. This provides a truly refreshing perspective to the debate. Consistent with the taxpayer-focused perspective of the book, Richards demonstrates through Chapter II of the Nigerian Constitution that the social contract is constitutionally recognized and that governmental performance of its obligations is a prerequisite for citizens to comply with their tax obligations. He therefore argues that provision of infrastructure and public welfare is

essential to improving taxpayer compliance. The broader implication of this argument is that payment of taxes alone is not the sole narrative on how taxation contributes to the realization of human rights. Beyond the fact that the government still needs to perform its obligations by providing public goods with the taxes paid, the government's visible performance of its obligations motivates taxpayers to pay their taxes. Thus, the government's performance of its obligations under the social contract theory is integral to taxpayers' performance of their own obligations.

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