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

By:

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The book is well written, structured, and displays depth of research into the nexus between taxation, socio-economic rights and sustainable development. The book underscores the importance of tax justice in attaining any meaningful and lasting development in the Global South. The book is of immense use not only to students and researchers but also to human rights groups, policy makers and the general public.

Apart from the general introduction written as chapter one, the authors divide the book into three major parts with eleven chapters in total. The first part of the book discusses conceptualization and evolution of the role of human rights in taxation while the second part focuses on the role of various stakeholders in taxation. The third part explores the existing relationship between tax

compliance and development. However, for ease of reference, I will take the liberty of appraising the book per chapter.

Chapter one introduces the book. The author demonstrates the connection between taxation, human rights and sustainable development. Human rights can be invoked in creating a successful tax regime thereby galvanizing the actualization of sustainable development in the Global South. For the purposes of the book, Global South is widely interpreted as including countries in Africa, Latin and Central America and most parts of Asia. Challenges such as weak economies, large informal sectors, absence of public trust and weak governance are identified as hampering tax justice in this region for a long time. Sustainable development through the instrumentality of tax justice may not be realised without employing the tool of international human rights.

Chapter two examines the role played by human rights in any tax regime. The OECD Base Erosion Profit Shifting (BEPS) Project is the first tangible effort made towards reforming the international tax design. Later in time, a parallel tax model – the United Nations (UN) Convention on international cooperation was made. In spite of these laudable developments, the concern remains as to whether these models are sufficient to bring the much desired transformation. Various double taxation bilateral agreements are modelled after either the OECD Model Convention or the UN Model Convention. Even though the latter borrowed a lot from the former, there are still significant differences between the two models. The author argues that these models are not entirely suitable for developing economies. The models seem to advance the course of the developed countries at the detriment of the developing economies.

The focus of chapter three is on the use of human right as a normative tool in achieving fiscal justice in Africa. Although in the last two decades, African countries have experienced notable economic growth, reducing poverty levels and improving citizens' quality of life still pose a huge challenge. Hence it is an imperative for these countries to encourage the use of human rights tools such as dignity, equality, solidarity, participatory democracy, etc as a means to achieving a right-based economy. Under the international human right law, each state has the obligation to mobilise and invest resources into promoting socio-economic rights of its citizens. These states are also saddled with the responsibility of restraining business actors like Multinationals from certain

practices (such as tax evasion and avoidance, and Illicit Financial Flows) capable of undermining their economic growth.

Chapter four explores the importance of socio-economic rights in meeting Sustainable Development Goals (SDGs). A core feature of any well-functioning state is its ability to generate revenue geared towards providing public goods and services, and promote social welfare of its citizens. This may not be attainable without an efficient tax system. Drawing specific reference to Nigeria, the author posits that the practice of the Nigerian government enforcing individual citizen's duty to pay tax without paying equal attention to its corresponding duty of deploying the tax generated revenue to attaining socio-economic rights is not commendable. The chapter argues that the Nigerian government position that socio-economic rights are generally not justiciable is no longer tenable as this is an outright violation of its citizens' right to a dignified quality of life.

The author in chapter five explains how emerging economies can engage tax frameworks for supporting infrastructure development initiatives. Developing countries suffer from infrastructure deficits and this hinders their economic productivity and global competitiveness. Beyond using tax as a revenue generating tool, tax incentives and vibrant tax policies can be deployed to stimulate economic and infrastructural development. Emerging economies can also bridge infrastructural gaps by engaging private sector contributions in the form of public-private partnerships.

Chapter six examines the dynamics of the recent development of mobile money tax in some developing countries. There has been an immense growth in the area of financial services through the instrumentality of digitalisation. Mobile money services have played a major role in granting financial access and inclusivity to many in developing countries. However, this development has also invited governments of these developing countries to widen their tax nets to capture these mobile money activities. Countries such as Kenya, Uganda, Tanzania, Zambia, etc have witnessed this surge in mobile money activities and have developed the initiative of taxing these activities. Imposing tax on these activities has the potential of increasing tax generated revenue and tax compliance. It has been shown that deploying digitalisation and technology to tax system promotes transparency and accountability, and impacts positively

on taxpayer’s attitude towards tax compliance. However, introduction of mobile money tax in these developing economies has sparked off concerns such as detraction on financial inclusivity of the poor and unbanked population, and obliteration of the frugal gains realized from mobile money business activities. There is an imperative to strike an appropriate balance.

The writer in chapter seven criticizes the role of the South African Revenue Service (SARS) in providing access to tax justice to taxpayers in South Africa. SARS is saddled with the responsibility of tax administration in South Africa, and its powers and functions are clearly provided for by various legislative frameworks in South Africa. These laws establish rule of law and access to tax justice within the context of tax administration. The author argues that the SARS has the singular responsibility of upholding and implementing these principles in order to ensure that every taxpayer in South Africa has access to tax justice. However, it is argued in this chapter that the SARS has continuously failed in carrying out this responsibility. Several cases were cited and analysed to corroborate this position. Hence, the author advocates the need for the SARS to strike a worthy balance between its duty of collecting taxes and its obligation to respect taxpayers’ rights.

Chapter eight robustly discusses the concept of tax haven and right to self-determination, and debunks the argument that British Virgin Island (BVI) is a tax haven. The chapter examines right to self-determination which has, in its core, the right of any state to economic self-determination. The right enables a people to exploit their natural resources in line with their democratic persuasions void of outside interference. However, developing countries have not been given the opportunity to maximise the exercise of this right. Their freedom to enjoy this right, inclusive of the embedded right to freely tax incoming goods and services, is hampered by how the policies impact their counterparts’ (developed countries) tax collection policies. BVI has been criticised by developed countries for impending effective tax collection by providing an offshore regime that facilitates aggressive tax planning strategies to various tax players such as Multinationals and high-net-worth individuals. Regardless of this criticism, the author maintains that the BVI has an inalienable right to arrange its economic affairs in such a way as to promote its sustainable development and improve its socio-economic conditions.

The focus of chapter nine is on fossil fuel subsidies and the disposition of the International Monetary Fund (IMF) and the World Bank. It unravels the fact that both IMF and World Bank are at the front burner of advocating the removal or reduction fuel subsidies with the intention of regulating the behaviour of both oil producers and consumers. However, oil subsidy removal has the resultant effect of occasioning financial hardship to the poor with little or nothing to compensate in terms of the desired environmental benefits. Hence, if adequate measures are not put in place, the author argues, subsidy reforms will become an albatross to attaining sustainable development goals in the Global South.

Chapter ten examines the positive transformation digitalization has brought to tax collection and administration in Africa. Digital and technological innovations in tax administration amplify efficiency, transparency, and foster trust between the tax payers and the tax authorities. Although deploying technology to tax collection solutions is quite commendable, there is still much to be desired. The author examines the inherent challenges as well as opportunities for justice in digital economy. Digitalisation can be used as a weapon to combat tax fraud and illicit financial flows. This is in recognition of imminent threat these practices pose to Sustainable Development Goals objectives.

Chapter eleven discusses tax implications of fiscal social contract on sustainable development. The chapter examines the nature and importance of social contract existing between the state and the people. The contract is hinged on the idea of reciprocity as citizens will be willing to pay tax if they believe the government will use the tax generated revenue to provide public goods and services to the benefit of all. This relationship is built on mutual trust and the principle of reciprocity. Using Nigeria as a reference, the author analyses various legal frameworks for fiscal social contract and tax obligations in Nigeria. He posits that there is a direct nexus between tax compliance and economic development as the existence of tax evasion is inimical to government’s ability to provide public goods and services. On the other hand, judicious application of tax generated revenue by government to providing necessary amenities will spur voluntary tax compliance on the part of the citizens.

In conclusion, this book provides major contributions in terms of the interplay between taxation and human rights in the context of sustainable development in developing countries. The book is well-organised and reader friendly. Its

strength lies in the simplicity and clarity of language used, and its practical relevance to its audience.

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