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

By:

Emo Idornigie-Pearce

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The book Taxation, Human Rights, and Sustainable Development - Global South Perspectives offers a profound interdisciplinary exploration of the intersection between fiscal policy, human rights, and sustainable development. It features a diverse range of contributors arguing that taxation must be understood not merely as a fiscal or economic mechanism for state revenue generation, but as a vital instrument of human rights fulfilment and social justice. The authors contend that tax systems embody the essence of a social contract, mediating the reciprocal obligations between the state and its citizens. At its core, the book asserts that States, bound by international human rights law and domestic constitutional commitments, have an obligation to design and implement fiscal systems capable of respecting, protecting and fulfilling rights. Taxation, therefore, becomes a moral and political process through which

states mobilize resources to secure access to healthcare, education, infrastructure, and social protection. Conversely, citizens' compliance with tax obligations reflects their consent to governance under conditions of fairness, transparency, and accountability. This conceptualization frames the volume's central thesis, which is, taxation and human rights are deeply interconnected through three key dimensions: accountability, resource mobilization, and the equitable distribution of wealth. Through these dimensions, the contributors examine how tax systems can be transformed as tools for promoting inclusive and sustainable development, particularly in the Global South.

The book situates its inquiry within the structural realities of the Global South, encompassing Africa, Latin America, and large parts of Asia, where fiscal systems continue to bear the imprint of colonial extraction and global economic dependency. The consequence is a persistent inability to mobilise sufficient domestic resources or achieve the Sustainable Development Goals (SDGs). Moreover, the regressive nature of tax systems frequently shifts the burden onto low-income groups, while elites and multinational corporations exploit exemptions, avoidance schemes, and illicit financial flows. Against this backdrop, the book introduces the framework of tax justice, which prioritises fairness, proportionality, and accountability. Tax justice demands that citizens contribute according to their capacity to pay, and that governments utilise those resources equitably and transparently for the collective good. This normative framework anchors the book's call for the integration of human rights principles into fiscal policymaking.

Chapter two provides a historical and normative critique of the international tax architecture, which has remained largely static since its establishment. The system, designed predominantly by and for industrialised, capital-exporting states, systematically marginalises the fiscal sovereignty of developing nations. The allocation of taxing rights under current international norms codified in bilateral tax treaties and OECD guidelines favours residence countries (where multinational headquarters are located) over source countries (where productive activities occur), thereby constraining the capacity of developing states to raise revenue domestically. The author contends that this imbalance undermines states' abilities to meet their human rights obligations, particularly in ensuring access to health, education, and welfare. The author critiques the technocratic neutrality of international tax law, arguing that it conceals

structural biases favouring capital and efficiency over equity and justice. Drawing on Critical Legal Studies (CLS) and Third World Approaches to International Law (TWAIL), The author advocates for a normative reorientation of global tax governance grounded in human rights. It is the author's view that this approach aligns the international tax regime with the SDGs to foster a more equitable distribution of taxing rights and fiscal resources. By linking taxation to states' duties to respect, protect, and fulfil human rights, the chapter calls for a redefinition of fiscal sovereignty within a cooperative, rights-based global order.

Chapter three situates fiscal justice within Africa's broader struggle for social and economic rights. Despite episodes of economic growth, pervasive inequality and poverty persist across the continent, reflecting both historical injustices and contemporary policy failures. The authors argue that fiscal policy, guided by human rights principles, offers a transformative tool for structural change. Fiscal justice, they propose, extends beyond revenue collection to encompass redistribution, rights-based repricing of goods, and reparative measures addressing historical inequities. Under international human rights law, African governments are obligated to mobilize the maximum available resources (MAR) for rights realization, while developed states hold extraterritorial duties to cooperate and refrain from undermining the fiscal capacities of poorer nations.

A key obstacle identified in this chapter, is the pervasive issue of illicit financial flows (IFFs), tax evasion, avoidance, and capital flight which has continued to cost Africa a huge loss annually. These losses directly impede the fulfilment of economic and social rights. The chapter endorses the principles for Human Rights in Fiscal Policy, which call for an enhanced financial transparency, corporate accountability, and global cooperation. The authors urge a decolonial approach to international tax reform to dismantle systemic inequalities and rebuild fiscal sovereignty across the Global South. They are equally aware that Human rights alone cannot solve all contemporary issues, which stem from historical and colonial legacies. However, they are of the view that when these issues are interpreted comprehensively and with this context in mind, human rights offer valuable conceptual, political, moral, and normative frameworks for rethinking and addressing today's fiscal policy challenges across nations.

Building on the preceding discussions, Chapter four analyses taxation as both a human rights issue and a development imperative. The chapter focuses on the realisation of Socio-Economic Rights (SERs) through effective and equitable tax systems. Many African constitutions, such as those of South Africa and Kenya, enshrine SERs, yet the actual implementation of these rights is hampered by insufficient fiscal capacity and governance deficits. The authors reject the notion that resource scarcity absolves states of their human rights duties. Instead, they contend that through just and transparent tax systems, governments can generate adequate resources while maintaining the trust and consent of citizens. The chapter illustrates how corruption, inefficiency, and poor service delivery erode the fiscal social contract, highlighting that citizens' willingness to pay taxes is contingent upon visible, equitable returns in the form of public goods. While recognising the OECD's tax cooperation efforts, the chapter argues that the framework falls short of creating a universal, inclusive system. The chapter highlights the UN's emerging initiatives toward a global tax framework, expressing hope that states collaborate to address inequities and gradually overcome barriers to fair, effective international tax cooperation.

Chapter five explores the role of taxation in financing infrastructure, underscoring that it is an essential driver of economic growth, human development, and poverty reduction. Many developing countries suffer from chronic infrastructure deficits due to limited fiscal space and weak institutions. The authors propose leveraging tax policy to attract private capital through Public Private Partnerships (PPPs) and targeted incentives, such as tax holidays and accelerated depreciation. In the chapter, case studies demonstrate that well-designed tax incentives can stimulate infrastructure investment, highlighting their effective use in promoting sustainable infrastructure development. However, the chapter warns against the misuse of such incentives, which can erode the tax base if not strictly regulated. It is the authors view that to prevent revenue leakage, incentives should be time-bound, transparent, and performance-based. The chapter redefines taxation as a developmental instrument, an enabler of structural transformation, rather than a mere revenue tool.

Chapter six examines the transformative rise of digital financial services across Africa, particularly mobile money, which has driven financial inclusion and entrepreneurship. With over 110 mobile money systems and more than 30

million users, digital finance has expanded access to credit and savings, supporting small businesses and empowering women. However, in response to fiscal pressures exacerbated by the COVID-19 pandemic, several African governments introduced mobile money taxes to broaden their revenue base. While these taxes aim to formalise digital transactions, they have had regressive and counterproductive effects by reducing transaction volumes, discouraging financial inclusion, and imposing disproportionate burdens on low-income users. The chapter argues that such taxes violate core fiscal principles of equity, certainty, and neutrality. They authors are of the view that policymakers should design progressive digital tax frameworks that target high-net-worth individuals and corporations, while safeguarding inclusive growth. Only through equitable taxation and transparent governance can digital finance fulfil its promise as a driver of sustainable development in Africa.

In Chapter seven, the author explores the South African Revenue Service's (SARS) constitutional duty to balance efficient tax collection with the protection of taxpayers' rights. Anchored in the Tax Administration Act (TAA) and the Promotion of Administrative Justice Act (PAJA), the chapter emphasises principles of fairness, transparency, and access to justice in tax administration. It underscores the rule of law as fundamental to safeguarding taxpayers' rights within South Africa's fiscal framework. Judicial precedents further reveal that non-compliance with proper procedures undermines constitutional values, creates legal uncertainty, and leads to avoidable litigation. As a public institution, SARS must act lawfully, uphold accountability, and prevent procedural errors that erode taxpayer confidence. Its operations should embody integrity, fairness, and good governance. By reflecting on past judicial findings and consistently adhering to the rule of law, the author is of the view that SARS can restore public trust, ensure justice, and foster a transparent, equitable, and effective tax system that advances sustainable national development.

Chapter eight examines the British Virgin Islands (BVI) and the conflict between global tax regulation and economic self-determination. Frequently labelled a tax haven, the BVI has built a strong offshore financial sector while implementing extensive transparency reforms and numerous tax information exchange agreements. The chapter challenges this stigmatizing portrayal, arguing that it reflects systemic bias within global tax governance led by powerful economies. By conflating legitimate low-tax jurisdictions with illicit

activities, critics undermine the fiscal sovereignty of small states. Emphasising the right to economic self-determination, the author contends that international tax standards often erode this autonomy. Despite facing unfair criticism and blacklisting threats, the BVI has enacted rigorous regulatory frameworks often surpassing those of larger nations, thereby demonstrating its commitment to transparency and cooperation. Ultimately, the chapter argues that global tax policies must respect the BVI's sovereign right to structure its economy and must not obstruct its pursuit of sustainable development and equitable economic growth.

Chapter nine examines the IMF and World Bank's approaches to fossil fuel subsidy reform, noting their shared emphasis on environmental sustainability and fiscal efficiency. However, the author cautions that abrupt subsidy removal can have regressive social impacts, disproportionately burdening low-income households through higher energy and transport costs. Such outcomes risk deepening poverty and inequality. The chapter advocates for gradual, transparent reforms supported by compensatory measures, including targeted cash transfers and investment in renewable energy, to balance fiscal discipline with social protection. The author concludes that integrating human rights principles into subsidy reform ensures climate and fiscal policies advance sustainability while safeguarding equity and social justice.

Chapter ten examines the transformative impact of digitalization on tax administration across Africa. The authors argue that the digital revolution has enhanced transparency, accuracy, and efficiency in tax systems, while streamlining recordkeeping, lowering costs, and increasing public trust. Innovations such as Kenya's iTax, Nigeria's TaxPro Max, and South Africa's eFiling illustrate how automation broadens the tax base and strengthens compliance. However, the authors caution that the borderless digital economy complicates jurisdictional authority and taxation of multinational tech firms. In response, many African nations have adopted digital services taxes and joined international initiatives like the OECD's BEPS project. The chapter concludes that, when supported by strong legal and institutional frameworks, digitalization can advance fiscal justice, improve transparency, and curb tax avoidance. They authors are of the view that inclusive digital tax reform requires addressing data privacy, digital inequality, and administrative capacity gaps to ensure equitable and sustainable implementation across the continent.

The final chapter revisits the fiscal social contract within Nigeria's context, emphasizing that sustainable development relies on citizens' willingness to pay taxes in exchange for accountable governance and effective public services. The author notes that corruption, insecurity, and poor service delivery have weakened public trust, resulting in one of the world's lowest tax-to-GDP ratios. To rebuild this trust, the author calls for transparency, equity, and institutional reform. When citizens see tangible benefits, such as better infrastructure, reliable electricity, and quality education, they are more likely to comply voluntarily. Rooted in the Nigerian Constitution, this reciprocal relationship between taxation and governance underscores that both government accountability and citizen responsibility are essential for progress. The chapter concludes that restoring mutual trust between state and citizens is central to building a rights-based, sustainable fiscal system that supports inclusive national development.

Across its eleven chapters, the book delivers a cohesive and compelling argument for reconceptualizing taxation as a human rights instrument and a cornerstone of sustainable development. The contributors collectively affirm that fiscal systems must be evaluated, not only by their efficiency or revenue yield, but by their capacity to promote justice, equality, and social inclusion. For the Global South, where fiscal fragility is compounded by colonial legacies and global asymmetries, integrating human rights into taxation represents both an ethical imperative and a pragmatic strategy for achieving the SDGs. The book thus advances the vision of a rights-based fiscal order, one that ensures fairness in revenue collection and expenditure, strengthens institutional accountability, and aligns international tax governance with the principles of justice, sustainability, and democratic legitimacy. Ultimately, the volume underscores that taxation is not simply an economic activity, but a moral and political act, one that defines the relationship between the state and its citizens and shapes the trajectory of equitable and sustainable development across the Global South.

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