Call for Book Chapter Abstracts: Taxation, Human Rights and Sustainable Developments: Global South Perspectives

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CALL FOR BOOK CHAPTER ABSTRACTS

Title:- Taxation, Human Rights and Sustainable Development: Global South Perspectives

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Rationale

Human rights play an integral role in State revenue sourcing and taxation in different parts of the world. For Global South States, it should be an obligation to consider human rights in their tax policies and legislation as they need a sustainable revenue source to meet their socio-economic responsibilities (the welfare state) of which tax revenue is one of. This is goes to the foundations of a good tax system. Drawing lessons from the Global South, this book examines whether human rights can be invoked in the debate on creating effective tax regimes across the various jurisdictions. Recent literature and reports agree that tax and development are coterminous in achieving human rights objectives and sustainable development.

There is paucity of research on the disconnect between human rights, taxation laws and sustainable development policies in the Global South (including several African countries). This book is an attempt to close that gap. It examines the extent to which human rights have been impeded or enhanced through tax laws and policies.

Scope

Contributions to the book are expected to contain conceptual analyses and country studies on taxation, human rights, and sustainable development. The goal is to present comparative, historical and contemporary accounts that will enable cross-exchange of ideas, practices and innovative solutions for taxation and human rights and improving its effectiveness in the Global South.

Themes

Theme 1: Role of Human Rights in Taxation

- Human Rights and Taxation: various jurisdictions/regions
- Tax Justice: Measures of Tax System Fairness (Procedural Justice and Distributive Justice.
- Civil and political rights
- Socio-economic rights
- Proprietary Rights and Taxation
- Taxpayers Bill of Rights

Theme 2. Role of Stakeholders in Taxation

- Stakeholders and taxation
- Multinational Companies (MNCs), Small and Medium-scale Enterprises (SMEs), civil society
- Sub-national entities and taxation
- Tax Administration and Human Rights
- Administration and the distribution of taxing powers and tax revenue transfers

Theme 3. Tax Compliance and Development

- Taxation and sustainable development
- Tax avoidance, tax evasion, illicit financial flows, and similar practices
- Voluntary Tax Compliance - Tax Laws and Equity
- Equality and Regressive Taxation

Submission of Abstracts

A 500-word abstract should be submitted to e.ekhator@derby.ac.uk by 30th March 2022. Authors can also submit copies of their chapters alongside their abstracts. Book chapters should not be more than 6,000 words in total (excluding references and bibliography).

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