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

**By:**

Eghosa Ekhator
Newman U. Richards
Chisa Onyejekwe

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We (Eghosa Ekhator, Newman U. Richards and Chisa Onyejekwe) are pleased to invite you to the symposium on our recently published edited book - Taxation, Human Rights and Sustainable Development: Global South Perspectives (Routledge, 2025). Five scholars researching on taxation and sustainability and allied issues have contributed to this Symposium. This Symposium brings together the diverse scholarly perspectives on the book. Each contributor provides an overview of the book from their perspective. The contributors include Rafael Quintero Godinez (UCD School of Politics and International

Relations), Saba Attfield (NDA Group Graduate in Sustainability), Daniel Olika (Tax Attorney and PhD Candidate York University), Dr Philip A. Folarin (Associate Professor, Faculty of Law University of Lagos) and Emo Idornigie-Pearce (Senior Lecturer in Law, Canterbury Christ University).

Human rights play an integral role in State revenue sourcing and taxation in different parts of the world. For countries in the Global South, 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 major slant. This 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.

In several countries in the Global South, there are challenges to actualizing tax justice. Some of these obstacles includes weak governance architecture and lack of public trust which dampens voluntary tax compliance as revenue is frequently mismanaged or inequitably distributed in many countries. Furthermore, ineffective tax administrative system, weak enforcement mechanisms which often allow corruption and similar issues to weaken the collection and payment of taxes fairly and efficiently in several countries.

The book provides specific analysis of the effect of tax policies on human rights and its implications on sustainable development goals in the Global South. It highlights the need for policymakers to balance the need for tax revenue with human rights and the overall goal of sustainable development. In a nutshell, this book focuses on aspects of tax justice, sustainable financing, human rights and sustainable development, provides valuable resource for researchers and policy makers on issues of resource mobilization, human rights and sustainable development. A key slant of the book is that taxation is essential to the actualization of human rights in several ways especially in the Global South context.

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