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

By:

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Many discussions of human rights and economic policy feel aspirational, treating rights as guiding principles but stopping short of turning them into concrete legal or administrative action. The edited volume *Taxation, Human Rights, and Sustainable Development: Global South Perspectives* takes a different path. It digs into the hard work of turning human rights into working law and policy for taxation, viewed through experiences and priorities in the Global South.

Grounding Tax in Human Rights Law

The strongest move here is the bridge from values to rules, and Chapter 2, Luiza Leite de Queiroz's "What Normativity for International Tax? Towards

Alignment with Human Rights and the Sustainable Development Goals," exemplifies it. It challenges the traditional dominance of economic efficiency in international tax debate, arguing that a narrow focus can miss the justice questions that matter for developing countries. Queiroz walks through core obligations in human rights law, including the duty to use the maximum available resources for rights realization and the duty of international cooperation. Those duties speak directly to revenue choices, from budget setting to treaty policy. The chapter then extends them across borders, explaining a state's obligation to protect, respect, and fulfil rights beyond its territory. That matters because many tax rules are shaped in cross-border forums. When a government negotiates a treaty or supports a position in an international body, it carries duties it already owes under human rights law. Chapter 2 brings those duties into the tax arena and gives them operational meaning. To help tax and development communities meet in the middle, Queiroz proposes using Domestic Resource Mobilization and the Sustainable Development Goals as a shared language for planning and accountability. The editors' introduction reinforces this practical frame and stresses the need to integrate human rights into tax laws and policies in the Global South so that governments can finance socio-economic responsibilities in a durable way.

Rights as a Framework for Fiscal Justice in Africa

This conceptual thread broadens in Chapter 3, "Human Rights as a Normative Tool to Promote Fiscal Justice in Africa," by Olivia Minatta, Ohene Yaw Ampofo-Anti, and María Emilia Mamberti. They deploy human rights as a comprehensive framework for analyzing tax incidence, fairness, and structural exclusion. They apply this lens to a critical issue in Africa: illicit financial flows. The chapter demonstrates how rights language fundamentally changes the questions finance ministries should ask about who bears tax burdens, who benefits from public spending, and which rules might enable resource extraction rather than fair contribution. Additionally, it keeps the focus on policy design and enforcement (like regulating third parties and ensuring extraterritorial obligations regarding tax abuse are met), aligning with the book's practical stance.

Institutional Choices: OECD vs. UN Tax Cooperation

The role of international institutions comes into focus in Chapter 4, Philip Oamen and Adebolarin Adekanle's "Taxation and the Realisation of Socioeconomic Rights in Africa: What Is the Role of International Cooperation?". Building on the duties highlighted in Chapter 2 (like international cooperation derived from the ICESCR), the authors introduce a clear institutional contrast. They assess the OECD framework on tax cooperation through a TWAIL lens, critiquing its historical development and perceived Eurocentric biases that may not fully serve developing country interests. They then outline the potential for and progress towards a UN Tax Cooperation Regime. The analysis suggests that choices about *who* sets international tax standards and *how* taxing rights are allocated directly impact the revenue available for funding crucial socioeconomic rights in Africa. Chapter 4 presents the emerging UN track as a potentially more inclusive and universal forum, possibly better reflecting the concerns of source countries (where economic activity occurs), while positioning the OECD path as the influential legacy route that, despite reforms like the Inclusive Framework, originated from and has often prioritized residence country (home country of multinationals) interests.

How the approach plays out in practice

The book then shifts to specific policy areas and stakeholder perspectives. In Chapter 5, Augustine Edobor Arimoro and Habiba Musa argue that tax policy can support private investment in infrastructure (roads, power, etc.) in emerging economies. They examine tools such as tax holidays, accelerated depreciation, import duty waivers, withholding tax exemptions, loss carryforwards, investment credits, and sales tax incentives. However, they stress these must be targeted, time-limited, and designed prudently with safeguards like eligibility criteria, claw backs for non-performance, transparency, and caps to balance development goals against fiscal costs. Examples from Malaysia, Turkey, Colombia, India, and South Africa illustrate the practical application. Chapter 6, by Marie-Louise F. Aren and Magalie Masamba, examines the "conundrum" of taxing mobile money transactions, drawing on cases from Kenya, Uganda, and Tanzania. They acknowledge the potential revenue but highlight the significant risks: levies can increase costs, reduce usage, disproportionately burden lower-income users, and undermine financial inclusion gains. They advocate for careful policy design and assessment of impacts *before* implementation, ensuring inclusion remains a

key consideration.

Chapter 7, by Carika Keulder, provides a compelling case study on the South African Revenue Service, demonstrating how access to justice for taxpayers is embedded in administrative law. The chapter focuses on the rule of law, constitutional principles (like impartiality and accountability), and the Tax Administration Act's provisions for fair procedure, providing reasons for decisions, and avenues for dispute resolution. It uses case law to show how adhering to this legal framework respects taxpayer rights and builds trust, moving the conversation from abstract notions to concrete service standards and remedies. In Chapter 8, Antonius R. Hippolyte tackles the characterization of the British Virgin Islands (BVI) as a "tax haven". The chapter examines the BVI's regulatory bodies (FSC, ITA, FIA and MCAA) and its participation in international cooperation mechanisms (TIEAs, FATCA, CRS, BOSSS, Economic Substance rules). It reframes the debate around the right to economic self-determination, arguing the BVI has developed its financial services sector consistent with this right, and international standards. It pushes readers to look beyond simplistic labels and consider the complexities of jurisdiction roles and international pressures.

Chapter 9, by Emeka Duruigbo, offers a balanced analysis of fossil fuel subsidy reform, drawing on IMF and World Bank perspectives. The chapter defines explicit and implicit subsidies and outlines the economic, fiscal, and environmental arguments for reform. Crucially, it emphasizes the practical elements needed for successful and just reform: careful planning, phased implementation, clear communication, and robust social protection measures (like targeted cash transfers) to cushion the impact on vulnerable populations. The key message is that reforms, while necessary, must align with sustainable and equitable development.

The final chapters bring the focus back to core governance dynamics. Olusegun Vincent and Olaniyi Evans (Chapter 10) survey how digitalization impacts tax administration both for efficiency gains by authorities and streamlined compliance for businesses. They note technology is a tool, not a panacea, requiring trust and supportive frameworks. The authors analyze strategies to leverage digitalization specifically to combat tax fraud and illicit financial flows, crucial threats to domestic resource mobilization. Implementing these solutions

requires mitigating the danger that the digital divide exacerbates extant inequalities and that fast technological advancement may outpace regulatory frameworks. Newman U. Richards (Chapter 11) revisits the concept of the fiscal social contract, particularly in Nigeria. Richards argues that voluntary tax compliance is linked to good governance and citizens' perception that the state fulfils its obligations to provide security and public services. Lack of trust and visible benefits erodes compliance. These chapters underscore that technology and rules operate within a broader context of legitimacy and consent.

What comes next?

This volume takes human rights principles out of the realm of aspiration and embeds them within the practicalities of tax law and administration. It provides a clear framework for understanding why many Global South countries advocate for a more inclusive UN-led process for international tax cooperation, linking it directly to their capacity to fund development and realize rights.

The next steps involve translating these frameworks into operational tools. This includes developing negotiation checklists that turn duties like "maximum available resources" and extraterritorial obligations into practical questions and model clauses for tax treaty negotiations. It also involves creating rights-based budgeting metrics, developing simple ways to track and report how specific tax revenues or reforms translate into tangible improvements in public services (school places funded, clinic hours extended) to strengthen the fiscal social contract. Furthermore, extending the analysis to subnational finance design, ensuring local government taxation and fiscal transfers also align with equity and service delivery goals, is crucial. Finally, applying policy design discipline, using a rights-and-inclusion filter *before* implementing measures like digital transaction taxes or tax incentives, assessing potential impacts on vulnerable groups and overall development goals, is necessary.

In a world of tight budgets, evolving digital economies, and ongoing debates about global governance, this book offers a timely and practical perspective. It argues persuasively that anchoring tax policy in human rights builds the legitimacy and consent necessary for effective and sustainable revenue systems. It provides a strong foundation for policymakers, advocates, and researchers working towards a fairer fiscal future.

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