Navigating the Nexus: Exploring a Multifaceted Discourse on International and Domestic Economic Justice by Humanising Fiscal Law and Policy

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Inaugural Lecture

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BIO

Attiya Waris is Kenya's second full female law professor and the first professor from a religious, ethnic and racial minority in the country. She is also the only known Professor of Fiscal law on the African continent. Her original scholarly contribution to this field has been the development and strengthening of the linkages between finance and development through taxation, debt and illicit financial flows and the raising of living standards.

Professor Waris has in the past held the position of Director Research for the University as well as acting Deputy Principal College of Humanities and Social Sciences as the first female Professor to hold both posts separately and simultaneously. She holds several portfolios currently and: is currently serving as the UN independent expert on foreign debt and international financial obligations under implications for human rights globally, a member of the International Tax Taskforce on Climate and Development, the Chair of the Supervisory Board of the Capabuild Foundation based in the Netherlands, a Commissioner on the O'Neill-Lancet Commission on Racism and Structural Discrimination and Global Health and a member of the Editorial board of the Yearbook on Economic Determinants at the WHO; a member of the Working Group on Debt at the Madrid Club as well as the Managing Editor of the Journal on Financing for Development housed at the University of Nairobi.

Most recently Professor Waris was quoted in March 2025 by the Minister of Finance of Hondura Christian Duarte in his keynote speech at UNCTAD. Her work was also quoted in May 2024 by President Higgins of Ireland in his keynote speech in Dublin, Ireland, in the Constitutional Court of Kenya in October 2023 during the debate on housing tax. In addition her work was cited by the Minister of Foreign Affairs Frederick Mitchell of the Bahamas in his intervention during the recently concluded G77 meeting in Kampala in January 2024. She has been a founding member of several organisations including the African Tax Researcher's Network based in South Africa, the Tax Justice Network Africa, the Capabuild Foundation in Amsterdam and the Committee of Fiscal studies, University of Nairobi and most recently AFRODAD-East and Horn of Africa.

ABSTRACT

Growing up I remember my mother and a neighbour discussing how the first thing you do when you move into a home is buy curtains because you must hide your poverty from the view of others. This interplay of money and access to a quality of life fascinated me early on. How did people maintain and improve their standards of living? How did one become wealthier? What drove the process of wealth accumulation? In all these conversations I saw the interplay early on of licit and illicitly earned funds, of wealth that could be displayed and that which was secreted away even at individual levels and then how people would try to launder their money so they could actually use it at a later stage. While others more powerful or connected often openly used the money because they felt they were 'protected'. I continue to be fascinated by how this works, at not only an individual and micro level, but also how these individual decisions translate into community, county/state/municipal, national, regional, continental and also at the global levels in a cohesive direction that can either build, undermine or destroy communal economies.

This then leads me to the often quoted 'limited resources discourse'. Is there really a finite amount of finance in the world? If so, how do we ensure that we have peace, that no child goes hungry and no sick person goes untreated but also how do we then reduce inequality? While this was at an individual level I perceive the same play with finance at the global level, what guides the direction in which resources and finance move, who receives it, where is it stored, how is it used and who actually benefits from the finance? Why do they receive it? How do they use it? How are priorities set? Why is the reduction of poverty and the improvement of living standards not the central focus of all decisions? In the complex interplay between law, politics, economics and society (nationally and internationally) how can we develop policies and implement proposals? How can we enforce and keep a balance between the diverse stakeholders in a society and economy so that living standards are continually and progressively improved, while keeping fear and selfishness checked?

These are some of the key questions I determined to spend my life on as an academic. I have tried to answer these questions by studying, researching and writing about debt, tax, illicit financial flows and their linkages to the raising of living standards from a legal perspective with a practical approach. In particular, I have sought to understand how we can use fiscal systems to reduce inequalities, finance well-being and human rights as well as grow an economy so that States can improve standards of living, reduce poverty and potentially increase development not only within but also outside their borders. My hypothesis has been that there is a need to have a set of guiding principles on how finance is collected and spent but always with a view towards the effect and impact of decisions on the ability of the most vulnerable or poorest person to raise their living standards while simultaneously pushing all people towards the level of, at minimum, the common person, thereby reducing inequality within the context of our limited planetary resources.

A fiscal system is the entirety of the revenue and expenditure sources of an entity institution, state or group of states. It includes tax, debt, aid, grants, loans, tax and business interests as well all expenditure. It is therefore not a surprise that we tend to think of fiscal systems as being complex and predominantly reserved for the decision-making power of the political class and technocrats. My approach to scholarship is that while there may be complexities, the underlying understanding of fiscal systems should be well within the understanding

of all people and that there remains a need for individuals of all walks of life see their lives both between and within fiscal systems in order that they can better participate and hold leaders to account. I also see that often specialists use this concern of complexity to further silo and obscure issues in order to maintain an uneven playing field. This can be reversed through what I have termed the principles of fiscal legitimacy: transparency, accountability, responsibility, efficiency and effectiveness, fairness and justice with the goal of reducing inequalities and building trust.

I have applied this approach in various contexts and sought to understand whether and to what extent policy proposals and decisions demonstrate or undermine fiscal legitimacy. I have found that in the decision-making process around national and international finance at both state and individual levels (including enablers), a failure to approach the space from a principled position undermines the legitimacy of the process which is always sub optimal at best. However, with the compromise being made in the context of conflicting interests it can threaten the stability of a community, region or state if the population is unable to see and perceive fairness and justice in the decision- making process and its intention. Unilateralism and political decisiosn making in this space needs to be tempered. I have demonstrated how we can use fiscal legitimacy in diverse spaces humanising finance in order to move populations hopefully towards a peaceful life through what I have termed the lifecycle approach of people, communities, states and the globe.

In this lecture, I want to share the research on this thinking that I have done across a period of twenty years. I have structured the lecture as follows. In Part II, I analyse the concept of fiscal legitimacy, and explain why the idea of principles guiding decision making are necessary to reduce inequalities within the context of our planetary resources while reflecting on the challenges. In Part III, I explain that by humanising fiscal law and policy a focus on the fiscal social contract, lifecycle approach and raising living standards of individuals, societies, and states can lead to peaceful states. In Part IV, I explain how I came to this conclusion by assessing the creation of states, ending of conflicts, political campaign financing and financing health, climate and children, through domestic and international finance as well as showing how certain processes are flawed due to the failure to apply a principled approach. In the concluding Part V, I sketch out a future research agenda and examine the future work in the field from a global, principled and evidence-based approach that I intend to pursue.

1. INTRODUCTION: HUMAN DIGNITY AND FISCAL LEGITIMACY: A SYMBIOTIC RELATIONSHIP

I am so Poor I Am in Debt Even for my Eyelashes

Kiswahili proverb

When one begins a foray into the area of state finance domestically one sees that the phrases that present themselves include technicality, complexity, limited resources and compromise, legally created loopholes and a suboptimal compromise at best. (Waris, 2019)

In retrospect I would have preferred to learn first about my own African and Asian traditional legal systems. However my legal and fiscal journey began with the common law system as a direct result of Kenya's colonial past. The presumption of the field, under the common law tradition, is one where the principles guiding decision making from the perspective of Adam Smith's canons of taxation must inevitably lead to a compromise with justice and as a result the end result will inevitable led some members of a society, persons both natural and artificial with much more than a feeling of dissatisfaction.

The judge, Lord Tomlin, in the Duke of Westminster case famously said:

> Every man is entitled, if he can, to order his affairs so that the tax attaching under the appropriate Acts is less than it otherwise would be. If he succeeds in ordering them so as to secure this result, then, however unappreciative the Commissioners of Inland Revenue or his fellow tax-payers may be of his ingenuity, he cannot be compelled to pay an increased tax. (IRS v Duke of Westminster: 1935)

Coupled with the unfortunate common law principles that one learns early on such as 'law is nonsense on stilts' or 'law is not just' leads the practitioners and theorists in the field to expect and assume failure to achieve justice from its very conception. However not all countries follow this legal tradition. Under African philosophy, Ibn Khaldun a 14th century sociologist from North Africa insisted that fiscal decisions must be just. (Waris and Latif, 2014) How do we then take traditional systems and adjust them to the systems that were inherited through colonisation from imperial states and find a middle ground at the national or domestic level to ensure that those governed can be complaint in the existing system becomes the challenge of the post-colonial state?

There is a presumption amongst states that issues of taxation, debt and finance of the state are all alien to the traditional systems and communities of countries. However, this is not quite true, traditional systems had warrior classes for security, had administrative payments made through repairing of goods and services, markets to buy produce with the giving of services to the community in lieu of payment. This inaugural as a result, will be a walk through the development of the fiscal state through its cycles of conflict and war; its interactions with cross-border states; and then its continual striving to grow and develop and raise the standards of living of the society in which it is situated. It will also analyse and assess the engagement and interactions across borders not just ethnic borders that are within the current geographical State boundaries but also across them to other states in their engagements. This is particularly pertinent as we are now in an era of multilateralism and regionalism that is moving towards federations of states in striving to improve cooperation between states not only in fiscal but also other related decision-making processes. Grounded in principles of justice, there is an inseparable link between the raising of living standards and fiscal legitimacy. Economic policies must not only promote prosperity but also safeguard the inherent dignity of individuals, ensuring that fiscal decisions are ethically grounded.

1.1. Humanising Fiscal Law and Policy

Inclusivity comes with consistent effort and persistence in seeing a different way of being. Whether racial, gender, religious or ethnic; the truth of the matter is that, failure to make effort to be inclusive and level all elements of the playing field will continue to hamper the ability of states to achieve an inclusive fair and just and a future that holds an international system that is fiscally legitimate. (Dean and Waris, 2020)

Since 2010 the linkages between finance and human rights have been gradually deepening. During the work of my mandate as UN Independent Expert on Foreign Debt and International Financial Obligations and Human Rights, I constantly use the phrase 'Rights Require Resources' and at other times I use the other 'Resources Require Rights'. Using this as a jumping off what the purpose of finance is whether it is a debt or trade or taxes or aid or government business of any kind. And no matter what type of finance one looks at the purpose of this finance flowing into a state is always for a particular reason of spending. When I first explored these interconnections through my doctoral research and my book on tax and development I tried to build the linkage between human rights, development and taxation. (Waris, 2013) Since then I continued developing these interconnections by looking at issues around health and finance which led me to the conclusion that unless actual budgetary spending would be set aside for purposes surrounding health and the underlying determinants of health that the quality of life of a human being could not get better. As I've continued to look at this area most recently in the UNGA resolution on a Tax Convention, the climate finance negotiations, the plastics treaty and the pandemic treaty which are still in negotiation has begun to explore the need to not include not only include issues around taxation but also illicit financial flows and debt and how they have an impact on the human well-being.

In the recent past as I continue to explore issues of health I also began to look at the underlying determinants of health one of which is the right to food. While not being a specialist on nutrition I am clear that if a human being does not have food on a regular basis that is nutritious then that person will not develop well, is likely to have health impairments like stunting, and very often also additional special-needs as they grow older due to (physical and mental) developmental challenges as a result of the absence of nutrition during key growth periods. The connection I see between good nutrition and the ability of societies to have healthy human beings who have energy stems from the ability to access and pay for this food. The question then arises is what are these linkages between the different elements of international finance and foreign debt and the ability of an individual on the ground to realise the right to food.

A country takes on foreign debt when it needs to build infrastructure projects needs to grow its economy, when it has emergencies or is emerging from conflict. Food stores often have to be rebuilt and the food placed into the storage spaces often have to be purchased on a regular basis and these are therefore basic reasons in cases of drought or famine to make sure that populations receive food at a stable price. I am reminded often about the onion riots in India and the corn flour crises in Eastern Africa. Taxation plays a role in the space because when goods are bought and there is a higher demand than there is a supply then the prices go up however the human being on the ground level still has the same salary and so this particular scenario comes in because the removal of the tax allows one to actually moderate the price of these food products that are necessities in different parts of the world where in one country corn may be a necessity in others it may be rice and yet others onions. Pure demand and supply if not moderated impoverishes people.

When we look at the movement of food products across the world then we are also made acutely aware of climate and the effects of climate change with the result that areas previously able to produce huge amounts of food products are now turning into deserts and in other parts of the world areas that had very low rainfall are now getting large amounts of rainfall. The financing systems of companies in the Agro-business as well as the transport corridors that moved from one port to the other of the world will now potentially have to shift and the question that does arise is whether countries have to take on for example loans or debt in order to build infrastructure to allow for the ease of movement.

Other elements of food and agriculture that have become very important include: who the farmers are? what they look like in certain parts of the world? As we speak, they are now suicides of farmers being recorded because of personal debt that is taken on in order to tide them through difficult growing periods to when harvests come. This is a case of domestic debt and its implications on individual human beings who are the enablers. Another element that continues to be of great concern when looking at issues around food is the quality of food and the financing of bureaus of standards to make sure that carcinogenic aflatoxins or other forms of toxins that are found in food are protected and the kind of finance that is put behind laboratories of these kind in countries across the world and what kind of budget support comes to them and their specialization becomes equally important. The entire value chain of a product needs reflection and reconfiguring.

1.2. The Global Fiscal Spiderweb: International Cooperation and Assistance

Global value chains harness development, facilitate information flows between suppliers and producers, and generate positive growth for advanced and developing economies alike. The most positive example in the public imagination is Fair Trade coffee, where well-governed value chains can ensure

a good return to farmers and a clean conscience to consumers. As many have commented, GVCs do not always lead to genuine development, including the 'latte revolution' (Benoit and Ponte, 2005). Rather than producing "factory Africa" many GVCs do not lead to industrial upgrading and knowledge transfers, and African firms commonly stay as second or third tier partners within a value chain, taking orders from above (Gibbon and Ponte 2005; Haakonsson 2009; Farole and Winkler 2014). This critical view of GVCs contains an implicit argument that developing country production networks are enmeshed in an international hierarchy where the chance of new firms being leaders within chains is minimal. This suggests that hierarchy can also be seen in Africa's engagement with global wealth chains.

In the African context GWCs are important as they are the means through which trade and investment are facilitated, as well as taxes paid or avoided. Multinational corporations

(MNCs) can minimize, avoid or evade taxes, exploit tax policies and divert financial and other geographically mobile capital, income and profits through nodes such as 'offshore' financial centres, 'tax havens', and secrecy jurisdictions. These actions induce potential distortions in the patterns of trade and investment that form the linkages or chains within the wealth chains and reduce global welfare by eroding national tax bases of other countries. Knock on effect include altering the structure of taxation (by shifting part of the tax burden from mobile to relatively immobile factors and from income to consumption) and hampering the application of progressive tax rates and the achievement of redistributive goals in the states from which the wealth is moved. As a result GWCs can boost fiscal revenues but also deplete them. As such there is a shared fiscal concern between the growing literature on wealth chains with the much earlier research on 'state capacity' in Africa (Migdal 1988), including what institutional foundations are necessary to permit economic flourishing (Bates 1989).

In the early 2000s there was a crackdown on 'tax havens' from the OECD, including the development of a 'blacklist' of harmful tax competitors (excluding the OECD's own tax havens) (Sharman 2006; Vleck 2008), and the eventual development of a 'whitelist' of jurisdictions that had signed at least a dozen Tax Information Exchange Agreements by the end of 2012. The hypocrisy of the OECD initiative was clear to all concerned – that 'tax havens' outside of the OECD should be deemed as harmful to competition while those within the OECD are simply providing services to improve competitiveness and tax efficiency (Kyle 2006; Sharman 2006). This is still a common argument from OECD-based tax experts and officials seeking to fend off reforms to 'tax havens' within the OECD membership (Seabrooke and Wigan 2016). Another way of understanding this hypocrisy is through hierarchy, that what is bad for all is permissible for some. This is especially the case among 'tax havens', that make historical claims to why their financial sector is so complex, secret, and unique. Latecomers find it much harder to make these claims.

In the African context the development of 'offshore' financial centers and IFCs has been tied to simple Market GWC operations, such as the selling of shell companies or, ideally, tied to industrial production by being married to Export Processing Zones (EPZs). Examples can be found in Djibouti, Liberia, Mauritius, the Seychelles, and Tangiers (Styger et al. 1999; Vlcek 2006), as we discuss below. A key challenge for the upgrading of these financial centers is that MNCs active in Africa have little interest in developing them (Palan, Murphy, and Chavagneux 2010: 175), while locally developed services face the international accountability and hierarchy issues flagged above. We suggest that there may be a strong element of path dependency in how states view new entrants with financial centers. Mosley's (2003) work on who can invest where discusses 'OECD', 'Emerging', and 'Frontier' types of economies and how sovereign bond traders evaluate them. A more recent way of describing the effects of evaluation within closed systems is 'performativity', where the onlookers induce what they seek to find in what they are observing. For African GWCs the onlookers, including private capital, international organizations, and NGOs, focus on how IOs can assist or grassroots microfinance initiatives (Lavelle 1999; Henriksen 2013). Indeed, these are the kinds of wealth chains that are actively encouraged, including the creation of international best practices for microfinance (McKeen-Edwards and Porter 2014: 137). We suggest that while this is certainly positive the focus on African finance affirms these simpler forms while accountability and hierarchy problems inhibit the development of more complex forms of wealth chains.

In this lecture, as set out in the abstract, I share the research on this thinking that I have done across a period of twenty years. I have structured the lecture as follows. In part II, analyses fiscal legitimacy, part III, humanises fiscal law and policy, part IV, assesses the creation of states, ending of conflicts, constitutional law, electoral campaign financing and financing health and climate through domestic and international finance as well as showing how certain processes are flawed due to the failure to engage with a principled approach and finally in part V, I sketch out a future research agenda and examine the challenges states will continue to face in the absence of a principled and evidence approach.

2. FISCAL LEGITIMACY: CREATING THE BASKET OF TRUST IN IMPERFECT FINANCIAL SYSTEMS

Fiscal legitimacy is a cornerstone for societal trust in financial institutions. Transparency, accountability, and responsibility are essential elements, shaping financial policies that resonate with the aspirations of the people they serve. Effectiveness and efficiency link to the quality in use of the resources. Fairness and justice both real and perceived ensure that the society remains calm through the process of decision making. Safeguarding dignity, reducing inequality and building trust in economic policies remains the crux of the issue. As a result in grounding fiscal studies and systems within the principles of fairness and justice, one needs a prioritisation and protection of the human in economic decision-making. There needs to be a critical reflection on policies that may compromise the inherent dignity of individuals, advocating for a harmonious balance between economic prosperity and the preservation of fundamental rights and needs.

2.1. From Schumpeter and Goldschied to Ibn Khaldun: Globalising Fiscal Sociology

> There is hardly any other aspect of history so decisive for the fate of the masses as that of public finances. Here one hears the pulse beat of nations at its clearest, here one stands at the source of all social misery. (Goldscheid 1962: 2)
>
> The spirit of a people, its cultural level, its social structure, the deeds its policy may prepare … is written in fiscal history. He who knows how to listen to its message here discerns the thunder of world history more clearly than anywhere else. (Schumpeter 1991: 101)
>
> "to lower as much as possible the amounts of individual imposts levied upon persons capable of undertaking cultural enterprises. In this manner, such persons will be psychologically disposed to undertake them, because they can be confident of making a profit from them" (Ibn Khaldun II: 91). "Do not ask for more than is tolerable. Do not charge anyone too much. Treat all the people justly. This makes it easier to gain their friendship and it is more certain to achieve general satisfaction" (Ibn Khaldun II: 150).

Citizens in developing and developed countries both in their individual capacities and within the artificial entities they operate within, and as a society, perceive taxation as firstly a necessary burden or obligation to the state and secondly, as a remittance or expense that has no commensurate benefits or guarantees. In the former element, the concept of 'necessary burden' has resulted in revenue collection disparities in developing countries as the relatively large size of the economy is not reflected in the proportionately small amount of tax revenue collected. There are numerous reasons for this, including but not limited to the societal perception of tax as a burden leading to both avoidance and evasion of tax. The effects of both domestic and global policies, which allow inputs of diverse actors as well as poor governance practices, fuel this perception. The perception of governance practices extends societal perceptions towards the lack of accountability, transparency and responsibility of the state in its collection and use of fiscal resources in the eyes of citizens, taxpayers and society or the tax bargain. In the latter element, there is a distinctly slow and minimal improvement of human well-being in developing countries. Although developed countries were granted the right or power to levy tax, the 'no commensurate benefits or guarantees' was softened and the 'burden' alleviated by developing social welfare provisions that led to the improvement of the lives of citizens. Historical fiscal sociology shows that tax was oppressive, leading to many tax revolts. Marx and Engels lead a campaign against unjust taxation in the 1848 revolution. (Piciotto, 2022) It was only as states replaced regressive indirect taxes with direct income taxes, and graduated scales, and linked these to social welfare (as well as funding warfare) that they became accepted as legitimate.

This fiscal redistribution policy has not been undertaken, adopted or achieved in most developing countries and in reflecting on the scandals globally over the past 20 years, has not been achieved in developed countries as well. The colonial inheritance, is one of the driving factors still in play that resulted in the creation and development of a situation of dependency that has to date remained unbroken. The approach should be one of collective investment as only through this can the society make calls for fiscal legitimacy locally and globally. Weber (1972: 67) argues that legitimacy arises out of the confidence of the ruled. Fiscal legitimacy arises out of the confidence in the fiscal behaviour of the state and its handling of the fiscal resources placed in its trust and in how it is invested.

Mumford extended Schumpeter's methodology of fiscal sociology by arguing that it requires that taxation should be recognised in terms of not only law and its interaction with society but also the racial, ethnic, historical, economic, political, ideological, and belief systems in which it exists (Mumford 2008: 219). My own work added human rights to this discourse. (Waris, 2010) Schumpeter also argued that states go through stages of historical development and stated that a social welfare state was a fundamental characteristic of the penultimate level of development: the fiscal state. The social welfare state and the guarantees it provides to society include the provision of goods and services that improve the well-being of individuals and groups within society. It has been extensively applied in developed countries worldwide but has not yet taken root effectively in developing countries.

Over the past fifty years, another model of the well-being of peoples has been developed: the human rights perspective. Human rights are defined as the basic moral guarantees that people in all countries and cultures have simply because they are people (Nickel 1987: 561–62). My argument is that human rights principles, which set out 'benefits and guarantees' of individuals and society, can be interpreted as the element of well-being within Schumpeter's concept of the fiscal state. His argument is thus underpinned and given a moral and legitimating basis by international human rights principles, and an important tool in solving the crisis of the developing fiscal state.

However, we don't just live in and can't just study one society, a single legal system, or a national state, and that the world contains a multiplicity of diverse and interacting societies, states, and legalities. Ibn Khaldun in his seminal work The Discourse argued for fairness and justice to never be compromised and this is the basis for my thinking that one lens of justice is human rights and the approach should always be to view both spending and collection of collective resources as based on public investment in humanity with the focus on wellbeing trust and reduction of inequalities.

2.2. Humanizing Fiscal Law and Policy

Fiscal legitimacy and fiscal crisis are weights on either side of a balance. The pivot of the balance is society's confidence in the fiscal state. This confidence can be assessed in various ways and can be perceived through diverse characteristics in the evolving relationship between the state and society. Traditional bedrock areas of state activity were defence, foreign affairs, the administration of law and order and the protection of private property. With the growth of democracy, at least in developed countries, these expanded to include education, the provision of infrastructure essential for economic development and basic human needs such as communications, energy and access to clean water and sanitation, and eventually healthcare and social security. This reflected a growing concern to go beyond the basic security of state, and ensure the economic and social welfare of both the state as a whole and all its citizens. Fiscal legitimacy can be described as an accountable, responsible and transparent fiscal system that is effective and efficient and just and fair. Movement away from this description is movement away from fiscal legitimacy and towards fiscal crisis.

Measuring the perception of citizens and the confidence they have in a fiscal state is a technical process but it can be visualised like a temperature measure. In addition, perceptions and confidence change with constantly changing fiscal laws and policy. The tax bargain involves the tax levied on the state and the expenditures undertaken by the state that citizens perceive as being justifiable and for their benefit. State expenditure is divided into recurrent and development expenditure. Recurrent expenditures are preconditions to the existence of the state, including the political and social roles of governance consisting of defence (both internal and external), foreign affairs, and administration of justice. Development expenditure on infrastructure, health and education and social security may be considered as investments to stimulate economic growth but will be considered necessary for a political regime to maintain societal loyalty and increase fiscal legitimacy (Heller 1974: 255).

Legitimacy is a complex and multidisciplinary issue. It has been explored mainly in political science with some limited forays by legal scholars. Weber argues that legitimacy arises out of the confidence of the ruled (Weber 1972:267). As long as the ruled citizens continue to have confidence in and obey the state, it remains legitimate. Citizens, however, will only continue to obey as long as they believe in the fairness of the policies and laws being implemented. As a result, fiscal legitimacy reflects the confidence society has in the state's performance in collecting and spending its tax revenue as expressed in accepted laws and policies. Fiscal legitimacy is but one small facet of legitimacy.

Fiscal legitimacy is the source of the support of the existence of the post-crisis fiscal state, it assists in state building and it promotes sovereignty and independence by reducing reliance on outside finances like foreign aid. This fiscal state has two roles to play in the maintenance and improvement of fiscal legitimacy: political and legal. Although government as a political actor assumes the responsibility of deciding what ends are to be pursued and what resources it is prepared to commit in dealing with problems, as a legal actor the state must then proceed to establish the mechanisms to further these ends (Nonet and Seznick 2000: 112).

Good governance paves the way to fiscal legitimacy by building people's faith in the state and ensuring their acceptance of its laws and policies. Good governance has today become the centre of attention for many fiscal states in the drive to improve efficiency and effectiveness through transparency, accountability and responsibility practices in order to be both just and fair. States can enhance fiscal legitimacy by: firstly, involving independent third parties in the auditing and evaluation of public policies to strengthen transparency and accountability; secondly, promoting better, fairer and more public spending; thirdly, broadening the tax base and making tax systems fairer and more balanced; and finally, reinforcing the capacity, authority and accountability of subnational government bodies. It is not only about the act but the intent starts to gain importance as well. Fiscal legitimacy is not only an issue of capacity: in addition to strengthening administrative capabilities, societal participation and open and informed debate can result in more transparency. Independent actors with the capacity and the financial independence to carry out a critical evaluation of policies and proposed reforms can also add to the good governance and fiscal legitimacy.

2.3. A Human, Societal, State Lifecycle Approach

I use what I term the lifecycle approach which builds upon the feminist lifecycle approach, to denote broadly an assessment of the impact or consequences of the accumulation of debt, the need to collect and equitably redistribute taxes and the failure to regulate illicit financial flows by states on different stages of the life of a person, the growth of a society and the development of state services. In the case of a human the lifecycle of a child from before conception to the pivotal age of 25, when they are assumed to be active contributors to the economy. In the case of a society it begins when families or groups agree to live close to each other as small communities. In the case of the state it is when a group decide that a particular geographical area has to be delimited and groups of communities agree to live or attempt to live there together under one leadership.

The section aims to go beyond the trodden path of the impact of debt on national economies overall and instead the focus is to understand how this financial burden moulds the journey of the child's, state's and society's development. Much like a coin with dual faces, public revenue has yielded both positive and negative effects on the life of the youngest members of our global society. On one side, it has contributed to improved access to healthcare, education, infrastructure, employment and been used to foster an environment conducive to a child's growth. The converse is that the accumulation of development revenue without adequate safeguards has resulted in compromised access to essential services and has overall hindered the realization of the rights of children.

2.3.1. The Human Lifecycle

In the home, high levels of household debt may hinder the ability of families to afford proper food for the mother for nutrition and sustenance during pregnancy, impacting the development of the infant children. It is now being reported that several countries at risk of a debt crisis are also actively facing the threat of a food crisis. (Word Bank 2024) Where a food crisis coincides with a debt crisis, there is an increase in malnutrition of infants as households in poorer countries are forced to sell valuable goods to sustain not only the infant child but the entire households.

Household debt which arises through factors such as poor financial planning, rising housing costs, unpaid medical bills from the birth of the child etc., force families to make sacrifices to service high priority bills and debts, which can result in cutting back, neglecting or forgoing basic needs, such as clothing and sufficient nutrition for the infant child. It has been reported that low- income households living in peri-urban and rural areas are especially disadvantaged, as they would need to more than double their food expenditure to secure a healthy diet. (UNICEF, 2023)

Children not only create a demand for essential items but also drive the need for essential goods and adequate housing within the home. Commentators have observed their impact on consumption changes as their requirements shift over time. Certain expenditures, like healthcare, become immediate necessities after childbirth, while others, such as education costs, are deferred. Increased expenses within households with children, especially low-income households, further diminish their ability to save thereafter drastically increasing their chances of taking on and repaying large debts in order to manage their budgets effectively.

2.3.2. The Cyclical Development of the State

Ibn Khaldun argues that for the state to perform its responsibilities towards the citizens and the economy, every state needs resources which have to be raised by the government through different means, the most important being the taxes, He distinguishes the rise and fall of a dynasty (i.e., state) and so the economic strength of the country into five stages: 1) conquest and success, 2) stability and self-exalting, 3) economic expansion and enjoyment of the fruits of development, 4) contentment and compromise, and 5) extravagance, wastage and decadence all of which come from political decision making. At each stage, the tax structures and government spending play a vital role. This lifecycle of a state as echoed by Ormrod and Boney in their stages of a fiscal state from primitive, tribute, to domain to tax and finally the fiscal state. Although they did not refence the precolonial and colonial states, it follows a similar approach to that of Schumpeter's fiscal state cyclical approach.

High debt levels may lead to underfunded education systems, limiting access to quality education and hindering the cognitive development of children especially in their formative years. The heavy debt burden necessitates prioritizing debt servicing over investments in education. Consequently, insufficient funds are allocated to education systems, leading to a lack of resources for schools, educators, infrastructure development, and educational programs. This will undermine efforts by states to meet the recommended expenditure targets for education, affecting the quality and accessibility of education for children.

When public resources are constrained through debt, families resort to private healthcare, disproportionately impacting children in lower-income households. Children from families with limited financial resources may find it challenging to access quality medical care, including essential treatments, medication, and specialized services. This directly impacts their right to equal and accessible healthcare because their access to health becomes more dependent on the financial capabilities of their families rather than being universally available to all children regardless of their economic backgrounds.

It is estimated that there are about 150 million street children in the world. These children are vulnerable to exploitation and violence and are at risk of missing out on their education because they are trying to support themselves or their families. Due to large amounts of money being siphoned out of the country as governments struggle to satisfy their increased debts, we see that governments have failed to provide, or facilitate the provision of, very low-cost housing for the millions of low-income households in both urban and rural areas. Although mass housing for low income households is being built, it is almost always too expensive for the poorest, located away from income earning activities and lacking good, affordable transport links. Without investment to ensure that all children have an adequate standard of living, children cannot enjoy their other rights.

Achieving sufficient results and remedying the harm caused by climate change require financial capacity from states. In order to comply with the Convention on the Rights of the Child, one of the main solutions which has been suggested is **debt cancellation**. There have been discussions around baby bonds.

Debt cancellation alone will not resolve the aforementioned challenges. Many HIPC countries namely in Africa are in the same situation as they were 20 years ago when the debt relief was implemented. In other words, these issues are cyclical. Debt cancellation may support the current youth but what about the next generation. It's much more complex. Why would the Paris Club, MDB, IFIs, and others cancel debt when they know that it's the policy choices that countries make which are really bad and affect children? Why would the private sector restructure or cancel their debt? What are those incentives? We really need to be more strategic here given the current financial climate. Debt cancellation isn't realistic but may be both necessary and inevitable.

In conclusion, from prenatal challenges to constraints on education, healthcare, and opportunities for young adults, we see the adverse impacts that debt has on the quality of lives of the children across the world. The development cycle of the state shows that the more large-scale investment decisions on the population if not done well has similar but more large-scale consequences at national and global levels. The political cycle, debt cycle and investment cycles similarly add to the challenges facing the world that has been made more rather than less complex. Policymakers and stakeholders in governments must collaborate to mitigate these impacts and prioritize the fulfilment of children's rights of all ages within the broader economic context.

3. THE PRACTICE OF THE CYCLICAL APPROACH: ENDING CONFLICT, CREATING STATES, MAINTAINING PEACE AND IMPROVING LIVING STANDARDS

The evolving fiscal bargain between the state and society, and the confidence that society has in the state can be best assessed through history as a person, society or state(s). The analysis of the background to the commencement of taxation, its growing complexity in collection and distribution, and the reactions of society to this process are some of the key elements in understanding the level of fiscal legitimacy of a state. This requires that this section draw on historical, economic, political, cultural, sociological and legal perspectives. Fiscal sociology approaches the analysis of taxation and public finances by studying the lives of individuals, groups and societies through history. This includes the unintended impact of taxation as well as regulation and has implications for almost every activity of the state that somehow affects the private sector and society as expressed by the anagrams set out above.

3.1. Economic Justice

Delving into the complex landscape of fiscal systems, the moral dimension is inherent in fairness and transparency. There needs to be an equitable distribution of the fiscal burden, urging societies to confront the loopholes that perpetuate imbalances. The societal commitment required to build financial systems could, should and ought to prioritize the common good.

3.1.1. Illicit Financial Flows: Unveiling the Shadows

The clandestine world of illicit financial flows, where capital moves surreptitiously across borders, eludes regulatory frameworks. There is an urgent need for international collaboration to address this global challenge, advocating for transparency and coordinated efforts to curtail these financial evasions.

If you did not pay your taxes then how can you complain the next time your roads break down or the judiciary does not decide cases fairly or are bribed? Of course, there is inequality here too, the rich can afford to pay specialist advisers to ensure that they avoid taxes, so we all have a responsibility to uphold the legitimacy of taxation.

3.1.2. Navigating the Global Financial Archipelago: Lichtenstein and Ireland

In examining the role of International Financial Centers and tax havens, one sees the complexities of global financial architecture. One should scrutinize the impact of these entities on economic dynamics, to assess the need for the reevaluation of regulatory frameworks to prevent abuse and foster financial transparency.

3.1.3. Collection Before Spending: The Creation of the Fiscal State

A Nigerian proverb states that "a horse has four legs, yet it often falls" similarly while we are clear that resources are required, that society has a right to receive these resources and that rulers require resources, the planning of how to achieve this growth and prosperity of an entire society remains a challenge: this is perhaps the weakest leg of the horse. Many scholars argue that we must first look at collection before we make spending decisions while other believe it is vice versa: picking the leg can be a matter of opinion. However, the premise that we should question first is, the way in which we collect and spend existing revenue before we make attempts to increase revenue through new forms whether from government business, loans, aid, revenue collection or even increased rates of tax. It is a question of how efficiently and effectively the government uses the funds that they have already at their disposal that leads to compliant taxpayers and a peaceful society. Some argue that the measure is to assess whether government revenue and taxation can be more effectively carried out if it is not undertaken by the government but by an individual or in smaller groups however data shows that the only thing that actually changes is the beneficiaries. (Aketch, 2007) You need financial inclusion in order to finance development in a stable way but to do so one needs to understand the context of the state for which the fiscal system is being designed and ensure its procurement and tender system is a true reflection.

3.2. Human Rights: The Self Sustaining State A Utopian Reality

Human rights principles are benchmarks of the effectiveness, efficiency, accountability and responsibility of the state to society. Thus, human rights can create concrete provisions that are progressively enforceable and realisable. The widest possible interpretation of human rights claims, principles, policies, laws and values should be used. The use of this extremely wide scope is firstly to attempt pragmatically to point out the potential breadth of human rights considerations that can be linked into taxation through fiscal sociology. Secondly, to assert normatively that human rights and well-being is appealing by virtue of the standards that they set and that there is a need to test their practical realisation. The need to see whether a state can be self-sustainable while providing for the society therein leads to the discussion and use of fiscal sociology not only at the overall theoretical level, but also at the more detailed level of discourse in developing countries, as is broken down into the macro and the micro levels of fiscal sociology.

Participation is the tool used in the application of this theory to analyse whether in fact a link can be made between well-being and human rights and taxation at a macro level. Schumpeter stated that economic analysis deals with the questions of how people behave at any given time, the economic effects of their behaviour. Economic sociology, he added, deals with the question of how people come to behave as they do. He then defined human behaviour as including actions, motives, propensities and social institutions relevant to economic behaviour (Schumpeter 1954: 19). This reference to human behaviour opens up a discussion about forms of participation, such as participatory budgeting (PB), to analyse how budgeting decisions are made by society and thus to consider if this is tied into human rights.

While this has been the traditional argument as we have begun to learn more about the network of tax havens and secrecy jurisdictions across the world, this is not no longer a domestic issue but a shared global issue that requires a reflection on how through principles of non-discrimination equality and International cooperation and assistance we need to use an approach that insures global revenue is being equitably shared. Government enablers and professional enablers across the world are culpable.

The concept of social welfare is the main goal in Schumpeter's discourse of transition from the tax state to the fiscal state. This section will thus attempt to ascertain whether the fiscal policies geared towards social welfare can be also geared towards human rights, and thus whether there are similarities and parallels to be drawn between these concepts in order to apply fiscal policies in the achievement or realisation of human rights. There are several issues to be considered in drawing this parallel: they are the similarities and difference in firstly, the content of welfare and human rights; secondly, the obligations that both these concepts place on the state and finally, the fiscal burden involved in their realisation.

Those who describe rights as absolutes make it impossible to ask important factual questions. In relation to spending, who decides at what level to fund which cluster of basic rights and for whom? How fair, as well as how prudent, is our current system of allocating scarce resources among competing rights, including constitutional rights? Who exactly is empowered to make such decisions about allocation? Attention to the costs of rights or well being leads us not only into problems of budgetary calculations, but also into basic philosophical issues of distributive justice and democratic accountability. Indeed it leads to the philosophical dilemma, what is the relationship between democracy and justice, between principles of collective decision making, applicable to all important choices, and norms of fairness that we consider valid regardless of deliberative decisions or majority will? (Holmes and Sunstein 1999: 131).

In relation to collection: who decides from whom is it fair to collect or extract revenue? What alternatives are there? Why do we pick any of those particular alternatives? Do we extract minerals or gas or allow government to engage in business? Should we do both or none or either?

3.3. Constitutional Law

Within a country, this balance between revenue and resource collection; and revenue and resource re-distribution is maintained and rests on the fiscal provisions in an institution's or nation's constitution, legislation, regulations and policy as well as any international commitments it makes including but not limited to treaties, and government-private sector contracts. A constitution should reflect on the fiscal capacity of the state. (Waris, 2013) The supporting legislation needs to be in place to elaborate on the application of the constitution and may be subject to amendment to reflect the needed change. Regulation is attached to provisions of the law in order to better elaborate upon them for purposes of administration within a civil service. Policy is codified and implemented and amended from time to time based on need and the political thinking of the ruling government usually linked to the party manifesto.

Should treaties be in alignment with law and society or vice versa? Treaties and other international commitments and contracts made need to be reflected in the Constitution, legislation, regulation and policies of the state. Best practices, standards and recommendations emerge from practitioners to fill in emerging issues, elaborate upon, ease and clarify where necessary.

However, when looking at a constitution what exactly should be in a constitution? Should there be specific mentions of taxing rights or powers? Should there be debt ceilings? Should all disagreements with the private or public be made publicly available on access to information on for the taxpayers and the residents of a state who are then made responsible for the repayment of these debts through the revenue they generate within the economy and through taxes? Should the budget proportions be pre-set? No single African country to date has a debt limit or ceiling constitutionally set out. Aid is not discussed at all in public fora and government business is similarly unelaborated and often opaque. However, tax seems to have a more varied treatment. In Namibia for example, the government structure is established in two provisions in the Constitution with no mention of the word 'tax' nor 'taxation' although there is legislation. (Waris, 2015) In the Senegalese constitution there is a reference to tax but no clear sign of a taxpayers' duty or a governments' right to tax. They Senegalese constitution also states in the second title of the constitution, the public freedoms and the [freedoms] of the human person, of the economic and social rights and of the collective rights, that any discrimination between men and women in employment, salary and taxation is forbidden. Further there is also a reference to tax when setting out the relations between the executive power and the legislative power. It elaborates on rules around the basis the tax and the modalities of collecting taxes of all types and currency guidelines. (Waris, 2019)

Legislation ideally should be anchored in a constitutional provision, but we can already see this is not necessarily the case in African countries. (Waris, 2015) However, the legislation can have policy and regulatory elaborations. Although there should be, there is no real rhythm to this in African countries and it seems to be based solely on the thinking in real time in particular countries under a variety of influences. For example, the 2014-2035 Senegalese National Development Plan ending in 2035 is based on three pillars. Firstly, a structural transformation of the economy by the consolidation of current engines of growth, creation of new sectors, boosting of exports and attraction of investment. Secondly, improving the wellbeing of the population, acting against the social inequality and supporting the emergence of viable regions. Thirdly, the reinforcement of the security, stability, rights and liberties and the consolidation of the rule of law to create better conditions for social peace. This policy while laudable has not been implemented through rules and regulations making it difficult to see whether the fiscal allocations within budgets are reflecting the thoughts of the government or the society. What happens when a recent change in government is the political result of dissatisfaction based on decisions listed above?

This brief canvass of constitution, law, regulation and policy shows that on its face there is a problem in the conceptualizing and coherence of fiscal law and policy. No state follows what seems to be the basis of the law, there is no coherence and laws and policies in place seem to be an accident of fate or historically applied and do not fit into the jigsaw puzzle of what should be the entire regulatory framework of a state. The laws and policies while disconnected from the constitutions are seemingly a reflection of the pressure to comply periodically given by outside forces: colonial inheritance of a position, donor pressure, consultant guides, poor governance and often a lack of overall guideline of philosophy. (Waris, 2019) An absence of policy code defined this adds to the foreign policy dilemma.

3.4. War and Conflict: Somaliland, South Sudan and Afghanistan

Maintaining peace and security is the primary responsibility of the state. The creation of the fiscal state becomes the first part of the development of the state. The first action of a new government after peace is achieved would be to begin to collect resources to run the activities of the state usually at this point in time, it is to ensure the existence of a defence force and to maintain law and order. As a result, the first step to securing the finances would be to create a fiscal social contract and the relationship between citizen and state. This newly created contract is extremely fragile and there is a need as a result to ensure that the resources collected are used with the full consent of the people. The use of resources must be done with transparency, accountability, responsibility, efficiency, effectiveness, fairness and justice: fiscal legitimacy is thus created and developed. (Waris 2013) The people, institutions and the state are all interlinked with each other in building the fiscal state.

Conflict and post conflict states like Somaliland are similar to other states in a globalized world which have mobile individuals who remain loyal to the state but who no longer live there and as a result set up across borders institutions and work while as refugees, migrant workers or even foreign nationals while maintaining fiscal and other ties with their families and friends within their state of origin. (Lindley 2010) As a result, in the globalized world we cannot simply include or refer to domestic resources and their movement, by necessity it must include international and global movement of resources through the lines of the web of movement and the nodes of states and institutions through which resources pass to ensure the continuation of the Somaliland fiscal state. As a result, the issue of fiscal legitimacy and the development of the fiscal contract enters into an already complex area of law in today's world which is further fueled by the globalized world in which we live and the manner in which dissident groups, armed militia, unrecognized as well as recently recognized post conflict states all already interact with the global finance system and the ensuing impact this has on the revenue collections and development of the unrecognized state. Interestingly in Angola the oil platform was deliberately built in the sea and as a result despite a civil War the revenue continued to flow into the hands of the government of the day despite societal dissatisfaction with it.

There is still no reliable formula of how a fragile ceasefire translates into a peaceful state. (Paris and Sisk 2009, 1) Any nation or territory claiming self- determination today aiming at state recognition will have individuals, institutions and states all working for or against it at all levels: nationally, regionally and globally. (Raic 2002, 289) However, all these players are no longer confined to one state. In the case of the creation of the post-conflict fiscal state, the fiscal support similarly that develop not only the state and its legitimacy as well as the citizenry similarly comes from domestic, regional as well as global resources. In the light of these diverse interactions that develop a fiscal state today similarly to those developed in the past, not only does it require firstly, the receipt of resources that result in the creation of the post- conflict fiscal state reflecting on fiscal legitimacy and the fiscal social contract but also secondly, how and from where the resources are received using the theory of global wealth chains.

The creation of a state could look to fiscal resources first to fuel the war and then look to it again to fuel peace. In many conflict and post conflict states in Africa (including the colonial states), during times of war, armed insurgent forces often fought for free for a promise from the leader that after they succeeded they would be part of the nation's armed forces.

Modern day examples include Rwanda and South Sudan where the insurgents converted into the recognized military of the liberated and newly recognized states respectively after peace was achieved. These same forces are today part of the paid national army. (Clapham 1999) While they may have been willing to accept voluntary military service during the war in times of peace the same forces must be paid.

In Rwanda, for example, President Kagame asked the military to take one year more of voluntary military service in order to build their wages as an asset and loan in the national books of finance aiming to show a balance of assets that could help the state to jumpstart the economy. In South Sudan by contrast the oil revenue share was used to pay the soldiers immediately after the declaration of independence but corruption led to salary delays and as a result periodic mutinies (Amenta, Nash, and Scott 2016, 111–12). Both methods were used to create the first fiscal asset of the state and as a result the books of accounts of the fiscal state.

The preamble of Somaliland's 2001 Constitution stated that the state was to be founded on the principles of equality and justice, both principles of fiscal legitimacy and that lasting stability and peace could be achieved by linking the economy to the aspirations of the nation. ('Somaliland Constitution' 2017) It provided that the imposition of taxes and other duties would be based on the interests and well-being of the society, and that no taxes or duties would be collected unless determined by law. In addition, any levying, waiver and changes in taxes and other duties could only be done through amendment of the law. ('Somaliland Constitution' 2017, sec. 14) These are marks of transparency and responsibility, fairness as well as equity and accountability to the people.

3.5. Fiscal Literacy: Rwanda and Bangladesh

Discussions on tax literacy are not widespread however terms in common use includes capacity building or training. The content of what should be taught in a tax literacy training or curriculum is also not discussed widely. Tax literacy is intended to firstly, help provide information about tax, secondly, not to support any particular type or amount of taxes, but to simply explain: taxes within a domestic system as well as a regional and international system and how it impacts on those being informed. Thirdly, the information transmitted consists of not just tax revenue but also tax expenditure. Finally the persons being informed include any interested persons but society generally. Already tax information generally shared is skewed across all spaces.

However the discussion on tax literacy becomes wider since there is not only the issue of tax literacy but immediately financial literacy comes into the forefront. If society is not clear on their own finances it will be extremely difficult to introduce a discussion on taxes. Where to root the discussion becomes one of the challenges. Very little of this research, if any, has focused on what elements should in fact, be measured as components of financial literacy.

It is argued that taxation should be considered as an important component of financial literacy as it has the potential to impact on a person's overall wealth. The ability to meet tax liabilities on time, prepare returns accurately and claim all available entitlements would certainly impact on a person's overall financial position. Therefore, it is argued that if taxation issues are not seriously considered as important components of financial literacy, there could be significant risks to revenue for similar reasons there are currently significant risks to the economy and consumer wealth through poor financial literacy. It is further argued that this lost wealth should be considered from a tax perspective and that lost wealth could also lead to lost tax revenue.

In conclusion, it must be kept in mind that tax literacy and the widening of the tax base must be a continually ongoing process but also when reflecting on choices like need to know and appropriate time to expose the choice of knowledge translates into cohort of birth of a population and its response. The digital revolution has however overturned some of these controls.

3.6. The Heartbeat of Political and Democratic Integrity: Political Party Campaign Financing

There is a delicate balance required to ensure financial support for political entities without compromising the integrity of the democratic process. Money, obtained through either legitimate, seemingly legitimate and/or corrupt means, tends to warp the very philosophy of representative democracy and threaten the pillars of a democratic society and the institutions that guarantee the rule of law. There is an increasing phenomenon in global politics in which some leaders with questionable credentials and powerful connections are encroaching into the political spaces with seemingly unlimited amounts of financing. This breed of apparently populist politicians flood their political campaigns with a smorgasbord of innovative, well financed and seemingly thoroughly strategized campaign strategies. This in turn almost automatically blocks out of the lower classes as they are unable to access the kind of finances required to even engage in political campaigning. It becomes crucial from the perspective of a financial analysis to enquire into the clean fiscal bill of health that all politicians and those serving in public office need to have in order to offer themselves up for elections as upright citizens and taxpayers who already ascribe to and follow the existing system and that they conduct themselves in a fiscal ethical manner during election campaigning. And those in power use allocated budgets like candy to tempt voters.

4. THE FUTURE: BUILDING BRIDGES BEYOND BORDERS

Ibn Khaldun was in favour of prudent and balanced budget. "Income and expenditure balance each other in every city. If the income is large, the expenditure is large and vice versa. And if both income and expenditure are large, the inhabitants become more favorably situated and the city grows" (II:275). He distinguishes the rise and fall of a dynasty (i.e., state) and so the economic strength of the country into five stages: 1) conquest and success, 2) stability and self-exalting, 3) economic expansion and enjoyment of the fruits of development, 4) contentment and compromise, and 5) extravagance, wastage and decadence.

Within each of the elements, a wellbeing based global fiscal system, with collection and spending of revenue that is principles and evidence based in order to play a positive pivotal role needs to be developed. This demands that a whole of world, principle-based approach based on evidence needs to be delineated and implemented and these are the areas which are set out below that I will continue to develop in future.

4.1. A Human Centered Whole of Planet Approach: Well-being and a Global Fiscal Body

One visionary solution, is the establishment of a global fiscal body. Such an entity, would facilitate international cooperation, coordinate efforts to combat illicit financial flows, and provide a forum for crafting inclusive and equitable policies that transcend national boundaries. In addition, all treaties no matter what field they are in, all have fiscal repercussions and as a result ought to have fiscal clauses but they must be in cooperation collaboration and coordination simultaneously within and between all stakeholders, participants and interlocutors.

All around the world, people tend to have different economic roles and responsibilities, as well as different access to productive resources. In most cases, women tend to be at a disadvantage. (Elson, 2015) For example, women are usually (culturally) expected to take on the bulk of caring for their families. This means that women (much more than men) have the double burden of carrying out both paid and unpaid work. This dual role often has the effect of undermining women's position in the paid labour market, where they can only access a limited range of sectors and occupations and may restrict their opportunities to access other markets and services as well. (Grown and Valodia, 2010)

Such limited access to the market force further restricts women from playing a significant role in decision making around government policies that directly and indirectly affect them, such as the taxation policy. Thus, the way that governments raise, allocate and spend money has the potential to directly and indirectly burden women financially. It also indirectly reinforces the traditional and patriarchal ideas about gender roles that then inform the way in which economic policies, including the tax system are structured.

4.2. Ethics: Embedding a Principled Approach

In assessing fiscal decisions making whether at the global, continental, blocs or national levels need to take on a principled approach and this includes not justice alone but a human quality of kindness. On the steps to these decisions one should and ought to engage in clear analysis always from a fiscal perspective to build up early warning mechanisms and by assessing opportunity costs through routine regular cost benefit analysis. This will then allow for a bridging across what is the deepening state-societal informality and mistrust which needs to be shifted towards a more trust-based relationship with checks and balances that are honoured. One key first step would be the deliberate actions taken by states not just through voices but through fiscal allocations towards financing peace and defunding conflict. However human rights has unfortunately embedded the principle of immediate and progressive realisation which is a fallacy spending is and always has been based on political priorities and the true view of a government is in its budgets lines. Where a state spends its financial resources there you see the core of its policy position.

4.3. Evidence Based: Indicators, Indices, Rankings and Grades

The Millennium Development Goals (MDGs) and the Sustainable Development Goals (SDGs) were a critical step towards the progressive achievement of the most crucial human, social and economic rights. Many countries have made progress towards their achievement, but generally low- income countries are lagging behind. In discussing the relationship between taxation and MDG/SDG proving the relationship between rights and resources allows for the better understanding of the relationship between rights and resources needed for their achievement. Once this is proven at a level of certainty, we suggest that the debate in the future can move more towards the practical applications of concerning the types of resources and time lags. Financing from ODA should be linked to national development policies and the adverts be removed. Data improperly collected can result in policies that loose issues in translation

5.5. Levelling the Playing Field: The Value of Money and Currency

I have also now begun to wonder whether money should be a mode of measuring exchange or should it have an earning capacity potential? Why give the money of one geographical region its own name and how does that then add to the global market of currencies that are then speculated assessed and measured to create money that in itself has earning potential. How does the use of money in this way then support or undermine poverty and development? This however remains beyond the scope of my current body of work

5. CONCLUSION

Similar to the age in which we are now living, Ibn Khaldun lived during a period of turmoil and stagnation. To him it was not a 'habitual or normal' situation, but as a phase of decline interrupted by vain attempts of revival. He studied this period of ossification punctured by intermittent crises (Lacoste 1984, 5).1 Rulers lost spirit, stability was replaced by anarchy; luxurious style of life did away with the simple living, and to stay in power with all these symbols of decadence, excessive taxation was imposed which acted as a powerful disincentive for undertaking economic activities. Arbitrary appropriation of people's property by the government and trading houses owned by rulers weakened the competitive spirit of commoners. To which I would add media houses, the banking system and the state business linkages that impede the ability of common people to do business.

In navigating these multifaceted discourses, one is compelled to reevaluate the intricate relationships between fiscal policies and societal well-being. My work serves as a guide, to forge a future where fiscal systems globally, regionally and nationally align with principles of fiscal legitimacy, of justice, transparency, and human dignity on a global scale through insights that transcend temporal and geographical boundaries. In weaving together these multifaceted themes, we can create a tapestry that calls for a reevaluation of global economic systems. Embracing transparency, equity, and justice, fostering a future where fiscal policies align harmoniously with the aspirations of humanity is where the solution rests globally, regionally an nationally.

> Only when all people have equal access to all state services can we grow and thrive together. As a result not only do (Human) Rights Require Resources; (Human and Fiscal) Resources Require Rights.

'We may share the same sun but we do not share the same roofs'

Kalenjin Proverb


EXPERTE INDEPENDANDANTE