



THE KENYA SCHOOL OF LAW

CALL FOR ABSTRACTS

5TH ANNUAL CONFERENCE: 25-26 APRIL, 2024

Celebrating Sixty Years of Excellence in Legal Training

THEME: TAXATION AND SOCIAL ECONOMIC RIGHTS IN MIDDLE-INCOME ECONOMIES

INTRODUCTION

The Kenya School of Law (the School) will hold its 5th Annual Conference on 25-26 April 2024, at the Kenya School of Law, Karen Campus.

In their effort to fulfil obligations related to human rights and to carry out their development agenda, governments have to mobilize resources. Paragraph 53 of the *Guiding Principles on Extreme Poverty and Human Rights* (Office of the High Commissioner for Human Rights) (2012) stipulates that fiscal policies, which include tax policies, must comply with human rights and principles in particular, equality and non-discrimination. This implies that taxation regimes must to the greatest extent possible, be aligned with human rights standards, including the progressive realisation of social and economic rights. For example, states may not shift the tax burden to the poor and the marginalized by disproportionately overtaxing wages and indirect consumption, or having excessive taxation of the wealthy.

There has been opinion that middle-income economies, especially those in resource-rich African countries, are disadvantaged due to the existing global tax systems. Reportedly, Africa's resource rich countries lose up to 5.8% of the total tax revenue they would ordinarily collect in a year due to this real or perceived inequitable global tax system, which allows, amongst others, tax evasion by certain multinational companies. In a continent where millions of people are exposed to risk of hunger and millions of children are not in school, tax revenue is absolutely paramount to enable the realization of social and economic rights. The issue is compounded where foreign debt and aid impose limitations on domestic tax revenues. Further, international differences in taxation lead to reduced domestic resources for the realization of human rights.

Back in Kenya, the Constitution of Kenya 2010 provides, under Chapter Four (Bill of Rights), that *"The Bill of Rights is an integral part of Kenya's democratic state and is the framework for social, economic*

and cultural policies” while article 43 affirms social economic rights, which include the right to the highest attainable standard of health; right to accessible and adequate housing, and to reasonable standards of sanitation; right to be free from hunger, and to have adequate food of acceptable quality; and education. The Constitution, in Chapter Twelve, gives the Government the power to raise revenue through taxation (articles 209 & 210). Article 201 provides that the public finance system should promote an equitable society, and in particular, that “the burden of taxation shall be shared fairly,” and that “expenditure shall promote the equitable development of the country, including by making special provision for marginalised groups and areas...” Borrowing by the Government is also anchored in the Constitution, but with constraints (see article 211).

The exercise of these mandates by the Government is bound to affect everybody, hence the topics of taxation, borrowing and social economic development are pertinent and topical issues in middle-income countries, including Kenya, hence the choice of the theme for this Conference.

CALL FOR ABSTRACTS AND PAPERS

The School invites scholars, researchers, experts in different relevant fields, different professionals, students, etc. to submit well researched scholarly works that investigate the effect of tax policies on the realization of social and economic rights in particular; social security, education, housing and health. Authors are encouraged to enhance interdisciplinary dialogue on the implications of human rights law for the design and implementation of taxes in middle-income countries and Kenya, in particular.

The abstracts will be evaluated by the Editorial/Conference Committee in accordance with relevant guidelines and, if accepted, the author(s) will receive further invitation to submit the full paper.

CONFERENCE THEME: TAXATION AND SOCIAL ECONOMIC RIGHTS IN MIDDLE-INCOME ECONOMIES

SUB-THEME 1: TAX POLICIES AND SOCIAL ECONOMIC RIGHTS IN MIDDLE-INCOME ECONOMIES

- a) Impact of tax policies on the realization of social and economic rights in middle-income economies; case study of Kenya;
- b) Implications of tax policies on human rights in middle-income economies, particularly social-economic rights;
- c) Tax policy as a human rights issue;
- d) Public good, taxation and individual rights;
- e) The impact of cross-border taxation on social, economic and cultural rights.

SUB-THEME 2: TAXATION AND SOVEREIGN DEBT

- a) The implication on the utilization of enhanced taxation to solve the public debt crisis on human rights;
- b) Taxation and its impact on the social contract;
- c) Fiscal dilemma: to borrow or to tax?
- d) The balance between taxation and the right to social and economic development.

SUB-THEME 3: LEGAL EDUCATION IN KENYA

- a) Legal education reform in Kenya: Is it the time?
- b) Professional standards and progressive qualification in the legal profession;
- c) Quality assurance in legal education.

CONFERENCE FORMAT

The Conference will be held at the Kenya School of Law, Mutula Kilonzo Building, Gate A. The Conference will also be broadcasted live through the School's *YouTube* channel and other social media platforms.

JOURNAL PUBLICATION

The final papers presented at the Conference will be published in the *Kenya School of Law Journal* (inaugural journal).

SUBMISSION

Abstracts should be submitted by close of business (1700Hrs EAT) on **2nd February, 2024**. Abstracts that will be submitted after the deadline will not be considered.

SUBMISSION GUIDELINES

For submission of an abstract to be considered, it must conform to the following general guidelines:

- It should be original;
- It should not have been published elsewhere;
- It should not have been submitted elsewhere for publishing;
- It should conform to the prescribed style guidelines;
- Its length should not be more than 500 words;
- It should be typed in font type Palatino Linotype, font size 12 (footnotes 10 point) and with 1.5 line spacing;
- It should include a short professional profile of the author(s);
- It should be sent electronically, by e-mail in Word format (MS Word) to conference@ksl.ac.ke

- Articles should be in conformity with the citation style prescribed in the latest edition of the *Oxford University Standard for the Citation of Legal Authorities* (OSCOLA).

ENQUIRIES

For any other or further inquiry, please contact; conference@ksl.ac.ke

Dr. Henry K. Mutai

DIRECTOR/ CHIEF EXECUTIVE OFFICER



The Kenya School of Law is ISO 9001:2015 Certified Organization