

Tax, Inequality, and Human Rights

edited by Philip ALSTON and Nikki REISCH.

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Except death and taxes, nothing in this world is certain. Applying *Benjamin Franklin's* quote to the modern welfare state democracies, the present book argues that, in addition to taxes, other oft-ignored certainties lead to inequalities, and there is growing concern for the preservation of human rights both at the domestic as well as the international level.

The book under review, *Tax, Inequality, and Human Rights*, edited by Philip Alston and Nikki Reisch, is a compilation of twenty-five chapters contributed to by prominent tax and human rights experts who analysed the roots of “human rights and tax laws” under six main parts, identifying the overlaps and contradictions to highlight how both can address the increasing disparities in social, economic, and political spheres.

Part 1, “The Significance of Human Rights to Tax Law, Policy, and Practice”, analyses the “intersections and divergences” between the “fundamental principles of tax and human rights law”. Part 2, “Tax Abuse in Global Perspective”, analyses the “cross-border nature of abusive tax avoidance and evasion activities”, as well as its “human rights consequences”. Part 3, “The Responsibilities of Governments”, examines the averseness of states to make “tax policies and procedures” more “transparent and accountable”. Part 4, “Private Actors and the Public Purse”, emphasizes the role and responsibilities of private sector in “shaping and ‘mis-shaping’ tax laws”. Part 5, “Taxing Equality”, critically examines “domestic tax laws,” from the standpoints of “equality and non-discrimination”. Part 6, “Bringing Fiscal Policy and Social Rights Together” highlights how “international human rights obligations” influence the “legal framework for both domestic and international tax reforms”.

The editors have used their unparalleled academic and research pedigree at the New York University, the United Nations, and their extensive legal practice on human rights to compile a well-researched, topical, and globally relevant reference book highlighting the proportional relationship between tax policy and human rights thus, exploring the influence of human right obligations on the legal framework for domestic and international tax law reforms. The book articulates the need to perceive tax policies *vis-à-vis* human rights because every loophole in tax policy and each penny of tax avoided leads to human rights abuse in some form or another. While the attempt for a universal understanding of the effects of taxes on human rights is a laudable one, the practicality and making these ideas work in a real world situation in dissimilar countries begs further inquiry and contemplation.

This book is a welcome addition to international human rights literature, and is relevant to human rights lawyers, academicians, policy makers, and students of law who advocate the use of tax policy to create an equal and just society. The book is an ambitious yet noble attempt to present an inter-disciplinary perspective on “tax policy and human rights”, supported with a reasoned study of “recent international tax law reforms” and their impact on “human rights” by exposing the “structural biases in tax regimes that

affect human rights". *J. Holmes* observed that "tax is the price we pay for civilization", and this book, using the same idea, propagates the use of tax to create a just, equal, and more humane society.

Competing interests. the author declares none.

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Unilateral Sanctions in International Law

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This book deals with unilateral economic, financial, or other coercive measures not amounting to the use of force, against a state. Unilateral sanctions, as broadly agreed by the editor and the authors of individual chapters, is preferred as a foreign policy tool by many states. However, the legality of these measures is often arguable and their application is thus debatable.

The book is published in the same year as the adoption by the United Nations Human Rights Council (UNHRC) of the draft resolution "The negative impact of unilateral coercive measures on the enjoyment of human rights" (A/HRC/46/L.4, adopted by a vote of 30 in favour, 15 against, and 2 abstentions), which urges states to cease using unilateral sanctions as tools of political and economic pressure. In particular, the UNHRC resolution notes that unilateral sanctions, especially those of a coercive nature with extraterritorial effects create obstacles to trade relations among states, thus impeding the full realization of the rights set forth in the Universal Declaration of Human Rights and other international human rights instruments, in particular the right of individuals and peoples to development. This book aims to complement both this and earlier UNHRC resolutions regarding unilateral sanctions by providing examples and scholarly support, together with a framework for the international law governing unilateral sanctions, and addresses the topic from various perspectives such as aviation, foreign investment, human rights, maritime law, environmental law, World Trade Organisation (WTO) law, and cyber law. Further, by using the example of the Gulf Cooperation Council, the book examines how regional organizations deal or should deal with unilateral sanctions.

Although the book states that unilateral sanctions are different from countermeasures and "retorsions and smart or targeted sanctions", it is not clear from the chapters how these three concepts are different from one another and why they should not be used interchangeably. Additionally, the book fails to incorporate a detailed Third World perspective, even though it correctly surmises that unilateral sanctions are often simply a tool of the Global North against the Global South.

These issues aside, the book provides a comprehensive analysis on the customary law that has crystallized regarding unilateral sanctions, including the increasing limitations, such as being subject to the principles of proportionality, *jus cogens*, coerciveness, or