CALL FOR RESEARCH PAPERS FOR THE RESEARCH COMPETITION AND AKMCC E- JOURNAL

THE 12TH EDITION OF THE ALL KENYAN MOOT COURT COMPETITION

THEME: SUSTAINABLE GOVERNANCE; UNVEILING THE INTERSECTION BETWEEN TAX BURDEN, GOOD GOVERNANCE AND PROTECTION OF HUMAN RIGHTS

The Constitution of Kenya, promulgated in 2010, marked a significant milestone in the country's journey towards democratic governance, predicated on the pillars of the rule of law, public participation, social justice and good governance. Central to this constitutional dispensation is a comprehensive Bill of Rights, an essential component of Kenya's democratic state, providing the foundation for socio-economic and cultural policies. The State's mandate, as enshrined in the Constitution, is to observe, respect, protect, promote and progressively fulfill these rights.

Inherent in the sustenance of a functioning state is the generation of revenue, and the Constitution explicitly grants the government authority to levy taxes both at the national and county levels. This revenue enables the government to deliver essential services to its citizens threreby ensuring sustainable and equitable growth of the society and realization ofsocio-economic rights. However, it is imperative that the tax system and policies adopted by the State adhere to principles of public finance, particularly those of openness, accountability, and public participation in financial matters, in alignment with national values and principles of governance.

Recently, the government introduced new tax policies and measures through the enactment of the Finance Act of 2023. The new tax policies include the Housing Levy policy which requires the

employers and employees to mandatorily contribute to the National Housing Development. This policy is meant to enhance the realization of the right to housing. The concern that runs among citizens is the effectiveness of the house levy tax to the objective pursued or whether it is an unnecessary burden to the taxpayers. Questions also arise, for example, on what the role of the State is in the realization of the right to adequate housing.

Furthermore, there has been an increase of Value Added Tax on petroleum products from 8% to 16%. This has led to inflation characterized by high prices of basic commodities hence the high cost of living. Considering this, citizens have been hindered from accessing their basic social economic needs, moreso the right to be free from hunger, to have adequate food of acceptable quality, to health, education and adequate standard of living.

Due to the high cost of living, citizens decided to air out their grievances against the tax policies. Police officers were deployed to prevent further demonstrations. Instead this led to an escalation of civil unrest as police clashed with citizens. Many people were injured and some even died. Media coverage was also halted by the police. This begs the question, 'to what extent should citizens exercise their freedom of expression and whether the government, before enacting the Finance Act conducted effective public participation.

The 12th Edition of the All - Kenya Moot Court Competition seeks to assess; First, whether the government before enacting the Finance Act conducted effective public participation, Second,the importance of public participation and good governance in th formation of tax policies and their implication on reaization on human rights. Lastly, this edition seeks to eplore the limits, if any, of the freedom of expression.

It is in this context that the All Kenyan Moot Court Competition 12th Edition is inviting papers based on the theme: **SUSTAINABLE GOVERNANCE; UNVEILING THE INTERSECTION BETWEEN TAX BURDEN, GOOD GOVERNANCE AND PROTECTION OF HUMAN RIGHTS ;**

Interested Authors/ Researchers should focus on any of the following sub-themes to write on;

- The implication of the increased VAT from 8% to 16% on the realization of social-econonic rights in Kenya.
- Analyzing the implication of the recent introduction of the housing levy on the realization of the right to adequate housing.
- The role of the legislature in enhancing sustainable governance through public participation and access to information in formulation of tax policies.
- The role of media in promoting transparency, accountability, good governance and protection of human rights during the imposition of taxes.