

1. Record Nr.	UNINA9910788148203321
Autore	Waris Attiya
Titolo	Tax & development : solving Kenya's fiscal crisis through human rights : a case study of Kenya's Constituency Development Fund // Attiya Waris
Pubbl/distr/stampa	Nairobi, Kenya ; ; Dar-es-Salaam, Tanzania ; ; Kampala, Uganda : , : LawAfrica, , 2013 ©2013
ISBN	9966-031-48-0
Descrizione fisica	1 online resource (340 p.)
Disciplina	336.20096762
Soggetti	Taxation - Kenya Human rights - Kenya
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Cover; Title page; Copyright page; Contents; DEDICATION; ACKNOWLEDGEMENTS; ABBREVIATIONS; FOREWORD; PREFACE; CHAPTER 1 - INTRODUCTION; 1.1. RE-LEGITIMATING THE FISCAL STATE THROUGH REALIZING HUMAN RIGHTS; 1.2. LINKING TAXATION AND HUMAN RIGHTS IN DEVELOPING STATES THROUGH THE LENS OF FISCAL SOCIOLOGY; 1.3. DEFINING FISCAL SOCIOLOGY FOR THE DEVELOPING STATE; 1.3.1. THE MACRO LEVEL OF FISCAL SOCIOLOGY; 1.3.2. THE MICRO LEVEL CONTEXT; PART 1 - LEGITIMIZING THE POST COLONIAL STATE; CHAPTER 2 - LEGITIMIZING THE POST-COLONIAL FISCAL STATE THROUGH FISCAL SOCIOLOGY 2.1. CONCEPTUALIZING FISCAL LEGITIMACY FOR THE POST-COLONIAL STATE 2.2. CONCEPTUALIZING FISCAL SOCIOLOGY FOR THE POST-COLONIAL FISCAL STATE; 2.3. THE DEVELOPMENT OF THE FISCAL STATE; 2.3.1. ST AGES OF DEVELOPMENT OF THE FISCAL STATE; 2.3.2. THE MODELS OF THE FIS CAL STATE; 2.4. CHALLENGES TO CATEGORIZING THE POSTCOLONIAL FISCAL STATE; 2.4.1. THE CREATION OF THE POST-COLONIAL FISCAL STATE; 2.4.2. THE COLONIAL FISCAL STATE; 2.4.3. THE POST-COL ONIAL FISCAL STATE; 2.4.4. TRANSITIONIN G FROM ONE STATE TYPE TO ANOTHER; 2.5. MEETING THE CHALLENGE TO FISCAL LEGITIMACY THROUGH WELL-

BEING

2.6. CONCLUSION
CHAPTER 3 - THE FISCAL STATE IN COLONIAL KENYA; 3.1. SYSTEMS OF FISCAL EXTENSION AND DISTRIBUTION BEFORE BRITISH COLONISATION OF KENYA; 3.1.1. PRE-COLONIAL KENYA; 3.1.2. THE SULTANATE OF OMAN; 3.1.3. THE PORTUGUESE; 3.2. BRITISH COLONIAL FISCAL POLICY IN KENYA; 3.2.1. CREATING THE VERTICALLY INTEGRATED FISCAL ECONOMY; 3.2.2. FISCAL LEGITIMACY: NO TAXATION WITHOUT REPRESENTATION; 3.2.3. LIMITING EXPENDITURE TO SUSTAIN THE COLONIAL FISCAL STATE; 3.2.4. CREATING THE POST-COLONIAL FISCAL STATE (1960-1964); 3.3. CONCLUSION

CHAPTER 4 - LEGITIMISING THE KENYAN POST-COLONIAL FISCAL STATE
4.1. THE ERA OF PIECEMEAL REFORMS (1964-1980); 4.2. TAX MODERNIZATION PROGRAMMES (1980-1992); 4.3. DECENTRALISATION, PARTICIPATION AND EARMARKING (1993-2003); 4.4. DEVELOPMENT AND SOCIETAL PARTICIPATION (2003 TO DATE); 4.5. THE 2010 CONSTITUTION OF THE REPUBLIC OF KENYA; 4.6. CONCLUSION; PART 2 - HUMAN RIGHTS AND STATE FISCAL RESOURCES; CHAPTER 5 - REALISING HUMAN RIGHTS THROUGH TAXATION; 5.1. THE PARALLELS BETWEEN WELL-BEING, SOCIAL WELFARE AND HUMAN RIGHTS; 5.1.1. CONCEPTUALISING SOCIAL WELFARE, WELL-BEING AND HUMAN RIGHTS; 5.1.2. THE STATE OBLIGATIONS UNDER SOCIAL WELFARE AND HUMAN RIGHTS; 5.2. THE HUMAN RIGHTS OBLIGATIONS ON A STATE; 5.2.1. THE DOMESTIC LEGAL AND POLICY FRAMEWORK; 5.2.2. THE OBSTACLE TO REALISATION: ALLOCATION OF LIMITED RESOURCES; 5.2.3. THE DOMESTIC REALISATION OF HUMAN RIGHTS; 5.3. LINKING TAX TO HUMAN RIGHTS TO LEGITIMISE THE FISCAL STATE; 5.3.1. THE RIGHT TO DEVELOPMENT AND RESOURCES; 5.3.2. ACTIVE FREE AND MEANINGFUL PARTICIPATION; 5.4. CONCLUSION; CHAPTER 6 - LINKING HUMAN RIGHTS TO TAXATION THROUGH PARTICIPATION: BUDGETING FOR DEVELOPMENT; 6.1. PARTICIPATORY BUDGETING (PB) IN BRAZIL: PART 6.1.1. THE EVOLUTION OF PARTICIPATORY BUDGETING IN
