



THE FISCAL BULLETIN

Committee on Fiscal Studies · University of Nairobi School of Law

CHALLENGE · INFLUENCE · ENGAGE

Issue 1 · April 2026

A Note from the Chair

Welcome to the inaugural edition of The Fiscal Bulletin. In a single semester, the Committee on Fiscal Studies has convened distinguished practitioners, hosted internationally recognised scholars, launched a student research blog, and entered civic partnerships that extend its reach beyond the lecture hall. Fiscal systems are not neutral instruments, they encode political choices and determine who bears the costs of public life. The work documented here reflects that conviction.

GUEST LECTURE 01

Taxing the Digital Economy

Mr. Nickson Omondi

Manager, Digital Economy Tax Office, Kenya Revenue Authority

Mr. Omondi drew on frontline operational experience to examine how the KRA has approached digital marketplaces, streaming services, and platform-mediated transactions, terrain in which traditional nexus concepts no longer furnish adequate legal tools. The lecture provoked animated discussion on digital services tax design and the political economy of multilateral reform.

GUEST LECTURE 02

IUU Fishing as an Illicit Financial Flow

Dr. Matti Kohonen

Director, Financial Transparency Coalition

Dr. Kohonen demonstrated how IUU fishing is far more than an environmental infraction, it is a structured mechanism through which wealth is extracted from coastal economies and redirected through opaque corporate structures to offshore financial centres. The lecture connected ecological asset theft to the broader architecture of illicit financial flows.

SPECIAL EVENT

Crimmigration: The Illegality Within Legality

Prof. George Wajackoyah · Campus Presentation

Professor Wajackoyah's central argument: that illegality is often constructed from within legality itself resonated powerfully with the Committee's analytical commitments. His presentation challenged the audience to interrogate how legal systems manufacture categories of exclusion, and how those categories perform distributive and coercive functions that formal doctrine tends to conceal.

STUDENT RESEARCH BLOG

Published Works — 2026

Fourteen original research pieces published this semester, spanning digital taxation, climate finance, wealth taxes, illicit financial flows, data sovereignty, and the political economy of African fiscal architecture. Together they constitute a coherent scholarly conversation in which African voices are placed at the centre of analysis.

Rethinking Climate Finance from the Ground Up *24 Mar 2026*

The UN Framework Tax Convention: Five Critical Observations *10 Mar 2026*

When Ambition Outpaces Accountability *17 Mar 2026*

The Limits of Coercion in Digital Tax Governance *17 Mar 2026*

Sacred Wealth, Public Good *10 Mar 2026*

Africa Is Not A Discount Carbon Market *12 Apr 2026*

Taxing Wealth *12 Apr 2026*

IFFs and Africa's Ecological Capital *12 Apr 2026*

Taxing Big Tech in Kenya and the Global South *12 Apr 2026*

Who Really Benefits from Africa's Data? *12 Apr 2026*

Illicit Financial Flows *12 Apr 2026*

Potential Impacts of Data Centres *12 Apr 2026*

Who Pays When the World Breaks Down? *12 Apr 2026*

Development Finance, PPPs and Domestic Revenue Mobilisation *14 Apr 2026*

CIVIC PARTNERSHIP

Kenya People's Manifesto

16 April 2026

Partnering with AROSE Africa, A Certain Amount of Madness, and Kenya Comms Hub to build a shared civic vision of Kenya in 2040 grounded in citizen participation and fiscal justice.

UN TAX CONVENTION

INC-4, New York

February 2026

Formal participation at the Fourth Session of the INC on the UN Framework Convention on International Tax Cooperation, contributing to foundational debates on treaty design and the fiscal sovereignty of developing countries.

NYU SYMPOSIUM

Protocol 1 Debate

February 2026

Contributing to the Protocol 1 debate at NYU's Academic and Delegates Symposium, advancing positions on mandatory treaty language, robust information exchange, and treaty design that does not reproduce existing structural disadvantages.

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