ECONOMIC JUSTICE AND INEQUALITY: ANALYSIS OF ECONOMIC DIMENSIONS TOWARDS THE REALIZATION OF SOCIAL JUSTICE IN NIGERIA

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Abstract
Economic justice is one of the main aspects of social justice, concerned with ensuring equitable distribution of wealth, opportunities, and privileges within a society. This paper examines the concept of economic justice and its relationship with social justice. With particular reference to Nigeria, a country endowed with abundant natural and human capital resources, economic disparities remain obvious and persistent in view of the large-scale income disparity, high rate of unemployment and poverty. This suggests the need to critically engage the theoretical, as well as the legal and policy frameworks underpinning economic justice in Nigeria, focusing on wealth distribution, poverty, the minimum wage debate, universal basic income (UBI), and taxation and redistribution policies. This paper demonstrates how law and institutions or the lack of institutions enable economic inequality in Nigeria, while discussing the social justice implications of these economic challenges. It evaluates how legal reforms and institutional interventions can bridge the gap between the rich and poor, and promote inclusive development and foster economic justice.
Keywords: Social Justice, Economic Justice, Minimum Wage, Taxation, Poverty

1. Introduction

Justice has been a hotly debated matter over years. While there is lack of consensus as to the meaning of justice, it is widely accepted that justice has a connotation of "just"; "equity" getting what a person is "due" or "rightly deserves".[1] There are variants of justice which have emerged over the years. These variants include: criminal justice, economic justice, social justice, environmental justice, and more recently, energy justice and many more. Economic justice, which is the main thrust of this study, lies at the heart of social equity and sustainable development. It entails the fair distribution of economic benefits and burdens across board, which is central to any nation's quest for social cohesion and sustainable development. Even though Nigeria is one of Africa's largest economies, paradoxically, it is a home to some of the world's highest levels of poverty and income inequality.

Despite its vast natural resources, the country struggles to provide economic opportunities for its citizens, leading to widespread poverty, unemployment, and social unrest. In Nigeria, abject poverty, stark income differences, and limited access to wealth and opportunity persist despite significant natural and human resources. These instances of endemic poverty, unemployment, a skewed tax system, and income inequality threaten social, economic and national stability. The challenge of achieving economic justice remains central to the nation's social justice agenda. While the Nigerian Constitution contains provisions that imply social and economic rights, enforcement remains largely aspirational.

This paper investigates how Nigeria can realize economic justice through a fairer distribution of resources, improved labour policies, and reformed tax systems that prioritise equity and accountability. It is argued that economic justice is a critical component of social justice in Nigeria and that addressing economic inequities is essential for promoting social cohesion and stability.

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[1] Emil Brunner and M. Hottinger, *Justice and the Social Order* (Lutterworth Press, 1945).

2. Conceptual Clarification

2.1 The Concept of Justice

The concept of justice is a derivative of natural law jurisprudence. The word 'justice' derives its etymological root from the Latin expression, '*justitia*'.[2] While the term suffers from lack of scientific precision in its definition, it connotes equality, equity, fairness, uprightness or receiving what is due to one.[3] Black's Law Dictionary defines it as "the fair and proper administration of laws".[4] To the natural law jurist, justice is a yardstick for measuring the validity or otherwise of law. In other words, the end of law should be justice; hence, any law which does not promote justice is not to be regarded as law properly so called.[5] Socrates, Plato, Aristotle and other ancient Greek natural law philosophers expounded on various theories of justice, which have been further categorised into: universal justice, social justice, political justice, distributive justice, retributive justice, restorative justice, corrective justice, substantive justice, procedural justice, etc.[6]

John Rawls, which represents a contemporary proponent of natural law philosophy, expounded justice from the perspective of fairness. The Nigerian Supreme Court in *Obajinmi v. Adedeji*,[7] appears to have aligned with the contemporary perspective of natural law when it held that, justice is the application of fair treatment in the course of making its decision on contending rights between parties.[8] Rawls contends that, imbued in every human is an inviolable right resting on the fundamental principles of justice, which cannot be overridden by collective rights.[9] Typical of most naturalist theorist, Rawls measured the validity of every societal law and institution from the prism of justice. Rawls also perceives justice as a distributor of social primary goods.[10]

2.2 The Concept of Economic Justice

Economic justice refers to the fair distribution of economic resources and opportunities. It encompasses principles such as equality, fairness, and human dignity. It refers to the moral principles which guide the design of economic institutions, encompassing concepts such as: fair wages, equal opportunity, social safety nets, and equitable distribution of wealth. The distribution of wealth and power within society usually affects a person's opportunities to achieve full human rights and live a dignified life.[11] In Nigeria, economic justice is critical for addressing the social justice dimensions of poverty, inequality, and unemployment.

Economic justice has a close link with distributive justice. Distributive justice has been described as the most fundamental aspect of justice considering its significance to the dissemination of economic resources.[12] It has also been contended that the tangible currency of distributive justice is quality of life and equal opportunity for all to access quality life.[13] This would entail striking a balance between the contending claims of parties regarding the material goods available for

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[2] Nicolae V Dura, '"Jus" (Law) and "Justitia" (Justice) in Roman Solicitors' Perception and Definition. Reflection and Evaluation', (2019) 7 (2) Logos Universality Mentality Education Novelty: Law 45, 45.

[3]Ademola O Ojekunle, 'Meaning of Law, its Function and Relationship with Some Related Concepts', in Adewale Taiwo and Ifeolu J Koni, ed. *Jurisprudence and Legal Theory in Nigeria* (Princeton, 2019) 37.

[4]Brian A Garner, *Black's Law Dictionary* (7th ed. West Group, 1999) 867.

[5]Brian Bix, *Jurisprudence: Theory and Context* (Sweet & Maxwell, 2009) 70.

[6]Juan M Elegido, *Jurisprudence* (1st edn. Spectrum Books, 1994) 363-365.

[7] (2008) 3 NWLR (Pt. 1073) 19-20.

[8] Ibid.

[9]John Rawls, *A Theory of Justice* (Harvard University Press, 1971) 3.

[10]*ibid*. 6.

[11] David A Shiman, *Economic and Social Justice: A Human Rights Perspective* (Human Rights Resource Center, University of Minnesota, 1999) 17.

[12]Raphael J Heffron, Darren McCauley & Gerardo Z de Rubens, 'Balancing the Energy Trilemma through the Energy Justice Metric', (2018) 229 Applied Energy 1191, 1193.

[13]Peter Vallentyne, *Distributive Justice* <https://core.ac.uk/download/pdf/62769502.pdf> accessed 25 July, 2025.

distribution.[14] Distributive justice seeks to determine the complex equity question of who is entitled to what and the standard procedures for reaching such distribution formulae.[15]
Economic justice is a narrower concept, referring to the standard of living that ideally should be equitable. In other words, all persons ought to have opportunities for meaningful work and an income that provides them with adequate food, shelter and a level of living that contributes to good health.[16]

2.3 Social Justice

The Social Work Dictionary defined social justice as: 'An ideal condition in which all members of a society have the same basic rights, protection, opportunities, obligations, and social benefits a key social work value, social justice entails advocacy to confront discrimination, oppression, and institutional inequities'.[17] It is the comprehensive form to remove social imbalance by law, harmonizing the rival claims or the interest of different groups and/or section in the social structure or individuals by means of which alone it would be possible to build up a welfare State.[18] Social justice involves the pursuit of a society where every individual has equal access to rights and opportunities. It denotes the equal treatment of all citizens without any social distinction based on caste, colour, race, religion, sex and so on. It means absence of privileges being extended to any particular section of the society, and improvement in the conditions of backward classes and women.
Social Justice is the recognition or greater good to a larger number without deprivation or accrual of legal rights.[19] There is a separate category of social justice that does not involve the notion of collective responsibility but leaves individual responsibility intact.[20]
Social justice includes economic justice, but also spans education, healthcare, gender equality, and political inclusion. Social justice and economic justice are terms that relate to society in general. This is unlike human rights which refers to specific universal standards relevant to freedom and well-being, personal and collective rights.[21]

3. Legal Framework for Social and Economic Justice

Although not expressly referred to, social justice is regarded as the foundation stone of the Indian Constitution., the socio-economic justice as visualized by the Indian Constitution is found mostly in the Directive Principles of State Policy – Part IV (Articles 36–51) of the Constitution of India and to a minimal extent in the Chapter of the Constitution which deals with Fundamental Rights and certain other provisions of the Constitution.[22] They are the ideals and socio-economic goals which the Constitution hopes to see fulfilled by the Indian State. While non-justiciable, i.e., they

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[14]Yahaya Abubakar & Musa P Onuche, 'Distributive Justice and the Niger Delta Question in Historical Perspective', (2022) 8 (1) Journal of Humanities and Social Policy 42, 44.
[15]Benjamin K Sovacool and Michael H Dworkin, 'Energy Justice: Conceptual Insights and Practical Applications', (2015) 142 Applied Energy 435, 437.
[16] Colleen Lundy & Katherine van Wormer, 'Social and Economic Justice, Human Rights and Peace the Challenge for Social Work in Canada and the USA' 50(6): International Social Work 727, 728.
[17] R Barker, *The Social Work Dictionary* (NASW Press, 2003) 404–5.
[18] *Dalmia Cement(Bharat) Ltd. vs. Union of India* (1996) 10 S.C.C 104.
[19] GS Mahantesh, 'Social and Economic Justice under Constitution of India: A Critical Analysis', (2018) 2 (1) International Journal of Law Management & Humanities 1, 2.
[20] Joseph Johnson, 'Economic Theory and Social Justice', (Munich Personal RePEc Archive, 2006) 3.
[21] E Reichert, *Social Work and Human Rights: A Foundation for Policy and Practice* (Columbia University Press, 2003); K van Wormer, *Confronting Oppression, Restoring Justice: From Policy Analysis to Social Action* (Council on Social Work Education, 2004).
[22]GS Mahantesh, 'Social and Economic Justice under Constitution of India: A Critical Analysis', (2018) 2 (1) International Journal of Law Management & Humanities 1, 2.

cannot be enforced through a court of law, these principles are seminal in the governance of the country and are meant to create a just and egalitarian society.

Similar constitutional provision on socio-economic right is replicated in Nigeria. The specific provision of the constitution in this regard is contained in Section 16 of the Constitution of the Federal Republic of Nigeria, which provides thus:

> 16. (1) The State shall, within the context of the ideals and objectives for which provisions are made in this Constitution.
> (a) harness the resources of the nation and promote national prosperity and an efficient, a dynamic and self-reliant economy;
> (b) control the national economy in such manner as to secure the maximum welfare, freedom and happiness of every citizen on the basis of social justice and equality of status and opportunity;
> (c) without prejudice to its right to operate or participate in areas of the economy, other than the major sectors of the economy, manage and operate the major sectors of the economy;
> (d) without prejudice to the right of any person to participate in areas of the economy within the major sector of the economy, protect the right of every citizen to engage in any economic activities outside the major sectors of the economy.
> (2) The State shall direct its policy towards ensuring:
> (a) the promotion of a planned and balanced economic development;
> (b) that the material resources of the nation are harnessed and distributed as best as possible to serve the common good;
> (c) that the economic system is not operated in such a manner as to permit the concentration of wealth or the means of production and exchange in the hands of few individuals or of a group; and
> (d) that suitable and adequate shelter, suitable and adequate food, reasonable national minimum living wage, old age care and pensions, and unemployment, sick benefits and welfare of the disabled are provided for all citizens.
> (3) A body shall be set up by an Act of the National Assembly which shall have power;
> (a) to review, from time to time, the ownership and control of business enterprises operating in Nigeria and make recommendations to the President on same; and
> (b) to administer any law for the regulation of the ownership and control of such enterprises.
> (4) For the purposes of subsection (1) of this section -
> (a) the reference to the "major sectors of the economy" shall be construed as a reference to such economic activities as may, from time to time, be declared by a resolution of each House of the National Assembly to be managed and operated exclusively by the Government of the Federation, and until a resolution to the contrary is made by the National Assembly, economic activities being operated exclusively by the Government of the Federation on the date immediately preceding the day when this section comes into force, whether directly or through the agencies of a statutory or other corporation or company, shall be deemed to be major sectors of the economy;
> (b) "economic activities" includes activities directly concerned with the production, distribution and exchange of weather or of goods and services; and
> (c) "participate" includes the rendering of services and supplying of goods.

However, Section 16 is one of the economic, social and cultural rights contained in Chapter II of the Constitution of the Federation of Nigeria 1999. They are therein referred to as the Fundamental Objectives and Directive Principles of State Policy. Economic and social rights are not enforceable pursuant to Section 6(6)(c) of the Constitution. The exception would be instances where the

National Assembly enacts a specific legislation(s) recognizing the enforceability of any of the socio-economic rights before it can become justiciable. Also, through international treaties such as the International Covenant on Economic, Social and Cultural Rights (ICESCR) (ratified by Nigeria in 1993), there is an evolving basis for advocacy and judicial interpretation in favour of economic rights.

Other than the constitutional provision, there are a couple of laws that have been enacted by the National Assembly which may be said to have economic justice objective. For instance, the Finance Act, which is the appropriation Act, seeks to guarantee the economic stability of the government to provide infrastructure and enabling environment that allows business and the economic fortunes of citizens to thrive. The Companies and Allied Matters Act 2020 is another law that has economic justice objective.

4. Dimensions of Economic Inequities and Social Justice Implications in Nigeria

Despite the legal recognition of economic and social rights in Nigeria, instances of economic inequities persist and are reflected in the various forms:

i. Income Inequality: Nigeria has one of the highest levels of income inequality in the world, with a small elite controlling a disproportionate share of the country's wealth.

ii. Poverty: Despite its economic potential, Nigeria is home to millions of people living in poverty, with many struggling to access basic necessities like food, healthcare, and education. According to World Bank, around 1 in 5 poor people in Sub-Saharan Africa live in Nigeria.[23]

iii. Unemployment: Unemployment is a significant challenge in Nigeria, with many young people struggling to find decent work or start their own businesses.

The economic inequities in Nigeria have significant social justice implications, including:

i. Social Unrest: Economic inequality and poverty can lead to social unrest, as people become frustrated with the lack of economic opportunities and the perceived injustice of the system.

ii. Health Outcomes: Poverty and inequality can have negative impacts on health outcomes, as people struggle to access healthcare and other essential services.

iii. Access to Education: Economic inequities can limit access to education, perpetuating cycles of poverty and inequality.

5. Wealth Distribution and Poverty

Nigeria exhibits one of the highest poverty rates globally, with the World Bank estimating over 89 million Nigerians living below the poverty line.[24] According to the National Bureau of Statistics (NBS), over 63% of Nigerians (133 million people) are multidimensionally poor. Despite vast natural resources, Nigeria ranks among the countries with the worst wealth inequality index in the world.[25] This is in stark contrast to the immense wealth held by a limited elite, underscoring an alarming income gap.

There are lots of factors fueling this imbalance. One of such factors is resource mismanagement. Nigeria largely depends on oil resources and revenue for its economic subsistence. A large portion of her revenue returns and foreign reserves are derived through petroleum and other natural resources. However, this has failed to translate into broad-based economic benefits for the country

[23] World Bank Group, *A Better Future for All Nigerians: Nigeria Poverty Assessment 2022* (International Bank for Reconstruction and Development, 2022) 10.

[24] World Bank Group, *A Better Future for All Nigerians: Nigeria Poverty Assessment 2022* (International Bank for Reconstruction and Development, 2022).

[25] National Bureau of Statistics, 'Multidimensional Poverty Report' (2022).

and citizens. This is because these funds are not being put to proper use by the public office holders who are supposed to manage the national commonwealth for the benefit of all.

Corruption and weak institutions are also associated with the occupants of public offices who are legally and constitutionally saddled with the responsibility to ensure effective institutional operations and efficiency in ensuring equitable distribution of the economic resources of the country. Diversion of public funds and extravagant spending seems to be bane of public offices. This necessitated the establishment of antigraft agencies to track down instances of economic and financial crimes and malpractices in public institutions.[26]

There is a case of obvious inequitable discrepancy in the distribution of wealth in Nigeria. There are few elites who control a disproportionate share of national wealth as opposed to the lower class who are in their teeming millions. For instance, the Oxfam 2017 Report found that five richest Nigerians could lift 86 million people out of extreme poverty.[27] The gap between the haves and the have-not keeps expanding by the day. Attempts to develop legal frameworks to address this imbalance remain futile. Another form of economic inequality is felt in regional disparities in the distribution of the economic fortune across the various regions of the country. For instance, the North-East and North-West regions of the country experience worst form of poverty compared to other regions of the country. This is largely due to the incessant incidents of insecurity, high rate of illiteracy and underdevelopment experienced in these regions.[28]

6. The Minimum Wage Debate

Minimum wage refers to the lowest hourly rate that an employee is legally required to receive under Federal Law.[29] The primary motive of a minimum wage policy is to provide a wage floor for poorly paid workers and improve their welfare. The purpose of increasing wages is to improve the economic situation of workers by enhancing their purchasing power, enabling them to address the financial challenges caused by the inflated prices of consumer products, which have diminished the value of other earnings.[30] According to Pauw and Leibbrandt, raising the legal minimum wage is supported by the widely accepted and persuasive argument that doing so will benefit the region's poorer citizens by reducing poverty and redistributing money.[31]

Nigeria's minimum wage has historically been a source of contention between the government and the working class in Nigeria. The essence of minimum wage is to maintain justice and a sense of belonging amongst the working class.[32] Following the National Minimum Wage Act 2019, based on which the minimum wage was set at ₦30,000 monthly remuneration for workers,[33] it was stipulated that there shall be a renegotiation of the minimum wage rate every five years to reflect the present economic realities and gallop up to meet up with the ever-rising inflation in the country. This led to a face-off between workers and the government which resulted in several industrial actions that put the economy at a standstill while it lasted. Eventually, an agreement for a new

[26] See EFCC Act and ICPC Act.

[27] Oxfam International, 'Inequality in Nigeria: Exploring the Drivers' (Oxfam Report, 2017).

[28] HO Yusuf, 'The Law and Politics of Poverty in Nigeria' (2020) 20 African Human Rights Law Journal.

[29] TA Fapohunda, 'Minimum Wage Implementation and management in a post-recession Economy: The Nigerian Experience', (2013) 8(7) European Scientific Journal 18, 18.

[30] Adeniran Rahmon Tella, Nureni Olalekan Adeleke & Akeem Adekunle Amodu 'Effect of Minimum Wage Legislation on Poverty Levels: Evidence from Nigeria' (2024) 9(10) Account and Financial Management Journal 3390, 3390.

[31] K Pauw, and M Leibbrandt, 'Minimum Wages and Household Poverty: General Equilibrium Macro-Micro Simulations for South Africa' (2012) 40(4) World Development 771.

[32] Ifeanyichukwu Michael Abada, Nneka Ifeoma Okafor & Paul Hezekiah Omeh, 'New National Minimum Wage and States' Viability in Nigeria's Fragile Economy' (2019) 4 (2) International Journal of Advanced Research in Social Sciences, Environmental Studies & Technology 20, 25.

[33] Section 3 Minimum Wage Act 2019.

minimum wage was reached and put at ₦70,000 monthly. While the new minimum wage may have been implemented at the federal level, some states are yet to implement the new minimum wage, leading to wage disparity and inconsistency across the country. Apart from stark non-compliance with the law, this failure also boils down to the disparity in economic capacity of the states.

This has led to disputes between the federal government and states over implementation of the new minimum wage. Therefore, many workers in both formal and informal sectors still earn below the statutory minimum wage. The states have argued that they should be allowed to establish a minimum wage structure that reflects their economic capabilities. However, it is difficult for them to enjoy such privileges, as minimum wages and indeed labour related matters are within the concurrent legislative list of the Constitution. The implication is that, both the federal and state lawmakers have the legislative competence to legislate on the subject matter. However, where the National Assembly already exercised such power, by the doctrine of covering the field, the states are not required to also make law on that subject matter as the federal law will equally have effect in the states. In the whole, the minimum wage debate is essential to social justice, as a fair wage supports social stability, reduces working poverty, and enhances productivity.

7. Universal Basic Income

Universal Basic Income (UBI) is a model where citizens receive regular, unconditional payments from the government regardless of employment or income status.[34] Its goal is to alleviate poverty, reduce inequality, and promote dignity. Universal Basic Income has emerged globally as a policy to guarantee a safety net for citizens. It is an indicator of a welfarist state, which is concerned about the welfare of her citizens. The objective is to ensure poverty reduction, boost consumption, and foster dignity for all citizens.

In the Nigerian context, UBI can be supported under the constitutional directive for providing welfare and social security as required by Section 16 of the Constitution. Attempts have been made to implement such UBI programmes by successive governments at various times. For instance, the National Social Investment Program (NSIP) was launched. Nigeria experimented with a variant of UBI through the Conditional Cash Transfer (CCT) under NSIP. The programme entailed the government making some cash transfer initiatives, where money was transferred to households which have limited income qualifying them as the poorest of the poor. However, this programme was plagued by selective implementation and short-lived.

The Buhari administration also launched the "Trader-moni Programme", where some start-up capital and grant were offered to small and medium scale business enterprises to boost productivity.[35] Again, this initiative was not only limited in scope and funding, but also did not get a wide spread implementation and was therefore unsustainable. Targeting mechanisms in the absence of a comprehensive social register is largely responsible for this outcome. Another limitation to these programmes was its limited scope, lack of transparency and political interference which it suffered. Policy debates focus on whether Nigeria should adapt UBI principles more thoroughly for broader social impact or focus resources on targeted conditional cash transfers.

[34] Institute for Economic Justice, 'Introducing a Universal Basic Income Guarantee for South Africa: Towards Income Security for All' (Social Protection Series Policy Brief 1, 2021) 2. <https://www.iej.org.za/wp-content/uploads/2021/03/IEJ-policy-brief-UBIG_2.pdf> accessed 10 August, 2025.

[35] 'Tradermoni Spreading: VP Osinbajo Launches N10,000 Collateral Free Loans to Petty Traders in Abuja', September 16, 2018 <https://statehouse.gov.ng/news/tradermoni-spreading-vp-osinbajo-launches-n10000-collateral-free-loans-to-petty-traders-in-abuja/> accessed 10 August, 2025.

8. Taxation and Redistribution Policy

Tax is "a compulsory exaction of money by a public authority for public purposes, or taxation is raising money for the purpose of government by means of contributions from individual persons".[36] Other than the need to redistribute wealth and administer the economy, the core essence of taxation is for government to generate revenue.[37] Most form of taxation operates as statutorily stipulated portion of revenue to be generated from taxable entities within the domanial and fiscal control of the state. Tax is not to be imposed arbitrarily; there must be a legal basis for tax levied on persons. It therefore means that, for any levy to qualify as tax, there must have been a law enacted by the appropriate law-making body creating such tax.[38]

From time immemorial, taxation has been a means through which government generates revenue to enable it perform its social obligations to citizens. It is one of the means through which a state asserts its authority and sovereign status. Taxation is a connecting link between the government and the citizens. While the citizens are duty bound to pay tax to the government, the government has the power to obtain tax from the citizens for the purpose of performing its developmental obligation and protection of the lives of citizens. This is what is generally described as taxing power of government.[39]

Apart from revenue generation for the government, taxation instrument serves various objectives which are pro-economic and social justice driven. Taxation ensures economic price stability: It has been said that the most fundamental reason a government has for taxing its citizens is to provide a reasonable degree of price stability within the nation. Most spending by the public and private sectors without taxes generates high demand, which is inflationary. In such a situation, the basic function of taxation is to reduce private expenditure in order to allow government to spend without causing inflation. Thus, taxation is basically a deflationary measure. On the other hand, when aggregate demand is lower than the deserved level, government has two options which are to increase government spending with increasing taxes or to reduce taxes while leaving government spending stable.

Another objective is economic growth and development: The overall control or management of the economy rests on the central government and taxation plays an important role in this direction. In addition to maintaining reasonable price stability, governments are determined to promote the near-full employment of all the resources of the country (including human resources i.e. labour) and ensure a satisfactory rate of economic growth. Economic growth and development programmes are geared towards raising the standard of living of the masses of a country through the improvement of their economic and social conditions. Taxation in one way discourages, postpones or reduces consumption and encourages saving for private investments. This is only possible when the basic necessities of life including security, law and order, education and communication are provided by government, hence, the national development plans of developing countries are considered to be important. This objective will be of great assistance to Nigeria where there is mass unemployment of labour force and economic resources.

Taxation serves the purpose of wealth redistribution. In modern times, great emphasis has been placed on the objective of redistribution of wealth. This has two quite distinct forms. The first is the doctrine that taxation should be based on ability to pay and is summarized by the saying that "the greatest burdens should be borne by the broadest backs". The second form presupposes that

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[36] *Mathew v. Chicory* [1938] 60 CLR 263.

[37] Onyemah, O. J. 2016. An examination of the taxation of multinational corporations and its legal effects on foreign investments in Nigeria. LL.M Thesis, Ahmadu Bello University. 15.

[38] See the case of *Waterways Authority v. SPDC* [2005] 8 CLRN 158.

[39] Animashaun, O. 2018. Contentions in the allocation of taxing powers in Nigerian federation: Lessons from other jurisdictions (Europe). *LASU Law Journal* 1. 69-88, 72.

the present distribution of resources is unjust and concludes that this should therefore be undone. This second principle sees confiscation as a legitimate objective of taxation.

Taxation can also be used to redistribute income between the rich and the poor through an "equitable" applicable of progressive taxation as progressive tax demands more from the rich. The revenue realized from taxation is then applied for the provision of social services such as hospitals, pipe borne water, mass public transit system and electricity which otherwise may not be available to the poor.[40] To this extent, this taxation objective is driven towards the attainment of economic justice. Tax and redistribution policies are critical levers for economic justice:

In the Nigerian context, the current state of her taxation policy is that is has fallen short of the economic justice objective. Nigeria's tax-to-GDP ratio is amongst the lowest in Africa, constraining public investment. This result is majorly due to the low rate of her taxable population which are outside the tax net. The inefficient tax administration and collection mechanism Nigeria's tax system has attained a regressive characteristic,[41] leaving the government with the option of placing heavy reliance on indirect taxes. For instance, the government had to increase the rate of value added tax from 5% to 7.5%. The present administration[42] has imposed series of banking levies for withdrawal and electronic transfer which is directly deducted from a person's bank account on each transfer of over 10,000 naira. In a situation where a poor man is taxed 50 for electronic transfer and a rich man is taxed the same amount for a transfer of 1 million naira, it translates to a higher tax levy for the poor while the wealthy is under-taxed.

This foregoing has occasioned a disproportionately burden on the poor and created an economic imbalance and injustice in the system. This calls for a reform of the Nigerian tax system to make it a progressive taxation system, which prioritizes effective redistribution through health, education, and social welfare programs; reduce inequalities and foster social cohesion.[43]

9. Judiciary as an Economic Justice Promoter

As noted earlier, there are legal and constitutional bases for the implementation of economic justice in Nigeria. The Constitution places this obligation on the "state". "State" contemplates the executive, legislative and judicial arm of government.[44] However, the foregoing constitutional provisions are under Chapter 2 of the Constitution. Section 6 (6) c. of the Constitution provides that Chapter 2 of the Constitution are not justiciable. In other words, a person who is aggrieved that any arm of government has failed in the performance of this duty cannot maintain an action to enforce it or compel the government to perform such duty. It leaves this very important duty to be performed based on the disposition of those in the helms of affair. In the case of *Archbishop Olubunmi Okogie v. Attorney General of Lagos State*[45] the court confirmed that the provisions of Chapter 2 of the Constitution are not justiciable.

Judging by the caption of Chapter 2 of the Constitution,[46] it does appear that the lawmakers did not intend to create any bundle of rights for any person or any economic benefit for that matter. For what is the essence of a right if there is no means of enforcing it? Perhaps the only respite for Nigerians appears to be the provisions of African Charter on Human and Peoples Right (Ratification and Enforcement) (ACHPR). Specifically, Article 15 of the ACHPR guarantees individual's "right to work under equitable and satisfactory conditions". This also includes the

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[40] BO Nwete, 'How can Tax Allowances Promote Investment in Nigeria's Petroleum Industry' (2004) 2 Oil, Gas and Energy Law Intelligence 1.

[41] IA Ayua, 1996. *Nigerian Tax Law*. Ibadan: Spectrum Law Publishing.

[42] Bola Ahmed Tinubu administration of 2023-2027.

[43] M Uwais, 'Reforming the Nigerian Tax System for Development' (2019) *Nigerian Tax Journal*

[44] Section 13 Constitution of the Federal Republic of Nigeria

[45] [1981] 2 NCLR 337.

[46] 'Fundamental Objectives and Directive Principles of State Policy'.

right to receive equal remuneration for equal job done without any discrimination. It must be submitted that the extent of economic right of individuals recognised by the charter is not the right to work but limited to the right to work under equitable conditions. As such, it cannot be interpreted to mean that the government owes a duty of providing employment for each individual. At the collective level, the right of every people to economic social and cultural development is guaranteed by Article 22 of the Charter. Apart from being a signatory party to this charter, Nigeria has gone further to domesticate its provisions, in compliance with Section 12 of the 1999 Constitution. The implication is that it has become part of the body of existing laws validly enacted by the Nigerian legislature and has equal force like any other law ordinarily enacted by the National Assembly.

Thus, Nigerians can enforce their economic and social rights through the ACHPR channel to the extent allowed by the Charter. Order 1 Rule 2 of the Fundamental Rights Enforcement Procedure (FREP) Rules 2009 defined fundamental rights to include those rights created in the ACHPR. As such those rights can be enforced in like tenure with the fundamental rights created under Chapter 4 of the Constitution. Much celebration has followed the FREP Rules 2009, most especially as it has been recognised as a law that could be equated to the constitution in the ascendancy of laws.[47] It is widely believed that the FREP Rules 2009 have cleared the obstacle of *locus standi*[48] in fundamental right actions. However, this belief has been given a doubtful reconsideration.[49] This is in view of the provision of Section 6(6)(b) of the 1999 Constitution (as amended) which has been the basis for upholding *locus standi* by Nigerian Courts. On the other hand, the purported *locus standi* abolition provision is contained in preamble of the FREP Rules 2009. Even though the FREP Rules has been judicially pronounced to be part of the I999 Constitution by virtue of the fact that a preamble cannot be said to be a part of a statute, it does not have any force of law; it can only act as an aid to judicial interpretation.[50]

Unlike Nigerian courts that have been conservative in the interpretation of social and economic rights, its Indian counterpart maintains an activist disposition which has given life to socio-economic rights in India. The Indian judiciary has played a seminal role in this regard through notably in landmark cases such as: *Minerva Mills Ltd v Union of India*[51] *and Unni Krishnan JP v. State of Andhra Pradesh*,[52] thereby increasing their practical enforceability and constitutional significance in achieving the aims of a welfare state.

10. Conclusion and Recommendations

Economic justice is a critical component of social justice in Nigeria. Addressing economic inequities is essential for promoting social cohesion and stability in the country. By implementing policies and programs that promote economic inclusion, reduce poverty and inequality, and promote social protection, Nigeria can work towards a more just and equitable society.

It is widely acknowledged that integrating the human rights framework in the struggles to alleviate poverty, hunger, homelessness, and unequal educational opportunities empowers individuals and

[47]See the case of *Abia State University, Uturu v Chima Anyaibe* [1996] 1 NWLR (Pt. 439) 646, 661.

[48]The case of *Adesanya v. President of Nigeria* (1981) NSCC 146 is a notorious authority in support of locus standi by Nigerian Courts.

[49]AC Ekeke, 'Access to Justice and Locus Standi Before Nigerian Courts' (LL.M Thesis: University of Pretoria, 2014) vi+117.

[50]See the case of *Allen v Renfrew* 69 OR 3d 742 (2004)

[51] (1980) AIR 1789 (SC).

[52] (1993) 1 SSC645.

communities to assert and claim social and economic justice.[53] According to Watkinson,[54] human rights laws can be a valuable tool for advocacy for social and economic justice in the era of globalization.

Nigeria's path to economic justice demands bold legal reforms and political will. While policies exist on paper, implementation gaps and institutional weaknesses undermine progress. A holistic approach, grounded in constitutional, statutory, and international obligations is required to promote equitable wealth distribution, protect workers, and ensure that no Nigerian is left behind in the quest for national development. Economic justice is not just an economic issue; it is a legal and moral imperative essential to the survival and prosperity of the Nigerian state.

In view of the findings of this paper, the following recommendations are made:
1. Policy Reforms: Implement policy reforms to promote economic inclusion and reduce inequality.
2. Constitutional Amendment: It is important to amend the constitution to enable the justiciability and enforceability of Chapter II of the constitution. This will therefore translate economic right as an enforceable fundamental right.
3. Investment in Education: Invest in education and skills development to equip people with the skills they need to access better-paying jobs.
4. Social Protection Programmes: It is not sufficient to simply implement social protection programmes, such as: cash transfers and unemployment benefits, for the purpose of poverty reduction and breaching the inequality gap. Efforts must also be made to establish a formidable framework to see towards its effective implementation.
5. Job Creation: Create jobs and promote entrepreneurship to reduce unemployment and promote economic inclusion.
6. Progressive Tax Reform: Implementing a progressive tax system can help reduce income inequality and generate revenue for social programs.
7. Education and Skills Development: Investing in education and skills development can help equip people with the skills they need to access better-paying jobs and improve their economic prospects.

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[53] David A. Shiman, *Economic and Social Justice: A Human Rights Perspective* (Human Rights Resource Center, University of Minnesota, 1999) 10.

[54] AM Watkinson, 'Human Rights Laws: Advocacy Tools for a Global Civil Society', (2001) 18 (2) Canadian Social Work Review 267–86.