

## **The Inspiration Behind this Special Issue**

**Abdul Muheet Chowdhary\***

Sol Picciotto is a living legend in the tax justice movement. Almost every single activist involved has heard of him and most likely read some of his work. I myself came across his writings almost immediately after joining the movement and was fortunate to meet him shortly afterwards.

Sol's writings have the uncanny ability to go straight to the essence of the issue. Indeed, he is most famous for his consistent and prescient articulation of global formulary apportionment (GFA), which has today become the basis of the Two Pillar solution. GFA underlies profit allocation under Amount A and also the Under Taxed Payments Rule (UTPR) of the GLOBE Rules. This is directly the result of Sol's ceaseless campaigning pointing out the deficiencies of the Arm's Length Principle, and I for one am very glad that he is seeing his dream come true. As we all know, we are living through a historic period of reform in the international tax system, and this is only the beginning.

Sol has galvanized and inspired generations of the tax justice movement through his prolific writing and in-depth research. He is a genuine public intellectual whose primary concern has been that his research impacts policy for the betterment of humanity. Sol has lived his life actively engaging with the tax justice movement and providing civil society campaigners with invaluable insights into the highly technical and dense issues that comprise the esoteric field of international taxation. In the ICRICT Steering Group, which functions as a valuable convening platform of the tax justice movement, Sol's wisdom and insights are highly valued. When he speaks, everyone listens and takes note. He is the sage who everyone goes to for wisdom and guidance. I can say with full confidence that within the entire tax justice movement there is no one who can rival his intellect and scholarship.

Further, the BEPS Monitoring Group (BMG), which Sol started, has brought great technical depth to the engagement of the movement with international tax negotiations. The BMG brings together academics and intellectuals from the movement to analyse public consultation documents and provide input. It was started during the BEPS Actions and from there has grown to become possibly the single most valued input by civil society into the international tax negotiations. When delegates of the Inclusive Framework and the UN Tax Committee receive comments on documents for public consultation, they read the BMG's submissions (which always involve Sol) because they know the contents will be profound.

Thus, over the decades, Sol has significantly shaped the narrative around international taxation towards the arc of justice. He has 'constructed' tax justice, using the most powerful force known to humanity, the force of reason.

Unsurprisingly, Sol has garnered a large number of admirers, myself being one of them. The idea for this Special Issue grew out of a conversation with Mustapha Ndajiwo, then a Nigerian tax official and now a Commissioner in Niger State, and a desire to pay tribute to the great man to whom we owed so much. The conversation then expanded to include three other Sol acolytes who came to refer to themselves (with much modesty!) as the 'Famous Five' – Alex Cobham of the Tax Justice Network, Attiya Waris of the University of Nairobi and also the UN Independent Expert on Foreign Debt, and Martin Hearson of ICTD.

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\* Senior Programme Officer, South Centre Tax Initiative, South Centre

The Famous Five took upon themselves the task of coordinating this Special Issue, and so a Call for Papers was put out that resulted in the present collection. Essential to the success of the endeavour were the energetic efforts of Prisca Musibi, the 'Invisible Woman', who executed much of the hard practical work needed to translate an idea into reality.

This Special Issue, then, is a labour of love in the true sense – a humble attempt to pay homage and tribute to a titan. Not many may know but Sol's real name is Solomon. One must credit his parents for their foresight to choose a most befitting name, worthy of King Solomon's wisdom. I will conclude by quoting in Sol's honour an ancient Sanskrit adage by the Indian philosopher Chanakya from the 3<sup>rd</sup> Century BCE:

विद्वत्त्वं च नृपत्वं च नैव तुल्यं कदाचन  
स्वदेशे पूज्यते राजा, विद्वान् सर्वत्र पूज्यते ॥

Vidvatvam cha nripatvam cha naiv tulyam kadachan  
Svadeshe pujiyate raja, vidvan sarvatra pujiyate ॥

Scholarship and kingship can never be equated.

The king is respected only in his kingdom, but the scholar is respected everywhere.