

### INTERNATIONAL JOURNAL OF LAW AND BUSINESS TRANSACTIONS (IJLBT)



#### **Editorial**

The Law as a Tool for Social Engineering and Human Flourishing in the Twenty-First Century

#### BACKGROUND

The maiden edition of the International Journal of Law and Business Transactions (IJLBT) represents an aggregate of scholarly works that interrogate various aspects of law and call for the need for laws and institutions to meet societal expectations for their existence. It is beyond contestation that with the happenings on the global scene and across the various states, the essence and purpose of law in ensuring social cohesion and advancing human flourishing are begging for answers. Can people still rely on the law and its various institutions for solace and succour, and can they effectively serve as formidable tools in rolling back the frontiers of inequalities. oppression, and impunity arguably pervade most societies in the world today? The law and its established institutions would undoubtedly be said to have failed in their ultimate purpose if they are unable to promote human flourishing and social engineering among people and states globally.

Therefore, this maiden edition of the IJLBT serves as a veritable tool in addressing arching legal issues that have not been adequately addressed by previous works on various areas of law, which cover international law, corporate governance, human rights, international trade and investment law, and regional institutions. As the essence of the existence of the laws and their institutions is globally facing existential threats from both states and non-state actors, these research works will go a long way in highlighting the pitfalls and the pathways in ensuring effective functionality of law at both the international and local spheres.

#### Overview of this Inaugural Issue

This section summarises the contributions that make up this inaugural issue:

Legal Appraisal of Renewed Conflict between Israel and Hamas: Analysing the Genocide Accusations against Israel under International Law-Italoye Joseph and Okedele Hope (2025)

This paper appraises the Israel-Palestine conflict, assessing its historical developments and the contemporary state of the conflict. It underscores the implications of the diverse media perspectives and how these media perspectives accentuate the armed conflict. In addition, the paper argues that certain acts of Israel and Hamas may be construed as genocide, citing cases decided by the International Court of Justice, International Tribunal for the Former Yugoslavia, International Tribunal for Rwanda, the Genocide Convention of 1948, Customary International Law, and other relevant treaties. The work is not only uniquely crafted, but it is highly timely and contemporary in focus.

#### A critical analysis of Directors' personal liability in instances of tax evasion and tax offences in Uganda- Oscar Kambona (2025)

This paper captures a very germane aspect of corporate governance that previous authors have paid little attention to. Its critical analysis explores the evolving legal landscape surrounding the personal liabilities of company directors in cases of tax evasion and related offences in Uganda. While corporate entities are distinct legal persons, jurisprudence have Ugandan tax laws and increasingly emphasized holding directors personally accountable where willful neglect, fraud, or gross mismanagement is evident. The note highlights the balance between protecting entrepreneurial initiative and ensuring directors do not use the corporate veil as a shield for tax malfeasance. It delves into the provisions of the

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i

Tax Procedures Code Act, 2014, and relevant case law, assessing the thresholds for liability, enforcement challenges, and implications for corporate governance.

By interrogating both statutory and practical dimensions, this analysis serves as a vital resource for legal practitioners, corporate leaders, and policymakers striving to foster transparency, accountability, and compliance in Uganda's tax regime.

## Human Rights Implications of the African Continental Free Trade Agreement for Nigeria: Evaluating Legal Safeguards and Institutional Readiness - Stella Jesuloluwa Adewuyi (2025)

This paper offers a unique and timely perspective on the AfCFTA. Unlike most articles that have addressed the legal and economic issues related to the AfCFTA implementation, this article offers a refreshing rights-based perspective to the AfCFTA literature. The article utilises the doctrinal and comparative method to assess Nigeria's legal framework and draws lessons from Kenya, Ghana, and South Africa. The paper exposes the gaps in the AfCFTA framework on areas that tend to be ignored in trade policy, such as gender equity, labour protection, environmental safeguards, and access to justice. It argues that the potential of the AfCFTA will remain unattainable unless a rightsbased approach is adopted in trade policy design. The study ultimately makes recommendations for rights-based economic integration. A rights-based approach can help to address inequality, and the absence of it can further widen the inequality gap.

## Rape and the Hurdles of Proof in Nigeria: A Peep into the Law- Mary Arthur-Jolasinmi and Juliet Nkechinyere Odimma (2025)

This article interrogates the foremost violent crimes (rape) and the challenges associated with proving it. It principally critiques the proof of the crime of rape in the context of the Nigerian law. It argues for an urgent but imperative need to review the current law on the proof of the crime of rape, and for the indisputable need for a constant recalibration of existing criminal laws to reflect the modern realities on the nature of crimes, their modes of commission, and appropriate ways by which they can be proven to ensure that goals of justice in a criminal trial are not defeated. It exposes the reader's eyes to the various ways in which the crime of rape can be committed, which are yet to be

captured in principal laws, and the current jurisprudence by the Nigerian court. It provides for various pathways suggested by this paper to ensure that the crime of rape is effectively prosecuted, without the needless hurdles associated with its proof in the past. Conclusively, the paper, unlike previous papers on the subject of rape in Nigeria, argues that, beyond putting laws in place, for the crime of rape to be effectively tackled, it must be tackled by challenging the various harmful cultural stereotypes which drive it, and which are apparent in Nigerian society.

# Assessing the Role of the Southern African Development Community (SADC) Tribunal in Environmental and Human Rights Protection in Southern Africa-Beauty Ubogun-Nze and Joseph Nwazi (2025)

This paper considers the role of the now-suspended SADC Tribunal in advancing human rights and environmental justice to the people of the Southern African Development Community (SADC). It not only highlighted the monumental strides of the Tribunal, but equally expatriated on some of its drawbacks, which include distance, access, and the cost of justice before it. It proposes how the best the Tribunal can do in the future to fulfil its human people-centred mandates through a approach, which is inspired by the practices of the ECOWAS Court of Justice and the COMESA Court of Justice. Comparing the practices of the SADC Tribunal with those of both the ECOWAS AND COMESA court of justice makes the paper uniquely captivating. Conclusively, the paper is a worthy addition to the ongoing conversations on the pathways to ensure that both regional and subregional courts effectively fulfill their human rights mandates under the various laws establishing them.

#### Effectiveness of National Human Rights Institutions in Advancing Good Governance: A comparative study of South Africa and Nigeria-Oluwatosin Senami Adegun (2025)

This article presents an assessment of the role of National Human Rights Institutions (NHRIs) in promoting good governance within the African context, with a particular focus on the South African Human Rights Commission (SAHRC) and the Nigerian National Human Rights Commission (NHRC). The analysis delves into the compliance of these institutions with the established Paris Principles and examines the various factors

influencing their effectiveness, including legislative frameworks, financial autonomy, and the legal implications of their recommendations. The article reveals disparities between the two institutions, highlighting the relative strengths of the SAHRC in meeting international standards against the challenges faced by the NHRC in areas legislative support such as and financial independence. Additionally, it discusses the binding nature of recommendations made by these institutions and the implications for their authority. This article undoubtedly contributes valuable perspectives to the ongoing discourse surrounding human rights governance in Africa and provides an understanding of the operational realities faced by NHRIs. It encourages a reevaluation of what constitutes effective governance in accordance with human rights principles. I hope this article sparks further dialogue and research into the significant role of human rights institutions in achieving and sustaining democratic governance in Africa.

#### Historical Analysis of the Legal Framework on Partnership Organizations in Nigeria and Innovations Introduced by the Companies and Allied Matters Act 2020- Obagboye, Tomi Grace et al. (2025)

The authors in their article examine through a doctrinal analysis the historical development of partnership organizations under the Companies and Allied Matters Act (CAMA) 1990, the Partnership Law of Lagos State 2003, and CAMA 2020. The article compared the state of partnership organizations the aforementioned in laws, respectively indicating their uniqueness innovations. It posits that the innovations of the CAMA on Partnership Businesses in Nigeria have led to a more structured and attractive business environment, especially for small and mediumsized enterprises (SMEs). The article finds that although the Partnership Law of Lagos State 2003 (As Amended) introduced Limited Partnerships and Limited Liability Partnerships to Nigerian legal jurisprudence, this had a limited impact and territorial application. The CAMA 2020, being a legislation, has introduced Limited federal Partnerships and Limited Liability Partnerships to the entire territory of Nigeria, making partnership organizations more expansive than those under the Partnership Law 2003 (As Amended).

#### An Examination of the Legal Frameworks Governing Corporate Accountability for Human Rights Violations in Nigeria- *Onyeka* Christiana Aduma (2025)

The link between human rights and other, hitherto distinct areas of law continues to grow. From Law to Intellectual **Property** Environmental Law, the application of human rights law and principles to other areas of law continues to gain momentum. In An Examination of The Legal Frameworks Governing Corporate Accountability for Human Rights Violations in Nigeria, Aduma explores the link between corporate accountability (a substantial part of Corporate Law) and human rights law. Looking specifically at the legal frameworks in Nigeria and certain international instruments that govern this intersection and the corporate responsibility of entities in instances of human rights violations by them, Aduma contends that, unlike the international instruments, the provisions of relevant laws in Nigeria on corporate human rights violations are not sufficient. She argues that this has led to persistent enforcement challenges such as legal deficiencies, jurisdictional limitations, limited access to justice, and entrenched corruption. To address this issue, she recommends, inter alia, legislative reforms that will incorporate corporate human rights obligations and the establishment of specialised environmental and human rights courts that will be presided over by trained judges.

#### Green Capitalism and Just Energy Transition in Nigeria: Legal Pathways for Sustainable Corporate Investment Under International Environmental Law- Imam Abdur-Rasheed Ahmed and Adekunle Saheed Akinola (2025)

The article explores part of the intersection between Corporate Law and Environmental Law, raising in particular the question of how Nigeria's corporate regulatory framework can promote environmental accountability while preserving economic stability. To answer this question, the authors survey the legal framework for green capitalism and just transition in Nigeria, vis-à-vis some environmental principles that are applicable in Nigeria as soft law. Their findings show that the provisions of the relevant laws that apply to green capitalism in Nigeria are not sufficient, compared to what is obtainable in jurisdictions such as Kenya, South Africa, and the European Union. They also find that certain environmental principles that constitute soft

law in Nigeria are barely enforced. The authors argue that phasing out of dependence on fossil fuels and implementation of green capitalism and energy transition in Nigeria must be gradual, and conclude that it is through a legally sequenced, socially just, and practicable model of green capitalism that Nigeria stands a chance to have sustainable, environmentally conscious, and economically rooted green capitalism in Nigeria.

## Theoretical Recognition of the Enforcement of Indigenous Peoples' Rights: Making a Case for the Batwa in Uganda-*Irene Namae* (2025)

The article interrogates the rights of the indigenous people under Ugandan law, in particular the Batwa group. It, however, first and foremost locates the existence of the right under various international human rights regimes under both the United Nations and the African human rights system. The author argues that since the rights of indigenous peoples are now internationally recognised under various human rights regimes, it is therefore pointless for their rights not to be recognised under Ugandan law. The paper elaborately and poignantly captures the content and contours of the rights of indigenous people as currently seen under international human rights law. Though it uses Uganda as a case study, the findings in this paper would be a useful advocacy tool for the advancement of the rights of indigenous people everywhere, and by extension, the rights of minorities globally. The suggested pathways for the realisations of the rights of indigenous people, as captured in this paper, are novel and a priceless addition to the existing body of knowledge on the subject matter.

#### **CONCLUSION**

The findings from the learned works that are published in the maiden edition of this journal would go a long way in shaping future discourse and policies on the various areas of focus. The various works bring to the fore the fact that the law and its institutions are established to serve the people, and only in doing this can they be said to have met societal expectations for their existence. The works will be invaluable resources for lawmakers, policymakers, judges, academics, and researchers who are interested in how the law can be used as a tool for social engineering and human flourishing. In a nutshell, the learned works

demonstrates in practical terms, the general theme of this maiden edition of the IJLBT, which is The Law as a Tool for Social Engineering and Human Flourishing in the Twenty-First Century; offering unique insights on how the potential and capabilities of law and their institutions can be galvanise for benefit of the society and everyone that exist in it.

#### **ACKNOWLEDGMENTS**

We are deeply grateful to all those authors from various institutions all over the world that contributed to this maiden edition of the IJLBT. their robust and uniquely different learned works have made this edition a grand success. For your papers to have been selected as worthy of being published in this maiden edition, speaks a volume of your relevance of your research in ongoing legal discourses globally. Also, our appreciation goes to the indefatigable members of the editorial board, whose industry, and priceless efforts ensured the timeous publishing of the edition. Furthermore, we cannot but be immensely grateful to all the reviewers who of their extremely busy schedules were able to review the papers, and their insightful comments immensely help in the quality of the paper published in this maiden edition of the IJLBT. Indisputably, it is your joint efforts that have laid the foundational stones for future success of the IJLBT.

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