The Case for Tax-Based Reparations: Norwegian EVs and Congolese Miners

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Abstract: Norway leads the world in electric vehicle uptake. More than half of new cars sold in the country are electric, and the government has announced it wants all new cars sold to be electric by 2025. Thanks to generous subsidies and a high-earning population, Norway is one of few countries where mass-adoption of EVs is possible. With 100% of Norway’s electricity coming from renewable sources, the transition to EVs has a larger impact than countries – the UK and the Netherlands among them – where electricity comes from fossil fuels. This success story would not be possible without cobalt sourced from the Democratic Republic of Congo. Environmental degradation, extensive human rights abuses, and corruption are norms in cobalt-mining provinces. Norway is uniquely situated to remedy these problems. A small “ethics tax” on EVs sold in Norway would raise substantial funds to pay for social systems in the hardest hit areas of the DRC. Norad is a Norwegian government organisation with vast experience working in countries with corrupt and/or underdeveloped institutions. Deploying the funds earned from that tax through Norad would be an important step towards a more equitable economic system where the gains are not concentrated among the few to the detriment of the many.

The Paris Agreement set 2°C as the upper comfortable limit for global warming, and countries around the world have set targets limiting their pollution with varying degrees of success. Norway’s radical pro-electric vehicle (EV) policies have made the country a world leader in adopting zero-emission cars. These cars are not without controversy, as their batteries are polluting to produce, the electricity which fuels them often comes from power stations running on fossil fuels, and the production of their components is linked to egregious human rights violations. Amnesty International has called the dichotomy between “people or planet” a false choice, yet this paper argues it may not be a false choice. Section one (the Good) looks at the planet – Norway’s EV policy will be used to illustrate what the best possible outcomes for electric vehicles are: there are no regressive taxes, the electricity which fuels them is renewable, and the adoption of EVs does not put unnecessary strain on the Norwegian consumer. Section two
(the Bad) focuses on the people and sheds light on the dire working conditions in Congolese mines. Section three (the Ugly) describes how traditional ways to bridge the people/planet dichotomy do not work, showing the drawbacks of conventional methods of improving working conditions. Section four gives an alternative solution and makes the argument that taxes should be collected in Norway to serve as a form of reparation for the Congolese miners. Higher prices on ethical food or clothing is an old idea, the same practice should be applied to cars. Imposing an “ethics tax” on morally dubious but environmentally necessary metals takes the first step towards acknowledging the difficulties of CliFin (climate finance) and the associated financial ethics. The tax also serves as a starting point to reduce the substantial inequities built into the modern global financial system.

The Good – Norway’s Love Affair with Electric Vehicles

Norway is in a league of its own when it comes to the adoption of electric vehicles. While the country lags behind the US, Germany, and China in absolute terms, the number of electric cars per capita in Norway is seven times higher than that of the Netherlands, which stands in second place. In 2018, 49% of new cars sold in Norway were electric, well ahead of second-placed Iceland, at 19% (Fleming). The growth leading up to that number has been exponential. In 2012, EV market share was 3%, in 2015 it reached 23%, and had increased to 66% in December 2020 (Elbil.no "Norway Reaches Historical Electric Car Market Share"; Kristensen).

This progress is visible to anyone who visits Norway: Tesla, still a rare brand in most places, came second on the bestseller lists in 2019. The major highways have fast charging points at most petrol stations, where people can pay using an app on their phone or by sending a text message to a predetermined number. Throughout Norway, there are more than 5,000 rapid charging points, excluding those which people have fitted in their own house to charge the car overnight. In comparison, the entirety of the UK, with a population twelve times that of Norway, has only 3,400, largely in and around London (Chapman). Norway is therefore possibly the only country where charging infrastructure is at the level required to deal with growing demand.

This demand is maintained by making EVs financially beneficial to own. Norway’s famously high cost of living is a result of high taxes that are a necessary burden to pay for its expansive social services. EVs, on the other hand, buck this trend and come with a whole raft of tax benefits. In 1990, purchase and import taxes were removed from EVs, and 1996 saw road taxes drastically reduced. In 2000 EVs were given a 50% reduced company car tax, encouraging companies to buy them as fleet vehicles to encourage large-scale buying. This was followed by exemption from the 25% value added tax (VAT) in 2001, free municipal parking (which is appealing in Oslo where parking fees can reach $7 per hour), and access to bus lanes, again a boon for those who want to avoid the rush hour traffic around the capital. Most importantly, in 2008 there was substantial government investment in charging stations, laying the groundwork for the EV-friendly infrastructure.
today(Kristensen 12). Surveys show that financial benefits are the deciding factor for those who own EVs, rather than environmental concerns (Holteng 7).

The government itself admits laconically that at an “estimated NOK 13,5 billion [$1.4billion] per year, it is no secret that these benefits come with a substantial cost for the government”(Regjeringen.no). Without Norway’s oil wealth, this government sponsored EV policy would not have been possible. However, the success of these laws can be seen in how effectively the Norwegian government has managed to create price parity between EVs and internal combustion (ICE) cars (see table 1, (elbil.no "Norwegian Ev Policy"). The goal is to only sell plug-in hybrid electric vehicles (PHEVs) and fully electric vehicles by 2025, and that 100% of Norwegian vehicles will be electric by 2040. However, research shows that Norway will struggle to electrify more than two thirds of total vehicles (Testa 3).

Table 1

<table>
<thead>
<tr>
<th></th>
<th>Volkswagen Golf (ICE)</th>
<th>Volkswagen e-Golf</th>
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</thead>
<tbody>
<tr>
<td>Import price</td>
<td>€22,046</td>
<td>€33,037</td>
</tr>
<tr>
<td>CO₂ tax</td>
<td>€4,348</td>
<td>-</td>
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<tr>
<td>NOx Tax</td>
<td>€206</td>
<td>-</td>
</tr>
<tr>
<td>Weight tax</td>
<td>€1,715</td>
<td>-</td>
</tr>
<tr>
<td>Scraping fee</td>
<td>€249</td>
<td>€249</td>
</tr>
<tr>
<td>25% VAT</td>
<td>€5512</td>
<td>-</td>
</tr>
<tr>
<td><strong>Retail price</strong></td>
<td><strong>€34,076</strong></td>
<td><strong>€33,286</strong></td>
</tr>
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Norway’s energy mix also eases the adoption of EVs. 2.4% of Norwegian electricity is from geothermal power, and 2.6% from wind power, although this is rapidly increasing. The vast majority of Norwegian electricity comes from hydropower, at 95% (ssb.no). Glacial meltwater and rain creates rivers, which the Norwegians have industriously dammed up and turned into 1600 hydropower plants (Energinorge). Despite having about 1% of the EU’s population, Norway has roughly half of Europe’s total reservoir capacity. Renewable, domestically sourced energy means that little additional infrastructure needs to be built to tackle increased demand.

Renewable energy precipitates a second benefit: price. Once the car is bought, the price of running an EV is negligible. No other European country has this enormous benefit: Germany would have to import more coal, France obtain more uranium for its nuclear power plants, and the Netherlands drill for yet more gas. Very low electricity prices for consumers and a lack of complex supply chains for energy companies give Norway the ultimate advantage; even if another country would be equally generous with tax breaks, parking availability, and other perks, simply supplying the additional electricity necessary will pose an obstacle.
The renewable nature of Norwegian electricity also means it is one of the countries where EVs have the biggest impact. 100% of the pollution emitted by a normal car during its lifetime is removed. Figure 1 shows the pollution of a Nissan Leaf compared to a normal car (Hausfather). While manufacturing emissions are higher for the Leaf (see year 0), lifetime emissions of the traditional car are much higher. However, this graph is only true in Norway, where the electricity is entirely renewable. For other countries such as Germany, the United Kingdom, or the Netherlands, which rely on fossil fuel for their electricity generation, the picture is more complex and the EV’s advantage is not quite as obvious, though still present.

The situation in Norway, then, is the absolute best-case scenario for electric vehicles. The infrastructure is ready, the electricity generating capacity is present and clean, so buying an EV is both environmental and economically sound. It is worth emphasizing that Norway is, with the possible exception of Iceland, the only country where the stars align so perfectly. While Norwegian EV policy has a long history, the country is lucky to have vast reserves of renewable energy to fuel the transition, and an oil-assisted national budget to pay for it. It has been cheaper and easier for Norway to be an electronic vehicle advocate than most other nations. It should strive for similar progressivism to solve the problems illustrated in the next section.

The Bad – Human Rights Abuses in the DRC

The EV revolution on which Norway can base its green credentials has a staggering amount of ethical baggage. 70% of the global supply of cobalt, an essential metal in lithium-ion batteries which power our phones and cars, originates in the Democratic Republic of Congo (DRC) (Marcelo Azevedo 12). This has caused a gold rush-like phenomenon where companies like Glencore have made extraordinary profits, but the Congolese eke out a living at only two dollars a day. 20% of the cobalt exported from the DRC comes from so-called artisanal mines; small-scale operations not run by a corporation, therefore falling outside government regulatory frameworks, leading to abominable working conditions. (Amnesty International 16).

Up to 80 meters underground, with a constant risk of collapsing tunnels and landslides, Congolese miners dig for cobalt, the metal essential for attaining our vision of a green revolution. Wearing no protective clothing and equipped only with mallets and picks, making a living this way is so terrifying many workers
resort to sniffing glue and gasoline to take their minds of what they are doing (Gordon). Described as “a living hell”, the cobalt mines belong in a Gulag memoir, not a report on the greenification of transport. Women and girls are raped, children have to carry bags heavier than themselves, and ventilation is often so bad oxygen needs to be pumped into the shafts. The unreliable generators often break down, leading to a mad climb up the shafts before oxygen runs out and the workers suffocate (Amnesty International 22).

The lack of protective equipment like helmets, masks, and torches leads to a multitude of diseases. Cobalt dust can lead to scarring in the lungs and asthma, while direct contact with it leads to itchy, dry skin and rashes (Center for Disease Control and Prevention). Those having to carry heavy bags experience joint pains, while those who sift through dirt while standing in rivers suffer frequent urinary tract infections. Kids born to parents who work in mines regularly have deformities. Miscarriages are also more prevalent (Lena Mucha). A joint team from KU Leuven in Belgium and the University of Lubumbashi in the DRC call their findings “worrisome”, with children in the mining district of Kasulo having ten times more cobalt in their urine than those outside the district, in addition to DNA damage and increased chances of birth defects (Banza 497). Lack of adequate drainage fouls up previously clean streams with polluted wastewater from mineral processing.

Research by Amnesty International indicates a high prevalence of child labour. Parents are too poor to send their children to school. Instead, children work in the mines at nine years of age, with approximately 40,000 children working in mines across what was previously called Katanga Province. After paying bribes to government officials and other arbitrary taxes imposed on them, children often do not have enough money to eat sufficiently. The illegal nature of artisanal mining also ensures there is no judicial recourse, as the mines would be shut down should the children complain, potentially leading to destitution for their families (Amnesty International 23).

Cobalt mining has negative social influences as well. Despite the aforementioned dangers associated with cobalt mining, young men flock to the work because it is more profitable than working as a farmer. The lack of farmers causes food shortages down the line, and the stressful nature of the work leads to workers spending money on drugs, alcohol, and prostitution, compounding the social issues in mining regions (Blijweert). Children who cannot go to school instead work in the mines, to the detriment of the region’s future. Premicongo, an NGO, reports the only signs of social services are run-down schools desperately short on funding, and limited water pumps provided by UNICEF. The government is absent, and companies have little interest in developing the region as there is little financial benefit in doing so (Haan 10).

The importance of cobalt has led to Congo, and especially it’s cobalt-rich regions, to suffer from Dutch disease. Cobalt and copper combined account for more than 80% of the country’s exports, meaning the cobalt miners’ futures are
closely related to the peaks and troughs of the international market. With cobalt’s price dropping from a high of $90,000 per tonne in 2018 to less than $30,000 midway through 2020, the sustainability of the mining operations is highly uncertain (World Bank). Despite this, miners carry on. One of the starkest examples of the destructive social impacts of cobalt mining can be found in the town of Kolwezi. Here, residents discovered a rich seam of cobalt-laden minerals underneath their homes. While the city is not a designated mining zone, both residents and migrants have dug hundreds of mines, making much of the area uninhabitable (Amnesty International 19).

At this point, it is no surprise to learn that cobalt mining is also an environmental catastrophe. How big of a catastrophe is not known, because the region is so unstable and dangerous that little data collection can be done (Nogrady). Cities in Katanga such as Lubumbashi and Likasi suffer from serious air pollution caused by dust from trucks carrying minerals. The water in and around these cities has also become polluted, making it unfit for human consumption and in extreme cases even for agriculture (Scheele 6). The Kafubu river has been polluted with wastewater, and the whole valley is now coated in a “persistent, disgusting smell.” Illegal mining in and around the Basse Kando nature reserve has had a devastating impact on the animal population. Its elephants have migrated to Zambia, the hippopotamus population has been reduced by 75%, and other endangered species are believed to have migrated as well (Haan 12).

In addition to undermining long-term health, society, and environmental sustainability, cobalt has done little to encourage good governance, and has arguably made the situation worse. Multinationals care little for due diligence requirements, as there are no regulatory bodies in the region with enough clout to enforce guidelines. Companies operating among Congo’s multitude of low-intensity conflicts, especially in Katanga, do so without making long-term investments and instead benefit from state weakness. Scorn for environmental regulations, due diligence, or working condition requirements allow them to save money and ensure a preference for limited state involvement (van Diep 41).

Congo Dongfāng International Mining (CDM) had a policy of “irrevocable acts of compensation”, where peoples’ homes would be knocked down in order to build mines. CDM, with government support, undervalued property, did not keep its promises of relocating residents, and in some cases residents were given only ten days to move out (Tounsi). CDM has also made questionable payments to the Congolese government for “public interest activities,” including a $20,000 donation to President Kabila in 2011 (Amnesty International 52). It is no surprise, then, that the government more often takes the side of corporations than its citizens.

The government, when not taking corporate money, is often not present. Most communities are not consulted before the multinationals move in, and there is no government institution to which they can turn for support. When President Mobutu’s reign ended in 1997, the state collapsed and illicit mining, both artisanal
and corporate, sprang up. The national army (FARDC) has a strong presence at mines in North Kivu, but Global Witness considers it to have a human rights record as poor as the rebel groups. The FARDC has been linked to extrajudicial killings, rape, torture and extortion (Pöyhönen 7-9). There are also reports of government officials and members of security agencies demanding taxes from miners, up to a third of their daily salary, while looking away from child labour practices (Amnesty International 34).

The Ugly – Exploitation is Preferable to Violence

The preceding section makes a strong case for a fundamental recalibration in how we approach cobalt mining and maybe even how we fuel our cars. However, the situation is fiendishly complicated and embarking on a moral crusade, however well-intentioned it might be, could do more harm than good. Moving away from DRC-sourced cobalt might be appealing, but this section explains why that is not an ideal solution. First, possible replacements and their consequences are explored. Second, failures of the Congolese state are evaluated. The third issue concerns the local impact of limiting DRC-based cobalt trade.

The most appealing solution is to replace cobalt with something less ethically tarnished. Blood diamonds of Liberia and Sierra Leone have been replaced by factory-grown diamonds or those which have proven ethical credentials. Initiatives like Fair Trade have put pressure on distributors to obtain their produce from non-exploitative sources. For cobalt, this solution is not possible. First, there are the characteristics of the metal to consider. Replacing cobalt with something else potentially makes the battery less energy dense or durable, which in the long term causes it to be less environmentally sustainable (Katwala). Other metals with similar properties like nickel, manganese, and zinc have human rights or environmental violations in their production process, and there is little reason to replace cobalt with them (Nogrady). A third option that has been entertained is deep-sea mining. The negative consequences of this were explained in an article in Nature Geoscience, where the authors believe that the laws in place to limit environmental damage are insufficient, and “mining with no net less of biodiversity […] in the deep sea is an unattainable goal” (van Dover 464-465). Should a replacement to cobalt be found, there would be reverberations across the world. About 20 million people in the developing world practice artisanal mining, the kind of mining which often falls outside regulatory frameworks. The money gained from this industry supports between three to five times more people indirectly (Haan 6). Moving away from cobalt specifically and poorly regulated metal mining in general, while morally appealing, is not straightforward operationally, nor environmentally beneficial.

The problems relating to the Congolese state can be divided into two categories. The first is the government is deeply dysfunctional, and the second is strengthening this government might do more harm than good. Due diligence is the buzzword of choice for activists wanting better conditions for workers in the
DRC. Research done by the Center on International Cooperation argues “due diligence is a good idea in theory, but very difficult to implement given the corrupt administrative apparatus” and the security situation in the region (Stearns). With harassment and intimidation being common, it is almost impossible to carry out diligence to a satisfactory level. While the government has labour inspectors, they focus on companies and not artisanal mining sites. They are also overstretched and underfunded, with cities only having a single labour inspector who is also responsible for covering territory around that city but does not have the funds to fulfil the task. The dysfunction of the government is underlined by its unwillingness to enforce its own laws. A 2009 law provides for free and compulsory primary education for children, but schools are so underfunded this is impossible. Child labour is also banned under the 2002 Mining Code, but as the previous section shows, child labour and abuse are rampant.

Traditional state-building approaches and the imposition of (new) laws will not succeed because the state cannot be trusted. Decades of conflict and corruption have hollowed out the state, ensuring low trust among citizens. Dominic Johnson of the Pole Institute says attempting to solve the problems by strengthening the government “is both wrong and dangerous” as the government protects its financial interest, and will prioritize corporate interests over citizen welfare (Pöyhönen). An example of brazen cooperation between the Congolese government and private interests is personified by Dan Gertler, a natural resource magnate. He has been given a DRC passport due to his ‘services’ to the previous president, Joseph Kabila; he is an important powerbroker within the DRC; and has used Congolese branches of the Cameroonian Afriland First Bank as a centrepiece in a money laundering network. He has suffered no consequences in Congo, despite his corruption being well-known (Global Witness). Instead of expanding the role of the government, people on the ground should have a voice, but that adds another layer of complexity.

Research done by FinnWatch and Swedwatch shows that civil society groups, while keen on policies which improve the conditions of cobalt miners, harbour deep misgivings about their potential consequences. While no NGOs want to embargo the DRC’s mineral trade, strict requirements about ethical sourcing or traceability might have a similar effect. The institutions necessary to do so are non-existent, and if countries impose laws banning cobalt of dubious ethical origin, it would effectively be an embargo on Congolese cobalt (Pöyhönen 7). With no clear economic alternatives for those who would lose their jobs, the situation becomes bleak. Miners would either have to mine in a more clandestine manner, ensuring there is an even greater chance for exploitation by profit-seeking companies, or they would be drawn to prostitution or militancy to earn money. Karen Hayes from ITSCI, an advocacy group focusing on conflict minerals, worries that knee-jerk reactions caused by a desire to seem ethical would lead to a loss of livelihood for miners, resulting in “migration forced by economic need [and] new resource conflicts as miners try to find new sites.” Désiré Segahungu, the chairman of a North Kivu business association, believes that a loss of mining income creates a serious risk of “some of these youngsters [joining] armed groups
if an embargo prevents them from making money through mining or mining-related activities” (Pöyhönen 26).

The Case for Reparations

Traditional methods of state-building are therefore, highly unlikely to work, and Norway is well-placed to pioneer an alternative. Norway has made the transition from ICE cars to EVs relatively quickly and easily, and should now keep pushing to ensure individuals at the very start of the supply chain can also benefit. For this, a form of reparatory tax would be beneficial. Carbon credits already exist for people to balance their travelling emissions. Price premiums are common for free-range, biological eggs and other produce. There is no reason a small ethics tax should not be added to electric vehicles. This would have the dual benefit of raising awareness about the ethics of climate finance and green transitions, and would serve as seed money for a fund to benefit local NGOs. Norway is already the primary funder of a vast number of projects under the REDD scheme to protect rainforests around the world, and being a first mover on a reparatory tax fits well into the country’s self-image as a champion of human rights and sustainability.

The discussion around reparations has been going on for decades and has largely been backward-looking at slavery and the effects of colonialism. The time gap between these events and the present makes quantifying the reparations and how to disburse them deeply divisive political issues. This complexity has been a consistent excuse for kicking the can down the road. Congo’s problems will, unfortunately, not be solved quickly. That is something we know today and can prepare for; imposing taxes on some of the wealthiest in the world to help the world’s poorest should not be controversial. Additional funding for focused, locally based NGOs will do more good than vague promises of due diligence and the imposition of ludicrously complex demands for mineral tracing.

A back-of-the-envelope calculation gives cause for hope. Assuming every EV sold in 2020 in Norway was a VW e-Golf (from Table 1) (this is not the case, most are the much more expensive Teslas or Audis), then about 76,800 would be sold. Should each of these e-Golfs have a 1% “Congo Tax” (for lack of a better name), this would equal €330.37 per car. Multiply this by 76,800, and the yearly income for this fund would be €25.1 million. A more realistic number, based on the average value of EVs sold in Norway in 2020, is comfortably above €30 million. That small tax can potentially have a very large impact.

There are a number of ways to distribute this money. Universal Basic Income is a possibility, but not the best approach. Distributing it to everyone in the provinces where mining is important would mean each person only gets around five euros a year. That’s a pittance. If only artisanal miners are recipients, they would get a larger amount of money, but become targets for extortion or theft. Even if they kept the money, the lack of institutions is so pressing that there would be few places for them to spend it, and even fewer people who could guarantee their safety. Finally, it would not be a very logical solution: the goal is to reduce the
number of unsafe artisanal miners and the amount of abuse. The introduction of UBI would mean more people would be interested in the mining sector due to the high pay.

The work done needs to be much more foundational. Instead of making the work more appealing, the focus should be on strengthening society by developing institutions which do not revolve around cobalt extraction or processing. Or if it continues, to improve the safety of the process. The Copenhagen Consensus distilled the 169 United Nation’s Global Goals into 19 priorities which have largest impact per amount of money spent (Kydland). Of these, the money from the “Congo Tax” should focus only on three: increasing pre-school coverage, working towards achieving universal primary education, and increase girls’ education. These goals are chosen because they are all closely related to a major problem DRC’s mining regions: lack of access to education. Better education for everyone, but especially women, reduces violence, prepares the population for the future, and puts less strain on society due to fewer teen pregnancies and creates more productive citizens. It would also lessen the number of child labourers, as they would now go to subsidized or free schools instead of working in the mines. This is not to say that infrastructure spending, healthcare investments, and vaccine programmes are not highly beneficial, but programmes work better if they are single-issue and focused.

The major obstacle is not what one spends the money on, but rather how the money is deployed efficiently. However, the institutional capacity and experience to do this exists within the Norwegian government. Norad, the Norwegian equivalent of USAID, works closely with grassroots organisations as parts of Norway’s International Climate and Forest Initiative (NICFI) programme. NICFI annually pledges about €300 million to a number of groups whose goal is reducing deforestation, often with a focus on indigenous people (Norad "The Norwegian Climate and Forest Funding to Civil Society"). The programme is already active in the DRC, Brazil, Liberia and many other places, so there is substantial institutional knowledge on how to deal with states with corrupt and/or underdeveloped institutions. Norad’s approach is based on extensive reviews of potential candidates, trips to the affected areas, and a three-step plan based on output (planned deliverables), outcome (positive changes for the target group), and impact (changes on society level). Recipients also have to prove their “achieved results are appropriate to the spending based on funds received (Norad.no).

The three priorities outlined earlier also fit with what Norad calls “cross-cutting issues in Norwegian development policy” which are women’s rights and gender equality, human rights, and participation in society. The beauty of applying NICFI’s framework to the circumstances in Congo is there is an understanding there are little or no extant institutions to carry out the work. NICFI has grant frameworks specially focused on planning, assessment activities, and capacity building, all of which are necessary before funds can be distributed directly to the region. Norwegian seed money can lay the foundation for other civil society groups to flourish, rather than them having to compete with larger and more well-
connected NGOs in western capitals. Norad audits recipients on funds, and requires accountability mechanisms which give “local partners and affected populations” tools for recourse, should the recipient not adhere to the requirements of the funds (Norad "Norad's Support to Civil Society: Guiding Principles"). Using the “Congo Tax” to fund a programme which borrows its structure and approach from NICFI to improve the circumstances of Congolese miners is a good way to circumvent the pitfalls of traditional NGO funding. NICFI’s funds, should recipients adhere to the organisation’s rules, are guaranteed for five years, giving recipients a degree of stability to carry out their work.

Norway has the energy infrastructure to facilitate electric vehicles, the financial capability to make them broadly attainable, and also the institutional capacity to redistribute wealth to the benefit of those who are exploited to make the EV transition a reality. Norway is the country in the world today best situated to experiment with financial innovations where consumption at home pays dividends abroad. The global financial system always has winners and losers, but the current status quo where the winners keep winning and the losers barely progress is flawed. Pioneering programmes of wealth redistribution that focus on long-term investments which work to achieve the goals outlined by the UN or Copenhagen Consensus, and that elevate civil society instead of relying on inadequate institutions, hold more promise of success than endlessly handing over billions of dollars in development aid to corrupt despots. Norway has led the way on strong social services, gender equality, and the transition away from fossil fuel-based transport. Why shouldn’t the country do the same for ethical taxation? The country and its citizens are wealthy enough. When Congolese have to pay with their lives for Norwegians to drive ‘ethical’ cars, it is not beyond the realm of reason to ask Norwegians to pay for Congolese children’s education.

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Works Cited


