

ORAL STATEMENT – Global Alliance for Tax Justice and partners *including ECOSOC* accredited organizations Christian Aid, Association for Women's Rights in Development, ActionAid, Public Services International

62nd Session of the United Nations Commission on the Status of Women, New York

Greetings.

The Global Alliance for Tax Justice is southern-led. Our five autonomous regional networks and trade union and NGO committed partners collectively represent thousands of organizations. We aim to create a world where fair, transparent tax policies counteract inequalities within and between states and generate the public funding governments need to fulfill their human rights obligations – including the rights of women – the realization of a healthy, sustainable environment, strong social protections and quality public services for all.

Through the Sustainable Development Goals, world leaders have committed to reducing gender inequalities by 2030. However, austerity measures, regressive tax policies and deep flaws in the international financial system facilitate tax dodging to the benefit of multinational corporations and the rich, marked by widespread race-to-the-bottom tax giveaways – especially in the extractive industries, which erode domestic tax revenues and deplete funding for vital public services and social protection for rural women.

We also recognize that rural women are significant agents of social and economic transformation. Further, that all women will only be fully empowered when macroeconomic policy and financial flows that perpetuate inequalities from the global to the local level are addressed.

The Global Alliance for Tax Justice urges that the CSW62 final resolution impel governments to:

- Recognize tax as a feminist issue and raise domestic revenue to invest in the genderresponsive public services, social protections and infrastructure needed to fulfill the human rights of all women and achieve gender equality.
- Raise taxes through progressive, gender-just policies and practices, emphasizing direct taxation of income, wealth, and high net worth individuals, and ensuring multinational corporations pay their share.
- Practice gender budgeting, reform tax laws so they don't discriminate against women, and
 uphold the right of all women to have an equal say in how public money is spent.
- Carry out tax impact assessments by gender to identify direct and indirect effects of taxes and public spending, especially on rural and poor women.
- Employ national and regional tax and financial secrecy policies to eliminate tax abuse,
 ensure international transparency in taxation, and ensure public resources to realize
 women's rights.
- End harmful tax practices including race-to-the-bottom tax competition, illicit financial
 flows and regressive reforms to the global tax system that facilitate tax avoidance and are
 biased towards wealthy countries, corporations, and the rich elite.
- Establish an inclusive intergovernmental UN Global Tax Commission where all countries have a seat at the table and equal say in determining international tax rules.

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