



Tax Justice and Gender Equality Conference 2021
“Feminist Perspectives and Imagining a New Taxation System”
6 to 8 December 2021

Concept Note

Background

The Global Alliance for Tax Justice (GATJ) established the Tax and Gender Working Group to provide a space for members and partners to engage directly in policy analysis, mobilisations and campaigning, aiming to strengthen the global integration of tax justice organisations and other justice movements. In March 2017, we held the first ever Tax Justice for Women’s Rights Global Days of Action campaign - now “Make Taxes Work for Women Campaign”- with actions from over 35 countries across the world.

Building on this campaign, in June 2017, we co-organised the first ever women's rights and tax justice convening in Bogotá, Colombia, together with Tax Justice Network, Public Services International and Friedrich Ebert Stiftung. One of the significant outcomes of the meeting was the development of the [Bogota Declaration](#). The declaration set the tone for our campaigns and advocacy on common demands to governments as well as a renewal of our commitments to demand for tax justice for women’s rights and to act as a reference material on tax and gender and continues to underpin the working group's [strategy](#). Since then, the working group has also published the [Framing Feminist Taxation](#) guide and is currently running a leadership academy on tax and gender. These groundbreaking events and publications have set the tone of our work and we have been present at a number of global policy making spaces and we have together continued to advocate for governments and multilateral institutions to make taxes work for women.

In mid 2020, as a response to the Covid-19 pandemic impacts on our ways of working, members of the GATJ’s tax and gender working group and others from the women’s rights movement collectively met in a series of virtual meetings to i) strategize¹ and develop feminist perspectives and narratives, to advance towards substantive gender equality and women’s rights, ii) as well as explore alternative feminist pathways out of the Covid-19-triggered socio-economic crises based on lived realities, experiences and contextual differences.

The Tax and Gender Working Group identified a need i) to create a space to share, discuss and develop feminist analysis of the impact of the Covid-19 induced socio-economic crises on the most marginalised from an intersecting position. And the need ii) for an alternative narrative and structural response to the existing orthodox model, by integrating feminist

¹ GATJ Covid-19 Briefing
<https://docs.google.com/document/d/1Fogmrex10V19PvRqZcaDvns40sYBcDE3MkC-N9osVCI/edit#bookmark=id.q2taptuafod4>



analysis in policy and macro spaces with a gendered lens in order to establish a sustainable feminist tax and economic system.

Context

Feminist analysis is fundamental in revealing the underbelly of the flawed international financial architecture and its impacts on women's rights as the current neoliberal and patriarchal systems of oppression continue to exclude the critical feminist analysis and women's voices in policy making processes. Structural failures in the opaque and secretive global tax system continue to undercut States' obligations to realise all of women's human rights.

While the Covid-19 crisis affects everyone, women and girls face specific and often disproportionate economic, health, and social risks due to deeply entrenched inequalities, social norms, and unequal power relations. Research shows that the pandemic continues to exacerbate pre-existing structural inequalities, such as gender inequality in its different manifestations.² Women continue to shoulder the burden of care and domestic work and have taken on additional care roles³ at family and community levels. Women are also overexposed to unsafe, unprotected, precarious and informal work. According to UNDP, women are overrepresented in the informal sector: 740 million women worldwide, and over 70 percent of women in informal employment in developing economies.⁴ And yet, the response and recovery measures are unresponsive to women's needs and focus on regressive tax incentives, cutting corporate tax rates and austerity policies.

The austerity measures and budget cuts being promoted by international financial institutions, while not reducing and restructuring debt burdens, are reducing the resources available for public services that should ensure women's rights and that those who can are not contributing their fair share. The multiple crises we are witnessing, from climate change to socio-economic downturn have therefore reiterated the urgent need to address the flaws within the global financial and tax systems. Moreover, virtual communication and engagement in this era of Covid-19 has meant that increasingly civil society is being excluded from decision-making spaces and processes.

The GATJ Tax and Gender Working Group is therefore proposing to hold an inaugural annual conference on tax justice, gender equality and women's rights.

Main Objective:

The main objective of the conference is to provide a space to discuss feminist perspectives in reimagining a new tax and economic system for the realization of substantive gender equality and women's rights.

² UN Women 2020 Policy Brief: The Impact of COVID-19 on Women <https://www.un.org/sexualviolenceinconflict/wp-content/uploads/2020/06/report/policy-brief-the-impact-of-covid-19-on-women/policy-brief-the-impact-of-covid-19-on-women-en-1.pdf>

³ IWD 2020 FACTSHEET: CARE IN CRISIS <https://iwda.org.au/resource/factsheet-care-in-crisis/>

⁴ UNDP 2020, Gender inequality and the COVID-19 crisis: A Human Development perspective http://hdr.undp.org/sites/default/files/covid-19_and_human_development_-_gender_dashboards_final.pdf

Specific Objectives:

1. This conference will **provide a space** for those in civil society, academia, research, labour unions, and policy making **to take stock and discuss feminist perspectives** and narratives of the current multiple crises to shape policy and to collectively consolidate our feminist analysis and positions.
2. The conference will provide an **opportunity for sharing views, reflecting and strategizing on tax justice advocacy** and deepening and or creating new partnerships for action-oriented advocacy.
3. The conference will provide a **safe space** where women's rights organisations and the tax justice movement **connect, engage, learn and build alliances** through collaboration and networking and sharing their expertise and experiences to shape tax policy and to contribute to tax reforms discussions.
4. The conference will use the **Framing Feminist Taxation guide** to analyse from a **feminist perspective the international financial architecture** and the responses to Covid-triggered crises.
5. The conference will also seek to **enhance the capacity of the tax and gender leadership academy participants** and others who are **new to the space** to advocate strongly for tax reforms and to connect global and regional advocacy agendas to transformative national and local agendas.

Our Messaging:

1. **Ensure tax and fiscal policies recognize, reward, reduce, redistribute and reclaim unpaid care and domestic work**, including by putting in place policies on care work.
2. **Reduce unfair tax burdens on women and adopt progressive, redistributive and gender equal taxation** – including new forms of taxation of capital and wealth - combined with less reliance on consumption taxes and ending harmful tax incentives and exemptions.
3. **Remove gender bias and discrimination in tax policies** to ensure that tax revenues are raised, allocated and spent in ways that promote gender equality.
4. **Ensure adequate financing and delivery of gender responsive social services** that promote women's rights, and reduce inequalities, including by gender budgeting.
5. **Establish an inclusive intergovernmental UN Global Tax body**, to ensure equal taxing rights of nation states and stop all forms of tax abuse by multinational corporations and the wealthiest.

Organisation:

The global conference is envisioned to be co-created by members of the GATJ's Tax and Gender Working Group and regional networks to be a space that strengthens connections and enhances collaboration with others in the tax justice movement and the women's movement to collectively shape the analysis, agendas and alliances that drive strategies to make tax justice, gender justice and human rights lived realities. **The conference will be a**



kick off strategic moment to put a feminist political position on tax and gender, with follow up regional conferences to be held later.

The conference will be organised in several sessions of virtual side and main events. **A communique** will be released at the end of the conference to emphasise key recommendations and for our ongoing work in different policy making spaces.

Main Events: Are to be co-organised with GATJ

Side events: GATJ, regions and partners are welcome to organize side events, co-hosting with others is encouraged to ensure a collaborative approach. Creativity in session organizing will be encouraged to make sure it is not just plenaries and people talking and will include workshops and spaces to learn.

Other organizations and activists are invited to submit event descriptions to host side events. Co-hosting with others will be highly encouraged. **A call to submit applications** to co-host sessions to be sent out in early November and to close on 14th November

The sessions are to be divided along these main themes which will be colour coded as below in the conference programme:

1. Feminist policy analysis and consolidation
2. Learning workshops,
3. Networking and connecting
4. Visioning a Feminist Taxation System

Feminist policy analysis and consolidation

- The conference will provide us with an opportunity to collectively build our analysis, reflect and to take stock.
- It will be a forum to consolidate our analyses and positions. Suggestion to include in the agenda, a consolidated feminist analysis of what is happening now, threats to our rights. The pandemic provides a historical opportunity to transform the tax and fiscal system to make it work for women and girls. The proposed dates also fall within 16 days of activism and close to Human Rights day, this coincidence can be leveraged for our joint advocacy.
- The conference would be a good space to share analysis and propositional alternatives, as well as learning and narrative building. For example sessions focusing on informal workers, macro-level issues including debt-austerity, the Pandora Papers and FACTI panel.
- Organise a **high-level public session** with policy-makers

- The conference will provide a good platform for power analysis and will allow us to harness the current political moment and we can take the outcomes to other spaces. A lot of research and information has been highlighted on the impact of covid austerity on women, exacerbating pre existing inequalities

Learning workshops

- The conference will be a good opportunity to highlight the lessons from our work, challenges, ideals and recommendations and to showcase results to explore opportunities to expand our joint advocacy.
- The learning or practical sessions might include: power mapping, strategizing for system change; campaign and influencing toolkits;
- Guest blogs will be published on a different areas of focus on tax and gender eg patterns of tax, success and challenges, effective coalitions, ideals/feminist tax futures.
- The **working sessions** will be in the form of workshops for example have sessions on the power asymmetry and analysis, Feminist Taxation Guide, AA reflection action toolkit, Womankind WHRs Advocacy toolkit, Akina Mama wa Africa & FEMNET & AWID IFFs toolkits, or Nawi & GADN on PPPs & gender work, village budget clubs FOWODE or other gender-responsive budgeting initiatives.

Networking and connecting

- The conference will provide us with networking opportunities. We could create small breakout groups for people to meet and chat, for example.
- To ensure that the conference is a feminist space and provides a space to breathe, we will explore brief sessions with **music or meditation at start or end of the day**.
- Focus on joining coalitions and broadening alliances and how to bring in unfamiliar groups into the space - explore the possibility of getting external facilitators to lead.
- **Introduction session into GATJ tax & gender working group**

Visioning a Feminist Taxation System

- The working group continues to be a strong and mobilizing force that should be harnessed in determining the blueprint for feminist economic recovery, and opportunities for tax justice more broadly and grounding this in local and national experience through visioning exercises and learning moments to put forward a feminist alternative.
- The CSW parallel events application has opened and its timing is good to develop an event to showcase conference outcomes.
- Collective reflection based on other sessions to draft a communique and update the bogota declaration as recommendations that can be taken into other spaces like FFD process (interagency task force report), UNCSW, WB and IMF Annual and Spring meetings, Generation Equality action coalition (commitment on tax and gender). We will use this space to update the commitments made under the Bogota Declaration further and bring current realities and more thinking into it.



- A **task force** will be established to draft the Conference Communique and update the Bogota Declaration to wrap up ideas and demands from the conference that envisions a feminist tax and economic system.
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Audience:

Feminists and movements

- Grassroots women
- Tax justice and women's rights movements
- GATJ tax and gender leadership academy

Policy-makers

Civil society

Academia and research

Labour unions

Ways of Working:

The Global Conference will be coordinated and led by our Tax and Gender Working Group members, in close collaboration with our regional networks. Regular calls with the TGWG and co-organisers will be held to ensure effective preparation for and implementation of the conference. Please let us know your capacity to support the organization of the conference, either in pulling together the content or budgetary contribution.

Co-organisers - see a co-organizers note and conference budget separately

1. Global Alliance for Tax Justice (GATJ)
2. Tax Justice Network
3. African Women's Development and Communications Network (FEMNET),
4. Nawi – Afrifem Macroeconomics Collective (NAWI Collective),
5. ActionAid International,
6. ChristianAid
7. Women's Working Group on FFD (WWG on FFD),
8. Center for Economic and Social Rights (CESR)
9. OXFAM GB (TBC)
10. Association for Women's Rights in Development (AWID)
11. Queen's University, Faculty of Law
12. Public Services International (PSI)
13. Development Alternatives with Women for a New Era (DAWN)
14. International Women's Rights Action Watch Asia Pacific (IWRAP-AP)
15. Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI)
16. Womankind Worldwide
17. Akina Mama wa Afrika
18. Tax Justice Network Africa (TJNA)
19. Tax and Fiscal Justice Asia (TAFJA),
20. Red de Justicia Fiscal de América Latina y el Caribe (RJFALC),
21. Tax Justice-Europe (TJ-E),

22. North America Network (FACT Coalition, and Canadians for Tax Fairness).

Conference Background Documents

1. GATJ Tax and Gender Working Group Strategy (2019-2022)
<https://www.globaltaxjustice.org/sites/default/files/GATJ%20TGWG%20Strategy%20-%20English%20VF.pdf>
2. Feminist Narrative around COVID-19 Summary (2020)
<https://docs.google.com/document/d/1uWprQnzYRvOWKyjrnEgROswEHs4q0CcTN7lnmfvmIPA/edit>
3. COVID-19 Briefing: Feminist Perspectives, Imagining a New Taxation System (2020)
<https://docs.google.com/document/d/1Fogmrex10V19PvRgZcaDvns40sYBcDE3MkC-N9osVCI/edit>
4. Framing Feminist Taxation guide (2021)
<https://www.globaltaxjustice.org/en/latest/framing-feminist-taxation-making-taxes-work-women>
5. GATJ Tax and Gender Working Group Bogota Declaration (2017)
https://www.globaltaxjustice.org/sites/default/files/EN_Bogota-Declaration-Tax-Justice-for-Womens-Rights_0.pdf

List of Resources

Refer to this comprehensive list: [Teach-in resource list: Feminists organising globally on tax justice and women's rights](#)