



**5<sup>th</sup> Global Days of Action for Tax Justice for Women Rights:**

***Theme: Making Taxes work for Women; Taxing for Gender Responsive  
Recovery during the COVID-19 Pandemic.***

**19<sup>th</sup> March, 2021**

**Concept Note**



## Introduction

Last year, the Beijing Declaration and Platform for Action turned 20 years; a commendable milestone given that it has continued to guide and inspire efforts to enable gender equality and equity. Agenda 2030 recognizes that for there to be sustainable development, there must be gender equality<sup>1</sup>. However, the Beijing Declaration and Platform for Action further recognized that; to be able to attain women empowerment, human and *financial* resources had to be made available and therefore had to be identified and mobilized<sup>2</sup>. Whereas tremendous progress has been made by governments in sub-Saharan Africa to reduce or end gender-based discrimination and injustices<sup>3</sup>, A lot is yet to be done. The COVID-19 pandemic has not only worsened the already existing gender based discrimination and exploitation, it has threaten to erode the gains that have been made in the past two decades. Given the structure of our economies that are largely informal and dominated by women and youth,

Well before the pandemic, women faced financial constraints to grow their businesses. The unmet demand for credit among women-owned formal micro, small, and medium-sized enterprises (MSMEs) in developing countries was [estimated](#) at <sup>4</sup>\$1.5 trillion before COVID-19. Yet, women-owned businesses are an untapped opportunity especially in developing countries, where small and medium enterprises generate 70% of jobs and 40% of economic growth. If women and men participated equally as entrepreneurs as much as [\\$5 trillion](#) could be added to the global economy. <sup>5</sup>In the Sub-Saharan African countries sampled, for example, 34% of male-owned MSMEs were



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<sup>1</sup> Sustainable Development Goal 5 that stipulates that Ending all discrimination against women and girls is not only a basic human right, it's crucial for sustainable future; it's proven that empowering women and girls helps economic growth and development; [Goal 5: Gender equality | UNDP in Africa](#)

<sup>2</sup> Beijing Declaration and Platform for Action, Chapter VI, Para 345

<sup>3</sup> Ibid

<sup>4</sup> <https://blogs.worldbank.org/psd/initiatives-can-help-counter-coronavirus-impact-women-owned-businesses>

<sup>5</sup> <https://blogs.worldbank.org/developmenttalk/global-state-small-business-during-covid-19-gender-inequalities>



YOUTH FOR  
TAX JUSTICE  
NETWORK



TAX JUSTICE  
NETWORK  
AFRICA



GLOBAL  
ALLIANCE  
FOR TAX  
JUSTICE

temporarily closed at the time of the survey compared to 43% of female-owned MSMEs due to a number of reasons (1) government-imposed restrictions; (2) sectors of operation; (3) time spent on domestic responsibilities; and (4) finances. In addition, women farmers generally have less access to savings and credit than the male. The pandemic has also caused a sharp drop in remittances, as family members affected by lockdowns and job loss will be unable to send funds home with less savings to draw upon, women will be unable to cover income losses from the virus and will likely struggle

The attainment of women rights and consequently ending all forms of discrimination require states to have vast resources to be able to invest in the realization of their obligations under international, regional and domestic laws. Whereas there are numerous ways (Taxation, Debt and Overseas Development Assistance) governments can raise resources in invest in sectors are key to the realization of women rights like; Education of the girl child, Sexual and Reproductive health, further reforming the land tenure system to grant access and ownership of land by women, credit finance and social security, Taxation is the still the most sustainable way of financing for development and must therefore be done in a way that not only raised tax revenues but also redistributes wealth to women and young people.

The Global Alliance on Tax Justice (GATJ) has designated 8<sup>th</sup> to 26<sup>th</sup> March as Days of Action for Women's rights; A campaign to linking tax justice to women rights. And in conjunction with other organisation celebrated them as such. In 2020, the **Youth for Tax Justice Network (YTJN)** in Partnership with other organisations held a Youth Policy Village (YPV) session in Uganda to commemorate the Global days of Action for Women's Rights under the theme *Making Taxes work for Women: Taxing for Gender Equality* in a bid to enhance youth active participation in the formulation and implementation of tax policy and other domestic resource mobilisation efforts that are gender sensitive and responsive to women's rights in Uganda, This year, as a way of building on the foundation laid last year, will held a regional YPV session on the **19<sup>th</sup> March 2021, 9:00am to 1:00pm EAT** at Golf Course Hotel and virtually (Link to be shared) under the theme ***Making Taxes work for Women; Taxing for Gender Responsive Recovery during the COVID-19 Pandemic.***

The Regional YPV will focus on mobilizing youth to play a more active role in shaping conversations and actions (or omissions) around tax policy and laws that are progressive and reject austerity budgets that are being made in response to low revenues brought about by the adverse effects of the COVID-19 Pandemic. The Regional YPV session will provide a space for youth to demand that domestic revenue mobilization efforts are sensitive and alive to women's challenges that have been exacerbated by the COVID-19 pandemic and consequently work to address them. The Regional YPV session will therefore be a space for youth to engage and advocate for the end to fiscal austerity programs that affect women disproportionately due to regressive tax systems and loss of resources through IFFs, the implementation of the tax incentives regime in the VAT law around women menstrual hygiene and a reduction in the reliance on consumption taxes that affect women more negatively than men, among others.

The Regional YPV expected to bring together youth leaders, gender activist, tax justice advocates, policy and lawmakers to discuss to contribute to these conversations.



## Post Regional YPV session engagements

Whereas the COVID-19 pandemic made it hard to have follow up sessions after 2020 YPV and having adjusted and adapted to working through the pandemic, we shall have three follow up sessions in three country where YPJN has a presence during the course of this year so as to keep the conversation going beyond March (women celebration month).

To further achieve the goal of supporting youth engagement and participation in the advocating for the Use of Tax Justice to attain gender equality through promotion of women's rights, we shall still be guided by the following general objectives of the Global Days for Action for Women's Rights campaign of;

- a) Highlighting the tax issues affecting women;
- b) Encouraging the integration of tax justice in the struggles for women's rights and gender equality;
- c) Making tax justice more relevant to ordinary people, especially young people, reflecting the voices of real people;
- d) Strengthening and diversifying the tax justice movement; by bringing the women's rights and tax justice movements closer together to employ tax justice in the realization of gender equality and empowerment of women and girls

## Expected Outcomes

- Advocacy action for fair tax and budget reforms (rejecting austerity measures) and effective revenue utilization that take into account gender equality.
- Increased level of youth awareness with a positive impact on role of tax policy in attaining gender equality , especially in the context of COVID-19 pandemic induced recessions
- Strengthened Multi-sectorial youth platform for engaging and advocating for transparency and accountability in revenue mobilisation, Allocation and utilisation for women equality.

## Expected Outputs

- Media statement about the YPV session and commitment of future actions youth will undertake to influence tax policy reforms towards gender equality.
- Commitments from Duty Bearers present about not only adopting gender responsive budgeting and revenue mobilization efforts but also providing young spaces to inform and influence tax policy formulation and implementation.
- A Social Media Campaign to popularise highlights of the YPV session



- A road map to future youth engagements on enhancing gender responsive tax system and budgeting in the era of COVID-19 Pandemic induced distortions.

### **Key Deliverables**

- Media coverage materials of the event
- Activity Report