



**Global Days of Action on Tax Justice for Women's Rights
Letter to the United Nations**

Open Letter to:

Mher Margaryan,
Chair of the Commission on the Status of Women Permanent &
Representative of the Republic of Armenia
119 E 36th St, New York, New York 10016

Phumzile Mlambo-Ngcuka,
Under-Secretary-General & UN Women Executive Director,
220 E 42nd St, New York, NY 10017, United States

CC: UN Permanent Representatives

Dear Ambassador Margaryan and Ms. Mlambo-Ngcuka,

Civil Society Organizations, Global Trade Unions and social movements call for taxes, responses to COVID-19 triggered socio-economic crises and recovery measures to ensure women's rights and gender equality.

The CSW is the largest annual global gathering on gender equality and women's, adolescent girls' and girls' human rights and is an important space for shaping global norms and standards on these issues. We deeply value the role that the Commission plays in assessing progress on gender equality and advancing global commitments on women's, adolescent girls' and girls' human rights.

The COVID-19 pandemic has unleashed a crisis of multiple dimensions that is causing unprecedented and devastating impacts on lives and livelihoods around the world, especially in the Global South. The UN Secretary-General noted that "the COVID-19 pandemic is more than a health crisis; it is an economic crisis, a humanitarian crisis, a security crisis, and a human rights crisis. This crisis has highlighted severe fragilities and inequalities within and among nations". Indeed the impacts of the pandemic are not gender neutral because of pre-existing inequalities. It has hit women, especially those in the Global South, the hardest because they make up the majority of unpaid care and precarious, low-paid and domestic work. The unbalanced response to the crisis is undermining the opportunity for all people to realise their human rights, reflecting the deep structural gender biases in our societies and economic systems. Women experiencing multiple and intersecting discriminations continue to bear the worst brunt of the crisis, which is further exacerbated depending on where in the world they live.

The policy responses so far are shaping up to be mostly debt-financed, corporate-driven and unresponsive to gender dimensions, ignoring human rights obligations and anti-discrimination law under Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW), the Beijing Platform for Action (BPFA) and other frameworks. A broken international tax system within an already unequal global economic framework continues to enable opaque legal structures and entities to facilitate illicit financial flows and tax abuse by the wealthy elite and multinational

companies. This continues to enable accumulation and concentration of wealth and property into the hands of a few. Regressive and discriminatory tax policies being used to raise government revenues continue to have negative impacts on poor people, especially women and those in the Global South. For many countries, austerity measures and budget cuts are back in place, reducing the resources available for public services that should be in place to ensure women's rights. All these deprive governments of much-needed resources to fund public services such as health, education, social protection and infrastructure to address the impacts of the COVID-triggered crisis.

The crisis also puts women at increased risk of multiple forms of violence. At the same time, women are at the forefront of efforts to ameliorate the crisis, holding two thirds of health sector jobs globally, including nursing, midwifery and community health work. It is more vital than ever that it fully aligns its response with the BPFA, CEDAW and other international commitments, placing care and women's rights at the centre. The UN secretary General has urged all governments to make the prevention and redress of violence against women a key part of their national response plans for COVID-19. In this regard we believe that addressing the deep regressivity and gender biases of tax systems and fiscal policies would go a long way in generating and redistributing resources for comprehensive prevention and response measures toward eliminating gender-based violence.

In addition, unpaid care and domestic work that is disproportionately carried out by women remains invisible in the economy, even though it is a State responsibility to provide public services that ensure the rights of children, elders, people with disabilities and those who are sick. UN Women has warned that in the face of gravely inadequate public social services, the COVID-19 pandemic has significantly multiplied women's burden of unpaid care and domestic work, with additional responsibilities around childcare and support for vulnerable groups. This disproportionately impacts women's livelihoods and working conditions.

A multilateral solution is needed given the COVID-19 multidimensional crises and the need to overcome them with gender-just and rights-based economic measures by:

- 1. Ensure that tax and fiscal policies recognise, represent, reduce and redistribute unpaid care work**, including by constructing national care work policies.
- 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.
- 3. Remove gender bias and discrimination in tax policies** to ensure that tax revenues are raised and spent in ways that promote gender equality.
- 4. Ensure adequate financing 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 wealthy elites.

SIGNATORIES

AfricaFocus Bulletin
African Forum and Network on Debt and Development (AFRODAD)
Agenda Participation Initiative
ALL Nepal Peasants Federation (ANPFa)
Alternative Information Development Centre (AIDC)
Association des Femmes de l'Europe Méridionale AFEM
Association For Promotion Sustainable Development
Auburn University at Montgomery
Both ENDS
Bretton Woods Project
Bulgarian Gender Research Foundation
CAFAGB CELLULE ASSOCIATIVES DES FEMMES ACTIVES POUR LA GOUVERNANCE LES DROITS HUMAINS ET LE BIEN ÊTRE
Canadian Research Institute for the Advancement of Women (CRIAW-ICREF)
Canadians for Tax Fairness
CCFD-Terre Solidaire
Center for Economic and Social Rights
Center for Peace Education and Community Development
Centro de Documentación en Derechos Humanos "Segundo Montes Mozo S.J." (CSMM)
Church Action for Tax Justice
CNCD-11.11.11
Colectivo Ciudadano Empoderados
Comité Operativo Local de Mujer y Género, COLOMBIA
Consortio para el Diálogo Parlamentario MX
Coordinadora de la Mujer
DAWN (Development Alternatives with Women for a New Era)
Diakonia
Dialogus El Salvador
Diverse Voices & Action (DIVA) for Equality
DUKINGIRE ISI YACU
Echoes of Women in Africa Initiatives
ENDAGRAF SAHEL Cité Millionnaire
Equidad de Género, Ciudadanía, Trabajo y Familia
Esan Women Movement
FACID ASBL Femmes Autochtones et communautés locales pour le Développement Durable et Participatif FACID
Fair Finance International
Feminist Legal Studies Queen's, Queen's University, Canada
Fiducia Rdc
Finnish Development NGOs Fingo
FOKUS - Forum for Women and Development
Fondation Eboko
Food Sovereignty and Climate justice Forum
Fundación para Estudio e Investigación de la Mujer
Gender Alliance for Development Centre
Gender, Peace & Security
General Trade Union of Workers in Health Services and Pharmaceutical Industries
General Union of Electricity Workers in Jordan
General Union of Health Services Worker

Ghana Registered Nurses and Midwives Association (GRNMA)
Global Campaign for Education
Global Policy Forum
Hakimadini
Holes Distinkt
Human Equity Fund
Independent trade union for the municipalities worker
Independent Trade Union of Health Sector
Jamaa Resource Initiatives
Juridisk raadgivning for kvinder
K.U.L.U.-Women and Development
Kairos Europe
Keen and Care Initiative (KCI), Nigeria
KS Association of local and regional Authorities
Latin American and Caribbean Women's Health Network - LACWHN
LATINDADD
Latvian Platform for Development Cooperation
Leeds City Council
Lithuanian NGDO Platform
Make Mothers Matter (MMM)
Masvingo Centre for Research Advocacy and Development
MAYO Zimbabwe
NASU
National Campaign for Sustainable Development Nepal
Network Movement for Youth and Children's Welfare (NMYCW)
New York University
none
Norges Kvinne-og familieforbund
Oxfam
Panafrikan Women`s Association of Norway (PAWA)
Partnership for Change
PLAPERTS
Plateforme Paradis Fiscaux et Judiciaires
Policy Forum
Public Services International
Reacción Climática
Red de Educación Popular entre Mujeres - REPEM
Red de Justicia Fiscal de América Latina y el Caribe - RJFALC
Red Line Art Works
Réseau Foi & Justice Afrique Europe antenne France
Rural Area Development Programme (RADP)
Rural infrastructure & Human Resource Development Organization (RIHRDO)
Servicios Ecumenicos para Reconciliacion y Reconstrucction
Sharlearn Research and Taxation Consultancy
Shirkat - Partnership for Development
Shomer Consulting (Kenya)
Single Mothers Association of Kenya
Sisters of Charity Federation
Social worker Syndicate in Lebanon
Society for International Development (SID)
South Sudanese Network for Democracy and Elections

South Worcestershire Methodist Church, UK
Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI) Uganda
Strategic Initiative for women in the Horn of Africa (SIHA Network)
Success Capital Organisation
Sukaar Welfare Organization
Syndicat National Autonome des Personnels de L'administration Public :SNAPAP
Tax and Fiscal Justice Asia - TAFJA
Tax Justice Network
Tax Justice Network Africa
Tax Justice UK
Teachers and Educational Workers Union
The African Sex Workers Alliance
The Norwegian Women's Lobby
Third World Network
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Unmgcy
Urgent Action Fund for Women's Human Rights
VIDC - Vienna Institute for International Dialogue and Cooperation
West Nile Youth Empowerment Centre
WIDE+ Austria
Womankind Worldwide
Women Defend Commons Network
Women Empowerment Against Poverty of Nepal (WEAPoN)
Women's March Global
Youth for Tax Justice Network (YTJN)