



## Terms of Reference 2019 - 2022

### **Purpose**

The Global Alliance for Tax Justice (GATJ) works to create a world where fair and transparent tax policies counteract inequalities within and between nations and generate the public funding needed to ensure the realization of human rights – in particular the rights of women and vulnerable groups – a healthy and sustainable environment, strong social protection floors and quality public services for the common good of all.

### **Background to GATJ and the Tax and Gender Working Group:**

In 2016, the Global Alliance for Tax Justice (GATJ) established Global Thematic Issue Working Groups to provide a space for members of the GATJ regions to engage directly in the campaign and policy work of GATJ on issues that are part of the scope of GATJ and of particular interest to them. Amongst the issue working groups, is the Tax and Gender Working Group. The aim of this working group is to strengthen the global integration of tax and gender justice organizations as well as broaden the participation in GATJ's work by working closely with GATJ regional networks, women's rights organizations, global trade unions, INGOs and CSOs.

The members of the working group came together to share who we are, organizational priorities, available resources and arrive at an initial degree of consensus about the things members would like to do together and/or to complement what they are already doing in their own organizations, and how to work together to achieve our shared objectives.

Building on the discussions from the first meeting, members of the group meet every first Thursday of the month, with co-coordinators representing the Global South and Global North. Collectively, the members have been able to carry out a number of joint activities and actions to advance tax and gender justice.

### **Specifically, the working group aims to:**

1. Campaign for the establishment of a new, transformative and inclusive intergovernmental UN tax body that works to deliver an international feminist tax system which resources human rights, in particular women's rights and substantive gender equality.
2. Advocate for the adoption of gender-equal tax systems that recognize and redistribute women's unpaid care work and promote economic and gender equality, including through progressive taxation.
3. Demand for the creation of publicly available, commonly reported, and relevant gender and contextual disaggregated revenue, tax, economic and demographic data.
4. Mobilise and support a vibrant movement that promotes gender equal tax systems particularly through building and strengthening women's tax expertise and contextual understanding of how tax and fiscal policies address diverse gender realities.

## **Membership and Structure**

### **Working Group**

The Working Group is made of members from GATJ's regional networks, women's rights organizations, global trade unions, academia, INGOs, CSOs and beyond. Membership is free and open to all who are currently working on related issues or have an interest in developing their knowledge in this area. Discussion of specific issues that are key to the implementation of GATJ's global strategy on tax and gender, campaign and policy development as well as coordination and information sharing between members takes place in the Working Group.

### **Steering Committee**

The Steering Committee was established on a pilot basis in November 2018 to deliver the Working Group's Advocacy Strategy. A further decision will be made if uptake is necessary after this initial period to provide the Working Group with technical advice and support in key decision-making. The composition of the Steering Committee is as follows:

- 2 x representatives from Africa
- 2x representatives from Asia
- 2x representatives from Latin America and the Caribbean
- 1x representative from Europe
- 1x representative from North America
- 2x global representatives
- Ex-officio - GATJ staff + working group coordinators

This maintains the Southern led nature of GATJ and ensures the representation of Southern voices. GATJ staff and the working group coordinators are ex-officio members of the Steering committee.

### **Working group coordinators**

The GATJ Coordinating Committee (CC) appoints coordinator(s) for the working group. The working group should have a minimum of one and a maximum of two coordinators, inclusive of the GATJ staff coordinator. When possible, the working group should have one co-coordinator from the Global North and one from the Global South. GATJ will strive to obtain gender balance among the working group coordinators.

### **Overall Decision Making**

The overall decision making in GATJ takes place in the CC. This includes final sign-off on campaigns, position papers, statements, strategy papers, etc. Before final sign-off by the CC, the GATJ regions must be allowed time to ensure sign-off at the regional level. Proposals produced in languages other than English must be translated before sign-off.

### **Establishment and dissolution of the working group**

In the span of one year, where it is not possible to find at least two organizations willing to coordinate and participate in the working group, the working group steering committee will recommend the dissolution of the working group. Approved by the GATJ CC.

**Meetings and communication**

The working group can organize internal coordination calls and meetings as necessary, but at least once a month on every first Thursday. The group has a designated joint emailing list for communication amongst members.

**Recruitment of new members**

The coordinators of the GATJ Tax and Gender working group will spearhead the recruitment of new members using different means including through CSO mapping and circulating a Survey Monkey to extend the membership of this working group to all the regions.

**Working language**

English is the primary language of the GATJ, working groups working in other languages can be established.

**Tasks of the working group (2019-2022)**

1. Implement the Working Group's Advocacy Strategy
2. Continue to build on and develop the work plan for our joint work that can lead to the realization of our objectives
3. Identify key moments and activities, including opportunities for campaigning to fulfil the objectives in the Advocacy Strategy



## Global Alliance for Tax Justice's Tax and Gender Working Group Advocacy Strategy Framework: 2019 - 2022

### Introduction

The advocacy strategy framework of the tax and gender working group embodies the vision of the Global Alliance for Tax Justice (GATJ) to create a world where fair and transparent tax policies counteract inequalities within and between nations. We strive to replace tax policies that perpetuate or intensify gender and multiple intersectional inequalities, and generate the public funding needed to ensure human rights – in particular the rights of women and vulnerable groups – as well as a healthy and sustainable environment, strong social protection floors, and quality public services for the common good of all. We will strive to use global policy documents, legally binding treaties and official recommendations to governments issued by UN human rights accountability mechanisms to strengthen our demands for accountability. We will particularly promote women's rights instruments such as the 1979 Convention on the Elimination of all Forms of Discrimination against Women (CEDAW), the 1995 Beijing Declaration, Platform for Action and the International Covenant on Economic Social and Cultural Rights and the Agenda 2030 on leave no one behind.

The GATJ was founded specifically to be the uniting front for the growing international tax justice movement, with the mission to deliver as a campaigning and mobilising organization. GATJ's mission is to be a truly inclusive global alliance that can draw together a plurality of voices into collective action – including grassroots groups and social movements, women's rights organisations, the labour movement, think-tanks and academics and the human rights community. Using its unique convening power and reach, GATJ aims to build global consensus around progressive alternative tax policies and systems, and to mobilise a broad movement for change. While the Alliance seeks to be truly global, at the core of its mission is also a commitment to be southern-led – to ensure that the perspectives, interests and priorities of the south are central to all of GATJ's decision-making, strategies and campaigns, and ultimately to achieve transformational change in the interests of tax justice.<sup>1</sup>

### Political Economy of Tax, Gender and COVID-19 Crisis

The covid19 crisis provides an opportunity for the GATJ tax and gender working group and others in the women's rights movement to collectively [strategize](#) and develop feminist proposals for covid19 response and recovery. With these proposals, we aim to **inform structural issues that impact on the achievement of substantive gender equality and to chart** feminist pathways out of the crisis based on lived realities, experiences and contextual differences as an alternative structural response to the existing orthodox model, to integrate feminist analysis in all the current macro spaces. Our work will share, through a gendered lens, an alternative narrative within policy spaces in order to establish a sustainable feminist tax system. Three phases have been identified:

- short-term: consisting of humanitarian support, immediate financial resources, basic income, marginalized groups especially women;

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<sup>1</sup> Global Alliance for Tax Justice Strategic Framework

- mid-term: focusing on strengthening social protection, quality public service provision especially health systems;
- long-term: developing a macroeconomic model that is not extractive, does not harm nature nor have harmful gendered, racist impacts but a socio-economic justice and human rights lens as an entry point.

### Goal and Objectives

<b>Goal</b>	The universal adoption of a feminist tax system, which promotes social and economic rights, and leads to equality of outcomes which also resources the full realization of women's human rights and substantive gender equality.
<b>Objective 1</b>	Campaign for the establishment of a new, transformative and inclusive intergovernmental UN tax body that works to deliver an international feminist tax system which resources human rights, in particular women's rights and substantive gender equality
<b>Objective 2</b>	Advocate for the adoption of gender-equal tax systems that recognize and redistribute women's unpaid care work and promote economic and gender equality, including through progressive taxation
<b>Objective 3</b>	Demand for the creation of publicly available, commonly reported, and relevant gender and contextual disaggregated revenue, tax, economic and demographic data
<b>Objective 4</b>	Mobilise and support a vibrant movement that promotes gender equal tax systems particularly through building and strengthening women's tax expertise and contextual understanding of how tax and fiscal policies address diverse gender realities.

### What is an international feminist tax system? Among other things, an international feminist tax system would:

- Dismantle existing international tax practices that are outdated, opaque, gender unequal, racialized and work for the distinct benefit of a small elite (who are predominantly white from the Global North).
- Recognize and redress the structural and systemic gender inequalities built into the existing international tax architecture with a particular focus on women's unpaid care work.
- Seek to resource not only substantive gender equality but also redistributes resources to address a broad range of multiple/intersecting inequalities that have continued to marginalise and discriminate against many groups of people.
- Be committed to resourcing gender equal public services.
- Promote and sustains an economic system that feeds of oppressions and exploitation of the poor and marginalised

## OBJECTIVE 1

*Campaign for the establishment of a new, transformative and inclusive intergovernmental body that works to deliver an international feminist tax system which resources human rights, particularly women's rights and substantive gender equality*

### Rationale

The key decision-making bodies that develop and dictate global tax policy are situated and centred in the Global North. From the International Monetary Fund (IMF) to the Organisation for Economic Co-operation and Development (OECD), these institutions are perpetuating the power and influence of a small handful of Western governments and special interest groups driven by financial incentives. By virtue of their makeup, they are not representative of the needs and demands of developing countries, especially as it relates to the development of global tax policies which are also typically gender discriminatory in impact and structurally deeply resistant to recognizing their negative impacts on women and marginalised groups.

As civil society, our continued engagement with such institutions may have the effect of further legitimising their role and influence. As such, there is a critical need to create robust alternative feminist platforms that will work to develop and implement an international feminist tax system for the delivery of women's human rights and substantive gender equality.

The working group will continue engaging at high-level events to advocate for an inter-governmental UN tax commission, an international convention and to advance the call for an international feminist tax system for the delivery of women's human rights and substantive gender equality. The high-level events will include: Commission on the Status of Women (CSW), Financing for Development Forum (FFD), Platform for the Collaboration on Tax (PCT), High Level Political Forum, CEDAW Review process, UN Business and Human Rights process, the IMF and World Bank Spring and Annual meetings, OECD process, climate change organisations etc. Our engagement with the IMF and the World Bank is a part of the accountability mechanisms available to these institutions, which are funded by taxpayers and we make sure not to legitimise them. Through its members, the working group will also continue with advocacy at the domestic and regional levels e.g. regional economic commissions like ECLAC, UNECA, AU etc.

In doing so, we will attempt to frame the issue of fiscal injustice as a human rights violation by using the following legal instruments:

Legal Instrument	Article
ICESCR	<b>Art. 1.</b> Right to pursue <b>economic</b> , social and cultural <b>development</b> . <b>Art. 2.</b> State duty to dispose <b>maximum of its available resources</b> , with a view to achieving progressively the full realization of economic, social and cultural rights <b>without discrimination of any kind</b>
CEDAW	<b>Art. 2. (d)</b> State must <b>refrain from engaging in any act or practice of discrimination</b> against women

CEDAW Committee	<p><b>General Recommendation 24</b> - Right to health requires <b>budgetary measures for the fulfilment of economic, social and cultural rights</b> which include addressing tax abuses as part of their obligations with respect to economic, social and cultural rights.</p> <p><b>GR 35. Para. 14.</b> Gender-based violence...‘takes multiple forms, such as <b>economic harm</b>...and is often <b>exacerbated by cultural, economic, ideological, technological, political, religious, social and environmental factors</b>, as evidenced, among others, in the contexts of displacement, migration, <b>increased globalization of economic activities including global supply chains, extractive and offshoring industry</b> and’ is also affected by <b>political, economic and social crises.</b>’</p>
Beijing PfA	<p><b>Strategic objective I.2.</b> Equality and non-discrimination under the law and in practice</p> <p><b>SO G.1.</b> Women’s equal access to and full participation in power structures and decision-making</p> <p><b>SO G.2.</b> Women’s capacity to participate in decision-making and leadership</p> <p><b>SO I.1.</b> Promote and protect the human rights of women, especially CEDAW</p> <p><b>SO A.1.</b> Macroeconomic policies and development strategies that address the needs and efforts of women in poverty</p> <p><b>SO A.2.</b> Revise laws and administrative practices to ensure women’s equal rights and access to economic resources</p>
Committee on the Convention on the Rights of the Child (CRC)	<p>CRC/C/15/Add.124. Tax evasion and corruption to have a negative effect on the level of resources available for the implementation of human rights</p>
African Instruments	<p><b>Charter Art. 22. Right to economic development</b>...in the equal enjoyment of the common heritage of mankind</p> <p><b>Principles Art. 15</b> States need <b>sufficient resources</b> to progressively realise economic, social and cultural rights. There are a variety of means through which states may raise these resources, <b>including taxation.</b></p>
American Instruments	<p><b>Conv. HR Art. 26.</b> States must adopt measures, both internally and through international cooperation, <b>especially those of an economic and technical nature</b>, with a view to achieving progressively, by legislation or other appropriate means, the full realization of the rights implicit in the economic, social, educational, scientific, 9 and cultural standards</p>
Asia ( <a href="#">non-binding</a> ) Norms	<p><b>HR Charter 1.6</b> ‘...believe that political and <b>economic systems have to operate within a framework of human rights</b> and freedoms to ensure economic justice, political participation and accountability, and social peace.’</p>

Activities for achieving Objective 1	Expected impact
<p>1. Hold parallel/side events at international and UN forums</p> <p>2. Produce factsheets and position papers on key messages of the working group, including e.g. critique of OECD process</p> <p>3. Coordinate Global Week/Days of Action to raise awareness when and as necessary, especially around the International Women's Day and the CSW every March.</p> <p>4. Build a broader base of support, by increasing sign up to the Bogota Declaration and maintaining active participation in the working group</p> <p>5. Influence the content of the high-level meetings final outcome documents with key wording on the need for and benefit of an international feminist tax system</p>	<p>- Coordinated civil society outreach to governments in support of the UN resolution and convention on an intergovernmental UN tax body that develops and implements an international feminist tax system</p> <p>- Support civil society to campaign for alternative rules and approaches to tackling tax injustices with positive impacts for women's rights and gender equality.</p> <p>- Strengthen the involvement UN agencies and processes in tax justice / global tax reform efforts, which is reflected in relevant outcome documents.</p>

## OBJECTIVE 2

*Advocate for the adoption of gender-equal tax systems that recognize and redistribute women's unpaid care work and promote economic and gender equality, including through progressive taxation*

### Rationale

The international financial and tax architecture is built upon structural, systemic and intersecting social, economic and political practices and contain numerous provisions that negatively impact women in virtually all contexts that touch on gender and multiple/intersecting characteristics. Not only is this morally unacceptable, it is illegal. This is evident for example in how personal income tax laws are structured where some countries practise joint filing of tax returns to the detriment of married women, and also contain less blatant family or supporting spouse provisions that have the same negative after-tax impact on the basis of gender. Moreover, transnational corporations continue to take advantage of the broken global tax system to practice aggressive tax avoidance and in some instances tax evasion. Loopholes in domestic tax laws facilitate these tax abuses, leading to government budget deficits and, consequently, the inability to fund public services, which are fundamental for the achievement of women's rights, such as access to quality and affordable health care (including sexual and reproductive health), social protection, education, clean and safe water and sanitation services, safety and security etc. Gender discrimination and reliance on structural, systemic and stereotyped views of women in tax policies is a violation of governments' obligations under the UN Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). Moreover, the system itself can be framed as a source of violence and therefore be in direct violation of CEDAW. In many places, those with irregular work patterns and working in the informal sector do not have access to public services and this disproportionately affects women.



Furthermore unpaid care work (or the reproductive economy), which is disproportionately shouldered by women<sup>2</sup> in support of the productive economy is incentivized by joint and household tax unit laws that impose tax penalties on women’s paid work and that are also invisible in tax and fiscal policies – indicative of how women’s unpaid work is generally unrecognized by society at the same time that it enriches male taxpayers and perpetuates women’s low incomes. This is a major dimension of gender discrimination in tax policies that has negative impacts on women as well as on government revenues.

The Working Group will therefore seek to work closely with national level members to advocate for the reform of regressive tax policies and the recognition and redistribution of unpaid care work in relevant tax and fiscal policies and decision-making processes. We intend to do this, for example through the use of gender budget exercises and gender impact assessments of specific government tax, benefit, and related fiscal laws.

Activities for achieving Objective 2	Expected Impact
<p>1. At the national and local level, carry out specific and relevant studies on tax, unpaid care work and gender equality to provide contemporary analysis in order to lobby governments about negative gender impact of structural, systemic specific provisions embedded in in tax and related laws</p> <p>2. Engage the UN SDGs review process to track progress of implementation of goals relevant to tax, women’s unpaid care burdens and gender equality with a focus on the global level and supporting members to track progress at national and regional levels.</p> <p>3. High level engagements (UN CSW, FFD, PCT etc) - host parallel/side events to promote the need for progressive tax systems and the need to recognize, reduce and redistribute unpaid care work as part of any ambition to achieve substantive gender equality.</p> <p>4. Carrying out an in-depth analysis of structural violence against women looking at regressive tax policies and how they can be considered indirect</p>	<p>- Sound theoretical framework, evidence-based, national-level analysis and policy agenda on gender and taxation developed</p> <p>- Increasing numbers of countries adopt progressive tax systems and policies with positive after-tax impact on women</p> <p>-Identifying champion countries that do well on tax and gender justice</p> <p>- Contribute to the campaign in combating harmful tax practices and ensuring gender equality in all tax and related laws.</p>

<sup>2</sup> OECD (2014) Unpaid care work: the missing link in the analysis of gender gaps in labour market outcomes [https://www.oecd.org/dev/development-gender/Unpaid\\_care\\_work.pdf](https://www.oecd.org/dev/development-gender/Unpaid_care_work.pdf)

discrimination i.e. in violation of the principle of equality and non-discrimination under international HR law.	
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### **OBJECTIVE 3**

*Demand for the creation of transparent, publicly available, commonly reported, relevant gender and contextual disaggregated revenue, economic and demographic data*

#### **Rationale**

Access to publicly available, commonly and consistently reported, relevant gender disaggregated economic, revenue, and demographic data remains a challenge all over the world. Such data is required for the tax and gender movement to be able to better-evidence the impacts of existing regressive tax systems. Equally, for governments to be able to undertake necessary reforms for the achievement of substantive gender equality and the fulfilment of women’s rights (as enshrined in a variety of gender equality and other human rights frameworks as in table 1 above) it is imperative that this data is generated and is made publicly available in user-friendly formats that are comparable over time and among countries.

The Working Group will seek to work closely with relevant stakeholders in order to make this a reality including tax administrations, National Statistical Offices, UN Women statistics department, UN Statistical Commission, ATI donors who have committed to supporting DRM efforts, etc.

**Note:** *Note, this objective is centred around transparency e.g. country by country reporting, register of beneficial ownership etc. This is because this kind of work is already being done by the GATJ CBCR working group and GATJ partners, such as the Financial Transparency Coalition (FTC) and ICRICT. We will not be repeating these efforts but will seek to work closely with the partners and support the existing efforts. We will focus on lobbying governments and other relevant entities to make the kind of information we require available.*

Activities to achieve the objective	Expected Impact
1. Lobby for requisite data to do gender impact human rights impact analysis of structural, systemic, and specific tax laws and proposed alternatives through strategic collaborations and engagements with relevant actors and working closely with members of e.g. the working group keen on gender data and the OECD, IMF and the World Bank (women, business and law work <a href="https://wbl.worldbank.org/">https://wbl.worldbank.org/</a> ). UN Women, and GATJ members	<ul style="list-style-type: none"> <li>- Publicly available, commonly reported relevant gender disaggregated economic, revenue and demographic data at all levels (global, regional, national, sub national) by relevant bodies such as the national statistics bodies, World Bank/ OECD/ IMF, UN Women, and climate change bodies</li> <li>- Strategic partnerships championing gender specific tax data</li> <li>- Better data further resources the tax and gender</li> </ul>

	movement to evidence the gender regressive impacts of tax and related policies on women.
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**OBJECTIVE 4**

Mobilise and support a vibrant movement that promotes gender equal tax systems particularly through building women’s tax capacity and expertise.

**Rationale**

Tax is considered a complex issue and has led to the structural and systemic exclusion of the critical voices of women and feminist analyses in the international financial architecture debate.

This objective therefore calls for the need to establish a critical mass of a vibrant social movement that promotes gender equal tax and related laws, particularly through building the women’s movement tax capacity and expertise.

Key Actions	Expected impact
<p>1. Involve/influence different actors by recruiting them to the WG, training, networking, and outreach showing them how tax relevant to their issues.</p> <p>2. Recruitment of new members to the tax and gender working group including allies focusing on substantively related issues from other women’s equality movements e.g. sexual and reproductive health, violence against women and girls, education, disability, caste etc by signing on to the Bogota Declaration.</p> <p>3. Capacity building and training of the working group members, GATJ staff and regional networks to advocate for tax and gender equality at both the national and international level</p>	<ul style="list-style-type: none"> <li>- A global, coordinated movement fighting and campaigning for tax justice to deliver all women's rights</li> <li>- Increased capacity and growing number of CSOs and other partners in all regions are aware of tax and gender inequalities as well as potential solutions to the problem (done through dedicated trainings during e.g. CSW, lead up to Beijing +25 processes)</li> <li>- Increased capacity to address the human rights dimensions of tax justice be enhancing human rights literacy amongst members</li> <li>- Grassroots groups, social movements, labour organisations, women’s rights organisations and human rights organisations join forces with GATJ and integrate tax equal outcomes into their own agendas</li> </ul>



## **Global Alliance for Tax Justice's Tax and Gender Working Group Policy Positions on Tax and Gender**

This working draft of the policy positions on tax and gender is drawn from the [Bogota Declaration on Tax Justice for Women's Rights](#) messaging. An in-depth paper on the policy positions on tax and gender will be developed stemming from the strategic framework. A good Position Paper would require some research and strategic analysis to effectively present the information and may require resourcing to out-source expertise that will be monitored by the Tax and Gender Working Group. Additionally, specific positions would be developed when and as necessary to emerging themes related to tax and gender. This will therefore be an ongoing effort on emerging issues.

### **Background - What are the issues? What's at Stake?**

#### **1. The problem of illicit financial flows and tax dodging by MNCs**

We've reached crisis point. The phenomenon of Illicit financial flows (IFFs), tax evasion and tax avoidance exacerbated by the global scandal of tax dodging by multinational corporations and the richest people is devastating our countries and depriving governments of the funds urgently needed to pay for public services vital to achieve women's rights and socio-economic equality.

#### **2. Inadequate funding of public services**

When public services are starved of adequate funding, women and girls – especially those marginalised or living in poverty, suffer the most and are denied their right to gender equality. These gender equality rights have repeatedly been declared in all CEDAW review processes and in numerous human rights and national constitutional tribunals as including access to free quality public healthcare, water, education, childcare, social protection, and anti-violence, sexual and reproductive health services, and safe public transport and yet many governments still struggle to fulfil them, impacting women's access to essential public services and their individual economic autonomy.

##### **2.1. Privatization of public services**

The role of the State is central to human rights. More tax-supported public investment in public services is the answer, not privatization. For example, the cost of privatized education prevents girls living in poverty from going to school. Increasingly we are seeing PPPs commonly used to provide social services such as health, education, water and sanitation, which see private companies replace the state as the service provider. PPPs fail to increase available government resources as they are often more expensive and carry more risk. Decent work for women is limited in PPP projects as cost cutting leads to job cuts and poor working conditions. Commitments on gender equality are a state's responsibility and are not transferable to private companies.

## **2.2. Unpaid care work**

Women spend more time performing unpaid care and domestic work than men. Although, social protection is a human right, as social services are starved of public funding, women are forced to take on an even greater share of unpaid work. This is a form of structural violence against women as defined by the CEDAW Committee. This emphasises the need for stronger social protection systems that look at the differentiated impacts and intersecting inequalities.

## **3. Discriminatory tax laws**

Harmful tax practises and discriminatory national tax measures such as tax havens, and tax cuts and tax breakaways for the rich protect capitalism and male privilege and intensify gender inequality. These discriminatory laws contradict CEDAW definition of structural violence. It is time to put a sharp gender lens on such practices and implement fiscal justice measures that will ensure greater equality.

## **4. Regressive tax and fiscal systems**

The growing belief that national tax cuts fuel economic growth and promote wellbeing have led to increased reliance on use of the VAT and other regressive consumption taxes. At the same time, lowering of progressive personal, corporate, wealth, estate and inheritance taxes, provides governments with convenient excuses to reduce spending on addressing gender inequality. Many countries 'give away' through tax exemptions and income splitting more potential revenue than they actually collect annually, making this an essential area of gender equality research and advocacy on an ongoing basis. Progressive tax systems are crucial in the realization of human rights and the implementation of the Leave No One Behind pledge enshrined in Agenda 2030.

## **5. Setting the agenda in international tax rules**

While primarily Northern nations, multinational corporations and the wealthy dictate the tax rules, the tools to fund women's rights and economic equality are undermined at the national and subnational levels. The world will not be able to fulfill women and girl's gender equality rights or the Sustainable Development Goals without taking action for gender equal taxation and tax governance without civil society engagement in national tax policy setting.

Women, girls and our partners around the world are calling on our governments to take action for gender inequalities in tax and fiscal laws by reforming the broken international tax system. We need to ensure that every country eliminates all forms of discrimination against women in domestic tax laws and generates public funding to fulfil women's rights ensuring women's economic, social, political, and tax/fiscal equality both in tax laws and the structural, systemic, and multiple intersecting forms of discrimination.

## Policy Proposals to governments

1. End harmful tax practices and other regressive international taxation measures that facilitate Illicit Financial Flows, including tax avoidance, and are biased towards wealthy countries, corporations, and the wealthy elite.
2. As enshrined in the ICESCR, CEDAW and the BPfA, maximise available resources for gender-transformative public investments by using financing methods which are responsible, transparent, environmentally and fiscally sustainable, and in line with their gender equality and human rights obligations. Prioritise domestic resources to achieve gender equality through well-funded gender-equal public services including public early childhood education, elder care, healthcare, affordable public housing, transportation, clean water and sanitation in order to deliver on their human rights obligations to citizens. Such investments will reduce women's burden of unpaid care and enterprise work, ensure more decent work in the public sector, and provide women with more time for education, political participation, and self-care.
3. Commit to gender impact human rights assessments of specific country-level domestic tax and related fiscal laws as well as of macroeconomic policies and budgets, providing remedy, adapting policies and addressing cases where existing laws have had negative impacts on women's after-tax incomes. The tax impact assessments by gender will identify both the structural and systemic sources of expectations that tax systems can legitimately perpetuate gender-related inequalities of all types and the way in which specific tax and/or benefit provisions contribute to after-tax income inequalities, focusing on the impacts of both taxes and public spending on the poorest women. We can only do this by ending all features of tax and related laws that discriminate against women, especially joint or household taxes, big subsidies that support women to focus on unpaid work in the home and in small businesses, and informal or ad hoc taxes on women in market or own businesses. We also need to ensure that national and regional tax and financial secrecy policies do not contribute to large-scale tax abuses in other countries and result in a negative impact on public resources available to realise women's rights in those countries.
4. Raise taxes in progressive and gender equal laws, ensuring that at least 60% of tax revenues are derived from taxes on incomes (esp. income from capital) and wealth, focusing on high net worth individuals in particular, and ensuring that multinational corporations pay their share, and also ensuring that reliance on flat VAT and other consumption taxes is reduced or eliminated, while at the same time investing in quality, gender-equal public services, the public care economy, and social protections that are vital to fulfilling the gender equality rights of all women and ending gender inequality. More tax-supported public investment in gender responsive public services provide gender-transformative, high-quality, publicly funded, democratically controlled, accountable public services, social protection and infrastructure, based on the principle of universality that actively promotes gender equality.
5. Adopt gender-specific human rights centred budget methods spelled out in details for all areas of human governance, economic, personal and social interactions in the Beijing Platform for Action to reprioritise expenditure laws and ensure adequate resources are invested to achieve

after-tax gender equality for all women, involving women’s rights organisations (WROs) and feminist technical analysts, interdisciplinary experts, and economists in the process. Gender mainstreaming, gender-based analysis, and gender budget analytic methods ensure that tax revenues are raised and spent in ways that promote gender equality and address unpaid care work issues; reform laws, policies and practices which negatively impact and discriminate against women; and uphold the right of all women to have an equal say in how public money is spent.

6. Support the establishment of an inclusive intergovernmental body that works to deliver an international feminist tax system which resources women's human rights and substantive gender equality and where all countries have a seat at the table and equal say in determining international tax laws and the ways in which national governments place domestic tax and fiscal laws at the service of those designing international and regional tax laws.

## Glossary

<b>Tax Justice</b>	Tax justice is not limited to revenue mobilization, but also has the potential for socially transformative ends - namely it can be an instrument for challenging and changing discriminatory attitudes, practices and policies towards women and women's labour (including unpaid care), and support in shifting the dominant gender narrative.
<b>Gender</b>	<p>Gender refers to the array of socially constructed roles and relationships, personality traits, attitudes, behaviours, values, relative power and influence that societies ascribe to people depending on their sex on a differential basis. Whereas biological sex is determined by genetic and anatomical characteristics, gender is an acquired identity that is learned, changes over time and varies widely within and across cultures. Gender is relational and a spectrum – it does not simply refer to women or men.</p> <p>Gender is a socially constructed definition of women and men. More broadly to denote a range of identities that do not correspond to established ideas of male and female.</p>

**Global Alliance for Tax Justice's Tax and Gender Working Group  
Work Plan 2019 - 2022**

**Strategic Objectives**

1. Campaign for the establishment of a new, transformative and inclusive intergovernmental body that works to deliver an international feminist tax system which resources women's human rights and substantive gender equality
2. Advocate and influence the adoption of redistributive gender equal tax systems that recognize and redistribute women's unpaid care work and promote economic and gender equality, including through progressive taxation.
3. Demand for the creation of publicly available, commonly reported, relevant gender and contextual disaggregated economic or revenue and demographic data.
4. Mobilise and support a vibrant movement that promotes gender equal tax systems, particularly through building and strengthening women's tax capacity and expertise.

<b>CROSS CUTTING</b>			
<b>What</b>	<b>Frequency</b>	<b>Who</b>	<b>Resource</b>
Monthly coordination calls	Monthly	All WG members	Zoom
Steering committee meetings	Monthly	Steering committee members	Zoom
Sub-working group meetings (CSW, FfD, IMF/WB, HLPF, CEDAW Committee)	Seasonal	Sub-group members	Zoom, skype, teams, depending who is attending the call
Mapping of relevant member activities	In the lead up to select global processes which the working group engages in	Coordinators of the WG	Coordination costs - in kind

<b>OBJECTIVE 1</b>			
<b>What</b>	<b>Frequency</b>	<b>Who</b>	<b>Resource</b>
Hold parallel/side events at international and UN forums	Representation at high level meetings at opportune moments: CSW, FfD, IMF/WB meetings, HLPF	Members, GATJ coordinators	Joint contributions by members, SAGE fund GAME project Sept 2020 – August 2022



Produce factsheets/position papers on key messages of the working group	Topic specific	Internal/ Consultant	In-kind by members or Fundraise
Coordinate Global Days of Action	As approved by the GATJ CC	Members + Coordinators	GATJ budget + fundraise
Increase sign up to the Bogota Declaration	Ongoing	Coordinators of the working group and WG members	In-kind by members
Influence the content of the final outcome document with key wording on the need and benefit of a feminist tax system	During high level meetings	Members	In-kind by members or fundraise

<b>OBJECTIVE 2</b>			
<b>What</b>	<b>Frequency</b>	<b>Who</b>	<b>Resource</b>
At the national and local level, carry out specific and relevant studies on tax, unpaid care work and gender equality to provide contemporary analysis in order to lobby governments about structural and legal gender inequalities that create gender inequalities in after-tax incomes biases in taxation policies	As approved by GATJ CC	Members/ Internal/ Consultant	Fundraise
Engage the UN SDGs review process to track progress of implementation of goals	<b>Ongoing</b>	<b>Members</b>	
High level engagements (UN CSW, FFD, PCT etc host parallel/side events	Seasonal	Members	In-kind & SAGE fund GAME project Sept 2020 – August 2022

<b>OBJECTIVE 3</b>			
<b>What</b>	<b>Frequency</b>	<b>Who</b>	<b>Resource</b>
Establish strategic collaborations and engagements with relevant actors	Ongoing	National level statistics bureaus,	in-kind
Work closely with members of the working group keen on gender and related structural, systemic, and legal discrimination data	Ongoing	Members	in-kind

<b>OBJECTIVE 4</b>			
<b>What</b>	<b>Frequency</b>	<b>Who</b>	<b>Resource</b>
Global Days of actions	1-2 times a year	GATJ	Internal/ fundraise/ members

Recruitment of new members to the tax and gender working group including allies working on related structural and systemic gender equality issues	Ongoing	All	in-kind
Capacity building and training of the working group members, GATJ staff and regional networks - Link to key moments where civil society target groups already come together on national, regional or international level to combine with advocacy at high level engagements in objective 2	By the end of the strategy	All	SAGE fund GAME project Sept 2020 – August 2022