



# TAX JUSTICE AND GENDER EQUALITY CONFERENCE 2021

6 to 8 December



## Tax Justice and Gender Equality Conference 2021: Making Taxes work for Women

A report of the virtual conference held from 6 to 8 December 2021

### Executive Summary

Globally, women and girls are disproportionately impacted by the current global economic and taxation systems. They are paid less, they own less, they do more unpaid work and most live below the poverty line. At the same time, they bear the brunt of the government spending cuts that are taking place in developed and developing countries alike. Even though these challenges may differ from country to country, everywhere women tend to proportionately pay more taxes and benefit less from them, as gender-biased and regressive tax systems continue to deepen gender inequality. While the socio-economic crisis triggered by the COVID-19 pandemic has worsened this situation, it only highlights the urgency for structural changes to make taxes work for women.

The Global Alliance for Tax Justice (GATJ) tax and gender working group and other partners convened the three-day virtual [Tax Justice and Gender Equality Conference 2021](#). It was an opportunity to share, discuss and develop alternative perspectives to establish sustainable feminist taxation and promote an economic system for the realisation of substantive gender equality and women's rights. The fundamental issues arising from the conference were as follows:

#### 1. **Feminist centred recovery for the COVID-19 triggered socio-economic crisis.**

The COVID-19 pandemic continues to deepen pre-existing inequalities, exposing vulnerabilities in social, political, and economic systems, across every sphere, from health to the economy, security to social protection, the impacts of COVID-19 are exacerbated for women and girls simply by virtue of their sex. Compounded socio-economic impacts are felt especially by women of all ages who are generally

earning less, saving less, carrying a heavier burden of unpaid work, holding insecure jobs or living close to poverty. The demand to create a feminist global tax and financial system has been renewed in response to the current covid-19 induced socio-economic crises to address these intersecting inequalities including economic, gender and racial inequalities. **A just transformative feminist centred recovery will require progressive tax and fiscal systems for the realisation of substantive gender equality and women's rights** by expanding spending on gender transformative public services and social protection rather than big businesses.

## 2. **Reform of the international financial and tax architecture and curbing illicit financial flows and tax dodging by multinational corporations (MNCs) and wealthy elites**

Every year, countries lose billions of dollars of tax revenue through IFFs and tax dodging by MNCs and the wealthy elites. These lost funds could be channelled to uplift the lives and fulfil the rights of women and girls in Africa. Unfavourable Double Taxation Agreements (DTAs) lead to revenue losses in and aggressive tax-planning practices unjustly deny governments resources necessary to support women's rights. The COVID-19 pandemic has revealed how the international financial architecture continues to suffer from systemic weaknesses that create opportunities for big businesses and wealthy elites to exploit loopholes in the tax system to facilitate IFFs and tax abuse. This exploitation is based on historical trajectories of colonialism, imperialism, and patriarchy. **There is a need to look at the fundamentally flawed global tax architecture for a more democratic and decolonised space where the global standard-setting for tax takes place.** Including the establishment of an inclusive intergovernmental UN Global Tax Body, where all countries have a seat at the table and equal say in determining international tax rules. Governments also need to tackle tax avoidance and tax evasion through tax transparency measures and cracking down on tax havens.

## 3. **Adoption of gender-equal progressive tax systems**

Regressive tax systems continue to perpetuate social-economic and racial-gender inequality and human rights violations, and it is those who are living in poverty and are marginalised who bear the brunt. Reliance on regressive consumption taxes disproportionately hurt women as their proportional share of value-added taxes (VAT) is much higher than their total incomes. The current tax policy is discriminatory against women because it tends to increase the incidence of taxation on the poorest women while failing to generate enough revenue to fund the programmes and services needed to improve these women's lives and realise their rights - to health, care, education, decent work, an adequate standard of living, and more. **One of the fundamental concerns of tax justice is how to distribute the burden of taxation so that it does not intensify gender and intersectional inequalities including through** progressive taxation and gender impact assessment of tax policies, economic partnership agreements, investment treaties and other such instruments that may have elements of taxation.

## 4. **Centrality of care and tax justice**

The COVID-19 pandemic has brought the issue of **care work and services** to the fore and highlighted the degree to which our societies are woefully unprepared to respond to such crises. In all countries, the brunt of care responsibility falls upon women, and this imbalance is worsened during periods of crisis. The pandemic has exposed **the need for shifting the discourse from the care economy, which has been used as a driver of care commodification, to the social organisation of care.** There is a need for the re-building of the social organization of care, that implies the 5Rs framework: i) **Recognizing** the economic value of care work and care as a human right ii) **Rewarding**: decent work

and social protection iii) **Reducing** the burden of unpaid care work on women iv) **Redistributing** care work between households and State and v) **Reclaiming** the public nature of care services and the main responsibility of States in financing and providing universal and public care services. . [Alternative economic models such as a just feminist economy](#) or a [rights-based economy](#) would reduce the time burden of care work, provide secure incomes - including universal basic income.

#### 5. **Gender dimension of tax justice in the extractives sector**

Tax justice in the extractive industries is particularly important given that these sectors are highly complex, have often very negative impacts on the communities in which they operate, often receive generous fiscal incentives, and involve overlapping public, shareholder, and personal interests. These factors undermine domestic resource mobilisation efforts that are critical to meeting the public social services needs of especially women and girls located in resource-rich nations in the global South. Governments must ensure that taxes are fairly raised and spent and that revenues, including from the [extractive industries work](#) for girls and women's rights. Governments must stop illicit financial flows, tax abuses and aggressive tax planning including in the extractive industries sector and implement gender-responsive budgeting so that states can mobilise maximum resources, including from extractive industries, for sustainable development and to advance gender equality.

#### 6. **The challenge of privatisation, fiscal consolidation (austerity) and the debt crisis**

International financial institutions continue to promote neoliberal policies as a recipe for growth and necessary measure for improving the investment climate. Billions of people continue to be negatively impacted by reduced pensions and social security benefits; wage bill cuts and caps; the cuts in social protection programs; and less employment security for workers. All these effects specifically impact women and undermine gender equality. Moreover, the pandemic conundrum has meant that lower- and middle-income countries face a worsening **debt crisis** with [over 50% of lower-income countries in debt distress or at high risk of falling into debt distress](#), further shrinking the fiscal space available for vital pandemic response measures. As a result, developing countries may be forced into **austerity measures** in response to their debt distress, further exacerbating the threats to women's rights as well as worsening inequality and poverty. Indeed, public spending cuts are expected in [154 countries in 2021 and up to 159 countries in 2022, affecting 85% of the world's population](#). There is a real concern that the shrinking of fiscal space through the combination of the economic crisis and debt will mean a renewed push for the **privatization and financialization** of social and public services, further limiting their accessibility and affordability for women and the most vulnerable. IFIs need to recognize the need to move away from standard neoliberal policies and austerity to meet the compounding crises of this century, by encouraging rather than undermining public finance in social investments that reduce inequalities and promote human rights, climate, and gender justice and to develop a comprehensive sovereign debt workout mechanism that goes widely beyond the scope of current initiatives.

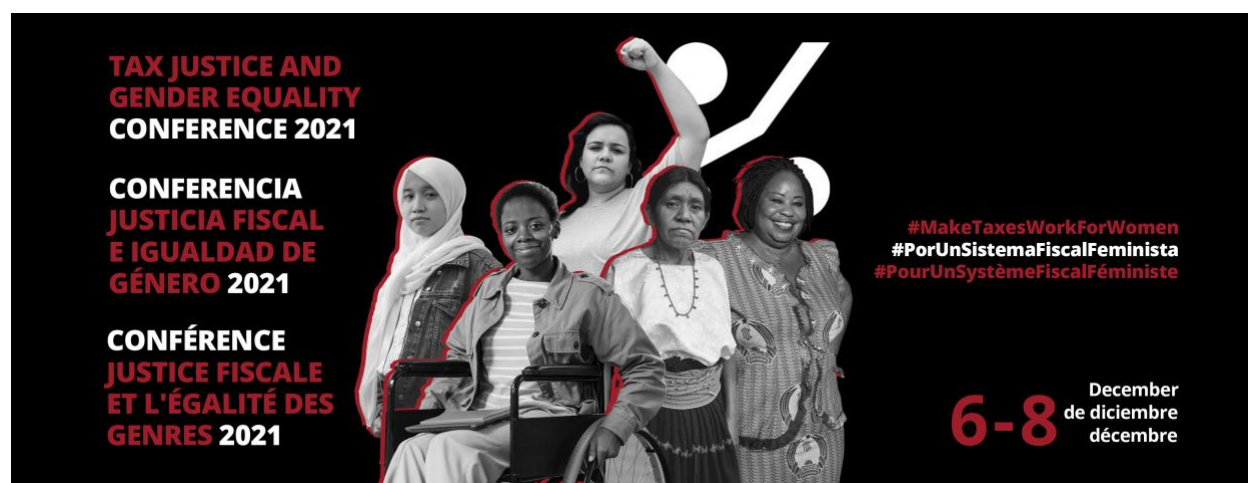
#### 7. **Addressing the climate crisis for a just and green recovery for women and girls**

Climate change gives rise to far-reaching socio-economic impacts that need a collective response. The conference reiterated the importance of embedding the human rights framework within the ecological system and the benefit of aligning with the climate change movement and the new green deal movement. This issue is likely to grow in importance given the systemic parallels between the societal and economic implications of COVID-19 and predicted impacts of climate change, which include increased prevalence of vector-borne diseases and impacts to global supply chains from extreme weather events. It is now more urgent than ever for climate action, to reinvest in climate-resilient

infrastructure and the transition to a lower-carbon future to drive significant job creation while increasing economic and environmental resilience including through progressive environmental taxes.

## 8. Movement building

There is a recognition for the work of the tax justice movement in joining forces with other social justice struggles like with the trade unions, climate justice movement, human rights, and women's rights movement, among others, to shape the future by coordinating a powerful, worldwide movement to hold policy makers accountable for tax justice. Movement-building to push more transformative tax systems that are gender-transformative is essential to build collective counter-power and challenge the status quo.



## Discussions from the Main Plenary Sessions

### Opening Session

#### **Shifting the Narratives: Feminist Taxation Perspective Session**

Professor Jayati Ghosh noted the need to rethink the structure of our economies. Tax justice is a very important part of the economy, and the active participation of women and ensuring gender justice is crucial for a fair tax system. Privatization, the growing role of global finance, and various deregulations by various states have meant that the share of the public wealth has declined. This has had major implications on women because inevitable women rights are infringed due to the gender construction of the society which varies in extent across the world unpaid care and social reproduction are seen as the task of women. She opined that, “Governments are not gender blind but are often conscious of these inequalities but choose to be gender exploitative. They utilise the fact of unpaid



care work to get into forms of control of public spending that assume that somebody else is going to take over this task. However, these activities must happen, and they will happen through excessive unpaid labour burden on women. Therefore, there cannot be hope for gender equity and any kind of empowerment of women without reviving the fiscal capacity of states. The need to not only look for structural reforms but also the taxation of multinationals is paramount. Multinationals pay a tiny part of taxation, but they are the solution to regressive tax systems. Additionally, there is a need to form a greater movement of people globally demanding progressive and obvious change.”



Rosa Pavanelli of Public Services International noted that this is the right time for taking initiative and to continue to work on tax justice and gender equality. There is the need to fix the deep injustice of the taxation system globally and the gender inequality that continues to exist. There is also the need to rethink how we develop our society in a fair, just and more inclusive way. However, this cannot happen without addressing the issue of social redistribution of care and recognising the importance of these activities. This will enable us to address issues such as broadening the labour market for women, more shared care activities among men and women and the gender pay gap. **Until women can play an equal role in society and the government provides all the support that is needed to achieve this transformation in our society it will be very difficult to address the global injustice that we**

**continue to have.”**

Tove Maria Ryding from Eurodad noted that “the poorest in society being women are taking the heaviest tax burden in a regressive tax system. While the richest individuals and corporations are not paying their share of tax. At the same time, we need the tax system to get us out of this deadlock because the tax system is the key to funding the public services that women depend on more heavily than men. When the public services fail that's when the unpaid care work comes in and compensate, again falling more heavily on women. Therefore, there is a need to look at wealth taxes, find a way to tax the wealthiest in our societies and ensure that the multinationals pay their fair share of tax. Unfortunately, the work that has been done in defining the problem and advocating for fair tax systems is an important first step, but our decision-makers are still far away from us. Just recently, a new global deal - popularly labelled “[the](#)



[deal of the rich](#)” was signed. The deal describes how multinational corporations will be taxed in the future with corporations paying 15% in tax. However, when we look at the fine print it's clear that it is not 15% in tax effectively. There are many loopholes in the deal and there is a serious injustice in terms of the area this money goes to.

Hon. Nancy Abisai illuminated the role of tax justice at the domestic level. Particularly, the importance of fiscal policy, how it is intertwined with politics and how it affects women. She noted that members of Parliament do not engage in matters of tax until they make budgets. Hence, legislators need to understand gender-responsive budgeting as it affects the tax regime, the different monetary and fiscal policies that are set in place. Public participation is also very important in understanding the needs of the people, especially women. **There is therefore the need to build the capacity of most female members of Parliament and ensure that they are brought to speed on matters of gender tax and advocate for proper policies and rules in place that affect both men and women.**



**TAX JUSTICE AND GENDER EQUALITY CONFERENCE 2021**

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**There is need to build capacity of members of Parliament, and ensure that they are brought to speed and are able to understand the tax justice and gender equality agendas so that they will be able to advocate for proper policies and rules in place that affect both men and women.**”

**Hon. Nancy Abisai**  
**(MP Kenya)**

**GLOBAL ALLIANCE FOR TAX JUSTICE**

### **Tax and Gender Working Group Session**

#### **Feminists organising globally on tax justice and women’s rights**

**Speakers:** Caroline Othim (GATJ), Professor Kathleen Layeh (Queen’s University), Matti Kohonen (Financial Transparency Coalition), Chenai Mukumba (TJNA), Rosa Lizarde (UN)

Caroline Othim from Global Alliance for Tax Justice highlighted the work of the Tax and Gender working group, emphasizing their work around gender equality and tax justice globally. She noted that having been established in 2016, the working group has grown to be a vibrant and powerful collective fostering collaboration across women’s and tax justice movements to achieve social and economic change. The members share good practice, expertise, advocacy strategies and built each other’s capacity. Collectively, the working group have been able to elevate and accelerate the agenda for tax justice for women’s rights articulating tax justice as a pressure point and key opportunity to advance women’s equal access to and control over financial and natural resources. **Currently, the key focus for the working group in response to the social-economic crisis triggered by the Covid-19 pandemic include the renewed demand from civil society organisations to create a global financial system that can call out both economic and gender injustice. Additionally, there is need for governments to curb tax dodging by multinational companies and the wealthy elites as the regressive tax systems continue to perpetuate social-economic and gender equality.**

Care in the context of the Covid-19 crisis was also a key issue raised by Matti of FTC and the rise in gender equality care and unpaid work, particularly what is not being compensated in the Covid-19 recovery packages. Covid-19 recovery package monitoring reveal that inequalities have increased. Wealth and income inequalities between men and women have increased due to the multiple effects. **Covid-19 is a long-term crisis as such it requires a long-term policy towards a more state-directed developmental policy, inclusive of civil society, feminists, women movements, trade unions and small businesses. A world of open ownership and open registries and transparency is vital in the advocacy against gender equality and tax justice globally.**

**FEMINISTS ORGANISING GLOBALLY ON TAX JUSTICE AND WOMEN'S RIGHTS**

**FEMINISTAS POR JUSTICIA FISCAL Y DERECHOS DE LA MUJER**

**FÉMINISTES POUR LA JUSTICE FISCALE ET LES DROITS DES FEMMES**

7 Dec 2021 • 5 PM - 6:30 PM (GMT +3)

SESSION OFFERED BY

Tax and Gender Working Group members

GLOBAL ALLIANCE FOR TAX JUSTICE

NAWI

actionaid

Chenai Mukumba from Tax Justice Network Africa talked about the impact of illicit financial flows on the African Continent. Illicit financial flows particularly tax dodging has a significant effect on the availability of resources that are necessary to promote women rights in Africa. The losses due to global corporate taxation in developing countries are estimated at 6-13% of revenues. Whereas in developed countries it is estimated at 2-3%. Africa is also losing about 89 billion dollars annually which is about half of the financing gap that Africa needs to finance sustainable development goals. This contributes to the race to the bottom and greatly increases the inequalities in tax and gender.

Tax justice continues to be a women's rights issue as embedded in the Bogota Declaration. Professor Kathleen Lahey opined that *“the revisions being done on the Bogota Declaration has made it clear that care issues are at the bedrock of what the differences in gender are. It has also intensified with the conditions of the current pandemic. In looking at the importance of the care economy, it becomes clear that just simple economics does not take the picture that's relevant to women and gender equality into consideration. Therefore, part of the emphasis in the Bogota Declaration is going to build upon and expand understanding of how care issues emerge and how they're not on formal government budgets.”*

Rosa Lizard discussed women's rights and tax justice and how they connect capturing the specific interventions within the UN. The Covid-19 pandemic revealed that women are essential workers through their vital role as front-line workers, from health care, childcare, food security and humanitarian work. Moreover, the austerity measures have brought added pressure on women who are considered the shuttle servers of all the crises. The crisis has disrupted economies and social networks, altering formal and informal workplace flow. This is leading to a decrease in the collection of public revenues. Therefore, there is a need for progressive and equitable taxation to support specific actions, to protect the rights of and respond to the needs of marginalised excluded communities in Covid-19 responses. Six critical areas have been identified for accelerated progress within the UN and the gender working groups that champion government. One area is called the commitment making process and where the multi-stakeholders within the action coalition identify a commitment and we're looking at identifying a commitment on gender aligned with the work being done during this conference.

## Red de Justicia Fiscal de América Latina y el Caribe Session

### Tax justice and gender equality in Latin America and the Caribbean Session

**Speakers:** Clara de Iturbe (Paraguay, Researcher), Eva Sacco (Paraguay, Researcher)

Clara de Iturbe highlighted taxes and gender inequality in the current pandemic context and post-pandemic context. She noted that tax collection is vital to fund public policy and support the state to guarantee human rights, social, economic, and cultural basic rights. This can only be possible if the states can effectively collect taxes doing away with dependence on external funding. External funding and indebtedness caused when countries exceed their limits causes political adjustments policies. And when austerity ideologies are implemented, the effect is felt by women because they subsidise through free work, the deficiencies of the public sector that does not guarantee basic human rights. **Illicit financial flows reduce tax**

**collection which in turn goes on to affect women. This is because the funds from these illicit financial flows are used to fund human trafficking which mostly happens to women within the region. Illicit financial flows are also known to affect the redistribution of income. Due to the lack of transparency, it is impossible to know the exact impact of tax evasion, illicit financial flows etc.** Tax justice can be realised by supporting quality essential social services and social protection mechanisms; by increasing the role of tax systems as instruments of the redistribution of wealth; by reducing the current high levels of tax evasion and tax avoidance; And by doing so through ensuring transparency, **a new fiscal system would help to address and reduce entrenched inequalities across the region.**

A case study of Argentina on gender and tax justice within the context of covid was presented by Eva Sacco. The findings showed that the government of Argentina reacted swiftly and pre-emptively to protect their citizens and contain the spread of COVID-19 and its impact on the economy. However, the country struggled to contain the levels of contamination, notably due to the prevalence of the informal economy and the limitations of health infrastructure and social protection systems. The findings also showed that Covid has disproportionately impacted women's incomes, employment, and educational opportunities while increasing pressures of unpaid care and fueling the "shadow pandemic" of gender-based violence. The impacts and deepness of the crisis were different for women and men, so generalized formulas must be avoided as they can widen gender gaps. The gaps were the combined result of the different types of discrimination outlined (lower participation, higher unemployment and underemployment, horizontal and vertical segregation) and the fact that women work fewer hours than men because of several restrictions, such as the presence of small children in the home. The Argentine's experience showed that development is not possible without economic autonomy and domestically mobilized resources, such as taxes. The successive political and economic crises that have shaken the country demonstrate that when the development model prioritized the financial sector over the

The poster is red with white and black text. It features a black and white photograph of a woman wearing a graduation cap. The text on the poster includes the event title in three languages: Spanish, Portuguese, and English. It also specifies the date and time for two locations: Buenos Aires and Nairobi. At the bottom, there are logos for the organizing organizations: Alianza Global por la Justicia Fiscal, Latindadd, and the Red de Justicia Fiscal de América Latina y el Caribe.

**JUSTICIA FISCAL E IGUALDAD DE GÉNERO EN AMÉRICA LATINA Y EL CARIBE**  
**JUSTIÇA FISCAL E IGUALDADE DE GÊNERO NA AMÉRICA LATINA E CARIBE**  
**TAX JUSTICE AND GENDER EQUALITY IN LATIN AMERICA AND THE CARIBBEAN**

Interpretación: portugués e inglés

Martes, 7 de diciembre

5 pm Buenos Aires • 11 pm Nairobi

ALIANZA GLOBAL POR LA JUSTICIA FISCAL

Latindadd

Red de Justicia Fiscal de América Latina y el Caribe



productive sector the result was dismal for most of the population. The State must regain control of the economy, make it less dependent on foreign capital, and implement a fairer tax system and finance production as well as consumption. If Argentina is to achieve the MDGs it cannot continue to ignore the gender dimensions of development.

### **TJNA, GADN, NAWI and AMWA Session**

The banner features logos for Tax Justice Network Africa, Amina Mama wa Afriqa, Gender & Development Network, NAWI, and Global Alliance for Tax Justice. The main text reads: 'Why you should care about the new G7 tax deal: its gender implications for Africa' followed by '8 December • 3 PM - 4 PM (GMT +3)'. Below this is an illustration of two women's profiles, one in blue and one in orange. At the bottom, it says 'Register now' with the URL 'taxandgender.globaltaxjustice.org' and 'TAX JUSTICE AND GENDER EQUALITY CONFERENCE 2021' in large red and black letters.

### **Why you should care about the new G7 tax deal: its gender implications for Africa Session.**

**Speakers:** Evalyne Muendo (TJNA), Sophie Efang (GADN), Stellah Agare (AMwA)

Evalyne Muendo of Tax Justice Network Africa provided a general breakdown of the global tax deal and what it meant to women in the global south.

This global tax deal is meant to ensure big companies pay a minimum tax rate of 15% and make it harder for them to avoid taxation had been agreed upon by 137 countries. Ensuring that these multinationals pay a fair share of tax wherever they operate and generate profits. This was an OECD led process, largely made up of wealthy nations under the Inclusive Framework on Base Erosion and Profit Shifting (BEPS). As of November 2021, only 25 African countries out of the 136 had been part of the inclusive framework on (BEPS) and they had very little beginning power. She noted that **“the average corporate income tax rates in Africa ranged from 25% to 30% and in some countries as high as 35%. This indicated that the average corporate income tax being 15% was a loss.”** Civil societies need to advocate for African countries not to accede to the BEPS process. As such, a more balanced body to handle the process, such as an UN-led [global tax body](#) is needed. The effect that the deal has on women in Africa is that when African countries cannot raise revenues through income taxes, they resort to indirect consumer taxes. In essence, an increase in consumption taxes within the African context means that the people who bear the burden of consumption taxes are women. This is essentially removing the burden from multinational Enterprises and loading it to the women in Africa.

Sophie Efang discussed the background of G7, its place in the international financial architecture and why we must equalise the international financial architecture. She noted that the G7 established in 1975, collectively represented 58% of the global wealth (US, Canada, UK, France, Germany, Italy, Japan). These countries are instrumental in setting the global consensus on areas such as trade, finance, health, and climate.” An example is during the Covid pandemic where they endorsed the global tax deals, the G20 suspension initiative and controversially refused to endorse the Trips Waiver. **The G7 has no formal legitimacy or decision-making power but can influence global decisions.** Comparatively, we have groupings such as the Group of 77 at the United Nation, a coalition of 134 developing countries, designed to promote its members' collective economic interests and create an enhanced joint negotiating capacity that does not have nearly the same amount of wealth or power as

the G7. Whilst the G7 does tackle issues on gender equality with the establishment of the Gender Equality Advisory Council, the Women 7(W7) but effectively it does not do anything other than proliferating business, which is its core function.

The G7 within the international financial architecture has continued to operate under the neoliberalism ideology which now dominates the enter global economic systems. Neoliberalism has made the internal financial architecture unstable. **There is a need to equalise the internal financial structure by decolonization. This entails recognising, making visible and working to address the legacies that colonialism, racism, and patriarchy continue to have on our daily lives.** This will help the development of more equitable and more just societies. Decolonisation approaches are therefore an important tool for strengthening our analysis and research into how the existing internal financial structure and its tools keep wealth and power within the global north at the expense of the global south. She emphasised that ***“the establishment of a UN Global tax system remains one of the major ways in which to try and bring equity in the international financial architecture. Where alternative perspectives and the global majority can be recognised and respected.”***

Stella Agara from Akina Mama wa Afrika shared her thoughts on the state of women in Africa the call for action for policymakers and the public and how multinationals continue to bleed the countries in the global south. She noted that the global south countries do not have a say in the OECD and the G7 conversations. When a minimum global tax of 15% was imposed, it only redistributed about 125 million USD. This is nothing compared to what Africa is losing in the form of tax evasion. The decision to have a minimum of 15% tax rate continues to favour privileged multinational corporations. Stella noted that some of the policy proposals need to rectify this situation include: **African governments to enact laws that will enable them to tax multinational corporations at the source;** Further making sure that we are promoting growth models that take into cognizance the interests of women; **Push for a UN tax regime irrespective of the resistance there is global;** Continue pushing for solidarity and demand from our governments that they become more responsible on how they negotiate some of these arrangements; **Decolonization of international financial architecture, both the International finance systems but also recognise how this empowers them to be the providers of aid to our continent and to continue loading over us on what they think is the solution to the problems we are facing.**

She noted that *“we must deliberately continue to review and repeal the double taxation treaties that have continued to disadvantage our nations, especially in the Global South. It is not just about numbers, it is not just about money but looking to ensure that the systems are fair, responsive and have a focus on the right issues in our societies. We must continue pushing our governments to change how they look at development models and change how they look at financial systems and begin ensuring that those systems address the biggest part of our population and the most affected part which is women. Ensuring that we do not succumb to the provisions of the OECD, but we look inwards to provide solutions. And hoping that someday we will have a bigger, boulder Africa Union that will face the OECD and demand better negotiation for our sake.”*

### **Closing Session**

#### **Visioning a Feminist Tax System; Is another world possible?**

**Speakers:** Professor Kathleen Layeh (Queens University), Rosa Lizarde (Femtaskforce & WWGonFFD), Matti Kohonen (FinTrCo),



During this session, Professor Kathleen Lahey of the faculty of law at Queen's University Canada reflected on the revisions being done on the [Bogota Declaration](#). She noted that *“Bogota Declaration +5 will be built around the core importance of care, the substantive definition of care and go beyond the scope of just mere unpaid versus paid care work. Categorically, looking in detail at the various types of care work that women do throughout their lives. Once the concept of care is explored in all its dimensions both at the level of human activity and at the level of human engagement environments. **A whole new view of the world as would be seen through women's eyes would emerge.**”* The Bogota Declaration revisions will define a new way to begin to communicate to the governments in terms of establishing a

feminist tax framework – a tax system that upholds human rights and enables substantive gender equality.

Rosa Lizarde of the Women's working group on FFD also emphasised the need to accelerate the work on tax justice policy within a larger macroeconomic agenda and pre-existing global economic systemic challenges. She said that *“**this is a very unique time to work on the feminist macroeconomic approach to advanced holistic macroeconomics solutions rooted in human rights and economic social and environmental integrity.**”* Rosa pointed out that continued **coalition building and partnership** with the Global Alliance for Tax Justice and other tax justice networks was necessary for furthering and accelerating the work. Particularly, on a commitment that will focus on some of the specific points delineated in the Bogota Declaration within a process of Generational Equality Action Coalition. The commitments can vary from financial advocacy to policy problematic to amplify and mobilise support for transformative change. **A tax and gender commitment** is, therefore, envisioned to outline what is needed to be done to realise a feminist tax system. Both Bogota Declaration +5 and the Tax and Gender Commitment will be formally launched in March 2022, during the [annual campaign on making taxes work for women](#) which will coincide with the annual UN conference by the Commission on the Status of Women.

Reflections on ways to challenge the systemic inequalities and the socio-economic crisis from a feminist perspective were led by Matti Kohonen. He noted that *“the Bogota Declaration was one such area that served as the basis for collective work by various actors both from the global south and the global north.”* The care economy lies at the very heart of the Bogota Declaration. By focusing on the care economy, its provisions, its prevalence and paying for it or sharing it, women would also engage in other activities in the labour market. An [FTC Covid Bailout Tracker](#) found that during Covid, the rise in the care burden shouldered by women was not compensated, while 63% of all Covid Recovery reforms in the Global South went to large corporates mostly in form of loans and tax cuts sustaining the current economic system rather than trying to raise a different kind of a feminist economy and only 22% went to Social

Protection. Therefore, the fight for the continuation of Covid Recovery Packages, especially ones that are helping those most impacted, especially women considering the continued Covid variant mutation is urgent. **A permanent need to shift the narrative towards supporting wealth taxation and supporting taxation of multinational corporations who abuse, evade and avoid paying taxes. Companies must report publicly where they make money and where they pay or don't pay taxes.** Matti noted that “*these kinds of financial transparency measures support tax justice measures and therefore can make the system more progressive and in terms of revenue raising as well as allocating that revenue.*” Additionally, [the G7 tax deal did not go in the right direction, is unfair and fails to solve the problem](#). It will only [deepen inequalities in and between countries](#) because it is a revenue negative for the Global South and it is not an equal deal because not everyone is at the table. The important thing is to continue to fight that deal so that the minimum is raised, and all countries can participate. It is necessary to join efforts, for instance by signing the [GATJ global statement calling on civil society organisations from around the world to reject the G7/G20/OECD tax deal](#). Tax and human rights are avenues to change, and we should utilise them.



**TAX JUSTICE AND GENDER  
EQUALITY CONFERENCE**  
*6 to 8 December 2021*

**Call for side events proposals  
opened until 14 November**

 **GLOBAL  
ALLIANCE  
FOR TAX  
JUSTICE**

**#MakeTaxesWorkForWomen**

## Side Events

### **Country perspectives on public services, unpaid care, austerity and tax justice Webinar**

**Speakers:** Margaret Brew Ward (Action Aid, Accra), Andrew Chikowore (Action Aid, Zimbabwe), Nathaly (Action Aid, Senegal)

Margaret Brew Ward from ActionAid, Accra presented findings on the **WHO Care Report into the public sector wage bill in Ghana. 5-year research (2016-2020) into the trends and forces within the education and health sectors.** Findings revealed that, though the public sector wage bill had gone up

nominally, it had not been able to meet the needs of the growing population due to the implementation of the Wage Freeze Bill, increase in indirect taxes and an increase in government spending in servicing loans than on investment in education and health put together. She noted that to remedy the problem the government needed to: **Stop borrowing funds from international financial institutions but look inwards to identify to raise the money apart from the indirect taxes: End tax incentives and subsidies to multinationals: Renegotiate interest on the loans offered by IMF: And lastly, the minister of finance to engage other ministers of finance on the continent on ways to engage IMF in ending austerity.**

Andrew Chikowore presented the findings from the **Public Sector Low-Wage research in Zimbabwe focusing on the constraints within the education and health sectors. Findings revealed the low wages inherent in the two sectors.** To exacerbate this over 60% of civil servants in these sectors are women causing a huge income gap between women and men. Contributing factors are noted to be: The government's continued focus on capital expenditure and road infrastructure rather than providing good salaries to civil servants. The effect of inflation which by June 2021 was at 106% and month on month inflation at 3.9%. Lack of government will address these issues. He further noted that to remedy this situation the following factors has be implemented: Link public service wages to the governments capacity to pay salaries based on the revenue collection: Ensure that index wages to inflation ensure that employees retain their purchasing power: Transparency in wage adjustment and rationale through clear communication: And lastly, implement new legislation to harmonize the salary determination framework to ensure workers get increments together.

Nathaly Soumahoro noted a similar situation to Ghana and Zimbabwe in Senegal. **Findings from their research indicate a gap in terms of the policy in public financing for education and health.** Currently, there is a gap of 34,000 teachers in the education system at the basic level of education with the ratio of teachers to students at 1:44. Additionally, the debt services for the country stands at 22% of the annual budget which is 1,000 billion in Senegal currency. **She noted that duty bearers needed to stop engaging in corruption and be more transparent in budget management. And a need to urge the government to stop borrowing funds and implement a progressive fair tax system.**

### **Fair tax systems in Africa. Do women and girls matter? Webinar**

**Speakers:** Aquila Ng'onga (CUTs International, Zambia), Mack Mutumba (Oxfam, Uganda)

Aquila Ng'onga presented findings from Fair Tax Monitor in Zambia noting that the **distribution of tax burden and progressivity revealed that** direct tax as a percentage of total tax revenue raged between 35% and 53%. VAT had the largest share of the Indirect Taxes as a percentage of the total revenue tax ranging between 42% to 55% revealing the overreliance of the government largely on indirect taxes, which is highly regressive. A **gender analysis of the distribution of tax burden and progressivity** revealed: a) A lack of distinctions between personal income tax and personal allowance on gender. b) Lack of tax-related gender-responsive policies. c) Lack of impact assessment of selected taxes on women, especially indirect taxes. d) No tax deductions or exemptions for products traditionally meant for women. e) Absence of net wealth taxes. f) Unpaid care work is not recognised. g) VAT zero-rating of agricultural equipment and accessories. **Mr Aquila Ng'onga noted recommendations to include** a) Government to conduct impact assessments to better understand the tax burden distribution from a gender perspective. b) Government to strengthen both preventive and migratory mechanisms to tackle illicit financial flows. c) Civil society organisations (CSOs) to extend capacity building training on

taxation to women so that they can be better informed to engage with duty bearers in demanding social accountability and tax policies that are gender sensitive. d) The government to consider incentivising tax compliance and develop more techniques to improve efficiency. e) The need for tax deductions for feminine products and businesses run by women. f) The government to explore the possibility of adapting wealth taxes. g) ZRA to create a friendly zone where women and you can seek information and capacity enhancement on tax matters and business growth.

Findings from the **revenue sufficiency and illicit financial flows** revealed that **the** GDP ratio from 1995 to 2020 had gone down and was currently just above 18%. Domestic revenue as a share of the budget reduced significantly from 78% in 2016 to 55% in 2021, indicating an increase in foreign sources and decreasing domestic revenue sufficiency. **Factors that** contribute this to include a) An increase in the number of suspicious transactions which were partly due to increased use of digital platforms resulting from the Covid-19 pandemic. b) The formal sector accounted for 16.4% of the employed population while the informal sector accounted for 88.6%. c) The economic downturn emerging from social restrictions. **Aquila Ng'onga** recommended: a) Looking beyond the resources available for the entire government structure, for equitable distribution of resources. b) The government to stick to the Gender Equity and Equality Act enacted in 2015 which has the function of promoting gender equity and equality. c) The Government to commit to engendering the planning and budgeting processes. d) ZRA in collaboration with the Financial Intelligence Centre and law enforcement agencies to work together curbing tax evasion, collusion, smuggling and financial crimes. e) ZRA to continue with their efforts to incentivise the formalization of informal businesses and tax compliance. f) ZRA to work at the regional level to fight tax leakages to enhance resource mobilisation

Findings from **Effectiveness of the Tax Administration** revealed that although domestic revenue had been increasing in recent years the proportion of domestic sources of revenue in comparison with foreign sources of revenue had been decreasing. ZRA responded with the launch of the customs electronic data exchange system between the General Directorate of Customs and the Excise of the Democratic Republic of Congo. **A gender analysis of the effectiveness of the tax administration** revealed that the share of the female staff at Zambia Revenue Authority increased to 38.1% in 2020. However, there is a need for continuous capacity building on the equitable treatment of taxpayers and issues of sexual harassment.

Findings from the **government spending analysis** revealed that the Zambian government expenditure had outpaced its resource mobilisation led to an increased fiscal deficit. Zambia's debt stock stood at approximately UAD 19.8 billion at the end of 2020, USD 12.7 billion was on external debt. **Gender Analysis of government spending revealed that** weaknesses and gaps still exist at policy, legislation, planning, financing, and implementation levels. Recommendations include a) The need for gender-responsive budgeting. b) Sustenance of gender-responsive interventions and policies. c) Unpaid care work to be recognised by the ministry of labour. d) The government to seek solutions to restructure existing debt and prioritise expenditure for the poor and the vulnerable in society.

Findings from the **Transparency and Accountability impact assessment** revealed that currently, there are no assessments to capture the impact of selected taxes on gender. Recommendations include a) The need for government to expedite the passing of the Access to Information Act so as to allow women to actualise their rights to access to public information. b) CSOs Civil to continue engaging the government for enhanced gender analysis and gender mainstreaming in all programmes and

interventions. c) Women groups to enhance their capacity to lobby and influence the national and budgeting process. d) The government to devise mechanisms to report on spending in a more detailed manner e) Female representation in parliament must be addressed in line with the constitutional provisions on gender parity) The formulation of the gender equity and inequality commission is key.

Mack Mutumba from OXAFAM Uganda presented findings from **Fair Tax Monitor in Uganda** which revealed that Uganda has a robust legal, policy and institutional framework on taxation. However, the system is geared towards establishing an efficient mode of tax collection with fewer efforts being directed at the principles of equity and progress. There are challenges related to minimal collaboration among institutions, inadequate staffing, limited funding, inadequate capacity, low motivation of staff, lack of autonomy by Uganda Revenue Authority and corruption.

- **Tax Burden and Progressivity** analysis revealed that Uganda has a regressive tax system with a high dependency on indirect taxes which contribute about  $\frac{2}{3}$  of the total tax revenue. **Gender analysis of taxes burden** revealed that women tend to spend more of their income on goods that contribute to the social reproduction of labour. Changes in the price of these goods due to an increase in taxes can reduce consumption.
- **Revenue sufficiency and tax leakages** revealed that Uganda had registered a significant increase in total tax revenue during the last five years. However, total tax revenue collected as a percentage of the GDP had remained low due to inefficient tax collection. In terms of tax leakages, Uganda is estimated to be losing more than 2 trillion Ugandan shillings yearly and is expected to worsen once commercial production of oil and gas starts.
- **Tax competition and corporate incentives** showed that tax incentives are distributional “upside-down” because they invariably give the biggest tax benefit to those with the highest incomes and few or no tax benefits to those with low incomes.
- **Effectiveness of the tax system** showed that the reforms of the Uganda Revenue Authority (URA) had enabled the authority to register on average year on year total tax revenue collections growth rate at 11.4% during the last five financial years. However, the authority is inadequately funded to perform its mandate effectively.
- **Government spending** revealed that despite the increase in tax revenue, spending still outstrips revenue leading to an increase in the annual budget deficit. To finance the deficit the government has continued to borrow increasing public debt. The biggest portion of the budget is allocated towards interest payments, transport, security, and education sectors.
- **Transparency and accountability**, the government has taken steps to promote access to information through several programmes and initiatives such as uploading various budget and tax documents on the website. However, the level of citizen access to the information is hampered by a culture of secrecy, the high cost of accessing the information lack of knowledge and the tedious procedures or requesting for the information.

Recommendations include a) Civil society must continue to engage the government to advocate for enhanced gender analysis and gender mainstreaming in all programmes and interventions. b) Women groups must come together to a robust collaborative front that will enhance their capacity to lobby and influence the national and budgeting process. c) Government to devise mechanisms to report on spending in a more detailed manner c) Female representation in parliament must be addressed in line with the constitutional provisions on gender parity. d) The formulation of the gender equity and inequality commission.

## Global taxation for a worldwide basic income: supporting unpaid care webinar

### Taking taxation beyond borders to support women and girls everywhere

**Global taxation**

**Worldwide basic income**

**Speakers:** Laura Bannister (WBI), Caroline Teti (GiveDirectly)

Laura Bannister reaffirmed that worldwide, women continue to do unpaid care work that is vital for society and the economy to function. To fix this unfair system, there is a need for global taxation and Universal Basic Income (UBI) as well as national tax justice and social protection. This entails the **enactment of a new layer of taxes**, in addition to the taxes already charged at the national level and local level, which is **global taxes**. Global taxes would be

**administered at the global level by the UN tax body as proposed by the G77.** The global taxes would be on corporate, individual wealth above 1 million dollars and activities that make largescale lucrative use of the global commons - the atmosphere, the ocean, the internet and the financial system. This would allow for a monthly cash payment to every woman, man, and child in the world, transferred to each person from the global fund through their bank account or mobile money account or to a special payment card provided by the scheme, though the payments for the child would go to the mother. Laura Bannister noted an example of an existing universal basic income is the Basic Income Grant (BIG) in Namibia. The pilot projects provided a basic income of about \$7 a month to a community. They found huge benefits for women in terms of setting up businesses for themselves, food security and community cohesion as people become more generous and friendly.

**Caroline Teti** from GiveDirectly explained the journey they had with an experiment on UBI in Kenya and how it has added to the conversation around global taxation and the advancement of basic income globally for people who need support. With a budget of 30 million, the 12-year UBI project in Kenya covers two counties, giving cash to 197 villages, with the aim of understanding whether UBI income can be upscaled globally and adopted as a policy. Currently, the project has **proved to be vital in alleviating poverty and the long-term reversal of poverty globally, giving people the choice to have power and dignity over their lives. Unlike conditional grants or interventions that do not give people the opportunity to think about how best to change their life.** She ended her presentation by noting that “It is time for us to look for how to redistribute resources that are available globally and to be able to deliver dignity and humanity to every single person globally.”

### POETRY SESSION "breathing life to taxes and equality through words"

**Speakers:** Tahana Dube (National AIDS Council, Zimbabwe), Sondlane Dube (YIELD, Zimbabwe), Anthony Chiwato (Youth Advisory Council)

Tahana Dube reaffirmed that fair tax and gender equality is not a reality in the Global South. As such, a common set of indicators for tracking income and wealth needs to be prioritised. Allowing governments



to publish income wealth and require multinationals to publish country-by-country reporting data. To address the tax gender issues a) there is a need for an intergovernmental body to agree on tax and financial transparency standards where all countries can formulate sustainable revenue and redistribution of taxes. b) The governments should also scrutinise all tax-related fiscal provisions for gender inequality impacts and ensure multinationals pay their fair share of tax. c) Moreover, ensure that collection and administration of tax are transparent while broadening its base on gender mainstreaming and gender budgeting procedures. **The implementation of tax policies in the global south remains clouded due to the lack of transparency, accountability and cultural practices that hinder women from effectively participating and demanding a progressive tax system.** These factors still present a challenge to tax justice and gender equality in the global South.

Sondlane Sox reminded the participants that **tax may appear technical but an issue too critical to bypass. A fairer and effective tax collection system is essential for raising the revenue to deliver services that the citizens need.** It is a powerful tool for redistributing wealth within society to address poverty and inequality, the realisation of human rights and democracy in a country. In parallel unjust tax systems at the national and local levels continue to fuel rising inequalities and widening disparities in human rights enjoyment, shifting the burden of financing public services onto societies. In this conversation women and men are affected directly by the tax

Anthony Chiwato expressed that the youth particularly young women are overlooked when it comes to tax and gender equality matters in the Global South due to the shrewd understanding of the link between sustainable development and women. Women are the beneficiaries of the aftermath of exploitation rendered by unfair tax systems. They do not enjoy sustainable development even though they are at the centre of sustainable development and the resources that are infinite. These are the realities on the ground as a result, tax justice is not a conversation that should only be had by top-ranking officials. Tax justice is a conversation that cuts across all age groups. **Particular attention should be paid to young women because they are the upcoming demographic that will experience the aftermath of climate change because of industrialization, the economic depression of corruption and tax injustice.**

### **The role of taxation in green, just and feminist transition Session**

**Speakers:** Anders Dahlbeck (ActionAid, Demark), Graziella Custodio David (OXFAM LAC), Bhumika Muchhala (Third World Network), Matti Kohonen (Financial Transparency Coalition), Clare Coffey, Marina Neuwirth,

Anders Dahlbeck from ActionAid, Denmark reaffirmed that a just and green economy must be characterised by: (a) **Repricing**, which entails fiscal means to incentivise companies and consumers to shift to greener technologies, products and behaviours; (b) **Raising revenues** through targeted taxes on carbon emission and wealth accumulated on the back of historic emissions necessary for investments for a just transition; **Redistributing** resources within and between countries from those responsible for creating GHG emissions towards those most likely to feel the impacts of climate change. Relevant non-GHG taxes are **wealth taxes**. By linking wealth taxes to addressing climate change we can ensure that those who have benefited from historical emissions pay more for the transition. Revenue can then be spent on the transition, social protection and addressing the inequalities that result from historical economic activity/emissions, including gender inequalities. **Other related policy measures**

**include reducing fossil fuel and agribusiness subsidies**, using regulations to tackle emissions for instance by prohibiting new fossil fuel exploration and implementing standards for emissions and energy efficiency.

Graziella Custodio David from OXFAM LAC stated that the economic and social system is based on extractive resources and labour for profit. Men are the majority owners and CEOs of the extractive, fossil fuel commodity companies hence making wealth from these sectors that are destroying the environment. Building a feminist framing for a just transition around green tax is, therefore, necessary to right the wrongs. **Solutions for carbon and green taxes are better proposals than the carbon market when done in a progressive way that does not increase gender inequality.** Additionally, there is a strong link between wealth inequality and climate crisis necessitating the need to tax the wealthiest for climate justice. Using tax to address extreme inequalities promotes both gender and climate justice. Changing climate policy both at the national and international levels is vital to mitigate the climate crisis with a fair and feminist approach. Hence the need to transition to renewable energy that is justly resourced moving away from the mining fossils and agribusiness preparations and creating international funds to finance measures to counter the climate crisis. A feminist frame transforms the system shifting power sources to care for people and the planet.

Bhumika Muchhala from Third World Network noted that a just transition **must be feminist and anti-colonial to address socially constructed hierarchies of race, gender, class, caste, sexual and ability-based inequalities.** The current neo-colonial neoliberal capitalist world needs the dismantling of its structure requires its discourses and its architecture. Colonialism is present in this era, in which various iterations of the Washington Consensus, neoliberalism, financial globalisation, intellectual monopoly, capitalism, historical extraction, ecological colonisation and carbon colonisation are all embedded in our global economy. Therefore, the dismantling needs to take shape through various social movements coming together in unity to push for a just transition that is feminist, decolonial, and that is truly going to subvert and disrupt carbon emissions and climate change.

On the other hand, regressive taxation has a very long history connected to the Washington consensus and enforced by the broad pillars of market liberalization and privatisation. This consensus dismantles the role of the state from regulating economic growth and promoting the shrinking state to ensuring, vowing, aiding, and abetting the private sector at the expense of the public. This is evident through the structural dependency on debt, austerity, and lack of capital controls central to the mobilisation of domestic revenues. **Because developing countries are extremely vigilant and anxious about the threat of capital fall reversals in the context of free capital mobility, the imperative to mobilise domestic revenue is even greater. The international financial system is hence a key factor in the way the state has been reoriented to create an enabling environment for businesses to pursue their profit line and their competitive priorities. Therefore, for a just transition ideas around regressive taxation connected to this responsibility of the state rather than the international system and the financial flows firms must be recognised.**

Kate Lappin from PSI noted that PSI represents the energy sector workers, and it is important that it secures a just and equitable transition not just for specific workers or industries but for the economy. An economy that is feminist and redistributive, addressing the growing inequalities brought about by the neoliberal agenda. At the heart of neoliberalism is the erosion of the role of the state in delivering public services and the large transfer of wealth through privatisation. As such, tax justice is an important

issue for PSI in getting the revenue to restore public services for both everyday living and addressing the climate crisis. Additionally, taxes should help us to reduce the role of corporate power that is undermining both the rights of workers and our capacity to address the climate crisis. The largest amount of emissions are from multinational corporations, hence to adhere to the principle of loader pays, taxes must be increased on the largest polluters who are corporations.

**With care at the heart of an equitable and just transition, a feminist transition needs an economy that is not focused on the extraction but instead on the contribution that allows for the care of the environment to be valued. This can only be done when there is accessibility to the entire economy.**

Through collaborative work between the Center for International Corporate Tax Accountability & Research (CICTAR) and PSI workers unions can lobby for decent work through forensic analysis of issues of tax campaigning and corporate power. Additionally, looking into the way corporations have also failed to meet their obligations to contribute to a low carbon economy to funding public services in this new care centred just and equitable transition. These kinds of work where we can bring together workers and social movements to expose the consequences of tax avoidance and corporate power are essential in securing this just and equitable economy that we all need.

### **Taxation Policies and Gender Inequality in South Asia**

**Speakers:** Shahnaz Sumi (SAAPE), Jaibu Nisha (India), Sushova Dhar (SAAPE), Reshma Shakya (SAAPE Nepal), Chamila, Da Bindu (SAAPE, Sri Lanka)

Shahnaz Sumi from SAAPE Bangladesh pointed out that the main national commitment and gender policy of Bangladesh are **to eliminate all forms of gender disparity from all socio-economic aspects and to bring equality and women in all spheres**. In this respect, Bangladesh introduced **gender-responsive since 2005** and since then 43 ministries have introduced gender-responsive budgeting as of now. The education sector has introduced a monthly stipend for girls at the secondary level to reduce the number of drops out. The health sector has provided for community-level health clinics at the grassroots level. The government also introduced the programs like an **allowance for vulnerable women working, lactating mother allowance, maternity leave allowance**, and many others. For economic empowerment, the government **introduced skill training such as vocational income-generating and product training**. And for security, there are programmes such as the provision of legal assistance to women. Tax holidays, tax incentives and subsidies have also been granted to industries and the agricultural sector. However, this mainly goes to the men because they mostly own the industries and agricultural land. This is however not provided for small scale businesses that are mostly run by women. The government has also provided women markets and free bank loans for women. These types of fiscal initiatives from the government are in the right direction. However, it is evident that the fiscal policies adopted by the government over the last couple of years have created more problems than offering solutions.

Jaibu Nisha from SAAPE India, united that until India's structural adjustment programme was introduced in 1991, much of the discussion about tax policy in the country was shaped by a debate on how to raise sufficiently large amounts of revenue to eliminate poverty and raise standards of living while at the same time supporting national industries under a protected regime. Fiscal reforms since 1991 have made rapid and significant changes in tax policy and have brought down the rates of both direct and indirect taxes sharply. They have also touched off some new discussions on the gender

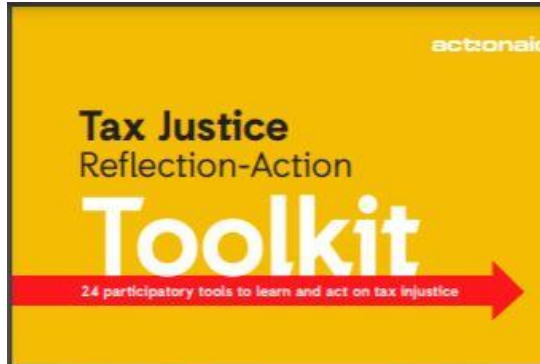
dimensions of such changes, especially in the case of direct taxes. India's three-tier federal fiscal system gives rise to an extremely complicated tax structure.

Reshma Shakya from SAAPE Nepal, observed that despite Nepal having remarkable achievements in a political context, the status of women has not improved. Women are still facing challenges in the following areas of health education, political participation, participation in income-generating activities, decision making, power and access to policy-making sectors. Women contribution to the income economy is largely ignored as in the case of global advocacy and campaigns to recognise their contribution to the national economy. The **constitution however guarantees gender equality, but gender disparities still largely exist**. The gender disparities in the labour market clearly indicate that it is the major cause of inequality and has a direct link to low income, education, access to health services for women. The pandemic has only made it worse for women as they are now more exposed to heavy domestic work and increasing domestic violence. However, the government has not implemented any policies to address the status of women during the covid 19 pandemic.

In terms of tax policies in relation to gender justice, Nepal is more progressive compared to other south Asian countries. Currently, women have access to property rights, they are also granted up to 30% tax exemptions on land owned by women. However, in practice, women are not able to sell the property by themselves. **Progressive taxation and proper enforcement can redistribute resources and raise money to invest in inequality-busting services. However, Nepal's tax system is characterized by low tax rates and tariffs, alongside significant tax exemptions and regressive taxes. Reform the tax system by implementing more progressive taxation, reducing exemptions, and ensuring transparency and enforcement that stops tax avoidance, evasion, and illicit flows.**

Chamila Da Bindu noted that Sri Lanka still has a significant way to go when it comes to gender equality. The Global Gender Gap Report 2020 ranks Sri Lanka 102 out of 153 countries in the gender equality index. Women's economic participation and opportunity, educational attainment and political empowerment are major areas of concern, only seem to be getting worse. In 2006, Sri Lanka was ranked 13th on the same gender gap index. In other words, over the last 14 years, the country has dropped 89 places on the index. Today, women are twice as likely as men to be unemployed, and barely 9% of Sri Lankan firms have women in top managerial positions. Only 5% of Sri Lanka's parliament is made up of female representatives. Gender equality is not just a women's issue, but a business issue. discriminatory policies are the exorbitant taxes on menstrual hygiene products in Sri Lanka. Access to safe and affordable menstrual hygiene products remains somewhat of a luxury for many Sri Lankan women. Gender equality can only be achieved when we begin dismantling the structures that disadvantage our most vulnerable counterparts. Abolishing Sri Lanka's menstrual tax may just be one small step towards achieving this. The Advocate Institute has launched an online campaign titled 'the costs of being a woman', which highlights taxes that disproportionately affect women. With every discriminatory tax and policy that is abolished, the collective impact could be transformative.

## **Reflection Action Toolkit on tax, public services, unpaid care work**



**Speakers:** Dr Maria Ron Balsera (OXFAM), Johannes Chiminya (Zambia), Pauline Atieno (Kenya), Marcia Cossa (Mozambique)

Dr Maria Balsera from Oxfam gave a background on the Reflection Action Toolkit (RATk) with a particular emphasis on the updated 24 participatory tools to learn and act on tax justice. The focus of the RATk is on participatory research, respecting and building peoples' existing knowledge, supporting community-owned conscientization processes and helping people to strengthen their capacity to communicate in whatever form is most available. Promotion of comprehensive power and right analysis, particularly a gendered analysis of power as a way of raising awareness that leads to Action was essential. Among these tools, there are some that are specifically tailored for special groups such as students and teachers who have the ideal school tool, farmers and vendors who have the market mountain tool, women who have the teacher, the vendor, the farmer, the shopping list the tax body map tools at their disposal. Young people have the tax pays for photos and the ideal

tools. The local rights programme staff have the local tax indicators.

Pauline Atieno from ActionAid Kenya presented a case study of Kenya and how the incorporation of the time diary tool had been useful in exploring tax and gender issues at the community level (micro-level). This enabled an understanding of the different kinds of duties that a sample size of men and women were engaged in throughout the day. Women particularly were noted to continuously per take in unpaid care activities that took them away from in income-generating activities while still paying taxes. This contrasted with the activities that the men reported which were centred around income-generating and leisure activities. After this realisation, the women were more motivated to act and ask for public services such as hospital and schools' renovation. This enabled us to link and relate public services and gender-responsive public services.

**Marcia Cossa (from Action Aid Mozambique)** presented a case study Mozambique (caravan tool kit & Tax Accountability Matrix were utilised). The caravan tool kit was implemented from the South to the north of the country passing where massive intervention was done. This was in collaboration with the government, civic movements, and other working partners. At the destination, a conference was held which involved discussions around gender and tax with government officials, different stakeholders, the media, the private sector, and the citizens. The discussions would thereafter yield a positive outcome where the ministry of finance would form a commission to revise all the writings off double taxation in 2019.

Musonda Kabinga from Action Aid Zambia presented a Case study on the tax body map tool and its efficient when trying to mobilise at the community level. Given that the subject of taxation is very complex and technical, the community needed something that they can relate to. The tool tries to explore the connection between tax and human rights and how the lack of public services affects women. From the results, it was noted that the tool helps to understand how tax relates to public services and human rights (inadequate/ lack of tax revenue leads to poor provision of public services. The tool is also noted to be very engaging as each participant can demonstrate how lack of public services affects their body. Critical learning experiences from the tool include the need for deeper reflection/analysis on tax and human rights. Secondly, there is a need to build a mass of tax justice vs public services advocates at the community level. Thirdly, is that different groups look at things differently - Women look at reproductive health, youth look at education and men look at mental health as well as consider deeper cultural practices and beliefs.

### **Recommendations from the conference:**

1. Stop illicit financial flows and [aggressive tax-planning](#) practices that facilitate tax abuses (including tax avoidance); that are biased towards wealthy countries and multinational corporations; and that unjustly deny governments resources necessary to support women's rights and implement gender-responsive budgeting so that States can mobilise maximum resources, including from the extractive industries, for sustainable development and to advance gender equality.
2. Tackle tax avoidance and evasion through transparency measures such as: public country-by-country reporting, automatic exchange of information, creation of public registers of beneficial ownership eliminating the practice of transfer pricing and cracking down on tax havens.
3. Reduce unfair tax burdens on women and adopt progressive and gender-equal taxation – including new forms of taxation of capital and wealth – combined with less reliance on consumption taxes which harm those living in poverty, a majority of whom are women.
4. Remove gender discrimination in tax policies including practising gender budgeting to ensure that tax revenues are raised and spent in ways that promote gender equality and increase the allocation of tax revenues for gender-transformative quality public services.
5. Ensure tax and fiscal policies underpin the 5Rs of rebuilding the social organisation of care, to recognise, reward, reduce and redistribute and reclaim care as a public good and a human right.
6. The IMF, World Bank and other IFIs support governments to prioritise building a just, care-centred, equitable, and environmentally sustainable recovery in the long term, through moving away from the neoliberal paradigm, privatization, and austerity, and instead promoting measures that will help expand countries' fiscal space, such as progressive taxation and seriously tackling IFFs.
7. Research on gender impacts of tax policies at the national level in and training local gender tax justice groups on how to use this info to lobby their government.
8. Raise awareness among the public on tax justice as essential to fulfil women's rights and achieve racial and gender equality and to mobilise tax justice activists to influence policymakers at all levels to adopt reforms in tax policies to promote racial and gender equality.
9. Movement-building to push more transformative tax systems that are gender-responsive and human rights aligned. Build stronger coalitions and connections to public services, labour, human rights, debt movement and climate justice movement, and the youth: linking the work of the tax and gender movement to public services, coordinating on engagement with the human rights committees and continued lobbying efforts at the UN and at the national level.