



Global Days of Action on Tax Justice for Women's Rights

6 - 17 March 2023

Concept Note

Context and Rationale

We are at a critical juncture for tax justice advocacy. The concomitant rise in billionaire fortunes and poverty in a scenario of poly-crisis is indicative that, in the prevailing economic system, tax policies are failing in their essential role to redistribute wealth, promote equity and mobilise public finance to promote social wellbeing.

A dangerous combination of policy and political choices that has continued to benefit a small yet exceedingly influential elite is at the root of this problem. As austerity and fiscal consolidation are normalised as blueprints for fiscal policy globally, both in and outside of crises, over-reliance on consumption taxes, tax expenditures including tax waivers or tax cuts to large corporates, minimal and declining top tax rates, as well as weak or nonexistent wealth taxes are increasingly becoming the norm for national tax systems worldwide. Meanwhile, the rapid growth of a deeply opaque and difficult to regulate offshore wealth industry has fuelled international tax abuse and all sorts of illicit financial crimes. Through all of this, the ultra-rich and corporations have been able to eschew their tax obligations and hoard wealth while millions around the world struggle to make ends meet through increased cost of living, stagnated wages, climate disasters and severely weakened ability of governments to provide relief through multiple crises.

Across the world, it is women who disproportionately bear the brunt of these tax policy failures through several layers of injustice. For once, at the same time that women are severely underrepresented in the upper echelons of income and wealth distributions,¹ poverty tends to be highly feminised.² These dynamics hold at the national, regional and global levels, seen in the fact that, as of 2020, 252 men held as much wealth as 1 billion women and girls in Africa and Latin America and the Caribbean.³ The fact that the ultra-rich are predominantly white men from the global North highlights that gendered inequalities intersect with racial and other axes of structural inequalities which characterise the current global economic system.⁴

¹ Delgado Coelho, M. et al. 2022. [Gendered Taxes: The Interaction of Tax Policy with Gender Equality](#)

² UN Women, 2022. Poverty deepens for women and girls, according to latest projections.

³ Oxfam, 2021. [Inequality Kills](#), p.6

⁴ Oxfam, 2023. [Survival of the Richest](#), p.11.



In this scenario, as mechanisms to tax the rich are rolled back in favour of broad-based tax instruments like value-added taxes (VAT), and therefore, as tax systems generally become more regressive, women - particularly working class, racialized women, those living in poverty, especially from the global South and in marginalised communities in the global North - tend to be most adversely affected. This happens not only because regressive tax systems tend to increase marginal tax rates for women, but also because 'lower capital income taxation disproportionately benefits men'.⁵

Comprehensive progressive taxation, of which wealth taxes are a critical element, is one of the most reliable, fair, accountable and sustainable ways of raising finance to address women's rights and needs. Forfeited public revenues from untaxed wealth also have gender implications. Every dollar that is lost is a missed opportunity for governments to invest in critically underfunded public services that would be essential to address the unequal distribution of unpaid and underpaid care and domestic work realised by women. In essence, when the wealthy are allowed to evade taxes, women and girls are part of the group that bears the burden through limited provision of critical social services.

Beyond the revenue aspect, taxing wealth in all of its manifestations is critical for reducing intersecting gendered and economic inequalities, ensuring that wealth created by workers and through women's unpaid and underpaid labour is redistributed, rather than unfairly hoarded. In fact, evidence suggests that tax systems have a stronger redistributive role across genders than social security systems.⁶ This points to the importance of policy cohesion and complementarity in addressing gender and economic inequalities at the micro and macro-levels. Finally, as far-right movements propagate around the world, posing serious threats to the rights of women, racialized groups, LGBTQIAP+ communities and social minorities, taxing the rich also offers great potential to strengthen democracy by building back trust that institutions can work for the many and not the few.

The fight to defend women's rights, to bridge the critical gender gaps that persist in our societies, and to build gender-transformative, sustainable, feminist, rights-based and just economies is inseparable from the urgency to tax the rich progressively. To advance a feminist agenda for gender equality and women's rights, "taxing the wealthiest is no longer an option — it's a must."⁷

⁵ Delgado Coelho, M. et al. 2022, p.8

⁶ Delgado Coelho, M. et al. 2022, p.7

⁷ Quote by Jose Antonio Ocampo, Minister of Finance in Colombia in forward to Oxfam's 2023 [Survival of the Richest](#) report.



Global Days of Action

As calls to “tax the rich” reverberate around the world, the Global Alliance for Tax Justice (GATJ), in collaboration with its members and partners, will convene the **7th annual Global Days of Action (GDOA) on Tax Justice for Women’s Rights**, from **6 to 17 March 2023**, under the banners “Women Demand: Wealth Taxes Now!” and “Feminists for Wealth Taxes Now!”.

The GDOA are an initiative of GATJ with its regional networks – Tax and Fiscal Justice Asia (TAFJA), Tax Justice Network Africa (TJNA), Tax Justice Europe (TJ-E), Red de Justicia Fiscal de América Latina y el Caribe (RJFALC), FACT Coalition and Canadians for Tax Fairness – and the members of its Tax & Gender Working Group. Since its inception, the GDOA have helped mobilise activists, campaigners and advocates around a central call to effectively advance a shared agenda in defence of tax justice and gender justice. Through the campaign, the alliance and involved partners raise the visibility of tax issues affecting women worldwide; integrate tax justice as part of the broader struggles for gender equality and women’s rights; and make tax justice more relevant by amplifying the voices and experiences of real people.

This year, the GDOA aim to bring together the global tax justice community with a special focus on women’s rights and feminist movements and organisations to **raise the call for the urgent adoption of wealth taxes as policy instruments critical to help States raise public finances to advance the realisation of women’s rights, promote gender equality, and the empowerment of women and girls**. This will be achieved through coordinated actions at the global, regional and national levels to leverage the collective power of the feminist and tax justice. As has become a tradition, the GDOA campaign will coincide with the 67th session of the United Nations Commission on the Status of Women (UNCSW).

The UNCSW is a key strategic advocacy space to engage into dialogue with and influence policy-makers on tax issues affecting women. While the priority theme of this year’s UNCSW focuses on innovation, technological change, and education in the digital age, the meeting will still provide an important opportunity to advance a united call on governments to employ wealth taxation as a means raise resources to fund gender-transformative public services and social protection systems, underscoring the challenges and opportunities that digitalisation poses for feminist tax justice. The participation at the UNCSW will also serve to reaffirm the importance of progressive taxation, combating illicit financial flows and tax avoidance practices, including those utilised by global digital corporations, ensuring the digital economy is appropriately taxed and an effective tax cooperation at the UN is agreed.



Our objectives

1. Raise awareness of **wealth taxes as essential tools to promote tax and gender justice, fulfil women's rights and advance gender equality.**
2. Mobilise and leverage the collective power of tax justice and women's rights and feminists activists, advocates, movements and organisations through **coordinated actions**, to influence policy-makers at all levels to **adopt wealth taxes and other progressive reforms in tax policy and practice to promote gender equality and women's rights.**
3. Express global solidarity between the tax justice organisations and the women's movement in the fight for a **progressive tax and economic system that works for all women to overcome the COVID-19 triggered crises.**
4. Call on States' obligations and the responsibility of multilateral institutions to **stop tax abuses and illicit financial flows, and the duty of** multinational corporations and wealthy elites to pay their fair share of taxes, including the global digital corporations.

Our demands

In an effort to leverage tax justice as a mechanism to address the poly-crisis and uphold women's rights, we urge national governments to:

1. **Improve progressivity of national tax systems by urgently introducing and expanding the scope of wealth taxes**, particularly by adopting inheritance, donations, successions, capital gains and unrealized capital gains taxes, as well as increasing top rates on income and corporate taxes.
2. **Decrease reliance on consumption taxes and other types of tax dispositives** which place an unfair burden on women.
3. **Ensure that tax revenues are used to finance gender-transformative public services that recognise, represent, reduce and redistribute women's unequal share of underpaid and unpaid care and domestic work**, in ways that **reclaim** the public nature of public services and restore the duty and primary responsibility of the national states to provide public care services, with **rewarded** public care workers.



4. **Remove harmful gender bias and discrimination in the design and implementation of tax policies and systems**, ensuring that tax revenues are raised in ways that reduce gender inequality, redistribute wealth and promote women's autonomy, representation and and their rights, especially socio-economic rights.
5. **Take appropriate measures to combat illicit financial flows including those resulting from tax avoidance and tax evasion**, through the establishment of beneficial ownership registers, comprising those of the digital economy; using the funds to create national "care funds" with the intent to secure public resources for rebuilding the social organisation of care as a key measure for transforming unequal gender relations.
6. **Improve transparency, assessment and ensuring effective use of tax benefits** in ways that promote gender equity and advance women's rights.
7. **Support the process to establish a UN intergovernmental forum on international tax matters, particularly supporting the call for a UN Tax Convention and global tax body**, to ensure equal taxing rights of nation States and stop all forms of tax abuse by multinational corporations and the wealthy elites.

We call on multilateral institutions, in particular the UN and its treaty bodies, international financial institutions (IFIs) as well as the Organisation of Economic Development (OECD), where applicable in accordance with their mandates, to:

8. **Support States in the implementation of the full spectrum of wealth taxes** and to fulfil their obligations to use the maximum available resources to achieve women's human rights, including by ensuring that countries have the fiscal space to introduce such measures without adverse consequences;
9. **Cease advising and mandating states to implement austerity policies** including the introduction and expansion of consumption taxes and other regressive measures, in lieu of expanding taxation of wealth and top earners;
10. **Promote international cooperation for the establishment of a global beneficial ownership registry** that would help in combating financial secrecy, money laundering, tax evasion and other illicit financial practices.

We demand multinational corporations and the ultra-rich:



11. Fulfil their tax obligations by **stopping aggressive tax planning and the use of secrecy jurisdictions.**

Organisation

In coordination with its regional networks and volunteers from its Tax and Gender Working Group, GATJ will organise central campaign actions and communications throughout the two-week campaign, including:

- A virtual [campaign launch event](#) on 6 March 2023 at 8AM EST / 2PM CET
- A hybrid event at NGO CSW on 6 March at 2.30PM EST / 8.30PM CET titled [Digital Frontiers for Feminist Tax Justice](#)
- A Twitter storm on 8 March 2023 to mark International Women's Day
- A [close-off event](#) on 17 March 2023 at 10AM CET to underscore campaign demands and launch of a policy brief on gender dimensions and implications of wealth taxes.

Interested parties are invited to submit proposals for self-organised actions and events through this form, by 17 February 2023: bit.ly/GDOA23-taxgender-form.

Contacts

Please address any queries to taxandgender@gmail.com with the title GDOA2023

Supporting Organisations

Action Aid International

Akina Mama wa Afrika

Canadians for Tax Fairness

Christian Aid

FACT Coalition

Latindadd

Oxfam International

Public Services International

Red de Justicia Fiscal de América Latina y el Caribe

SEATINI Uganda

Tax and Fiscal Justice Asia

Tax Justice Network

Tax Justice Network Africa

TaxEd Alliance

Women's Working Group on Financing for Development