



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

"Taxing Fairly for Gender-Transformative Care"

18 - 22 March 2024

Concept Note

The essence of care lies in fulfilling our basic needs and fostering social cohesion enabling economies and societies to function smoothly. It serves as the backbone of societies, playing a pivotal role in our existence. Traditionally, societies have incorporated care for the vulnerable, young, and elderly into their social protection and welfare systems. However, the emergence of prolonged austerity measures, neoliberal reforms, and privatisation has raised concerns about the effectiveness of these care systems. This not only endangers societal well-being but also subjects care workers to exploitation, meagre wages and in instances where care is unpaid, limits their engagement in economic production activities.

Across the Global South, formal social care or long term care systems remain virtually non-existent, with governments largely uninvolved in the provision of care. There has also been a growing push for private sector involvement in providing care services, although private social care options are often scarce and costly. Consequently, the responsibility for care predominantly falls upon families and communities, with women bearing the brunt of this responsibility. Governments frequently claim that they lack the financial means to deliver quality care services, exacerbated by austerity measures that have drained crucial resources from public services. However, progressive tax systems at both the national and global levels provide a sustainable option for governments to raise resources that can be directed towards a just and social organisation of care.

At both national and international levels, the current financial and taxation systems falter in providing the requisite financial resources to meet society's care needs while perpetuating gender inequality. However, domestic tax systems and the international tax framework are characterised by numerous leakages from large-scale tax avoidance and tax evasion. These leakages undermine states' revenue collection and, thus, their capacity for redistribution to address tax inequalities. More still, in a bid to attract Foreign Direct Investment, countries continue to engage in a race to the bottom by awarding generous tax incentives and signing disadvantageous Double Taxation Agreements that limit taxing rights, especially for developing countries in the Global South. All of these practices limit states' ability to fulfil their obligations to mobilise maximum available



resources necessary for the realisation of women's economic and social rights, including the right to care.

As a result of these policy challenges, the majority of the tax systems worldwide exhibit a gender bias founded on the systemic gender norms fronted by society. These systems often fail to account for how incomes are earned and spent, perpetuating the outdated notions of households as male-headed and families as extended. Some taxes such as Value Added Tax (VAT) are indiscriminate, impacting everyone regardless of their income level, wealth or socioeconomic status.

The Global Days of Action on Tax Justice for Women's Rights (GDOA) are an initiative of the Global Alliance for Tax Justice 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 in 2017, the GDOA have helped mobilise activists, campaigners and advocates around the call to #MakeTaxesWorkForWomen, by ensuring tax policies help advance women's rights 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 women's and feminist movement; and make the tax justice agenda more relevant by amplifying the voices and lived experiences of women.

This year, on its 8th edition, the GDOA will aim to bring together the global tax justice community with women's rights and feminist movements and organisations to raise the call for the adoption of gender-transformative tax systems that contribute to a more equitable, sustainable and just social organisation of care. Accordingly, the campaign banner will call for "Taxing Fairly for Gender-Transformative Care".

On the one hand, this choice of theme is a direct reflection of the work the Tax and Gender Working Group has carried out in highlighting care justice as a critical aspect of feminist taxation. In other words, the campaign will seek to raise attention to the critical core that tax policies can play in the recognition, reduction, redistribution, rewarding and reclaiming the public nature of the disproportionate burden of care work realised by women and girls around the world.

On the other hand, the GDOA also responds to the theme of the priority and review themes of the 68th session of the United Nations Commission on the Status of Women (UNCSW); the first of which addresses "financing with a gender perspective", while the second looks into "social protection systems, access to public services and sustainable infrastructure for gender equality".

As has become a tradition, the GDOA will coincide with the UNCSW, which is a key strategic advocacy space to engage in dialogue with and influence policymakers on tax



issues affecting women across the globe. Specifically, the campaign will take place during the second week of negotiations, between **18 to 22 March 2024**.

GDOA Objectives

- **Raise awareness** about the essential but often unpaid or underpaid care work that women perform, how it underpins our societies and economies, and how tax justice can be used as a tool to recognise, reward, reduce and redistribute it and at the same time reclaim the public nature of care services and restore the duty and the primary responsibility of the State to provide public care services and develop care systems that transform gender relations and women's lives.
- **Influence policy makers** to implement tax policies and financing strategies that recognize, reward, reduce, redistribute and reclaim care work and address gender disparities for the achievement of women's rights.
- **Mobilise allies and raise a global common voice** towards the need for progressive tax systems that recognize, reward, reduce, redistribute and reclaim care work and address gender disparities for the achievement of women's rights.

Campaign Demands

1. **Recognition of care work and women's experiences in tax policy formulation:**
Demand the recognition and valuation of unpaid care work in the formulation of tax policies and administrative practices. This should include establishing tax systems that recognise the unique nature of caregiving and the needs of caregivers - both paid and unpaid, directly and indirectly lessening their tax burden (i.e. through tax credits, exemptions, etc), and eliminating any existing implicit and explicit bias against caregivers - specifically women - in tax structures. An essential part of achieving this would be the inclusion of women's voices and perspectives in the design and implementation of tax policies and economic strategies at the national, regional and global levels.
2. **Progressive taxation for financing for gender-transformative public services:**
Call for progressive national tax systems that can equitably and sustainably finance the provision of free, universal and quality public services such as healthcare, education, childcare, social care, long-term care, social protection and infrastructure; which are essential to alleviate the burden of unpaid care work on women. Fairly raising these resources would require ensuring domestic tax policies and international agreements place a greater burden on wealthy individuals and



multinational corporations, particularly by introducing and increasing wealth, inheritance and corporate tax rates. Funds raised from these sources can be used to create and/or strengthen 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.

3. **Eliminating the burden of regressive tax measures on formal and informal caregivers:** Depending on the specific capacity of their tax administrations, governments should take all appropriate steps to effectively counter the disproportionate burden that regressive measures such as VAT place on women, particularly informal caregivers and those living in poverty. In the same line, public action should be taken to favour the most vulnerable, correcting measures that enlarge existing social and economic gaps, such as tax expenditures and benefits that disproportionately help the formal, the wealthier and the most powerful ones.
4. **Tax transparency and accountability to curb illicit financial flows:** Advocate for greater transparency to tackle the secrecy that enables corporate and individual tax avoidance and tax evasion, which results in draining critical public resources that disproportionately affect women’s rights. This will include the adoption of public country-by-country reporting, public beneficial ownership registries, as well as gender analysis of tax exemptions and incentives, and general transparency around tax rulings.
5. **Inclusive and democratic global tax cooperation for a UN Tax Convention that contributes towards gender-justice:** Demand that the intergovernmental process for inclusive and effective international cooperation in tax matters that has started at the UN leads to a UN Tax Convention and the establishment of global tax body, that can deliver on a more equitable, inclusive and democratic international tax architecture capable of contributing to the fulfilment of women’s rights and gender-transformative tax policies at all levels. In particular, demand that feminist proposals and expertise be considered in the negotiations of a UN Framework Convention on international tax cooperation; so as to ensure equal taxing rights of nation-states and stop all forms of tax abuse by multinational corporations and the wealthy elites to benefit women’s rights globally.

How to Participate: Organise a campaign event or action

Join the campaign programme by setting up a virtual or in-person event or action related to the campaign theme. This could be a webinar, roundtable discussion, social media action, a march, a teach-in, etc. Events/action can target a local, specialised or global audience; and can be facilitated in any language of your preference. Please register your



campaign event or action plans [through this form](#) by **March 8th, 2024**. For any questions, please contact admin@globaltaxjustice.org.