

ISSUE NO. 1, OCTOBER 2024

# Our Tax Justice Journey

REWRITE  
THE RULES

MAKE TAXES  
WORK FOR  
PEOPLE



*Women in the frontlines of actions for change!*





## ROLLING OUT OTTJ (OR OUR TAX JUSTICE JOURNEY)



Our Tax Justice Journey (OTTJ) comes out amid advances in the fights for progressive and gender just tax systems and a major breakthrough in the push for a UN Tax Convention. Women have been in the forefront in campaigning for these tax justice agenda.

OTTJ chronicles some of the stories and experiences of women in Asia 'rewriting the rules' as they fight for tax and gender justice in different fronts and arenas. OTTJ also serves as a platform to drumbeat key advocacy moments or processes where women's voices for tax and gender justice need to be heard.

This inaugural journal highlights some key moments in our tax justice journey since the month of March – our Women's Month – to September this year, recapturing some of our collective fights and collaborative activities. From the Statement issued by the Asian Peoples' Movement on Debt and Development (APMDD) on International Women's Day, to the Multi-Stakeholders' Forum on UN Tax Convention organized by the GATJ and TAFJA to social media actions and other engagements during the period.

In 2025 the global community will mark the thirtieth anniversary of the Fourth World Conference on Women and adoption of the Beijing Declaration and Platform for Action. The BPfA was adopted unanimously by 185 countries in 1995 amid worldwide clamor for the realization of women's empowerment. It serves as a comprehensive global policy framework and blueprint for the empowerment of women and considered to advance a progressive and visionary agenda.

An assessment of thirty years' implementation of the BPfA commitments, or Beijing+30, will be the priority theme of the Commission on the Status of Women when it convenes for its 69th session (CSW69) in March 2025. In the lead up to CSW69 and Beijing+30, this first issue of Our Tax Justice Journey recalls some of the discussions on tax and gender issues that took place as part of the broader CSW process in March 2024 and that were led by champions and advocates for Tax Justice and Gender Equality.

Highlighted in this issue also are relevant texts from the Outcome Document agreed by governments at the CSW during its 68th session. The inter-governmental Commission recognizes the need to put an "end to illicit financial flows and tax abuse, an end to unjust tax burdens on women, and the adoption of progressive tax policies that impose fair taxes on corporations and wealthy individuals, whose abuse of tax systems have stripped developing nations of revenue that could be allocated for social spending." Holding governments to account for this and other conclusions will be a challenge to civil society.

**In the lead up to CSW69 and Beijing+30, this first issue of Our Tax Justice Journey recalls some of the discussions on tax and gender issues that took place as part of the broader CSW process in 2024.**



## ROLLING OUT OTTJ (OR OUR TAX JUSTICE JOURNEY)

In the international arena, member states of the United Nations from the Global South and civil society have taken major steps forward to addressing global tax abuse through international tax cooperation and inclusive global tax governance. In November 2023, the UN General Assembly passed a historic resolution that set to motion a process to formulate a UN framework convention on international tax cooperation (UNFCITC). The Terms of Reference for the framework convention, the product of intense intergovernmental negotiations, is now being deliberated by UN Member States. The ToR expresses intent that the Convention will be guided by principles of universality and inclusivity.

How will these developments be sustained and fleshed out in policies in the coming months and years? OTJJ aims to follow Asian women working to end the bias of national tax systems in favor of elites and multinational corporations and to report on their creativity and courage in actions to rewrite the rules to make taxes work for people and to fight for fiscal policies that will help bring an end to poverty and inequality.

At the center of this first issue are interventions during the 68th session of the Commission on the Status of Women with focus on financing for gender empowerment.

“The OTJJ is an initiative of the Development Finance Program Team of the Asian Peoples’ Movement on Debt and Development (APMDD) and the Gender Working Group of the Tax and Fiscal Justice-Asia (TAFJA).





# UN HIGH REPRESENTATIVE TO LDCS, LLDCS AND SIDS PUSHES FOR GENDER EQUALITY MEASURES IN TAX SYSTEMS



PHOTO FROM: [HTTPS://X.COM/USGRABAB\\_UN/STATUS/1769858893243404317/PHOTO/1](https://x.com/USGRABAB_UN/STATUS/1769858893243404317/PHOTO/1)

Upcoming meetings and conferences of Least Developed Countries, Landlocked Developing Countries and Small Island Developing States are opportunities to advocate for financial inclusion and reducing inequalities through tax systems, says Fatima Rabab, under-secretary-general and high representative of the United Nations for the LDC, LLDCs, and SIDS at a side event of the 68th session of the Commission on the Status of Women (CSW).

At a side event of the 68th session of the Commission on the Status of Women (CSW) the Bangladeshi diplomat, a gender champion, set the stage for a discussion focused on reforming national and global tax systems to better serve women. "It is extremely important to take every opportunity that we have to better understand where and how to implement better policies in service of gender equality and the empowerment of women," she noted.

The event "Making Taxes Work for Women: Key Challenges and Opportunities for Developing Countries, and for LDCs, LLDCs, and SIDS in particular" held on 18 March 2024 was organized by the Government of Nepal, Nepal-LDC Chair, Botswana-LLDC Chair, Samoa-SIDS Chair, UN-OHRLLS, LDC Watch, and co-organized by the Asian Peoples' Movement on Debt and Development, Rural Reconstruction Nepal, and the South Asia Alliance for Poverty Eradication. The event gathered leaders from government and non-governmental organizations to share best practices on the theme and find collaborative ways forward.





## UN HIGH REPRESENTATIVE TO LDCs, LLDCs AND SIDS PUSHES FOR GENDER EQUALITY MEASURES IN TAX SYSTEMS



Mr. Ishmael T. Dabutha, deputy permanent representative of Botswana to the UN

Rabab underlined that “tax structures carry gendered implications that can deepen inequalities” and urged further discussions with state officials from the LDC, LLDC and SIDS. She highlighted the importance of examining how revenue is collected and spent to address gender inequality. She noted that many women in LDCs, LLDCs, and SIDS work in the informal sector which is often



overlooked by current tax systems. She emphasized the need for gender-responsive tax policies and budgets and the need to mitigate the disproportionate burdens on women caused by indirect taxes like VAT.

Dr. Arjun Karki, global coordinator of LDC Watch, acting as moderator invited participants to speak on progressive tax reforms and gender-responsive budgeting to overcome challenges faced by women in developing countries.

The panelists spoke of embedded gender biases that perpetuate inequality but also articulated a compelling vision for gender-sensitive taxation, underscoring how equitable tax policies can drive sustainable development and economic empowerment for women. Most of the resource persons called for the collection of gender-disaggregated data to better design policies that address systemic gender inequalities.

Hon. Minister Bhagwati Chaudhary of Nepal spoke passionately about the disproportionate impact of poverty on women and girls in developing countries and emphasized the need for policies that recognize and support women's economic contributions, mainly through the formalization of care and domestic work. She stressed the need to transition women from informal to formal employment, the importance of recognizing care and domestic work in the economy, and the benefits of flexible labor laws and tax policies. She shared the progress made in Nepal in increasing women's access to resources through tax rebates.

The deputy permanent representative of Botswana to the UN, Mr. Ishmael T. Dabutha, urged reforms to dismantle historically discriminatory frameworks, such as those favoring male-headed households, to more inclusive structures recognizing diverse gender roles. He called for dialogues and policy exchanges to drive gender-responsive and equitable tax reforms, particularly in LLDCs like Botswana facing compounded economic challenges due to the pandemic.

Aida Jean Manipon of APMDD emphasized the urgent need for tax and fiscal policy reforms that advance gender equality and sustainable development. She also highlighted the disparities in tax revenues and gender indices between different country groups, stressing the impact of debt and climate change on women and marginalized communities.



## UN HIGH REPRESENTATIVE TO LDCS, LLDCS AND SIDS PUSHES FOR GENDER EQUALITY MEASURES IN TAX SYSTEMS

Manipon called on governments to “urgently consider the merits of a wealth tax as a key component of a comprehensive progressive tax system”, emphasizing its potential to generate domestic resources that could be directed towards achieving gender equality. She urged governments to prioritize gender-transformative tax policies. She said APMDD calls for progressive taxation, addressing corporate tax avoidance, and recognizing and redistributing unpaid care work through policy reforms.

HE Lok Bdr. Thapa, Permanent Representative of Nepal to the UN, advocated for expanding tax benefits to enhance the financial independence of women. As negotiations on the UN framework convention on international tax cooperation proceed, he emphasized the need to mainstream gender perspectives in global tax policies to ensure equitable outcomes.

"Right now, the more we tax, the more inequality... How are we to sensitize our ministry of finance?,"

the moderator posed this question during the open forum. Recommendations included the urgent implementation of progressive tax reforms and robust policy changes to formalize informal economies and to recognize unpaid care work resounded in the discussion.

The CSW is the leading intergovernmental body within the UN that is responsible for gender equality and gender rights. Since its inception, CSW has played a crucial role in shaping policies and actions to promote women's rights and empowerment worldwide. Central to its mandate is the periodic review and assessment of progress made since landmark agreements such as the Beijing Declaration and Platform for Action.





## CSW68 PARALLEL SESSION TACKLES PROGRESSIVE TAXATION TO ADDRESS INEQUALITY AND THE ROOT CAUSES OF CONFLICT




Inequalities and under financing for women's rights have far-reaching consequences in addressing their needs, especially in conflict situations, stressed the speakers at the CSW68 parallel session on "Progressive Taxation and Feminist Financing Mechanisms to Address Inequality and the Root Causes of Conflict" on 19 March 2024.

"Social tensions and outbreaks of conflict often erupt precisely in areas where inequalities -- access to economic, political, and social power -- have become untenable, and in areas where the state is failing or is felt to be failing or unable to meet the needs and expectations of all groups and sectors," said Jeannie Manipon, Development Finance Program Manager of the Asian Peoples' Movement on Debt and Development.

It was noted that women's multiple burden increases in times of conflict. "Women are already overburdened by regressive taxes even on essential necessities in our patriarchal societies," explained Titi Soentoro, director of Aksi! for gender, social and ecological justice. She pointed out that armed conflicts result in women left behind to take on responsibilities as the primary breadwinners and that care work becomes more complex and challenging in crisis situations and scarcity.

Helen Kezie Nwoha from the Women's International Peace Centre, urged to scrutinize tax abuses and illicit financial flows vis-à-vis the failure to respond to conflict and the horrors suffered by women in conflict areas



Armed conflicts result  
in women left behind  
to take on  
responsibilities as  
primary breadwinners



Progressive taxation plays a vital role in improving women's situation, says the speakers. Manipon underlined the urgency of fixing the flaws of national and international tax systems that enable the transfer of wealth and resources from the South to the North and the systematic accumulation and concentration of economic and political power in the hands of elites and corporations. She urged for decision making processes and governance structures that are truly inclusive, democratic, transparent and accountable that can be put in place in a UN Tax Convention.

The event was organized by the APMDD, Oxfam Novib & Women's International Peace Center.

APMDD identified the CSW68 as a significant event to advance its campaign on tax and gender justice and public financing for women's rights and gender equality.

Earlier on International Women's Day, APMDD released a statement that said in part:

"We have seen unjust taxation systematically undermine women's rights. Illicit financial flows, profit-shifting, and tax abuse continue unchecked while governments incur more debt and impose regressive taxes that burden low-income individuals.

We have witnessed how the elite, corporate, and gender biases of our domestic tax systems are mirrored in an international tax system that favors the interests of corporations and countries in the Global North. Women in the Global South bear the costs of tax and fiscal systems that drain public coffers of resources for public services and urgent climate action."

APMDD expressed solidarity with women's and peoples' movements everywhere in demanding:

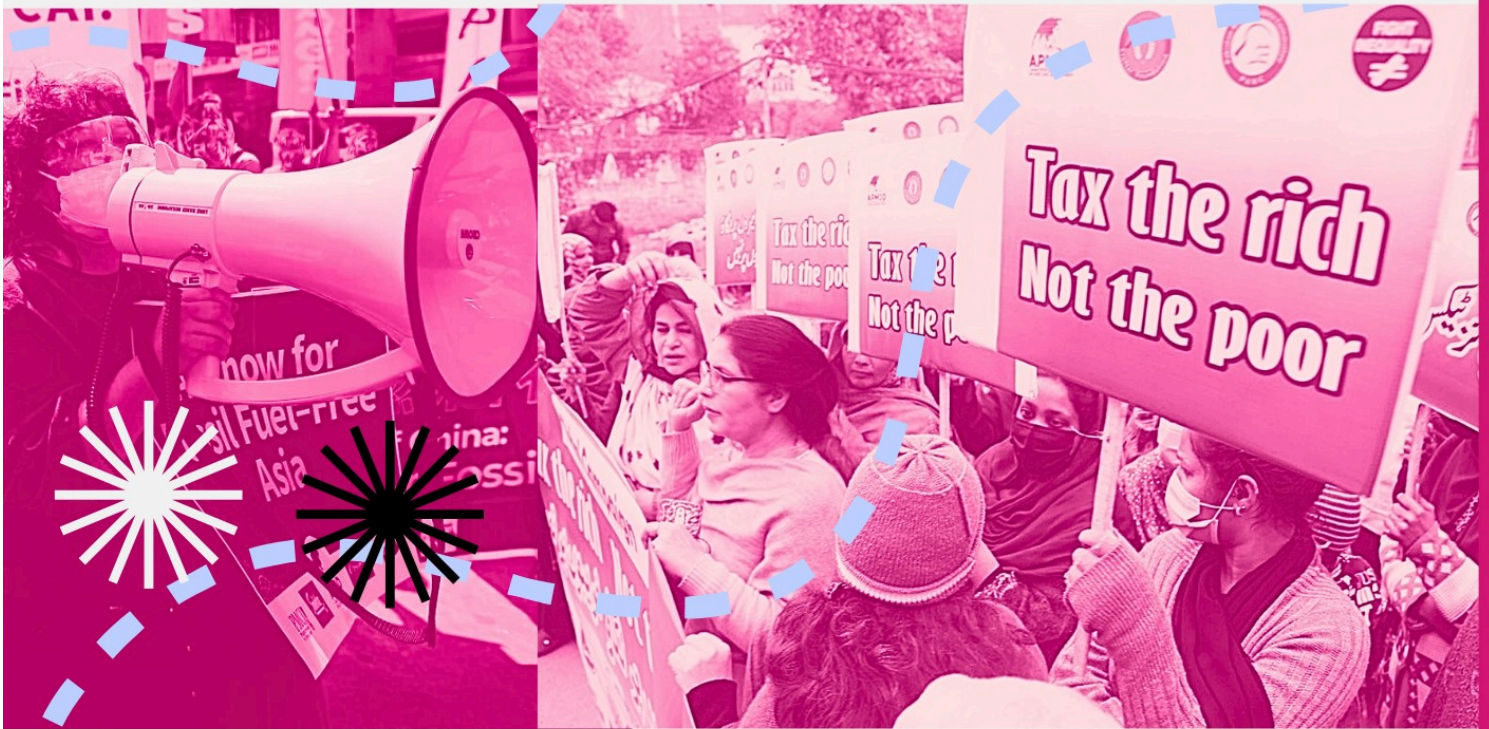
**The unconditional cancellation of unsustainable and illegitimate debts** – to free up funds for social services that will enable governments to reduce the impact of multiple crises on women and respond to women's needs.

**An end to illicit financial flows and tax abuse, an end to unjust tax burdens on women, and the adoption of progressive tax policies** that impose fair taxes on corporations and wealthy individuals, whose abuse of tax systems have stripped developing nations of revenue that could be allocated for social spending. We demand democratic, transparent, accountable, genuinely inclusive and effective global tax governance that prioritizes peoples' needs and rights in all taxation matters.

**Adequate public financing of essential services, infrastructure, and other support systems needed to recognize, redistribute, represent, reduce, and reward unpaid care work, that today continues to be disproportionately done by women.** We demand systemic fiscal reforms that prioritize financing of healthcare, education, and other essential services that women and their communities need to survive, and cease public spending on fossil fuels that harm people and the planet.







## Notes from the CSW 2024 OUTCOME DOCUMENT

This year's Commission on the Status of Women's session on the priority theme-- "Accelerating the achievement of gender equality and the empowerment of all women and girls by addressing poverty and strengthening institutions and financing with a gender perspective" – came out with agreed conclusions negotiated by all Member States and adopted on 22 March 2024. The following excerpts highlight the tax issues affecting women:

42. The Commission recognizes that public institutions can drive pro-poor, inclusive and gender-responsive economic policies with a people-centred approach and full respect for human rights and that women's participation in these institutions is essential to combat gender bias and stereotypes both in policymaking and policy outcomes. It further recognizes that ministries of finance determine the scope and direction of national fiscal policy, but may have limited capacity to analyze the gender impacts of fiscal policy, including taxation and spending. It acknowledges that national mechanisms for gender equality and the empowerment of women and girls are important institutional actors that contribute to policy development and can transform public policy values.

43. The Commission is concerned about the negative impacts of the global economic and financial crises on sustainable development and the realization of the human rights of all women and girls, and acknowledges that there are long-standing gaps and challenges within the international financial system, which limit capacity to scale up financing for poverty eradication, gender equality and the empowerment of women and girls. It further recognizes that the twenty-first century requires an international financial architecture that is more fit for purpose, equitable and responsive to the financing needs of developing countries and the needs of all women and girls living in poverty, and in this regard stresses the urgent need for bold and ambitious reforms.

44. The Commission recognizes with deep concern that tighter global financial conditions have contributed significantly to a finance divide between and within countries, leading to higher external borrowing costs, which could, inter alia, make it more difficult for developing countries, especially low- and middle-income countries and small island developing States, to pay for external debt servicing and could push more countries towards debt distress, and undermine their debt sustainability and affect the fiscal space available for essential social spending to accelerate the achievement of gender equality and the empowerment of all women and girls by, inter alia, addressing poverty, strengthening institutions and financing with a gender perspective and on the provision of social protection and basic public services, such as health care, and education, on which women and girls living in poverty depend. It emphasizes that, while domestic public resources continue to be an important source of financing for public goods and services and help to reduce inequality through redistribution, those efforts need to be supported by an enabling economic environment and strengthened international cooperation.

45. The Commission is deeply concerned about the impact of illicit financial flows, in particular those caused by tax evasion, on the economic, social and political stability and development of societies and especially on developing countries and their progress in financing the 2030 Agenda, which exacerbate the challenges faced by women and girls living in poverty, including multidimensional poverty. It also recognizes the need of countries to work together to eliminate base erosion and profit shifting and to ensure that all companies, including multinationals, pay taxes to the Governments of countries where economic activity occurs and value is created, in accordance with national and international laws and policies, in order to mobilize domestic resources towards the empowerment of women and girls.







## UN TAX CONVENTION SHOULD HAVE GENDER LENS, ACCORDING TO A MULTISTAKEHOLDER FORUM

Discussions focused on bringing forward a terms of reference for a progressive UN Tax Convention. The ToR adopted by UN member states in August 2024 has been sent to the General Assembly for discussion.

The Multistakeholder Forum participants declared their commitment to push for decisive actions by governments to ensure that the system of international taxation eliminates vast inequalities. The Forum Communiqué states “We demand that principles of fairness, equity, progressivity, transparency, effectiveness, and international cooperation be explicitly stated in the Preamble of the ToR and foreground the negotiation process. The ToR must advance gender equality by mainstreaming gender transformative action starting with addressing the inherent gender bias in the international tax architecture.”

### **GENDER EQUALITY CHAMPIONS AMONG MEMBER STATES, WHERE ARE YOU?**

*Our regressive tax systems are currently deepening gender inequality. Member States, particularly those of you who claim to champion gender equality, we need YOU to step up. Last week, experts from civil society and academia pointed out how the deeply flawed international tax system is failing women and girls, making the internationally agreed targets on gender equality under Agenda 2030 even more difficult to achieve.*

*Yesterday, during the deliberations on the Preambular text, we proposed a concrete recommendation to include the Beijing Declaration in the list of UN resolutions and international commitments that frame the Framework Convention. The Beijing Declaration and the Platform for Action, adopted unanimously by 189 countries at the Fourth World Conference on Women held in Beijing, China in September 1995, is an agenda for women’s empowerment and considered the key global policy document on gender equality. It sets strategic objectives and actions for the advancement of women and the achievement of gender equality in 12 critical areas of concern, including “women and the economy.” Para 19. emphasizes that “It is essential to design, implement, and monitor with the full participation of women, effective, efficient and mutually reinforcing gender-sensitive policies and programmes, including development policies and programmes, at all levels that will foster the empowerment and advancement of women”. We call on all governments to champion gender equality, and take action on our recommendations to include the Beijing Declaration and Platform for Action in the Preamble, as well as to add the commitments to gender equality, “substantive equality” and “non-discrimination” to the principles. Tax is a gender issue. Women and girls bear the costs of deeply flawed international and national tax systems and regressive tax policies. If we are serious about terms such as “universality”, “inclusivity” and a “holistic approach”, gender equality and women’s human rights must be made visible in the substantive text of the ToR.*

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# SAAPE, ORIANG TAKE THE HELM OF TAFJA WORKING GROUP ON TAX AND GENDER JUSTICE



RESHMA IN A PHOTO ACTION

OYETTE IN AN 8FOR8 POST

TAFJA work on the theme Tax, Women's Rights, and Gender Justice will be spearheaded by two dynamic organizations in the next two years. SAAPE and Oriang took the responsibility to convene and co-convene the Working Group at the prodding of participants of the TAFJA Third Regional Assembly held 19-20 April 2024 in Bangkok, Thailand.

South Asia Alliance for Poverty Eradication (SAAPE) is a regional platform of civil society organizations, social movements, and people's networks fighting unitedly against the structural causes of poverty and social injustices in the region and beyond. It was conceived in 2001 against the backdrop of increasing anti-people globalization marked by privatization, deregulation, extractivism, and capital accumulation.

ORIANG is a movement of women from urban and rural communities, factories and schools, united to give voice to the demands and aspirations of women. It organizes to fight for reproductive justice, freedom from discrimination and violence against women, environmental and ecological integrity, social and economic emancipation, and political empowerment. In 2022 it submitted a position paper to the Universal Periodic Review along with the APMDD and the Freedom from Debt Coalition-Philippines (FDC).

SAAPE will be represented in the working group by Reshma Shakya, an Advocacy, Communication and Monitoring Officer in SAAPE. She organises campaigns related to issues of women's rights, labour rights, and food sovereignty in South Asia. She also coordinates regional campaigns/networks on the issues of taxation, public spending, and inequality level with a major emphasis on gender justice.

Oyette Zacate, the secretary general of Oriang, will co-pilot the working group. Apart from Oriang, she is active in human rights groups and in the climate justice movement.



## SAAPE, ORIANG TAKE THE HELM OF TAFJA WORKING GROUP ON TAX AND GENDER JUSTICE

The TAFJA regional assembly saw the reorganization of four working groups, each focusing on critical issues and pressing advocacies championed by TAFJA over recent years. Apart from Tax, Women's Rights, and Gender Justice, the working groups agreed on based on thematic priorities and the capacity of TAFJA network were on Illicit Financial Flows/Base Erosion Profit Shifting, Financial Transparency, and Digital Economy, to be helmed by the Taxpayers' Association of Pakistan as the convenor and PRAKARSA as the co-convenor. The second group, Wealth Tax, Domestic Resource Mobilization, and Public Services, is led by APMDD as the convenor, with Indian Social Action Forum (INSAF) as the co-convenor. The Extractives group is co-convened by the Mines, Minerals, & People and the Bantay Kita (Publish What You Pay-Philippines).

The TAFJA Assembly, on the theme "Unity for Tax and Fiscal Justice!", brought together civil society organizations and activists from across Asia to commemorate TAFJA's 10th anniversary. It served as a platform to strategize mobilizations and coordination of efforts toward tax justice, examining the connections between grassroots, and regional initiatives within the alliance. It marked a reunion for the alliance's members after pandemic restrictions prevented gatherings.

The TAFJA Assembly also amended its Articles of Association to provide for the inclusion of women regional representatives in the Coordinating Committee. Appointed to the post were Fatima Majeed of Pakistan Fisherfolk Forum (PFF) for South Asia and Titi Soentoro of AKSI! for Gender, Social, and Ecological Justice (AKSI!) for Southeast Asia.

The Coordinating Committee Members include the Asian Peoples' Movement on Debt and Development Rural Reconstruction Nepal, mines minerals & People or mm&P for India, ActionAid Vietnam, Centre for Environment Justice for Sri Lanka, Bangladesh Krishok Federation, Pakistan Kissan Rabita Committee, Sanlakas for the Philippines, Monitoring Sustainability of Globalization for Malaysia, and Publish What You Pay-Indonesia. RRN and APMDD were elected as TAFJA Co-Coordinators.

The recently formed TAFJA Coordinating Committee, along with its newly elected Co-Coordinators, expressed hope for the upcoming years as they collaborate closely with the alliance. They highlight the productivity achieved during the three-day conference and gathering. Jeannie Manipon voiced her optimism for TAFJA's future contributions to tax justice advocacy, both within Asia and at the global level. Arjun Karki said that TAFJA must keep on struggling for tax justice and hopes that the alliance continues its hard work towards achieving a more progressive international tax architecture.





# #8for8 OCTOBER 2024

On #8for8 (our continuing social media action) of October 2024, we demanded that governments make billionaires pay their fair share of taxes. We demanded an end to unjust tax burdens on women. We called on governments to progressively tax wealth and income of corporations and the elite.

**Tax wealth, now! End tax abuses by corporations and the elite!**

#taxandgenderjustice #taxandfiscaljustice

**Studies say that it will take 200 years to END POVERTY, but in just 10 years from now, the world will have its 1st TRILLIONAIRE**

OFFICE ONLINE CAMPAIGN  
ON OCTOBER 2024



**Wealth is generated and amassed in the hands of a few so rapidly that it seems easier to produce billionaires than to end the hunger and poverty faced by millions of people around the world.**



**Poverty and inequality have reached unjust and unhuman levels due to a neoliberal economic system which prioritizes the interest of the wealthy and exploits the labor and resources of women, children, and other marginalized communities.**



**Women's care work contribute significantly to global wealth generation, yet remains largely invisible, undervalued, and unpaid.**



**Women pay a larger effective tax rate than billionaires. Globally, billionaires pay an effective tax rate of 0%-0.5% while women are disproportionately burdened by high VAT/GST rates and personal income tax rates.**



**TODAY, WE, WOMEN, GIRLS, AND PEOPLE ALL OVER ASIA DEMAND THAT GOVERNMENTS MAKE BILLIONAIRES PAY THEIR FAIR SHARE OF TAXES.**



**WE DEMAND AN END TO UNJUST TAX BURDENS ON WOMEN. WE CALL ON GOVERNMENTS TO PROGRESSIVELY TAX WEALTH AND INCOME OF CORPORATIONS AND THE ELITE. TAX WEALTH, NOW! END TAX ABUSES BY CORPORATIONS AND THE ELITE!**



**TAX AND FISCAL JUSTICE, NOW!  
TAX AND GENDER JUSTICE, NOW!  
FOR PEOPLE AND THE PLANET.**



**REWRITE THE RULES**

**MAKE TAXES WORK FOR PEOPLE**

**Come with us in our Tax Justice Journey!**

Watch out for the release of our electronic journal this October 2024.



## READ MORE IN:

Asia-Pacific Economic Cooperation. (2022). Unpaid Care and Domestic Work: Counting the Costs (p. 11).

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