

Statement for the 2025 ECOSOC Special Meeting on International Cooperation in Tax Matters by Everlyn Muendo on behalf of the GATJ Tax and Gender Working Group

Esteemed Chair, Excellencies, Distinguished Delegates and Colleagues,

As we gather here at this critical moment, we are reminded that 2025 marks the 30th anniversary of the Beijing Declaration and Platform for Action, a landmark commitment to advancing gender equality. Yet, three decades later, we continue to confront persistent inequalities embedded within our economic and fiscal systems, particularly within tax policies that shape the lives and opportunities of women and marginalized communities.

While many tax systems claim to be gender-neutral, in practice, they are not. A tax system that fails to consider gendered economic realities, such as income disparity and the burden of unpaid and underpaid care work, is not neutral, rather it reinforces inequality. Regressive taxation, underfunded public services, and austerity measures have deepened inequalities, forcing millions of women into cycles of economic insecurity. The continued reliance on consumption taxes places a heavier burden on those least able to pay, further entrenching gender and economic injustices.

A just and sustainable economy must recognize care as a public good and a human right. Unpaid and underpaid care work sustains our economies, yet it remains largely invisible in tax and fiscal policies. Progressive taxation is key to restructuring the social organization of care, ensuring that those with the greatest ability to contribute, pay their share, so that governments can fund essential gender-transformative public services such as childcare, healthcare, and social protection. Progressive taxation is not just a fiscal tool, it is a fundamental requirement for gender justice.

The UN Tax Convention negotiations present a historic opportunity to create an equitable global tax system, one that does not marginalize the Global South or overlook the gendered dimensions of taxation. We urge governments to explicitly incorporate gender considerations into all relevant provisions, ensuring that tax policies are designed to close inequalities, not widen them.

We urge governments to:

1. Implement progressive taxation to fund gender-transformative public services.
2. Ensure gender provisions are explicitly integrated into the UN Tax Convention.
3. Increase public investment in care to recognize, redistribute, and reward care work.
4. Acknowledge and value unpaid care work in national and global economic systems.
5. Strengthen gender equity in tax systems and public services to foster inclusive growth.

A truly gender-equitable tax system is not just about removing explicit discrimination; it is about designing policies that actively close gender gaps. Tax justice is gender justice, and gender justice is the foundation of a fairer world. Let us seize this opportunity to build an equitable tax system that truly serves all.

Thank you.