

**AFMA  
AFRICA 2025**

**18th-22nd August 2025**



**AFRICAN FEMINIST  
MACROECONOMIC ACADEMY**  
The Audacity to Disrupt



## African Feminist Macroeconomic Academy (AFMA)

The annual **African Feminist Macroeconomy Academy (AFMA)** is a platform for African women's rights organisations, feminist movements, and researchers to strengthen their knowledge and advocacy for the advancement of economic justice. While many strides have been made by FEMNET's members and other feminist movements in Africa in advocating for governments to acknowledge the invaluable, largely unrecognised role of women in the African economy, particularly since the aftermath of the pandemic in 2020, there remains a dearth of feminist analysis of critical macroeconomic policy issues and processes such as in illicit financial flows, informal trade, unpaid care work, tax justice, and monetary policy.

Since 2017, AFMA has been a valuable learning exchange programme that enhances the capacities of African women's movements and women's rights activists to challenge and disrupt the structural economic impediments to achieving gender equality. AFMA comprises structured learning events for selected African activists, movement leaders, academics, journalists and diverse networks working towards achieving women's rights, economic justice and gender equality more broadly. The central aim of AFMA is to deepen participants' appreciation of the many intersecting ways that macroeconomic policies shape the lived realities of the women whose lives they are working to transform and how their efforts at the local level can influence and shape these policies. A significant aspect of AFMA is its role in generating knowledge through research. It works with AFMA alums to co-create research that informs its advocacy, linking their efforts to respond to the impacts and influence these policies and frameworks to work for them.

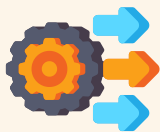


# GOALS AND OBJECTIVES

The primary goal of AFMA is to empower women activists with the knowledge and skills to influence macroeconomic policy processes and outcomes. By enhancing their capacity, AFMA aims to enable these activists to challenge and disrupt the structural economic impediments to achieving gender equality, thereby contributing to the advancement of economic justice.

The strategic objectives are three-fold:

- 1** Build a cohort of activists with deeper knowledge and skills to shape economic discourse and influence policy and practice;
- 2** Contribute to various bodies of knowledge through research and production of think pieces, policy papers, tools and other material resources; and
- 3** Support and coordinate effective advocacy campaigns by AFMA Alumni on women's economic justice and facilitate effective exchange, networking and synergies in members' work and efforts.



## EXPECTED OUTPUTS...

**A movement of feminist activists and allies with in-depth knowledge and feminist analysis skills on gender and macro-level economics.**

**Research papers, blogs, op-eds, and modules on gender and macro-level economics targeted at specific topics**

# **A feminist Approach to Tax Justice**

## **Reclaiming Public Resources for Gender and Economic Justice**

Across the globe, governments continue to recognise gender equality as essential to the achievement of sustainable development. To support this goal, many have committed to a range of international and regional human rights instruments aimed at both advancing the rights of women in all their diversities and eliminating discrimination and bias that hinder progress toward gender equality. However, the achievement of these commitments has, to an extent, been limited by the existing economic policies.

This limitation stems from the fact that, in an effort to ensure well-run economies and the availability of resources to finance national development priorities, governments design and implement economic policies aimed at mobilising resources to improve citizens' lives. While these policies are central to national development, they also play a critical role in shaping the well-being of individuals and communities. Depending on their design and implementation, economic policies can either catalyze gender equality or further entrench existing inequalities and biases. With recent global financing shifts—including reductions in official development assistance (ODA) to countries in the Global South and increasing levels of debt distress—there is growing urgency for states to strengthen domestic tax systems. This shift reflects the broader recognition that taxation is the most reliable and sustainable source of financing for long-term development. As a result, there have been efforts by actors at the national, regional, and global levels.

Globally, in 2024, 125 member states approved the terms of reference for an Ad Hoc Committee to design and negotiate this new tax convention, whose main objectives are: to establish inclusive and effective international tax cooperation; to create a governance system for international tax cooperation that addresses current and future tax challenges; and to develop an inclusive, fair, transparent, efficient, equitable, and effective international tax system for sustainable development. It is notable that the framework convention will address issues such as fair allocation of taxing rights, tax-related illicit financial flows, and enhanced mutual administrative assistance in tax matters.

At the regional level in Africa, the African Union and the African Tax Administration Forum (ATAF) have played a significant role in mobilising revenue authorities and Ministries of Finance to strengthen tax systems. This has been achieved through capacity building for tax officials, the digitalisation of tax systems to keep pace with rapidly changing economic contexts, and advocacy for key agendas such as tax harmonisation, taxation of the digital economy, and the development of the ATAF Model Tax Treaty. The AU and ATAF have also been instrumental in coordinating joint African positions to influence major international tax processes, including those led by the OECD.

It is notable that because of these efforts, countries have seen increments in their revenue collections. For example, in 2022, the average tax-to-GDP ratio for the 36 African countries was 16.0%, an increase of 0.5 percentage points relative to 2021. Despite this increase, the majority of African countries still record a tax-to-GDP ratio below 15%. This is mainly attributed to leakages within the tax systems resulting from loopholes within the tax laws that are often exploited by the big corporations and wealthy individuals to avoid payment of their fair share tax, harmful tax incentives and exemptions that are often awarded under the guise to attract Foreign direct investment, as well as contentious tax agreements that deny African countries taxing rights. These have been exacerbated by Illicit Financial Flows, which in 2020 were reported to amount to over \$89 billion annually from Africa. As a result of these challenges, countries have had to go through vicious cycles where they register low tax collections, impose regressive tax, and have increased reliance on debt to finance their development.

While these challenges have continued to exist and spur debate among various tax actors, one issue that has quickly cropped up on the agenda is that on gender and tax. It is widely agreed that tax systems have remained largely gender neutral, which risks undermining progress the efforts that have been made towards the achievement of gender equality.

In this regard, tax systems continue to reflect implicit and explicit biases that disproportionately affect women. Implicit biases are evident in consumption taxes such as Value Added Tax (VAT), which are levied on basic goods and services. Since women typically allocate a larger share of their income to household necessities—like food, healthcare, and education—they end up bearing a greater tax burden than men. Additionally, both explicit and implicit gender biases appear when tax codes offer inadequate personal reliefs, tie social benefits to formal income, or prioritise low corporate tax rates over equitable redistribution. Such approaches disadvantage women, who are more likely to earn lower incomes or work in informal and unpaid sectors. More still, when governments fail to generate sufficient domestic revenue—often due to excessive tax incentives for corporations, weak enforcement against illicit financial flows, or the persistence of tax avoidance and evasion—the result is a shrinking public budget. This leads to cuts in essential public services such as education, healthcare, and childcare, which women rely on more heavily due to their caregiving roles and lower average incomes.

In essence, without a gender-transformative approach to taxation, even well-intentioned fiscal policies risk reinforcing systemic gender inequalities. While there is growing recognition of the need for a feminist approach to taxation as a strategy to reform failing tax systems, efforts to consistently engage feminist actors in this space have been limited. This is partly due to the slow growth of the feminist economics movement and the fact that many feminist economists have not been meaningfully included in key tax justice spaces. As a result, current gender-blind tax policies remain rooted in long-standing systems of women's economic marginalisation and the persistence of patriarchal social norms and structures.

It is upon this background that FEMNET, in partnership with Tax Justice Network Africa (TJNA) and the Global Alliance for Tax Justice (GATJ), is convening the Africa Feminist Macroeconomic Academy under the theme:

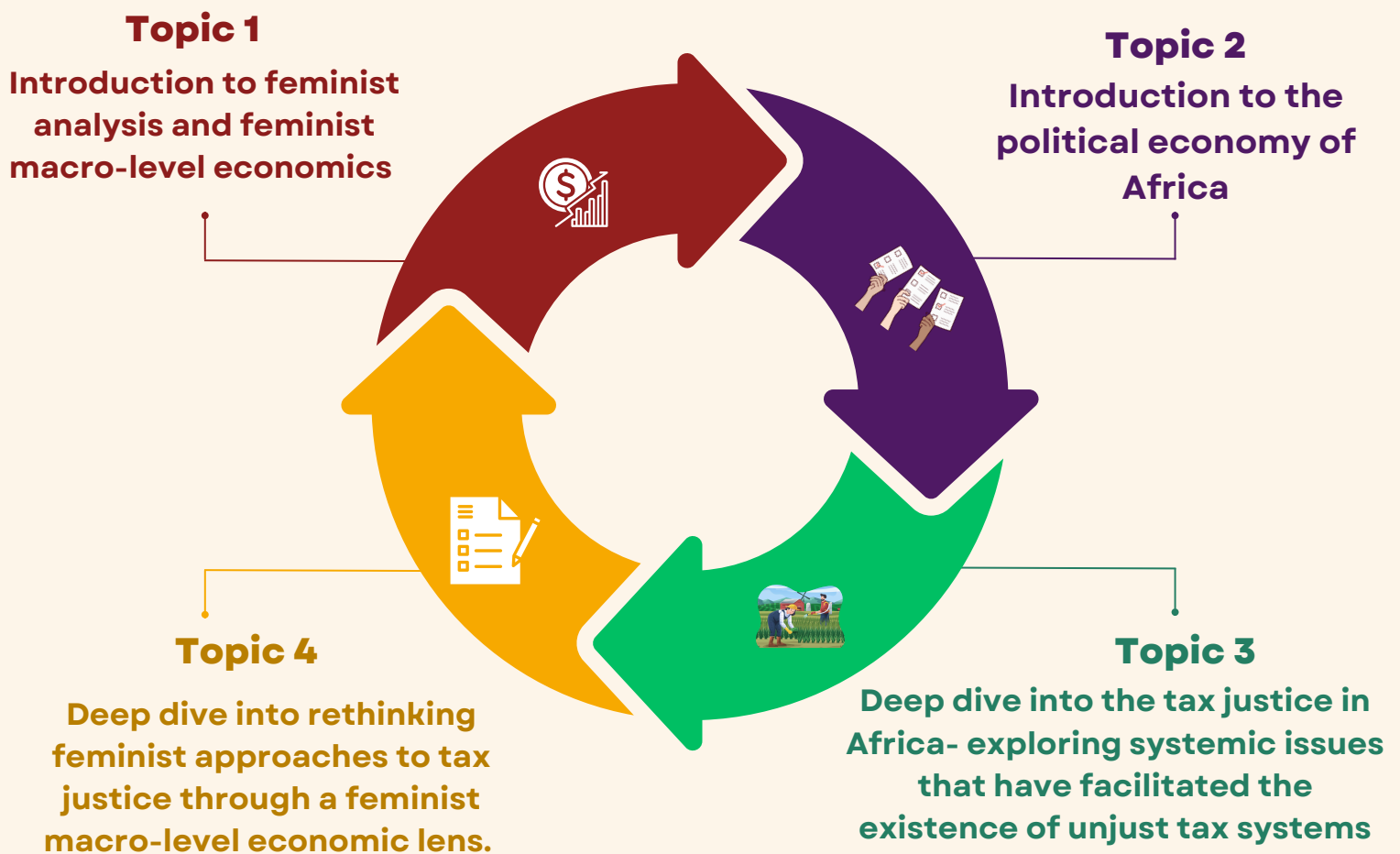
***“A feminist Approach to Tax Justice: Reclaiming Public Resources for Gender and Economic Justice”***





# STRUCTURE

The academy will run over four days, and the training will consist of three standard modules. Time devoted to the first two modules will be spread over the first two days, with a final two days dedicated to the thematic area of focus, practical sessions with team presentations, and/or a public lecture. The table below outlines the delivery structure, topics to be covered, and the scope and duration of individual modules.



*Each session outline will also suggest compulsory readings for participants to read before the workshop and others for those interested in exploring further.*

## Targeted Participants:

African feminist activists and movement leaders drawn from African civil society and women's rights organisations, media, academia, movements and formations that are advocating for women's economic justice and working in various sectors such as agriculture, informal trade, natural resource extraction, sexual reproductive rights, violence against women, economic justice, trade unions, women with disability, young women among others.



# About the Organisers

## **African Women's Development and Communication Network (FEMNET)**

The African Women's Development and Communication Network (FEMNET) is a pan-African, feminist, and membership-based network based in Nairobi, Kenya, with over 800 individual and institutional members across 50 African countries and in the diaspora. FEMNET has been engaging with the annual Commission on the Status of Women (CSW) since 1996, serving as an information hub, mobilizing African women and girls in all their diversity to meaningfully participate, submitting written and oral statements, organizing side events and advocating for a progressive and implementable CSW outcome document. FEMNET envisions a society where African women and girls thrive in dignity and well-being, free from patriarchal and neoliberal oppression and injustices. FEMNET recognizes that the commitment to alter relations of power, structural injustices, and systemic oppression lies at the heart of feminism. FEMNET is therefore committed to pushing towards altering power structures that perpetuate gender inequality by nurturing the African women's movement to enable women and girls in their diversity to effectively claim, affirm, and use their collective power to end all forms of exclusion, oppression, exploitation, and injustices against them.

## **The African Feminist Tax Initiative**

The African Feminist Tax Initiative (AFTI) is an emerging institution being nurtured within the ambit of the Nawi Afrifem Macroeconomics Collective and the Tax Justice Network Africa (TJNA). We are looking to explore, interrogate, and develop African feminist economic alternatives and narratives in fiscal policy, focusing on tax and public provisioning. We hope to achieve a paradigm shift in thinking and collective organising on macro-level economic policy making by centering the voices of African women and foregrounding a pan-African feminist political economy approach that links fiscal policy to the often-invisible non-market domains of social reproduction and the environment. Our work is rooted in the feminist economics tradition that sees the economy as the realm of provisioning and ensuring well-being instead of the neoclassical construction of competition and allocation of scarce resources. We see economic and social policy as mutually constitutive and therefore position our work to repurpose fiscal policy into a tool for reparative and redistributive justice, for the benefit of all who have been historically marginalised. Our African feminist standpoint guides us to make these demands on the margins of power, where we locate African women and girls, and the gendered and racialised masses of the poor.





# About the Organisers

## Global Alliance for Tax Justice

The Global Alliance for Tax Justice (GATJ) is a South-led global coalition at the forefront of the tax justice movement. Established in 2013, GATJ brings together regional networks across Asia (Tax & Fiscal Justice Asia), Africa (Tax Justice Network Africa), Latin America (Red de Justicia Fiscal de América Latina y el Caribe), Europe (Tax Justice-Europe), and North America (Canadians for Tax Fairness & FACT Coalition), collectively representing hundreds of organisations.

GATJ coordinates the Global Tax and Gender Working Group (TGWG), a collective of women's rights organisations, global trade unions, international NGOs, and civil society groups working to advance the intersection of tax and gender justice.

GATJ advocates for a feminist tax system that promotes gender, social, and economic equality, funds quality public services, and redistributes the burden of unpaid care work. Central to this vision is the principle of Progressive Taxation for an Inclusive and Just Social Organisation of Care. Together, we strive for a world where progressive and redistributive tax policies address inequalities within and between countries and secure the public resources necessary to uphold human rights and essential services for all.

## Stop The Bleeding campaign

The Stop the Bleeding Campaign (STBc) is a CSO-founded movement bound by a shared vision of African citizens living with dignity in a just, integrated, and prosperous Africa. Members of the STBc include the African Forum and Network on Debt and Development (AFRODAD); Africa Women's Development and Communication Network (FEMNET); International Trade Union Confederation Africa (ITUC Africa); Pan African Lawyers Union (PALU); Tax Justice Network Africa (TJNA); Nawi – Afrifem Macroeconomics Collective (Nawi Collective); and Trust Africa (TA). African nations are losing an estimated US\$88.6 billion every year in illicit financial flows (IFFs) across borders. IFFs bleed Africa of domestic financial resources for investment in development resulting in countries borrowing to finance their development projects. The STBc Consortium appreciates the intersectionality of debt and IFFs that create a vicious cycle of indebtedness that many African countries are struggling to escape. The Stop the Bleeding campaign is about financial resources leaving the continent to tax havens and secrecy jurisdictions. Debt repayments and debt accrued that are odious or illegitimate or that have been looted are also forms of financial resources leaving the continent.