



## Global Days of Action on Tax Justice for Women's Rights 2026

### Concept Note

*March 2-8, 2026*

#### **Background and Rationale**

The global social organization of care crisis is one of the most urgent yet least addressed dimensions of gender inequality. Globally, women and girls shoulder the heaviest burden of unpaid and underpaid care work through sustaining households, communities, and economies while absorbing the failures of underfunded public systems such as health and education. A feminist analysis of this crisis shows us that it is not accidental. It is the outcome of tax and fiscal systems that systematically undervalue social reproduction, privatise risk, and prioritise capital over people. Under these conditions, care is systematically erased from economic policy and treated as a responsibility of women rather than a public good. As states disinvest in care infrastructure, social protection and services, care is commodified with women positioned as shock absorbers of economic crises, stretching their time, labour and bodies to compensate for shrinking public services. Further magnifying and complicating the problem, Global South women are exported to Global North countries to address their respective care crisis, often subjected to modern slavery and exploitative working conditions. The care crisis is inseparable from the climate crisis. Without adequate public revenues, states cannot build resilient infrastructure or guarantee social protection systems capable of responding to climate shocks.

The global tax system has a significant role in perpetuating this crisis. Current international tax rules enable multinational corporations (MNCs) and High Net Worth Individuals (HNWIs) to avoid and evade taxation at a massive scale, depriving states—particularly in the Global South—of the public revenues required to fund universal, quality, and gender-responsive public services. At the same time, many countries face escalating debt service obligations that further restrict fiscal space. Governments often compensate for these losses through regressive consumption taxes, austerity measures, and cuts to public services, all of which disproportionately harm women, deepen poverty, and entrench gendered inequalities.

The care crisis is also a crisis of countries' inequality and not separate from global economic governance. The same inequalities between countries and power imbalances that push women from lower-income countries into transnational care work are mirrored in international tax rules that strip those countries of the revenues needed to fund domestic care systems.

For decades, international tax rules have entrenched structural imbalances between source countries, predominantly in the Global South, and residence countries in the Global North. Regions such as Africa and Asia, which while classified as net importers in actual practice, export a lot of natural resources and cheap labour, systematically losing taxing rights through restrictive tax treaties and profit-shifting practices which are biased towards the Global North countries and disadvantageous to countries in the Global South. In practice, unfair tax rules shift money to wealthy countries where corporations are based (residence countries), while countries where people work and resources are extracted (source



countries) are left underfunded. The result is a care crisis in which women make up the gap with unpaid labour. This imbalance is particularly visible in extractive sectors, where profits are often shifted abroad while environmental damage and social reproduction costs remain local.

The ongoing negotiations toward a **United Nations Framework Convention on International Tax Cooperation (UN Tax Convention)** represent a historic opportunity to reshape the global tax architecture. Success would mean enforceable commitments on transparency, fair allocation of taxing rights, and mechanisms that genuinely expand fiscal space in developing countries. However, the current Draft Framework Convention Template falls short of delivering an inclusive, equitable, and rights-based system capable of addressing structural inequalities—particularly those rooted in gendered divisions of labour and care.

### **The Global Days of Action on Tax Justice for Women's Rights (GDOA)**

The GDOA is an initiative of the Global Alliance for Tax Justice and its regional networks, including 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 (C4TF), as well as the members of the Tax & Gender Working Group. Since its launch in 2017, the GDOA has mobilized activists, campaigners, and advocates around the call to #MakeTaxesWorkForWomen, advocating for tax policies that advance women's rights and promote gender justice. Through this campaign, the alliance and its partners aim to raise awareness of the tax issues affecting women globally, integrate tax justice within the broader women's and feminist movements, and amplify the voices and lived experiences of women in their diversity to make the tax justice agenda more relevant and impactful.

This year marks the 10th Edition of the campaign and is particularly crucial as it aligns with the UN Tax Convention drafting period. This provides a key moment for feminist advocates to advance their advocacy on financing for care that is directly tied to tax justice.

### **A Moment for Action**

Throughout the negotiations, feminists have made clear that financing care as a human right depends on transforming global tax rules. The UN Tax Convention is a critical political space to address historic inequalities in the allocation of taxing rights, curb corporate and wealth-based tax abuse, and mobilise public revenues for gender-transformative public services.

A fair allocation of taxing rights is central to care justice. When taxing rights are concentrated in residence countries over source countries and corporate profits are shifted across borders, governments especially in the Global South lose the revenues needed to fund healthcare, childcare, eldercare, education, and social protection. The absence of a dedicated commitment to the equitable taxation of multinational enterprises further entrenches these losses, forcing women to subsidise the global economy through unpaid care work.



Extreme wealth concentration and residence shifting compounds this crisis. Progressive taxation of HNWIs is essential to addressing growing care inequalities and financing care as a public good. Yet effective taxation is impossible without strong cooperation and transparency. Mutual administrative assistance and access to information are therefore prerequisites for care justice, particularly for countries facing capacity and technological constraints.

Finally, care and gender equality must be explicitly embedded in the Convention's development mandate. Tax systems are not gender-neutral, and without alignment with states' human rights obligations under existing UN international law and policy including CEDAW, the Beijing Platform for Action, and the SDGs, tax reforms risk reproducing the very inequalities they claim to address.

Feminist economists, grassroots communities, and activists must seize this opportunity to advocate for the inclusion of gender-transformative clauses in the UN Tax Convention.

### **The 2026 GDOA Campaign**

The 10th edition of GDOA will be launched on 2nd March and will take place from the **2nd to 8th March 2026**.

The **Global Days of Action on Tax Justice for Women's Rights (GDOA) 2026** will mobilise feminist movements, tax justice advocates, care workers' organisations, trade unions, and civil society globally under the call:

***"Tax Justice for the Human Right to Care"***

### **Objectives of the Global Days of Action 2026**

1. Raise awareness of care as a human right and of the central role that progressive, gender-responsive taxation plays in redistributing resources, reducing unpaid care burdens, and advancing substantive gender equality.
2. Mobilise global feminist advocacy to ensure that the UN Tax Convention integrates binding gender-transformative and care-centred commitments across key provisions, including fair allocation of taxing rights, taxation of multinational corporations and wealth, transparency, and sustainable development.
3. Strengthen and expand alliances between feminist movements, care workers' organisations, tax justice networks, trade unions, and Global South civil society to build collective power and apply coordinated pressure on policy- and decision-makers.
4. Influence policy and negotiations at national, regional, and international levels—particularly within the UN Tax Convention process—to advance tax justice for women's rights and secure public financing for universal, publicly provided care systems.

### **Our Campaign Demands**



## **1. Care as a Human Right and a Public Good**

Governments must recognise care as a human right and a public good. This means guaranteeing universal, accessible, affordable, and quality care including childcare, healthcare, eldercare, social care, and social protection and organising care systems in ways that advance substantive gender equality. This requires recognising the social and economic value of care work; reducing the disproportionate burden of unpaid care borne by women and girls; redistributing care responsibilities fairly between households, communities, and the state, and across genders; rewarding care workers with decent work, fair wages, and social protection, ensuring the representation of caregivers and care workers in decision-making processes and reclaiming the public nature of care and the fundamental role of the state to financing, managing and providing universal and public care systems

## **2. Fair Allocation of Taxing Rights to Advance Global and Gender Justice**

Global tax rules must correct historic injustices that strip taxing rights from countries in the Global South. Taxing rights must be based on source countries and real economic presence, not vague and exclusionary concepts such as “value creation” that privilege financial centres and intellectual property regimes. Fair allocation of taxing rights is essential to restoring fiscal sovereignty and enabling public investment in care and gender-transformative public services.

## **3. Public Financing of Care Through Progressive and Redistributive Taxation**

Governments must finance care systems through fair, progressive, and redistributive tax systems. Multinational corporations and the wealthiest individuals must contribute their fair share so that sufficient public revenues are mobilised to sustainably fund care systems, strengthen public services, and shift the costs of care away from women’s unpaid labour.

## **4. Tax the Rich and Multinationals**

We demand the effective taxation of multinational corporations and high-net-worth individuals through coordinated international rules. This includes the adoption of unitary taxation with formulary apportionment, using allocation keys that reflect real economic activity such as employment, sales, and assets. Corporate profits and extreme wealth must be redistributed to fund care systems.

## **5. A Feminist UN Tax Convention Now**

The UN Tax Convention must explicitly integrate gender equality across all its provisions. This includes binding commitments to gender-responsive taxation, public financing of care for public care services and infrastructures, and the adoption of a gender-responsiveness standard for the Convention and its Protocols, with regular monitoring and review by the Conference of the Parties. Tax rules are not gender-neutral and must be designed to actively dismantle structural inequalities.



## 6. End Secrecy in Taxation

Tax secrecy enables corporate abuse, drains public revenue, and deepens gender inequality by underfunding care systems, opening care to private businesses and shifting the costs of care onto affordability and women's unpaid labour. Governments must ensure public country-by-country reporting, beneficial ownership transparency, and effective exchange of information so corporations pay taxes where real economic activity occurs and public resources can fund care and gender-transformative services. This shall include investment of resources towards lower income countries to ameliorate capacity constraints and information struggles. Public CBCR must be recognised as a core tool for assessing whether taxing rights are allocated fairly and whether corporations pay taxes where real economic activity—and women's labour—actually sustain value.

## Conclusion

The Global Days of Action on Tax Justice for Women's Rights 2026 assert a transformative vision: an international tax system that no longer extracts value from women's unpaid and underpaid labour, but instead redistributes resources to sustain life, dignity, and equality.

By centering **care as a human right**, the GDOA makes clear that the UN Tax Convention is not a technical exercise—it is a political choice about whose lives, labour, and futures matter.

## Timeline:

Launch event for the GDOA	2nd March 2026, 2PM - 3PM CET
Launch of the FFTG 3	4th March 2026, 2PM - 3:30PM CET
Closing event	6th March 2026, 2PM - 3PM CET
UNCISW Parallel Event	11th March 2026, 2:30PM CET

## Contact:

Maureen Mburu (GDOA Coordinator): [Maureen@globaltaxjustice.org](mailto:Maureen@globaltaxjustice.org)

Alexandra Wenzel (Comms): [Alexandra@globaltaxjustice.org](mailto:Alexandra@globaltaxjustice.org)