Fourth Session, UN Tax Convention Negotiations
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Article 4 - SD - Gender

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Thank you, Chair.

I speak on behalf of the African Women's Development and Communications Network (FEMNET), the Africa CSOs Working Group on the UN Tax Convention, and the Tax and Gender Working Group- convened by the Global Alliance for Tax Justice

Distinguished delegates, for decades, governments have committed to advancing gender-responsive taxation within their jurisdictions. These commitments are firmly grounded in existing international frameworks, including, among others, the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and, most recently, the Compromiso de Sevilla. In these frameworks, states commit to advancing gender-responsive taxation by removing discriminatory tax provisions, assessing the gendered impacts of tax measures, ensuring equal access to tax benefits and credits, and structuring revenue systems to advance substantive gender equality.

These commitments reflect governments' recognition that tax systems are not gender-neutral. The reality is that the global tax system, as it currently exists, is failing. It is shaped by intersecting systems of colonisation, patriarchy, imperialism, modern slavery, and neoliberal capitalism, systems that have historically concentrated wealth and power in the hands of a few, while deepening inequalities for many, particularly women and other structurally marginalised communities, including Indigenous peoples and people of African descent.

We must therefore reject the narrative that frames taxation as merely a technical issue. Tax is political. It is gendered. And it is fundamentally about justice, rights, and equality.

We also note with concern that, despite extensive discussions and positive reflections from some Member States during the last session in Nairobi, gender remains omitted from the Convention text.

In this context, we strongly recommend that Article 4 of the Convention includes an explicit and substantive clause on gender equality, particularly calling for the following:

First, a commitment to ensuring that fiscal systems are fully aligned with Member States' existing obligations to progressively realize human rights and gender equality, to the maximum of their available resources. This should include explicit references to reducing gender inequality within and among countries, and to the public financing of gender-responsive public services.

Second, a clear commitment to ensuring that national tax systems and international tax rules actively promote gender equality. This requires explicit gender-sensitive language, recognition of the differentiated impacts of tax policies on women and men, and the elimination of gender bias in tax legislation and administration.

Third, a requirement for strong transparency and accountability mechanisms, including the systematic collection and use of gender-disaggregated data to monitor and assess progress on gender equality and tax commitments.

Fourth, the Article on Sustainable Development should obligate each Party to report regularly on its performance in implementing these commitments, in line with differing national needs, priorities, and capacities, as outlined in the Terms of Reference. The future Conference of the Parties should also undertake a comprehensive review of implementation of this Article as a standing agenda item at each meeting.

In conclusion, a truly feminist tax system is not simply about removing explicit discrimination. It is about deliberately designing policies that close gender gaps and redistribute power and resources. Tax justice is gender justice, and gender justice is the foundation of a fairer world. Let us seize this opportunity to build an equitable global tax system that truly serves all.