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Article 9- Sustainable Development

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Excellencies, Distinguished Delegates, Colleagues,

Xin chao. I speak on behalf of Action Aid Vietnam and the Tax and Gender Working Group- hosted by the Global Alliance for Tax Justice.

Distinguished delegates, we are here to shape the **UN Framework Convention on International Tax Cooperation**—a process that can transform global tax governance into one that is **inclusive, fair, and transparent**. 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 burden of unpaid and underpaid care work, is not neutral, rather it reinforces inequality.

The current global tax system is failing because it is a product of intersecting systems and structures of colonization, oppression, including patriarchy, imperialism, modern slavery and neoliberal capitalism that have long concentrated wealth and power in the hands of a few while deepening inequalities for many, especially women and other structurally marginalised communities, like Indigenous peoples and people of African descent. We must change the rhetoric that frames tax as merely a technical issue. This is not just technical, it is political, gendered and it's about—**justice, rights, and equality**. My own country, **Vietnam loses up to $860 million each year**, depriving us of resources for gender responsive public services.

Previously, governments have committed to enforce gender responsive taxation within their jurisdictions. These commitments are laid out in among others; the Convention on Elimination of Discrimination against Women and Girls, which in Articles 2-3 and 11-15 obliges States to remove discriminatory tax provisions, assess gender impacts of tax measures, ensure equal access to tax benefits/credits, and structure revenue in ways that advance substantive equality. This is further emphasized in the **Compromiso de Sevilla**, in which, under para 27, states committed to advancing gender responsive taxation. We acknowledge that these commitments remain unrealized because the existing global tax architecture constrains the fiscal sovereignty of countries, especially those in the global south

In a bid to fulfill these commitments, we urge that the convention;

1. Includes a commitment to ensure that fiscal systems are fully in line with the UN 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 the

goal of reducing gender inequality within and among countries and to publicly financing gender-responsive public services.

2. Includes a clear commitment to ensuring that tax systems and international tax rules actively promote gender equality through 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. To support this, the Convention should establish a multi-stakeholder Gender and Tax Advisory Group to guide its implementation, ensuring that feminist perspectives are integrated across all workstreams and that reforms remain inclusive, evidence-based, and responsive to the needs of marginalized groups.

3. Mandates countries to maintain transparency and accountability systems towards commitments on gender equality and tax through the collection of gender disaggregated data.

4. The Article on Sustainable Development should create an obligation on each Party to report regularly on its performance in relation to commitments under the Article, in accordance with the different needs, priorities and capacities of Parties (ToR para 9(a)). The future Conference of the Parties should also perform an overall review of the implementation of this Article as a standing agenda item during each meeting.

A truly feminist 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.