

Our Tax Justice Journey



Women in the frontlines of actions for change!

Women Push for Wealth Tax as a Gender Justice Measure in the UN Tax Convention

On 8 August 2026, women utilized social media to amplify demands for progressive and gender-responsive taxation as the 5th session of negotiations for the UN Framework Convention on International Tax Cooperation for the UN Tax Convention took place in New York. This also marked Asia Women's Day and kicked off this year's "8for8" social media actions jointly launched by TAFJA and APMDD, a series of monthly posts focusing on tax and gender justice from 8 August 2026 to next year's International Women's Day on 8 March 2027.

"We, women tax justice advocates, are pushing for progressive taxation. We demand that those with more wealth, higher income or business profits should pay proportionally more in taxes. This is only fair and just," was how many introduced their posts. "Regressive taxes hurt poor people and deepens inequality. Women suffer the most because they face lower pay, unpaid or low paying care work, and barriers to money and property. This unfair system must end."

Women from South Asia Alliance for Poverty Eradication (SAAPE) asserted that "working women should not be paying the price for a system that lets billionaires and multinational

corporations avoid their fair share. Tax the rich, not the people who keep our economies running."

Reshma Shakya of SAAPE declared "Eliminate Tax Havens." In her post, Sarita Bhusal of the All Nepal Peasants' Federation (ANPFA) called to "Tax the elites and multinational corporations, not poor farmers."

Lidy Nacpil, APMDD Coordinator, posted: "A progressive UN Tax Convention offers a crucial pathway to restore fiscal sovereignty and domestic resources amid growing debt crisis and escalating climate crisis in the global south."

The United Nations Framework Convention on International Tax Cooperation or UN Tax Convention represents a historic opportunity to rewrite global tax rules on an equal footing for all nations and curb an estimated \$480 billion in annual lost revenue from corporate tax abuse. Women are asking states to fix tax rules to pave the way to deliver the finance urgently needed to fund public services, development, climate action, human rights, and gender equality.

The spotlight was turned on the extractive industry as a sector that has been enjoying tax holidays



and other preferential treatment in many countries in Asia. “Unfair tax systems allow resource-extractive wealth to escape, while women are left with unpaid care work and systemic poverty,” said Meliana Lumbantoruan of Publish What You Pay Indonesia.

“No to tax incentives to Extractives and Polluters,” urged Naz del Pilar who works with the NGO Forum on the ADB.

Concrete steps were forwarded to prevent tax abuses as well as pursuing progressive taxation. “Track hidden and untaxed wealth. Global asset registry now,” asserted Jeannie Manipon of APMDD Development Finance Program.

On the same vein, Aishwarya Visvanathan, who works with the Monitoring Sustainability of Globalisation in Malaysia, posted “No to tax havens. A (UN Tax) Convention with progressive tax rules helps nations stop companies from hiding money and dodging taxes.”

The most popular calls were “Wealth Tax Now” and “Tax the Billionaire, Not Workers”. Progressive taxation demand have been the subject of social media blasts of members of TAFJA since the start of what it calls 8for8 online campaign. Participants design your own posts and often tag them with #8for8 and #MakeTaxesWorkForWomen.

The 8for8 is was launched by TAFJA and APMDD in 2018 as social advocacy initiative under the banner “Make Taxes Work for Women,” advocating for tax justice, wealth taxes on the ultra-rich, and the elimination of gender biases in tax structures. It aims to reduce the unfair tax

burdens placed on women and marginalized sectors. It started with an 8-month selfie and photo-journal challenge, with tax and fiscal activists posting photos holding advocacy placards every month on from the August 8 to March 8 the next year.



Women Leaders Demand Gender-Transformative Reforms at Global Tax Talks

Interventions for a Gender Justice framework and provisions have been raised by TAFJA network members in intergovernmental negotiation sessions on the United Nations Framework Convention on International Tax Cooperation or UN Tax Convention, notably at the fourth negotiation session in February 2026 and the fifth session in August 2026.

As the 5th session of the negotiations for the UN Tax Convention began last August, Jeannie Manipon delivered a statement on behalf of APMDD and the civil society delegation coordinated by the Global Alliance for Tax Justice. She urged that the tax convention being drafted align international tax approaches with international commitments on non-discrimination and substantive equality with particular focus on gender and race.

Citing the assessment of the High-Level Political Forum on Sustainable Development (HLPF) on the slow progress in achieving targets under Sustainable Development Goals—**with only 36 % on track to moderate progress, 15 % have even moved backwards**—Manipon noted that the ministerial declaration commits countries to “act with urgency” to realize its vision of people, planet, prosperity, peace and partnership.

“We urge you to fully deliver on the mandate of the UN Tax Convention’s Terms of Reference by developing a robust and substantive text for Article 4 on sustainable development. It should clearly elaborate on international

tax approaches that, especially for developing countries, strengthen domestic resource mobilization for sustainable development and that significantly contribute to realizing the following:

- **“International commitments on addressing inequalities and ending discrimination based on gender and race. Under the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), International Convention on the Elimination of Racial Discrimination (ICERD) and the International Covenant on Economic, Social and Cultural Rights (ICESCR), ratifying states must actively eliminate discrimination and address inequalities.**
- **“The Agenda 2030 for Sustainable Development and the commitment to “leave no one behind.”**

“The world has suffered the consequences of a flawed international tax architecture and

regressive tax systems that have ‘left behind’ the economically marginalized groups and sectors discriminated against on the basis of gender, race, class, caste, occupation, ethnicity, and religion. What we must leave behind now are the tax policies and practices that serve as roadblocks to achieving sustainable development. Sustainable development is possible only if taxation does not facilitate the transfer of wealth from the Global South countries to the Global North,” Manipon stressed.

She said tax rules should not continue with lower effective tax rates for billionaires and higher effective tax rates for the poor and the middle class. “The Convention must include an explicit commitment—in language and substance—to promoting progressive and gender-responsive taxation that serves a broader transformation and redistributive economic vision.”

Earlier this year in February, during the 4th intergovernmental negotiations, Manipon urged governments to implement a comprehensive progressive tax framework to generate domestic financing for gender equality and sustainable development. Speaking on behalf of APMDD and the civil society delegation coordinated by GATJ, she emphasized using tax



Jeannie Manipon of APMDD at the fifth intergovernmental negotiation session. Video available here: <https://tinyurl.com/yc2afv8e>

reforms to properly recognize, reduce, and redistribute unpaid care work, which predominantly falls on women.

She stated that civil society inputs point out that regressive taxes—such as Value Added Taxes (VAT)—carry a structural gender bias due to women’s consumption patterns focused on household well-being, urging a shift of the tax burden away from everyday consumers and workers toward multinational corporations and the super-rich.

“If we don’t get the UN Tax Convention right, we could reinforce inequalities in the new global tax rules,” warned Manipon. She shared the need for gender-responsive taxation as well as the effective taxation of extractive industries in the Framework Convention. She lamented the glaring silence on gender in the Terms of Reference of the Convention being negotiated.

Various civil society intervention from the floor have called for the inclusion of the Beijing Declaration and Platform for Action (BPfA), in the UN Tax Convention’s Preamble, as one of its anchors, along with other normative documents and international commitments such as the 2030 Agenda for Sustainable Development, the Addis Ababa Action Agenda of the 3rd International Conference on Financing for Development. The Convention’s objectives should “be aligned with States’ obligations under UN core treaties on human rights and international commitments on gender equality and the empowerment of women, Manipon said.

She called for referencing already existing international commitments, including the Beijing Declaration where its text makes explicit reference to the feminization of poverty and the structural causes



of poverty, the gender division of labor on care work, the impacts of macroeconomics policies on women and girls thereby foregrounding the possibility of a productive articulation of the links between tax policy and systemic flaws in the international financial architecture, and the global crisis of care.

She pointed out the critical task of increasing awareness and understanding of Care as a public good and as a human rights, and the crisis of care as a global care crisis, and how these are impacted not only by national tax and fiscal policies, but by a deeply flawed international tax architecture that is biased towards the interests of the corporations, the elites, and the Global North countries where corporations are headquartered, and that these fundamental flaws in the international tax architecture should be rectified by a UN Tax Convention.

TAFJA members engaging the UN Tax Convention processes—inside and outside the negotiations room—have consistently raised the need to make global tax rules gender-responsive. Advocates have intervened to demand a shift away from regressive indirect taxes (like consumption or value-added taxes) that disproportionately impact women with lower contributory capacities, moving instead toward progressive direct taxation, wealth taxes, and higher

levies on multinational corporations. They emphasize that curbing illicit financial flows and multinational tax abuse and ensuring fair allocation of taxing rights across countries through a legally binding UN framework will unlock domestic resources needed to finance gender-responsive public services, healthcare, reproductive health, and education.

At the third negotiations in November 2025, Hoang Phuong Thao, representing ActionAid Vietnam and collaborating under the regional network of the Tax and Fiscal Justice Asia (TAFJA), delivered a strong advocacy intervention stressing that the that international and domestic tax systems are not gender-neutral. “Tax policies inherently carry differentiated impacts on women and men,” she said.

She underlined that tax systems must be fundamentally restructured to become inclusive, fair, and transparent. True reform must start by looking at how regressive taxes or corporate tax exemptions disproportionately increase the economic burden on women.

“The global tax architecture must serve as an active mechanism to advance gender justice rather than perpetuating inequality. Reshaping these rules allows governments, particularly in the Global South, to unlock the public revenues necessary to fund gender-responsive public services and social protection systems,” she said.

The intervention took place during critical deliberations on an article on Sustainable Development in the Framework Convention text. Civil society groups aligned their positions to demand that gender equality and human rights be legally embedded throughout the final text rather than treated as a peripheral issue.

“Tax systems must prioritise people’s rights and wellbeing over narrow profit,” stresses workshop organizer

“Taxation is a powerful tool for social justice” summarized a facilitator of a Gender Workshop on the UN Tax Convention at the Capacity-Building of CSOs in Asia for Effective Advocacy on the UN Tax Convention held on 13-14 March 2025 in Bangkok, Thailand.

Facilitators of the gender workshop—Nalini Ratnarajah and Reshma Shakya of SAAPE and Becky Lozada of the Asian Peoples’ Movement on Debt and Development—utilized interactive and small group discussions.

Lozada said that for APMD rewriting global tax rules is directed at demanding to reduce unfair tax burdens on women; to remove gender biases and discriminatory provisions in tax and fiscal policies; to recognize, represent, reduce and redistribute unpaid care work; to increase tax allocation for quality, gender-responsive public services;



and, stop corporate tax abuses, stop illicit financial flows (IFFs). “All these are part of getting a fairer global tax framework and eliminating gender bias in tax systems,” she noted

Discussions revolved around tax policies—such as tax breaks for large industries vs. increasing indirect taxes in Sri Lanka, lower corporate taxes in Bangladesh, regressive taxes like VAT in the Philippines—and how these erode women’s access to essential services and worsen economic marginalization. Real life cases concerning women workers in Bangladesh and the Philippines were shared.

In the brainstorming, issues raised were the gendered impact of taxation on wages, social services, and informal sector workers; higher VAT burden on women, corporate tax avoidance reducing funds for public services.

“Tax systems must prioritise people’s rights and wellbeing over narrow profit motives and we can

already see why this matters deeply from lived realities in regions like South Asia. Tax systems as they currently function not only shape how much revenue states can mobilise, but also who benefits from public services and who bears the costs of care and social reproduction,” stated Shakya.

Nalini said the session is critical for partners because “taxation is not just about revenue collection—it is a powerful tool for achieving social justice and gender equality. Governments make policy choices about who gets taxed, who gets exemptions, and how public funds are allocated. These decisions impact women’s economic rights, access to essential services, and ability to participate in the formal economy.”

Several regional networks and organizations—including the South Asia Alliance for Poverty Eradication (SAAPE), LDC Watch, the Third World Network (TWN), and regional members of the Global Alliance for Tax Justice organized and/or took part in the activity.



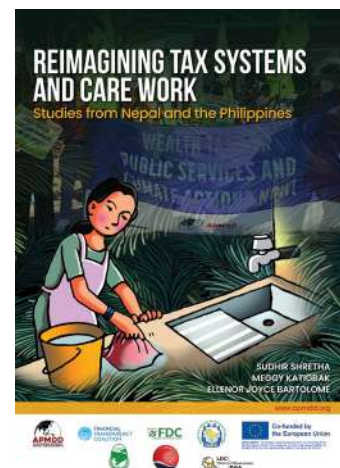
RESOURCES

Reimagining Tax Systems and Care Work

This report is a study of tax justice challenges to social reproductive work in Nepal and the Philippines. Though indispensable to the economies of these countries, women in care work remain vulnerable, undervalued and in the margins of society.

The report is a product of the Peoples' Fiscal Monitor (PFM) initiative of the Financial Transparency Coalition. Women workers from the Women's Working Group of the Freedom from Debt Coalition (FDC) in the Philippines and the Home Workers' Trade Union of Nepal (HUN) provided valuable insights in focus group discussions (FGDs) and validation studies.

Here is the link to the full report: <https://apmdd.org/reimagining-tax-systems-and-care-work/>



Rewrite the Rules! Make Taxes Work for Women! Wealth Tax Now for Climate and Gender Justice!

This brief looks at the unequal status of women in society places them at an economic, social, cultural, and political disadvantage which affects their opportunities to access education, decent employment, and decision-making roles within their communities and affects their ability to protect themselves in times of serious and natural disasters.

A case in point, women have been found to be 14 times more likely to die during natural disasters, because of the following reasons:

- socio-cultural and economic constraints on women's mobility

- Unequal access to knowledge and education on how to save themselves
- women's household obligations
- economic inequality

The brief notes that tax and fiscal systems that prioritize indirect taxes have denied women of their right to access resources and wealth, resulting in the feminisation of poverty. Such a system supports patriarchal structures which encourages the unregulated accumulation of wealth in the hands of a few elite individuals. Women carry a disproportionate burden of unjust tax systems as well as the climate crisis that the world is facing today. The imposition of wealth taxes can tip the scales of justice and provide women, girls, people, and governments of the world with enough resources to mitigate the worst effects of the climate crisis and end poverty for billions of people all over the world.

Full brief here: <https://apmdd.org/rewrite-the-rules-make-taxes-work-for-women-wealth-tax-now-for-climate-and-gender-justice/>



Framing Feminist Taxation Guide Vol. 3

The Global Alliance for Tax Justice (GATJ)'s Tax and Gender Working Group with the support of NAWI AfriFem Collective launched the Framing Feminist Taxation Volume 3 in March 2026. It connects tax policy, gender equality, and care systems with case studies from Argentina, Ecuador, Paraguay, the Philippines and Senegal.

Available here: <https://globaltaxjustice.org/library/framing-feminist-taxation-guide-volume-3/>



On the Road to a UN Tax Convention

This APMDD primer on the UN Framework Convention on International Tax Cooperation is the first in a series of papers on the Convention now being negotiated and the fight for global tax justice.

Full primer here: <https://apmdd.org/primer-on-the-un-framework-convention-on-international-tax-cooperation/>





EDITORIAL

Women at the forefront of Rewriting Global Tax Rules to Make Them Work for People and the Planet

This second issue of our Tax Justice Journey aims to cover the actions and points raised by women for tax justice advocating and campaigning for a UN Tax Convention that will ensure global tax rules truly 'work for people and the planet.'

There is enough wealth in the world to ensure decent lives and livelihoods for all people. But the global systems needs an overhaul.

The provisions civil society groups deem the most important negotiation points in crafting the UN Tax Convention are the following:

- Fair allocation of taxing rights across countries;
- International tax approaches that contribute to Sustainable Development (including addressing inequalities and delivering on human rights and environmental goals);

- Equitable taxation of Multinational Enterprises, especially in the extractive industry
- Taxing High Net-Worth Individuals; and
- Transparency mechanisms and curbing harmful tax practices and illicit financial flows

Through the years, women tax justice campaigns have taken up these issues in meetings, forums, teach-ins, public actions, and, social media initiatives. We recall some of the actions in photos here.

Tax and Fiscal Justice-Asia (TAFJA) in collaboration with the Asian Peoples' Movement on Debt and Development (APMDD) continues to study and strategize to strengthen civil society capacities for advocating and campaigning for a UN Tax Convention that will ensure global tax rules truly 'work for people and the planet.' We share a our activities of the last months.





WHO'S GAME FOR THE NEXT FLASH MOB?

Oriang Women's Movement and APMDD Make a Splash for Wealth Tax

Governments should act on wealth taxation with urgency, demanded participants of a musical street play in historic Plaza Miranda in Manila on 20 January 2025.

Moving to the song “Tax the Rich, Not the Poor!” APMDD and Oriang women’s movement held the event in support of the ongoing “Asian Peoples’ Petition for Wealth Tax for Public Services and Climate Action.” The song was interspersed with calls for Wealth Tax Now in various Asian languages.

Oriang is a grassroots women’s movement fighting for women’s rights and social reform. It is among the Philippine groups that are demanding a wealth tax. Oriang chapters in Quezon City made up over half the participants. They

came from villages in Quezon City—Brgy Balingasa, Pasong Putik, Gulod at Old Balara.

The surprise street play was staged while the worlds’ business and political elites were meeting met at the World Economic Forum in Davos. “We raise our voices to

demand economic justice and an overhaul of tax and fiscal systems that are failing the people and the planet,” said Oriang leader Flora Santos.

See the street play here:
<https://youtu.be/7LdZvdDV5w0?si=ucxybeJAJe95QMUl>

