

FRAMING FEMINIST TAXATION

With examples from Uganda



Table of Contents

List of Abbreviations	4
Introduction	6
Chapter 1: Introduction to International Financial and Tax Architecture	12
a) International financial and tax architecture	14
b) Domestic resource mobilisation (DRM) and international tax processes	19
c) Illicit financial flows (IFFs)	25
Chapter 2: Feminist Perspectives and Principles	30
a) Power analysis	32
b) Intersectionality	36
c) Human rights (HRs)	38
d) National sovereignty and the right to development	40
e) Accountability: Follow the money	43
f) Women in decision-making	45
Chapter 3: Feminist Economics – Reimagining the Economic and Tax Systems	48
a) Women’s economic empowerment	54
b) Human rights approach to taxation and spending	56
c) Taxation and gender equality	63
d) Tax policy analysis tools	69
e) Gender-responsive budgets	75
Chapter 4: From Plans to Actions – An Advocacy Guide for a Feminist Taxation Framework to Fulfill Women’s Rights	78
Glossary	94
Key resources	98
Collaborative Approach and Acknowledgements	104

List of Abbreviations

AAAA	Addis Ababa Action Agenda
CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
CIAT	Inter-American Center of Tax Administrations
CIT	Corporate income tax
CSO	Civil society organisation
CSW	United Nations Commission on the Status of Women
DRM	Domestic resource mobilisation
DTA	Double tax agreement
FDI	Foreign direct investment
FFD	Financing for Development Forum
FOWODE	Forum for Women in Development
FTM	Fair Tax Monitor
GATJ	Global Alliance for Tax Justice
GRBs	Gender-Responsive Budgets
GST	Goods and services tax
ICESCR	International Covenant on Economic, Social and Cultural Rights
IFFs	Illicit Financial Flows

IFIs	International Financial Institutions
IMF	International Monetary Fund
IOTA	Intra-European Organisation of Tax Administrations
MNCs	Multinational Corporations
NGO	Non-governmental organisation
OECD	Organisation for Economic Co-operation and Development
PCT	Platform for the Collaboration on Tax
PIL	Public interest litigation
SDG	Sustainable Development Goals
SOGI	Sexual orientation and gender identity
TJN	Tax Justice Network
VAT	Value Added Tax
WB	World Bank
WEF	World Economic Forum
WTO	World Trade Organization
UNCTAD	United Nations Conference on Trade and Development
UNECA	United Nations Economic Commission for Africa
URA	Uganda Revenue Authority

Introduction

Globally, governments have underscored the importance of gender equality as a fundamental foundation for development and have put in place measures to address gender inequalities, indirect discrimination and gender biases in tax policies. As a result, various institutional frameworks, policies and laws have been introduced to address the issue of gender inequalities and women's rights. This includes several international and regional human rights mechanisms and normative frameworks, and instruments such as the International Covenant on Economic, Social and Cultural Rights (ICESR, 1976), Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW, 1980), Beijing Declaration and Platform of Action (1995), the Sustainable Development Goals (SDGs, 2015) – particularly SDG 5 on Gender Equality and other SDGs with targets that address women's rights and gender equality, Addis Ababa Action Agenda (AAAA, 2015), the Paris Accord on Climate Change (2015), the Declaration on the Rights of Indigenous Peoples (2018), the UN SDG interim Leaving No One Behind roadmap (2019), regional African, European, Inter-American instruments and Asian non-binding norms.

Agenda 2030 incorporates SDG targets that aim to deliver on Beijing and CEDAW and that pledge to realise human rights for all. Therefore, fiscal justice is necessary to ensure that governments fulfill their human rights responsibilities to maximise the availability or resources for the progressive realisation of rights.

From a fiscal perspective, feminist analyses of economic and tax justice are essential for the realisation of women's human rights. Current frameworks that govern national and international taxation are gender blind and tend to see taxation only from a functional revenue-raising potential rather than from a redistributive perspective. This is due to the fact that the dominant narrative on taxation is still 'taxing for growth' rather than 'taxing for intersectional gender equality'. Tax is increasingly a feminist issue¹ because women are greatly disadvantaged in the current neoliberal and patriarchal economic and social sphere. While countries lose billions of dollars through illicit financial flows², the overall burden of regressive taxation and reduced domestic resources for countries in the Global South disproportionately falls on women, who account for a larger proportion of those living in poverty and represent a greater percentage of low-income earners³ than men.

Overall, tax systems tend to disadvantage women compared to men, because women are more likely to earn less in paid work. They are more likely to do greater amounts of unpaid care and domestic work. They are taxed more heavily by consumption taxes because their incomes are lower than men's, on average. And even when tax systems support old-age pensions or savings, women's old-age benefits are lower than men because of their lifelong economic inequalities.⁴

One of the fundamental concerns of public finance and tax justice is how to distribute the burden of taxation so that it does not intensify gender and intersectional inequalities. This involves asking what constitutes a fair distribution of the burden of a given tax between men and women, between the wealthy and impoverished, and among differentially disadvantaged groups. Progressive taxation means higher tax rates for people who earn or have more wealth, greater incomes, assets and other resources and is a clear example of progressivity, as these resources are redistributive from the wealthy to those living in poverty.⁵ One of the pathways of a feminist tax system is progressive taxation. Regressive

¹ FEMNET (2017). What are the Gender Dimensions of IFFs? Strengthening African Women's Engagement and Contribution [online]. Available at: <https://femnet.org/wp-content/uploads/2017/07/FEMNET-Full-Research-paper-on-Gender-Dimensions-of-IF-Fs-21.7.2017.pdf>

² Illicit financial flows (IFFs) are illegally or legally but abusively earned, transferred or utilised. These funds typically originate from three sources: commercial tax-related; criminal activities, including the drugs trade; and bribery and theft by corrupt government officials: Christian Aid (2019). Trapped in Illicit Finance How abusive tax and trade practices harm human rights [online]. Available at: <https://www.christianaid.org.uk/resources/about-us/trapped-illicit-finance-report>; CBGA India (2020). A Toolkit on Illicit Financial Flows: Module 1 Politics of Defining Illicit Financial Flows [online]. Available at: https://www.cbgaindia.org/wp-content/uploads/2020/02/Module_1_Politics_of_Defining_Illicit_Financial_Flows.pdf

³ UNCTAD (2020). Tackling Illicit Financial Flows for Sustainable Development in Africa [online]. Available at: https://unctad.org/system/files/official-document/aldcafrica2020_en.pdf

⁴ Tax Justice Network Africa (2011). Taxation and Gender: Why does it matter? Africa Tax Spotlight, 2011, first quarter, volume 2 [online]. Available at: https://unctad.org/system/files/official-document/aldcafrica2020_en.pdf

⁵ ActionAid (2018). Progressive Taxation Briefings [online]. Available at: <https://actionaid.org/publications/2018/progressive-taxation-briefings>

⁶ Barnett, K. and Grown, K. (2004). Gender Impacts of Government Revenue Collection: The Case of Taxation [online]. Available at: <https://gender-finance.unwomen.org/en/resources/g/e/n/gender-impacts-of-government-revenue-collection-the-case-of-taxation>

tax systems do not, overall, reduce poverty, but they tend to tax those with lower incomes heavily enough to leave them in perpetual poverty. There have also been concerns worldwide that tax policy is biased against women because it tends to increase the incidence of taxation on the poorest women while failing to generate enough revenue to fund the programmes and services needed to improve these women's lives.⁶ Revenue that could have been spent on public services is lost through harmful tax practices such as illicit financial flows and tax abuse by multinational corporations and wealthy elites.

Thus, governments are often under pressure by organisations such as the International Monetary Fund and World Bank to agree to increase consumption tax rates and opt for the convenient revenue collection from consumption taxes, which have been found to be largely regressive and hurt low-income earners more, especially women who live in poverty. It can also be the result of insufficient differentiation of tax rates so that people in lower income brackets are taxed more while higher earners are taxed less. Also, in most countries, especially in the Global South, there is a failure to tax accumulated wealth, rather than income.

Why this feminist taxation guide?

This guide focuses on taking a feminist approach to the tax system by applying a feminist intersectional and human rights-based approach to taxes. It presents tools to assess the gender bias in the current tax system and how to advocate towards a feminist tax framework – a tax system that upholds human rights and enables substantive gender equality. The report illustrates what a gender-responsive taxation framework looks like and provides the case study of Uganda. It demonstrates how to link a global advocacy issue to a national framework in a way that is useful for influencing both in-country and international spaces.

Chapter 1: Introduction to International Financial and Tax Architecture – introduces the global financial and tax architecture and lists institutions involved in global economic (mis)governance. This allows the user to understand the global picture of the tax and economic systems as well as possible institutions to target for advocacy to realise a feminist taxation framework.

Chapter 2: Feminist Perspectives and Principles – highlights feminist perspectives and principles that underpin a feminist analysis and help us uncover the power dynamics and structures that influence the distribution of wealth, resources and a host of benefits on current and future outcomes.

Chapter 3: Feminist-Based Economics: Reimagining the Economic and Tax Systems – provides guidance to feminist economics and a human-rights based approach and how we can collectively reimagine the economy using feminist economics. This chapter provides tools that users can use to determine to what extent their tax systems are gender responsive.

Chapter 4: From Plans to Actions: An Advocacy Guide for a Feminist Taxation Framework to Fulfill Women's Rights – provides guidance and recommendations for policy-making and advocacy that can influence and change our current economic and tax systems for an intersectional feminist future. It provides concrete policy points and actions based on the previous work of those in the economic, tax and gender justice movements with specific examples from Uganda and the Global Alliance for Tax Justice campaign on 'Tax Justice for Women's Rights' and others.

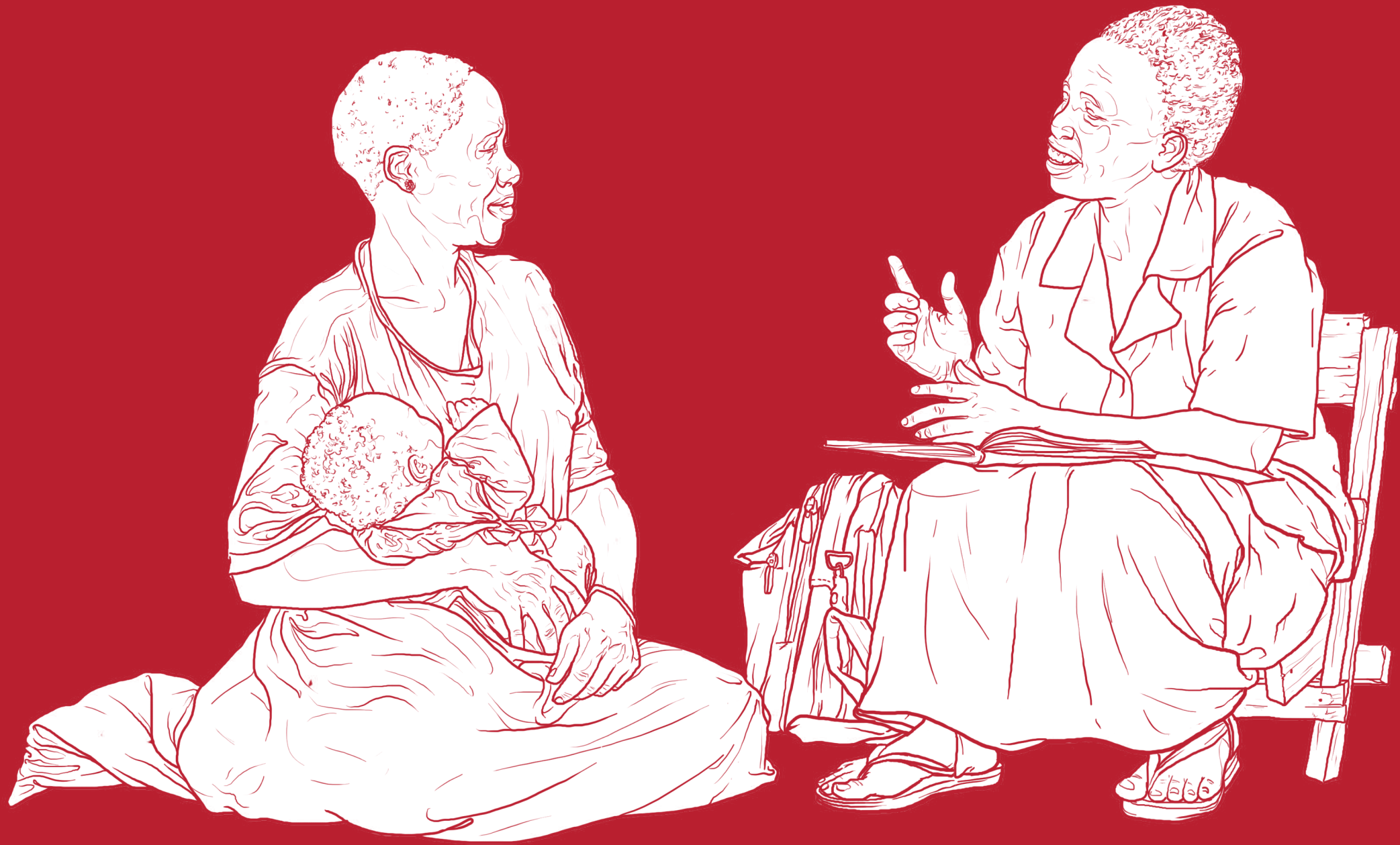
Discussion questions are included under the various subsections of the chapters to enable groups to work together and respond to them based on their country contexts. Responses to these questions will provide the information needed to develop a feminist taxation framework. The questions are for guidance only and all questions will not be relevant to all situations. Work with the ones most relevant to your case.



Who is the guide for?

This publication flows from the collective work of the Global Alliance for Tax Justice (GATJ) Tax and Gender Working Group, which was established in 2016 in order to provide a space for members of the GATJ regional networks and committed partners to engage directly in campaigns and policy work on tax and gender, and strengthen the global integration of tax justice and gender justice movements.

The guide is written for women's rights organisations, feminist activists, individuals, civil society organisations and trade unions working in the area of tax justice, budgeting laws and policies, women's rights and gender and intersectional equality. It provides guidance and recommendations for policy-making and advocacy that can influence and change our current economic and tax systems for a feminist future with a focus on Uganda as a case study and the advocacy and campaigning work of the GATJ Tax and Gender Working Group. The publication is intended for use by tax justice and gender justice advocates to challenge the role of international financial institutions (IFIs) in shaping tax systems. The objective is to contribute to changing the tax landscape from a feminist perspective.



Chapter 1

Introduction to International Financial and Tax Architecture

a) International financial and tax architecture

The current economic model of patriarchal neoliberal capitalism is dominated by International Financial Institutions (IFIs) such as the World Bank, the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD) and the World Trade Organization (WTO) (see full list in Table 1). These ‘international’ institutions (mostly based in the Global North) make decisions about virtually all macro-economic policies and influence all spheres of economics and finance. Collectively, they have immense power in upholding the current inequitable world economic (dis)order. They have created financial systems with numerous clauses and loopholes that benefit countries in the Global North and multinational corporations at the expense of countries of the Global South. This has enabled resources and wealth to haemorrhage out of countries in the Global South to countries in the North.

Which are the institutions of global economic (mis)governance?

The main institutions that shape global macro-level economic policy include:

1. International Monetary Fund (IMF)
 2. World Bank (WB)
 3. United Nations Conference on Trade and Development (UNCTAD)
 4. World Trade Organization (WTO)
 5. Group of Seven (G7)
 6. World Economic Forum (WEF)
 7. Group of Twenty (G20)
 8. Organisation for Economic Co-operation and Development (OECD)
 9. New Development Bank (formerly BRICS Development Bank)
 10. Economic Commission for Africa
 11. Economic Commission for Latin America
 12. Economic Commission for Europe
 13. Economic and Social Commission for Western Asia
 14. Economic and Social Commission for Asia and the Pacific
 15. African Development Bank
 16. Asian Development Bank
 17. European Bank for Reconstruction and Development
 18. Inter-American Development Bank
 19. African Union (AU)

Table 1: Adapted from Gender and Development Network (GADN) (2020). *The Audacity to Disrupt: An Introduction to Feminist Macro-level Economics*.⁷

⁷ Gender and Development Network (2020). *The Audacity to Disrupt: An Introduction to Feminist Macro-level Economics* [online]. Available at: <https://static1.squarespace.com/static/536c4ee8e4b0b60bc6ca7c74/t/5fd8257f50dc481b78961e12/1608000898730/The+Audacity+to+Disrupt+2020+-+E-version.pdf>

⁸ Ibid.

⁹ Ibid.

¹⁰ Bretton Woods Project (2019). Gender-Just Macroeconomics [online]. Available at: <https://www.brettonwoodsproject.org/wp-content/uploads/2016/10/Gender-Just-Macroeconomics-final-1.pdf>

¹¹ Bretton Woods Project (2019). Keeping the IMF accountable to women's rights and gender equality at the national level [online]. Available at: <https://www.brettonwoodsproject.org/2019/11/keeping-the-imf-accountable-to-womens-rights-and-gender-equality-at-the-national-level/>

¹² Helmore, E. (2020). Amazon third-quarter earnings soar as pandemic sales triple profits. *The Guardian* - [online]. Available at: <https://www.theguardian.com/technology/2020/oct/29/amazon-profits-latest-earnings-report-third-quarter-pandemic>

Currently, countries in the Global South are not meaningfully included in these global standard-setting forums.⁸ This international financial architecture has immense implications on national-level decision-making processes, which in turn have impacts on the day-to-day lives of residents.⁹ The IFIs attach policy conditions to aid and loans, insert damaging clauses in trade and investment treaties and/or openly criticise those governments that fail to comply or challenge the tax revenues that are rightfully theirs. To get a better understanding of how these IFIs work, read this accessible guide, *Gender-Just Macroeconomics*, from the Bretton Woods Project.¹⁰

For many decades now, feminists have been challenging the Bretton Woods Institutions – the IMF and the World Bank – to create a gender equal, transparent and accountable financial architecture. This has led to some significant changes recently. In 2018, the IMF published new guidance to its staff on operationalising gender in its country-level work. This included the explicit recognition that the IMF's own policy advice could exacerbate gender inequality and the direction that staff should move away from such harmful policies. Gender and tax justice groups need to closely monitor the IMF and hold it to account for this policy shift.¹¹

The Covid-19 pandemic has revealed how the international financial architecture continues to suffer from systemic weaknesses that create opportunities for businesses and individuals to exploit loopholes in the tax system to facilitate IFFs and tax abuse. This exploitation is based on historical trajectories of colonialism and imperialism. Consider the case of Amazon, which – according to the UK's *Guardian newspaper* – tripled its profits amid a 37% increase in earnings. Thus, in the third quarter of 2020, Amazon's net income increased by US\$ 6.3 billion.¹² Furthermore, over the many years of Amazon's operations, it has paid extraordinarily little corporate tax.¹³ Additionally, the wealth of the 10 richest men in the world has grown by half a trillion dollars since the

pandemic began.¹⁴ Contrast this with the complete loss of livelihoods of so many women in the informal sector – both rural and urban. Clearly, the system is broken.

The pandemic is amplifying and exacerbating pre-existing structural inequalities, flaws and vulnerabilities in our current social, political and economic systems – including racism and gender inequality and, significantly, an increase of male violence against women. Those at the juncture of multiple intersecting inequalities are most affected. This includes women living in poverty in the Global South, women working in the informal economy, women agricultural labourers and their families in rural areas, millions of low-income residents in urban informal settlements, including those who have disabilities and/or are older adults with insufficient access to water and sanitation services.

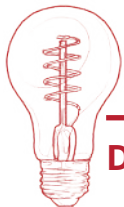
It is therefore imperative that countries in the Global South are meaningfully included in discussions at the global level to allow for the formulation of global rules that can work to open the fiscal space for equitable financing rules and curb IFFs. This would enable these countries to have the revenues needed to invest in key social sectors and services that are critical to reducing women's poverty and creating options for women's economic self-determination. In this regard, the tax justice movement continues to advocate for the establishment of an inclusive intergovernmental UN global tax body, to ensure equal taxing rights of nation states and to stop all forms of tax abuse by multinational corporations and the wealthiest.

The GATJ Tax and Gender Working Group engages at these global policy-making spaces to advance the call for a feminist taxation framework for the delivery of women's human rights and substantive gender equality. The spaces include: United Nations Commission on the Status of Women (UNCSW), Financing for Development Forum (FFD), Platform for the Collaboration on Tax (PCT), High Level Political Forum (HLPF),

¹³ Kessler, G. (2019). Does Amazon pay any taxes? *Washington Post* [online]. Available at: <https://www.washingtonpost.com/politics/2019/live-updates/general-election/fact-checking-the-second-democratic-debate/does-amazon-pay-any-taxes/?arc404=true>

¹⁴ Queally, J. (2021). 'Abolish Billionaires': Oxfam Report Shows Combined Pandemic Wealth of Richest 10 People Could Pay to Vaccinate Entire World - Common Dreams - [online]. Available at: <https://www.commondreams.org/news/2021/01/25/abolish-billionaires-oxfam-report-shows-combined-pandemic-wealth-richest-10-people>

CEDAW Review process, UN Business and Human Rights process and the IMF/WB Spring and Annual meetings, among others. There is a dire need for an alternative structural response to the existing extractive and orthodox economic model that a feminist and intersectional analysis of fiscal and economic policy offers. This guide shares an alternative narrative within policy spaces to establish a sustainable and equitable feminist tax system that puts people and the planet before profits.



Discussion Questions

To understand the nexus between the international tax processes and domestic resource mobilisation, ask the following questions:

- *To what extent have international financial institutions shaped the country’s domestic policies, especially fiscal policy (with a focus on domestic resource mobilisation)?*
- *To what extent do countries’ tax and financial policies either enable or harm the ability of other countries to mobilise adequate resources?*
- *To what extent do international processes impact on gender inequality and, more generally, on the realisation of human rights for all?*

b) Domestic resource mobilisation (DRM) and international tax processes

Domestic resource mobilisation through taxation is by far the most reliable and sustainable mechanism for many countries in the Global South, allowing them to move away from the perpetual dependence on external resources such as aid or debt. It is already dwarfing official development assistance (ODA) in almost all contexts. In Africa, the amount of tax revenue collected is 10 times the amount of overseas aid received.¹⁵

The third Financing for Development summit in Addis Ababa in 2015 highlighted the importance of domestic resources for economic development and financing of Sustainable Development Goals.¹⁶ It emphasised that countries should support efforts to mobilise revenue, by building the capacity of revenue authorities and ensuring greater international tax co-operation. The need for countries in the Global South to focus their energies on domestic sources has been further heightened by the global financial crisis and the Covid-19 crisis, which has seen a significant drop in aid flows, reduced flows in foreign direct investments and growing levels of indebtedness facing an increasingly impatient population.

To understand why tax matters as a tool for economic development and governance, we need to consider the 4Rs of taxation,¹⁷ which include:

- 1. **Revenue:** funding to deliver the services citizens need. The tax triangle (tax raising, tax allocation and tax spending) is key when it comes to monitoring the delivery of public services.

¹⁵ Womankind Worldwide (2017). Rights and Realities: A Briefing on Women and the Economy [online]. Available at: https://www.womankind.org.uk/wp-content/uploads/2020/08/Rights-and-Realities_A-briefing-on-women-and-the-economy.pdf

¹⁶ Paragraph 20 of Addis Ababa Action Agenda (final outcome document) states that public policies and the mobilisation and effective use of domestic resources, underscored by the principle of national ownership, are central to the common pursuit of sustainable development, including achieving the SDGs. United Nations (2015). Addis Ababa Action Agenda (final outcome document) [online]. Available at: https://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA_Outcome.pdf

¹⁷ ActionAid (undated). Why is tax powerful? A fair tax system published on Public Services International [online]. Available at: https://www.world-psi.org/sites/default/files/documents/research/actionaid_tax_power_campaign_training_-_bridget_burrows.pdf



2. Redistribution: to address poverty and inequality. Tax systems can also play a role in addressing or exacerbating economic inequality between women and men. This can either be implicit or explicit.

3. Representation: building the accountability of governments to citizens and reclaiming policy space. Taxation is about more than revenue raising; fair taxation is about deepening democracy.

4. Repricing: limiting public ‘bads’, such as carbon emissions and smoking tobacco; encouraging public ‘goods’, such expansion of health care and education facilities and services. Public goods can also be services that can reduce women’s care-giving responsibilities, such as universal childcare, and enable women’s right to education and/or income generation.

Progressive taxation

In raising tax revenue, at the national level there are possibilities for states to improve the progressivity of the tax system (in other words, those with higher incomes should pay more taxes than those with lower incomes) and shift the tax burden away from consumption towards wealth and property taxes. Low-income households, of which women represent a larger proportion,¹⁸ tend to bear a greater tax burden of consumption taxes because they spend a larger proportion of their income on basic necessities when compared to the rich. In other words, households living in poverty use all, or nearly all, their income to ‘consume’ or buy basic necessities (food, rent, medical expenses, etc). They pay VAT or sales tax on all of this. Wealthier households, in contrast, only spend a small fraction of their budget on consumption, with the rest put away for savings, luxury vacations or private education, even though they spend more in total than poorer households. Thus, a much smaller portion of their budget is subject to consumption tax.

How taxes are raised plays a role in the distribution of resources and how citizens are represented in tax policy-making. Fiscal choices have gendered impacts and States have an obligation under human rights law to take concrete steps to guarantee people’s human rights using the maximum of their available resources.¹⁹ This obligation has implications for how resources are generated (raised, e.g. through tax policy), allocated and spent.²⁰ In order to achieve equal rights for women, States must ensure resources are raised in a way that promotes the re-distribution of public goods and services in a manner that is equitable and inclusive of all people in the population – irrespective of their sex, age, race, ethnicity, ability, sexual orientation and gender identity, location, religion, etc., or any combination of the above.

Furthermore, recognising existing inequalities between women and men, States have the legal obligation to reduce inequalities between women and men in all their diversity and consider ‘special measures’ as

¹⁸ Bretton Woods Project (2017). The IMF, Gender Equality and VAT: The gender dimensions of the IMF’s key fiscal policy advice on resource mobilisation in developing countries (part II art 2) [online].

Available at: <https://www.brettonwoodsproject.org/2017/04/imf-gender-equality/>

¹⁹ United Nations (1966). International Covenant on Economic, Social and Cultural Rights [online].

Available at: <https://www.ohchr.org/en/professionalinterest/pages/cescr.aspx>

ESCR-net (undated). Introduction to Economic, Social, and Cultural Rights [online].

Available at: <https://www.es-cr-net.org/rights>

²⁰ Center for Economic and Social Rights (2020). Recovering Rights Topic One | Governments’ Obligation To Invest “Maximum Available Resources” In Human Rights [online].

Available at: https://www.cesr.org/sites/default/files/CESR_COVID_Brief_1.pdf

²¹ A United Nations (1988). General Recommendations Adopted By The Committee On The Elimination Of Discrimination Against Women Seventh session (1988) *General recommendation No. 5: Temporary special measures [online]. Available at: https://tbinternet.ohchr.org/Treaties/CEDAW/Shared%20Documents/1_Global/INT_CEDAW_GEC_5827_E.pdf

United Nations (1999). General recommendation No. 25, on article 4, paragraph 1, of the Convention on the Elimination of All Forms of Discrimination against Women, on temporary special measures [online]. Available at: [https://www.un.org/womenwatch/daw/cedaw/recommendations/General%20recommendation%2025%20\(English\).pdf](https://www.un.org/womenwatch/daw/cedaw/recommendations/General%20recommendation%2025%20(English).pdf)

²² Verberne, J. and Arendsen, R. (2019). Taxation and the Informal Business Sector in Uganda: An Exploratory Socio-Legal Study. In *Journal of Tax Administration*, Vol 5, No 2 [online]. Available at: <http://jota.web-site/index.php/JoTA/article/view/232>

identified in CEDAW²¹ for the realisation of women’s full human rights. States in the North and multinational corporations (MNCs) must stop undermining the capacity of countries in the Global South when it comes to raising revenues. Various mechanisms are possible and needed to put limits on the monopolistic accumulation of capital and other abuses, such as speculation in land and property, which often lead to evictions of low-income households. To do so, both national and global tax reform is necessary and should be enforced by globally binding treaties.

Challenges and tax abuse in domestic resource mobilisation

Despite Uganda’s comparatively good performance in domestic revenue generation when measured in tax to gross domestic product (GDP) ratio, the country faces a number of challenges that significantly impede its ability to raise additional resources locally. Some of these challenges are domestic while others are because of loopholes in the international financial system. These challenges result in a growing tax gap described as the difference between tax that could potentially have been collected, and the actual tax collected and are elaborated below:

1. Informal sector

The debate on the taxation of the informal sector is highly contested. It has the potential to support domestic revenue mobilisation and build a wide tax base only if properly designed.²² Evidence also shows that taxing informal sectors has the risk of negatively impacting smaller firms owned by women and making the tax system more regressive.²³

2. Tax incentives

Under pressure from the IMF, for many years now, countries in the Global South have been using tax and other incentives to attract foreign direct investments (FDIs). Tax incentives offered vary from country to country and range from partial or full tax holidays for foreign businesses that register in a country, to tax rate deductions for specific types of activities, to the creation of free trade zones. The use of tax incentives or tax subsidies as a tool for attracting FDIs has resulted in a race to the bottom. These incentives are eroding tax bases of countries in the Global South and are leading to significant revenue losses, thereby depriving governments of much-needed resources to fund public services and realise women’s rights.

3. Double tax agreements

Double tax agreements (DTAs) are bilateral treaties signed between governments to ensure that companies originating from one country and investing in another do not pay taxes twice, hence leading to double taxation. While in theory DTAs are supposed to eliminate the risk of double taxation, they often have a significant negative impact on developing countries since they severely limit their taxing rights. Studies have shown that DTAs can lead to double non-taxation, whereby a company ends up not paying tax in either jurisdiction through a practice known as ‘treaty shopping’. DTAs tend to encourage harmful tax planning practices, which significantly erodes tax bases of countries in the Global South and leads to significant revenue loss, thereby depriving governments of the much-needed resources to fund public services and realise women’s rights. (see the last chapter on advocacy in Uganda regarding their Netherlands DTA)

²³ Tax Justice Network Africa (2011). Taxation and Gender: Why does it matter? In *Africa Tax Spotlight*, 2011, first quarter, volume 2 [online]. Available at: <https://taxjusticeafrica.net/wp-content/uploads/2019/06/Africa-Tax-Spotlight-5th-edition.pdf>



4. Tax and inequality

While Uganda is considered to be one of the strongest economies in the East African region, very high levels of inequality are also typical. There are significant income and wealth disparities. The gender impact of tax policy requires further scrutiny.

5. Illicit financial flows

Illicit financial flows (IFF) have also been identified as a key factor undermining domestic resource mobilisation in the Global South (discussed in more detail in the next section).



Discussion Questions

- Who is paying which taxes and how much?
- Who is not paying taxes, by getting tax exemptions, benefiting from tax cuts or abusing tax systems?
- Do MNCs making profits from the labour and wealth in your country pay taxes and are they getting tax exemptions?
- What are the budget shortfalls that prevent good policies from - being implemented?
- What are some examples of issues you have campaigned on that required addressing the lack of resources for women and girls' needs?

c) Illicit financial flows (IFFs)

A critical loophole in the international financial architecture is Illicit Financial Flows (IFFs). IFFs is an umbrella term that covers cross-border movements related to tax abuse, tax avoidance, tax evasion, regulatory abuses, bribery, the theft of state assets, the laundering of the proceeds of crime and the financing of terrorism.²⁴ By enabling tax evasion, IFFs violate fundamental human rights by denying tax revenues to national governments and thus, national budgets. The lack of this revenue for national governments in the Global South prevents the provision of critical public services that women need and deepens poverty and disadvantage in these countries. These levels of tax and human rights abuses contrast with States' obligations to cooperate internationally for the realisation of human rights and dignity for all.²⁵

Additionally, the outflow of these resources diminishes the resource envelope of countries in the Global South, resulting in a depletion of funds going towards discretionary spending. As a result, many countries redirect funding towards non-discretionary spending, thereby reducing allocations to key social sectors such as education, health, safe, affordable and accessible public transport, and water and sanitation services. These public services are predominantly used by women and as such, it is women who are most negatively impacted when the provision of these services is reduced.

It is difficult to estimate the exact scale of IFFs because of the system of secrecy that enables this practice. The 2015 Mbeki High Level Panel on Illicit Financial Flows from Africa report showed that the continent loses an estimated US\$ 50 billion annually to IFFs.²⁶ Commercial tax evasion accounts for 65% of IFFs; the revenue from criminal activities such as human trafficking and drug trade accounts for 30%; and flows from public corruption accounts for 5%.²⁷ The 2018 United Nations

²⁴ Tax Justice Network (2018). Targeting illicit financial flows in the Sustainable Development Goals [online]. Available at: <https://www.taxjustice.net/2018/06/27/targeting-iff/>

²⁵ Center for Economic and Social Rights (2020). See CESR, Recovering Rights Topic Two | Governments' Obligation To Cooperate Internationally To Realize Human Rights CESR, Resourcing Rights, Brief 2 [online]. Available at: https://www.cesr.org/sites/default/files/Issue%20Brief%202_.pdf

²⁶ UNECA (2015). Trac kit, Stop it, Get it [online]. Available at: <https://repository.uneca.org/bitstream/handle/10855/22695/b11524868.pdf?sequence=3&isAllowed=y>

²⁷ FEMNET (2017). Factsheet: What are the gender dimensions of IFFs? [online] Available at: <https://femnet.org/wp-content/uploads/2017/07/FEMNET-Full-Research-paper-on-Gender-Dimensions-of-IF-Fs-21.7.2017.pdf>

²⁸ Akina Mama wa Africa. (2020). Understanding Illicit Financial Flows [online]. Available at: <https://www.akinamamawaafrika.org/wp-content/uploads/2020/02/StopTheBleedingUG.pdf>

²⁹ Ibid.

³⁰ Mendes, K. (2019). China, EU, US trading with Brazilian firms fined for Amazon deforestation: report. Mongabay [online]. Available at: <https://news.mongabay.com/2019/05/china-eu-us-trading-with-brazilian-firms-fined-for-amazon-deforestation-report/>

³¹ The International Consortium of Investigative Journalists (2012). Looting the seas II [online]. Available at: <https://www.icij.org/investigations/looting-the-seas-ii/>

Economic Commission for Africa (UNECA) study on the global governance architecture for combating illicit financial flows, on the other hand, estimates the amount of IFFs from Africa at upwards of US\$ 100 billion per year.²⁸

In Uganda, IFFs account for annual losses of over US\$ 500 million.²⁹ In a similar way, IFFs also involve criminal activities and illicit trade in commodities like gold, oil, timber or diamonds from many conflict-affected or fragile states. The illicit timber trade out of the Amazon region³⁰ and the overfishing on the Namibian coast by Spanish fleets³¹ is only possible due to a banking system established by investors and corporations in their own interest. If information about company ownership, tax payments, and asset ownership were public, as demanded by tax justice and human rights campaigners, these illicit activities would be much harder to conduct. The real owners of companies, the so-called ‘beneficial owners’, would be made public and held accountable.



Gendered Impacts of IFFs*

IFFs drain revenue from countries, which means a loss of money for the provision of public services needed by communities. Their loss and inefficiency are felt most acutely by women.

a) Impact on delivery of social services

With a shortfall in revenue collection to finance the budget, there is a reduction in spending in key areas such as education, healthcare and other caring facilities, which has a direct impact on women and women-headed households that are more vulnerable to national budget constraints.

b) Unemployment and under investment in the economy

In many regions in the world, women are more likely to become and remain unemployed in comparison to men. They have fewer chances to participate in the labour force and – when they do – often have to accept lower quality jobs. Women are typically the first to lose their jobs and/or accept lower quality jobs. They are also typically the first to lose their jobs and/or accept shorter hours and bad working conditions to keep jobs.

c) Regressive fiscal policies

Regressive and indirect tax mechanisms have a particularly negative effect on informal workers and people living in poverty – the majority of whom are women – as they spend a large part of their income on taxes for the essential goods and services they consume to sustain livelihoods, perpetuating the cycle of poverty and aid dependence. The mobile money tax imposed in Uganda further marginalised women who had historically been excluded from financial services provided by tax. The new regressive tax reduced women’s use of mobile money services.

d) Reliance on debt and development cooperation

Budget shortfalls indicate that states have to increasingly rely on aid and debt in order to fund development initiatives. As states borrow more, so do their obligations to servicing loans at the expense of public ser-

* Source: Akina Mama Wa Africa, Understanding Illicit Financial Flows: <https://www.akinamamawaa-frika.org/wp-content/uploads/2020/02/StopTheBleedingUG.pdf>

³² Oxfam (2020). World’s billionaires have more wealth than 4.6 billion people [online]. Available at: <https://www.oxfam.org/en/press-releases/worlds-billionaires-have-more-wealth-46-billion-people>

vices that women benefit from. In Uganda, the 2019/2020 saw interest payments at about four times the amount dedicated to health and three times the amount dedicated to education.

e) Threat to women’s peace and security
Lost resources through IFFs often cannot be used legitimately and end up fuelling criminal activity, including illegal arms trade, human trafficking – of which 49% of victims are women and 21% are girls and other activities undermining peace and human rights. Other conflicts are fuelled by the illegal exploitation of mineral wealth such as diamonds in Liberia and Sierra Leone. In all these situations of conflict, women and children bear the brunt in the form of rape and difficulty accessing food and water for the family.

f) Lack of resources for women’s rights and gender justice
Without enough resources mobilised from the tax base, there is not much money for women’s rights and gender equality groups. Research shows that only 1% of development work funding goes to funding women’s rights. This became particularly acute after the 2008 financial crisis. Again, in situations of resource constraints, women suffer the most.

g) Increased inequalities
With corporations accumulating more wealth because of tax dodging, there is an increase in inequalities across the board. The first is in access to resources between women and men. Men own 50% more of the world’s wealth than women and control over 86% of corporations. In 2020, the world’s 2,153 billionaires had more wealth than the 4.6 billion people who make up 60 percent of the population.³² Since most of this inequality is resource driven and men own most of the resources means, this means that men and corporations get to decide what is good for women.

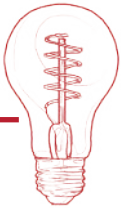
Tax havens

Tax havens are at the heart of the IFFs as they provide secrecy and low taxation and allow companies to exploit loopholes to shift profits offshore and thus avoid paying taxes in the country in which they operate and generate profits. A lack of transparency in the global financial systems can be characterised as one of the root causes for IFFs. The exploitation of weak legal and regulatory frameworks in many African countries has led to the stifling of Africa’s socio-economic progress through draining scarce foreign exchange resources, reducing government tax revenues, deepening corruption, aggravating foreign debt problems, increasing poverty and increasing Africa’s economic dependency.

To address challenges related to IFFs will require concerted efforts at national, regional and international levels. Under the human rights framework, countries that enable illicit financial flows (for example, by hosting or propping up tax havens, or ignoring tax abuses by corporations registered on their territory) are violating their extraterritorial human rights obligations³³ and the norm of international cooperation.³⁴

Discussion Questions

- Illicit financial flows (IFF) have been identified as a key factor undermining domestic resource mobilisation in the Global South. The key questions are:
- *How much revenue is lost through illicit financial flows?*
 - *Who benefits from the existence of illicit financial flows and who is harmed?*
 - *How can the challenges that are related to illicit financial flows be addressed?*



³³ See CEDAW recommendations to Switzerland on Center for Economic and Social Rights (2016) As UN criticizes Switzerland, pressure mounts over human rights impacts of tax havens [online]. Available at: <https://www.cesr.org/un-criticizes-switzerland-pressure-mounts-over-human-rights-impacts-tax-havens>

³⁴ Center for Economic and Social Rights (2020). See CESR, Recovering Rights Topic Two | Governments’ Obligation to Cooperate Internationally To Realize Human Rights CESR, Resourcing Rights, Brief 2 [online]. Available at: <https://www.cesr.org/sites/default/files/Issue%20Brief%202.pdf>



chapter 2

³⁵ This section abstracted from Srilatha Batliwala (2020). Women's Rights, Economy and Power as published in Canadian Research Institute for the Advancement of Women [online]. Available at: <https://www.criaw-icref.ca/en/product/womens-rights-economy-and-power>

³⁶ VeneKlasen, L. and Miller, V. (2007). A New Weave of Power, People & Politics: The Action Guide for Advocacy and Citizen Participation, from Just Associates [online]. Available at: <https://justassociates.org/en/resources/new-weave-power-people-politics-action-guide-advocacy-and-citizen-participation>

Feminist Perspectives and Principles

In this chapter we introduce some feminist perspectives and principles that underpin a feminist analysis and help us uncover the power dynamics and structures that influence the distribution of wealth, resources and a host of benefits on current and future outcomes.

a) Power analysis³⁵

Understanding power and its manifestations are crucial to tackling the injustices we continue to face as well as underpinning the work to change the systemic and institutionalised inequalities. The power to determine 'who gets what, who does what, who decides what, and who sets the agenda' reveals that power in our society is very gendered.

To unpack and understand economic power, it is useful to understand the different realms in which power operates, and the various forms that it takes. Veneklasen and Miller³⁶ tell us there are three basic realms in which power operates:

- the public, where it is visible, such as the power of the government, military, police, judiciary, companies and corporations;
- the private, within institutions like the family/household, clan and ethnic group;
- and the intimate, such as the sense of power – or powerlessness – that we feel within ourselves, usually expressed in terms of self-confidence, self-esteem and control over our bodies.

They also describe three key facets or 'faces' of power that are critical to understand, since they are all present – often simultaneously – in the structure of economic power in each household, nation, region or globally. They are **visible power, hidden power and invisible power**.

Visible power determines who has – and who is excluded from – the control over productive resources (land, labour, capital and, in today's world, digital resources) and decision-making over these in the private and public realm. Visible power is held, **in the public realm**, by political leaders (elected or not), the police, military and the judiciary, as well as by the leaders of multinational corporations and local or national businesses and companies. **In the private realm**, visible power is held and exercised by the heads of households, of clans and tribes, or by the leaders of criminal networks, all of whom are predominantly men.

Hidden power is about who influences or sets the agenda behind the scenes, and the barriers and biases that determine what are important issues of public policy, whose voices are heard or who is consulted on a particular issue. Hidden or agenda-setting power operates in both the private and public realms and is again largely exercised by male elites within socially and economically dominant groups and classes. It can, however, also be acquired and deployed by women who have gained indirect power in dominant systems.

Invisible power, or indirect power, is in many ways the most insidious and problematic of all to challenge and confront. Invisible power is the capacity to shape social norms and beliefs, as well as people's needs and desires, their self-image, self-esteem, social attitudes and biases, without any means of being held to account. Ideology – the complex web of theory, belief and principles – is a huge source of invisible power in today's world, particularly in the economic sphere, as is the capacity to advance discourses justifying various ideologies. And there are several actors such as the media, advertising and marketing industries, religion,

³⁷ International Women's Development Agency and Womankind Worldwide (2020). Plan Your Power A Toolkit for Women's Rights Advocacy Planning [online]. Available at: https://www.womankind.org.uk/wp-content/uploads/2020/08/IWDA_WW_Plan-Your-Power-Toolkit_final.pdf

³⁸ 'Corporate power' refers to the excessive control and appropriation of natural resources, labour, information and finance by an alliance of powerful corporations, and global elites, in collusion with government. AWID (2016). Challenging Corporate Power: Struggles for Women's Rights, Economic and Gender Justice [online]. Available at: https://www.awid.org/sites/default/files/atoms/files/ccp_fullreport_eng.pdf

³⁹ Womankind Worldwide (2019). Working towards a just feminist economy: The role of decent work, public services, progressive taxation and corporate accountability in achieving women's rights. Saalbrink, R. p.8. [online]. Available at: <https://www.womankind.org.uk/wp-content/uploads/2019/03/working-towards-a-just-feminist-economy-final-web.pdf>

technology, etc. and who are engaged in constructing the ideologies and discourses that shape, mediate and justify our norms and beliefs.

Collective action is part of the transformative power feminists and women's rights activists have in solidarity with each other to challenge injustice. Most of the major positive changes in favour of gender equality and women's rights over the past decades have occurred because of collective power.³⁷

Power and tax

Power in terms of tax relates to the sovereignty of states to determine tax policy. However, many states in the Global South do not have the power to determine their own fiscal policies. Multinational corporations (MNCs) wield enormous power,³⁸ both formally and informally: 63% of the top 175 global economic entities are MNCs, not countries. An alliance of powerful corporations and global elites, in collusion with governments, exerts undue influence over domestic and international decision-makers and public institutions. This undermines the realisation of human rights and the environment through excessive control and appropriation of natural resources, labour, information and finance.³⁹

Power in tax issues relates to the power of corporations and rich men over the lives of millions of people and over the future of the planet. They set the framework for tax policy via their power over mainstream economics that prioritises shareholder value and growth, over wellbeing and environmental integrity.

International tax cooperation to restrain businesses, wealthy individuals and jurisdictions that engage in tax abuse/financial secrecy is still extremely inadequate. A new multilateral mechanism is needed to bring them to account.



Discussion Questions

The key questions to ask when undertaking power analysis are:

- Who makes decisions regarding the raising of taxes and allocation of resources in the economy and in the household?
- Who makes decisions on the use of resources in an economy and in the household?
- Who makes decisions on how resources are generated by government to meet development needs and human rights obligations?
- Who are the decision-makers of the MNCs operating in your country? Can your government influence these decision-makers?

⁴⁰ Crenshaw, Kimberlé. (1989). *Demarginalizing the intersection of race and sex: A black feminist critique of anti-discrimination doctrine, feminist theory and antiracist politics*, University of Chicago Legal Forum, No. 139. p.139-167.

⁴¹ Womankind Worldwide (2019). Working towards a just feminist economy: The role of decent work, public services, progressive taxation and corporate accountability in achieving women's rights. Saalbrink, R. [online]. Available at: <https://www.womankind.org.uk/wp-content/uploads/2019/03/working-towards-a-just-feminist-economy-final-web.pdf>

b) Intersectionality

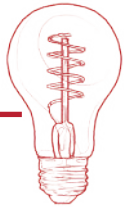
The term ‘intersectionality’ is attributed to Kimberlé Crenshaw⁴⁰ due to her ground-breaking work on identifying multiple and intersecting discriminations (based on sex, race and class) faced by working-class black women in the US. Intersectionality demonstrates that, while women collectively face and continue to face extensive discrimination and disadvantage in many aspects of life, they are not a homogenous group. It is important to recognise the privilege and disadvantage experienced by different women. Women can experience multiple and intersecting forms of discrimination because of their sex, class, race, sexual orientation, gender identify, indigeneity, disability, age or migrant status, amongst other dimensions.⁴¹

Black feminists and female African American authors wrote about the concept of intersecting inequalities as early as the 1900s. Amongst others, these include educator and activist Mary Church Terrell and Zora Neale Hurston. In her autobiography, *A Colored Woman in a White World*, Terrell chronicled her experiences with both racism and sexism. Hurston’s substantial number of published works include the novel, *Their Eyes Were Watching God*, featuring a strong female protagonist in Janie Crawford.

This analysis is particularly important as it recognises the multiple ways in which power can affect groups and individuals differently.⁴² It also enables an understanding of the way oppression and privilege manifest globally. These realities are based in historical power imbalances, current geopolitical landscapes and the different socio-economic and political realities that affect substantive equality.

Situating human rights and economic justice work in an intersectional framework is key to addressing the different forms of oppression that women face. An equitable tax justice framework must recognise the multiplicities of identities and the compounded discrimination in the lives of women, men and gender diverse people.

⁴² Womankind Worldwide (2019). Intersectionality 101: what is it and why is it important? [online]. Available at: <https://www.womankind.org.uk/intersectionality-101-what-is-it-and-why-is-it-important/>



Discussion Questions

An analysis of intersectionality entails asking the following questions:

- Can you identify different communities in your country based on their multiple socio-economic and demographic factors? By difference, we mean differences based on sex, gender, class, ethnicity, sexual orientation and gender identity, ability, location, etc.?
- How are people who experience intersecting inequalities excluded from decision-making?
- How do these discriminations work to perpetuate or reinforce the existing inequalities, especially in the intersection with gender inequality?

⁴³ United Nations (1948). The Universal Declaration of Human Rights [online]. Available at: <https://www.un.org/en/universal-declaration-human-rights/index.html>

⁴⁴ Tax Justice Network et al (2020). Submission to the Committee on the Elimination of Discrimination against Women 76th Session pertaining to the eighth periodic report submitted by Republic of Panama [online]. Available at: https://www.cesr.org/sites/default/files/downloads/switzerland_cedaw_submission_2nov2016.pdf
Alliance Sud et al (2016) Swiss Responsibility for the Extraterritorial Impacts of Tax Abuse on Women's Rights [online]. Available at: https://www.cesr.org/sites/default/files/downloads/switzerland_cedaw_submission_2nov2016.pdf

c) Human rights (HRs)

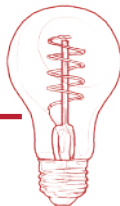
Human rights are rights inherent to all human beings, independent of nationality, place of residence, sex, gender, national or ethnic origin, race, religion, language, sexual orientation and gender identity (SOGI) or any other status. All human beings are equally entitled to all human rights – civil, political, economic, social and cultural – without discrimination. These include the right to life, equality before the law, the right to decent and productive work, the right to bodily integrity, social security, education and the right to development. Human rights are enshrined in the Universal Declaration of Human Rights⁴³ and agreed to by all member countries of the UN. Substantive gender equality is a human right that is enshrined in several declarations and conventions, including the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), which codifies women's rights to non-discrimination on the basis of sex.

Due to the persistent organising efforts of women's groups globally, many in the international community now consider the empowerment and autonomy of women and the improvement of their civic, political, social, economic and cultural rights as an end in itself. CEDAW provides for substantive gender equality by requiring that policies, laws and practices consider the realities of women's disadvantages (including structural and cultural discrimination, gender stereotypes and historical legacies of oppression) and their impact on the unequal outcomes for women. This underlines that the issue of women's oppression is not only an issue of equality of opportunity.

Furthermore, CEDAW also addresses taxation in that it states that resources are needed to realise the overall ambition of women's rights and equalities. Tax abuses and discriminatory tax policies are ways in which resources are being deprived from the realisation of the rights

of women and girls. In 2016, the Tax Justice Network (TJN) made a submission to the CEDAW committee where it criticised Switzerland for the potentially negative impacts on women's rights of its financial secrecy policies.⁴⁴ In 2020, the TJN once again made a submission to the CEDAW Committee regarding the negative impacts of tax abuse by Panama for women's rights and gender justice.⁴⁵ Building on evidence from this submission, the CEDAW Committee called on Switzerland to address the impacts of its tax and finance policies on women overseas.⁴⁶

⁴⁵ Ibid.
⁴⁶ CEDAW Concluding observations on Switzerland CEDAW/C/CHE/CO/4-5 [online]. Available at: <https://undocs.org/CEDAW/C/CHE/CO/4-5>



Discussion Questions

From a human rights perspective, consider the following questions:

- *Do existing revenue raising policies, programmes and budgets respect, protect and fulfill human rights for all?*
- *How can the revenue-raising policies, programmes and budgets be implemented in a manner that supports the realisation of human rights for all?*
- *Whose rights are privileged and whose are undercut/violated by current policies including those policies/laws that seem 'neutral'?*
- *Are there specific measures that are being put in place by your country to achieve substantive equality?*
- *Are countries taking into account extraterritorial obligations? Are they depriving other countries of revenue needed for the realisation of human rights of their residents?*

⁴⁷ Organized Crime and Corruption Reporting Project (2021) <https://www.occrp.org/en/openlux/>

⁴⁸ International Consortium of Investigative Journalists (2015) <https://projects.icij.org/swiss-leaks/>

⁴⁹ International Consortium of Investigative Journalists (2016) <https://www.icij.org/investigations/panama-papers/>

⁵⁰ International Consortium of Investigative Journalists (2017) <https://www.icij.org/investigations/paradise-papers/>

⁵¹ United Nations (1986). Universal Declaration of Human Rights - Background [online]. Available at: <https://www.un.org/en/events/righttodevelopment/background.shtml>

⁵² UN Declaration on the Right to Development (1986) [online]. Available at: <https://www.un.org/en/events/righttodevelopment/#:~:text=The%20groundbreaking%20document%2C%20adopted%20by,all%20human%20rights%20and%20fundamental>

d) National sovereignty and the right to development

National sovereignty is about the rights of peoples and their governments to determine their futures without foreign intervention. Each nation state has autonomy over what happens within their borders and this is also true for how governments can tax or mobilise domestic resources.

National sovereignty can also be abused by powerful states that may become or create tax havens, and thus deprive other states of their legitimate revenues. It is usually countries in the Global South that lose revenue. This is evident in the case of leaks such as OpenLux⁴⁷, SwissLeaks⁴⁸ the Panama Papers⁴⁹ and Paradise Papers⁵⁰ revelations about hidden corporate and private wealth in tax havens. It is important that states observe Extraterritorial Obligations (ETO) to not harm or abuse the capacity of other states to collect taxes. Tax havens such as Jersey, Guernsey, Switzerland, Luxembourg and the Cayman Islands, among others, establish low tax and high secrecy environments that attract mobile capital, which in turn reduces the taxes paid overall by powerful MNCs and wealthy men.

The Universal Declaration of Human Rights⁵¹ guarantees everyone a social and international order favourable to realising their rights. The UN Declaration on the Right to Development recognises the right to self-determination and to full sovereignty over natural wealth and resources. The Declaration states that development is a comprehensive process aiming to improve “the well-being of the entire population and of all individuals on the basis of their active, free and meaningful participation in development and in the fair distribution”⁵² of the resulting benefits. It highlights enablement and empowerment, not charity. The right to development embodies the human rights principles of equali-

ty, non-discrimination, participation, transparency and accountability as well as international cooperation. The States’ policies should align with these principles and mobilise and utilise maximum available resources towards the progressive realisation of rights.⁵³ Requirements of the UN Declaration on the Right to Development include: putting people at the centre of development; ensuring free, active and meaningful participation; securing non-discrimination; fairly distributing the benefits of development; respecting self-determination, and sovereignty over natural resources; all in a process that advances other civil, political, economic, social and cultural rights. Governments also have ‘extraterritorial’ human rights obligations, which commit them to guaranteeing the rights of not just their own people, but also people broadly affected by their conduct. This means governments must not cause harm beyond their borders or prevent other States from meeting their human rights obligations.⁵⁴

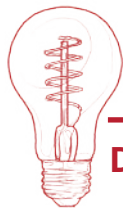
This right to self-determination is often undermined by international institutions, shaped by neoliberal capitalism. Countries in the Global South are more restricted in their autonomy (e.g., their fiscal and policy space) due to the external influence rooted in racist colonial legacies and relationships. The Declaration enhances the accountability of duty bearers – governments, donors and recipients, international organisations, multinational corporations and civil society. For example, States have obligations under international human rights law, as set out above and are accountable to its citizens.

Often regressive tax policies are imposed on national governments, such as by the IMF’s push for VAT reforms.⁵⁵ The IMF’s programmes have encouraged greater revenue collection from the taxation of goods and services (especially VAT), which is generally a regressive tax. Countries in the Global North dominate the decision-making power of the IMF and other international financial institutions.

⁵³ United Nations (2008). Key concepts on ESCRs – What are the obligations of States on economic, social and cultural rights? [online]. Available at: <https://www.ohchr.org/en/issues/escr/pages/whataretheobligationsofstatesone-scr.aspx>

⁵⁴ Center for Economic and Social Rights (2020). See CESR, Recovering Rights Topic Two | Governments’ Obligation To Cooperate Internationally To Realize Human Rights [online]. Available at: https://www.cesr.org/sites/default/files/Issue%20Brief%202_.pdf

⁵⁵ Reinsberg, B., Stubbs, T. and Kentikelenis, A. (2020). Taxing the People, Not Trade: The International Monetary Fund and the Structure of Taxation in Developing countries. Studies in Comparative International Development. 55, pp. 278-304.



Discussion Questions

An assessment of national sovereignty and right to development requires us to answer the following questions:

- *Is your government able/free to pursue its Right to Development?*
- *Who is influencing your government's policies?*
- *Is your government's fiscal or policy space constrained by other countries or international institutions? Or, is your government infringing on the fiscal or policy space of other countries, and their ability to realise human rights for their population – for example, by imposing heavy debt burdens or unfair tax rules?*
- *Are your government's decisions for resource allocation constrained by debt?*
- *Is your government's decision-making constrained by international financial institutions? Elaborate.*

e) Accountability: follow the money

Feminist and rights-based approaches focus on transformative power, which is based in people’s capacity and agency to drive social change together through collective action and to challenge the oppressive power that people with resources or formal authority have and exercise over others.⁵⁶ In our current world system, which is based on extractive economic relationships, power is expressed in wealth, ownership of land, natural resources and property.

Those with legitimate power as duty bearers, the State and several state bodies, such as the tax authority, the judiciary, healthcare providers and central government, have to perform their mandatory duties and are answerable for their impacts on human rights. Rights holders, individuals, the media, civil society and the international community play important roles in holding governments accountable for their obligation to respect, protect and fulfill human rights.⁵⁷ State institutions need to be held to account in their handling of public finances and tax systems. For accountability mechanisms to be effective, transparency and access to information are needed. In so-called social accountability mechanisms, citizens audit government expenditures and hold them to account for promises and agreements made. It is also important to know which level of government has the power to impose what tax, what this tax aims to do and what impact it has.

The Human Rights Council has identified the key attributes of good governance as follows: transparency, responsibility, accountability, participation and responsiveness (to the needs of the people).⁵⁸ Good governance also means good cross-border governance, and not to undermine efforts of other countries with one’s own tax and financial sector

⁵⁶ International Women’s Development Agency and Womankind Worldwide (2020). Plan Your Power: A Toolkit for Women’s Rights Advocacy Planning [online].

Available at: https://www.womankind.org.uk/wp-content/uploads/2020/08/IWDA_WW_Plan-Your-Power-Toolkit_final.pdf

More on power also here Crea by Srilatha Batliwala (2019). All about power: understanding social power and power structures [online].

Available at: <https://re-conference.creaworld.org/wp-content/uploads/2019/05/All-About-Power-Srilatha-Batliwala.pdf>

⁵⁷ FOWODE (2018). The Genesis: Gender Responsive Budgeting in Uganda FOWODE’s story. Page 12 [online].

Available at: <https://www.fowode.org/publications/stories-of-change/11-fowode-grb-story/file.html>

⁵⁸ United Nations (2021). About Good Governance [online].

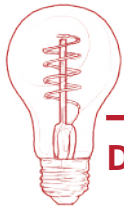
Available at: <https://www.ohchr.org/EN/Issues/Development/GoodGovernance/Pages/AboutGoodGovernance.aspx>

⁵⁹ Ibid.

⁶⁰ Uganda Radio Network (2014). MPs Adopt Report Recommending Scrapping of Taxes On Agricultural Inputs [online]. Available at: <https://ugan-daradionetwork.net/story/mps-adopt-report-recommending-scrapping-of-taxes-on-agricultural-inputs>

policies. Good governance relates to the political and institutional processes and outcomes that are necessary to achieve the goals of development.⁵⁹ Social accountability ensures that governments deliver on the promise of human rights: civil, cultural, economic, political and social rights.

In 2015, Uganda was the first country to have a Certificate of Gender and Equity embedded in the law to ensure compliance, enforcement and accountability with gender equality and equity budgeting. This democratised the budgeting process and made it more transparent. Consequently, in 2014/2015 parliament scrapped a proposed 18% VAT on agricultural inputs and equipment.⁶⁰



Discussion Questions

From an accountability perspective, the key questions to consider are:

- *Who has the power to make decisions, make rules, spend resources?*
- *Who is in charge or who is responsible?*
- *Who are they accountable/answerable to?*
- *Who is impacted by their decisions and actions?*
- *Do decisions have a cross-border element, and thus give rise to extra-territorial obligations?*
- *Who is paying through their money, time, labour or resources?*
- *Are the institutions, policies and services effectively guaranteeing the right to quality health, adequate housing, sufficient food, quality education, fair justice and personal security?*
- *Is information available on how much was intended to be spent, how much was spent and spent on what?*

f) Women in decision-making

Women’s equal participation in decision-making at all levels of society and institutions nationally and internationally is a key dimension of gender equality.

All women should be able to exercise choice and control over economic opportunities, outcomes and resources, and shape economic decision-making at all levels.⁶¹ Globally, only 24% of parliamentarians are women and women lead fewer than 25 of the world’s 196 countries.⁶² All people should have the right to participate in and access information relating to the decision-making processes that affect their lives and well-being.⁶³ A rights-based approach requires participation by communities, civil society, minorities, women, young people, indigenous peoples and other groups who have historically or culturally been excluded from decision-making.

There are many obstacles that prevent or discourage women from being involved in decision-making at all levels of society. Women who face domestic violence, poverty and discrimination – or who have heavy and unequal burdens of care work – are more likely to be excluded from decision-making. When it comes to elections, many women face barriers that make it difficult to stand. Fundamental challenges to oppressive patriarchal power require opening decision-making processes, redistributing control over resources and changing formal and informal lines of authority. Exposing hidden power, such as the influence of corporations or international institutions and challenging invisible power, such as discriminatory social norms that assign caregiving roles to women, are also key.⁶⁴

⁶¹ Womankind Worldwide (2019). Working towards a just feminist economy: The role of decent work, public services, progressive taxation and corporate accountability in achieving women’s rights. Saalbrink, R. [online] Available at: <https://www.womankind.org.uk/wp-content/uploads/2019/03/working-towards-a-just-feminist-economy-final-web.pdf>

⁶² Womankind Worldwide (2021). Strengthening Women’s Participation and Leadership [online]. Available at: <https://www.womankind.org.uk/what-we-do/womens-participation-and-leadership/>

⁶³ United Nations Population Fund (2005). Human Rights Principles [online]. Available at: <https://www.unfpa.org/resources/human-rights-principles>

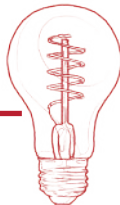
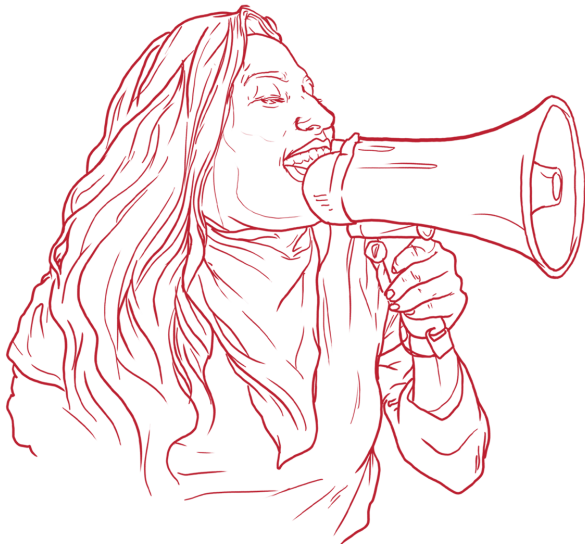
⁶⁴ International Women’s Development Agency and Womankind Worldwide (2020). Plan Your Power: A Toolkit for Women’s Rights Advocacy Planning [online]. Available at: https://www.womankind.org.uk/wp-content/uploads/2020/08/IWDA_WW_Plan-Your-Power-Toolkit_final.pdf

⁶⁵ Womankind Worldwide (2021). Strengthening Women’s Participation and Leadership. [online] Available at: <https://www.womankind.org.uk/what-we-do/womens-participation-and-leadership/>

⁶⁶ Halcrow G., Rowland C., Willetts J., Crawford J. and Carrard, N. (2010). Resource Guide: Working effectively with women and men in water, sanitation and hygiene programs, International Women’s Development Agency and Institute for Sustainable Futures, University of Technology Sydney, Australia. [online] Available at: http://www.genderinpacificwash.info/system/resources/BAhb-BIsHOgZmljoyMDExLzAx-Lzl0LzE5LzA0LzQyLzkzMS9X-QVNIX2ZsYXNoY2FyZHN-fZmluYWw0d2ViLnBkZg/WASH_flashcards_final4web.pdf Ladder of participation (See tool in Working effectively with women and men in water, sanitation and hygiene programs Resource Guide p.23).

Improving the representation of women in local leadership can influence decisions affecting women’s day-to-day living. It is important to hold decision-makers to account and make sure they respond to women’s priorities and needs – including women with disabilities, working-class women, Dalit women and lesbian, bisexual and transgender women.⁶⁵ We need to increase the representation and meaningful participation of women and girls in leadership and decision-making positions at all levels of society.⁶⁶

Women need access to remedy in cases where their rights are violated. This could be in the form of access to human rights treaty bodies such as CEDAW, and UN Committee on Right of Child, or when countries come up for the periodic review of their human rights situation. It is important that there is access to judicial remedy, e.g., via public interest litigation (PIL). This is where a member of the public can ask for remedy when a public body does not fulfill their human rights or constitutional mandate. For instance, in Nepal a citizen acted via PIL to ensure that a large telecoms company paid all due capital gains taxes when it was sold from one MNC to another. This compelled the government to tax the MNC as a legal order.



Discussion Questions

The key questions to consider when assessing the level of women’s participation in decision- making in a country are:

- *What constraints do women face in participating in decision-making at different levels in your country?*
- *How can these constraints and barriers be addressed?*
- *What resources are needed to make women in decision-making a reality?*
- *How many parliamentarians are women in your country?*
- *Who is involved in decision-making at different government levels? Is this group representative of its residents?*
- *Is it inclusive, are minorities and other marginalised women and groups represented? How is your government enabling the meaningful participation by women in all their diversity in terms of race, ethnicity, age, ability, religion, language, location and other social variables as relevant?*
- *Are there mechanisms for addressing abuses of justice and rights to access remedy? Mechanisms can include the CEDAW and other international and regional Conventions signed by governments to uphold civil, political, social, economic and cultural rights, etc.*



Chapter 3

⁶⁷ ILO (2018) Care Work and Care Jobs for The Future of Decent Work. Available at: https://www.ilo.org/wcmsp5/groups/public/-dgreports/-dcomm/-publ/documents/publication/wcms_633135.pdf

⁶⁸ Womankind Worldwide (2019). Working towards a just feminist economy: The role of decent work, public services, progressive taxation and corporate accountability in achieving women's rights. Saalbrink, R. [online] Available at: <https://www.womankind.org.uk/wp-content/uploads/2019/03/working-towards-a-just-feminist-economy-final-web.pdf> (UNW, 2015): 'Progress of the World Women 2015-2016: Transforming Economies, Realising Rights' [pdf] p.200 fig 4.2).

Feminist Economics Reimagining the Economic and Tax Systems

Mainstream orthodox economics has overlooked the idea that production also requires social reproduction – the many things that women do as care and domestic work to sustain families and societies. This is a reality reflected around the world where women and girls do 76.2% of unpaid care and domestic work.⁶⁷ This deliberate oversight is reflected in how Gross Domestic Product (GDP) is measured by considering the value produced through wage labour, but not through the unpaid domestic and care work. Neither does the GDP measure the impact on Mother Earth. Women's unpaid work in communities includes a host of activities such as organising and sustaining social networks through churches, funerals, weddings, community fundraisers, etc. Women's work is essential to sustaining communities, a well-functioning economy and our ability to live in harmony with nature. For example, when the value of time spent in unpaid care and domestic work is counted in terms of GDP, such activities amount to enormous contributions – from 15% of GDP in South Africa up to 31% in Nicaragua, 35% in Tanzania and 39% in India.⁶⁸

Indeed, proponents of feminist economics argue that – in terms of methodology and focus – modern economics is too centred around men and their economic activities (such as construction and finance) with women's contribution to the economy routinely ignored. Furthermore, this narrow economic lens also excludes millions of people whose lives are

not shaped by this heteronormative notion of families and households, including those with disabilities, those marginalised by poverty and a combination of social variables based on sex, age, race, ethnicity, sexual orientation and gender identity, location and more. The value of human beings cannot be reduced to their contribution to the GDP while ignoring all the other ways the people live and sustain each other, communities, societies and ecosystems.

The current economic model of patriarchal neoliberal capitalism is rooted in colonial and extractive systems that value individual and corporate profit accumulation over collective well-being. This has shaped our societies and “has facilitated changes in laws, deregulating labour rights, privatizing natural resources and basic services, liberalising trade, investment and financial flows”.⁶⁹

Women are more likely to depend on the state for a larger part of their income due to economic inequality, workplace discrimination, the gender pay gap and the gendered division of labour, i.e. their work in social reproduction, means that they are therefore more likely to rely on benefits or tax credits. This example highlights the need for taxation systems that tax men and women as individuals and differently based on their separate incomes and assets. By taking account of the (socially constructed) differences in the different (gendered) roles of men and women in society, feminist economics is distinctly different to mainstream economics. It asserts that gender relations are a structural characteristic of any economy because changes to the economy can affect gender relations and vice versa, and thus gender needs to be taken into account in any understanding of the economy. In this way, feminist economics is not ‘economics for women’, it is simply better economics, and all economists should be feminist economists!⁷⁰

Accounting for unpaid work is the first step towards recognising the time and labour involved in unpaid care and domestic work and this is

⁶⁹ Ibid.

⁷⁰ Women's Budget Group (2018). 'What is Feminist Economics?' resource pack [online]. Available at: <https://wbg.org.uk/wp-content/uploads/2018/01/WBG-What-is-Feminsist-Economics-PDF-compressed.pdf>

⁷¹ Public Services International (2018). ‘Advancing Women’s Human Rights through Gender-Responsive Public Services’ [online]. Available at: <https://publicservicesinternational/resources/news/advancing-womens-human-rights-through-gender-responsive-public-services?id=9180&lang=en>

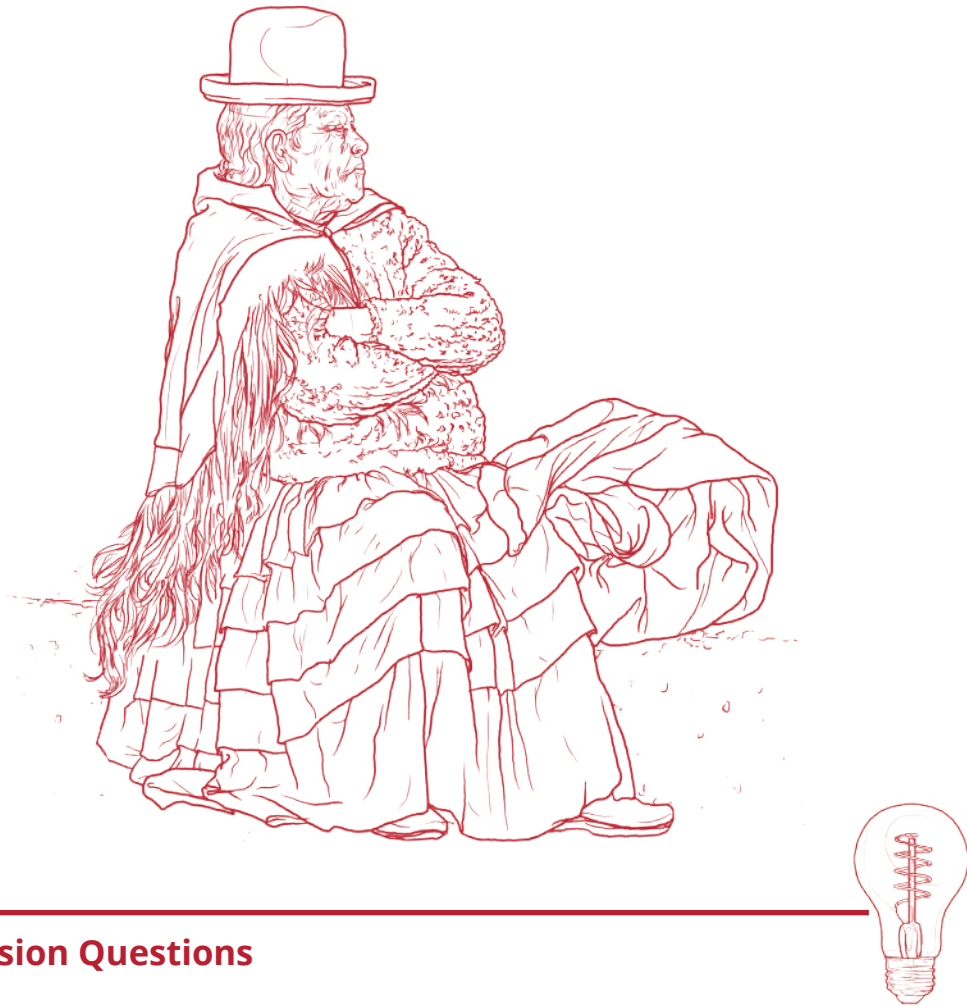
⁷² Womankind Worldwide (2019). Working towards a just feminist economy: The role of decent work, public services, progressive taxation and corporate accountability in achieving women’s rights. Saalbrink, R. [online]. Available at: <https://www.womankind.org.uk/wp-content/uploads/2019/03/working-towards-a-just-feminist-economy-final-web.pdf>

the first step towards redistributing and reducing women’s disproportionate care burden. Once this is explicitly recognised and included in macro-economic policy, this opens the door for a more comprehensive structural shift of fiscal policy. Despite States’ obligations to ensure economic policies are non-discriminatory and prioritise the realisation of human rights and gender equality, regressive tax policies and underfunded public services perpetuate women’s disproportionate responsibility for unpaid care work and the lack of recognition of this work. This work is part of the social contract between the State and citizens who are taxpayers. In return, the State should provide requisite public services that are adequate, accessible, affordable and of good quality. If designed, funded and delivered using gender-transformative analysis, public services can challenge patriarchy and transform the structural causes of discrimination by redistributing power and resources⁷¹ more equitably and on a national level.

Tools for assessing unpaid care work

An example of a tool to assess unpaid care is Time diaries/Time use survey where men and women fill in their daily activities, thus enabling women and men to begin to understand the time and energy that women spend on unpaid care work, and the detrimental effects of their disproportionate responsibility for unpaid care work on other areas of their lives.

Feminist economics is committed to gender equality and the realisation of social and economic rights, especially for women living in poverty. We need gender-transformative public services, financial and tax transparency, universal social protection systems, the redistribution of unpaid care in households and between households and the State, access to decent work, sustainable infrastructure and progressive public resources and taxation.⁷²



Discussion Questions

To understand the feminist economics approach, the following questions are important:

- *What are the differences in men’s and women’s roles in society?*
- *Are the different roles of men and women considered when measuring economic output?*
- *What is the contribution of women’s unpaid work to the country’s economic growth and development?*
- *How can unpaid work be redistributed equitably among men and women and between households and the state?*
- *What are the differentiated impacts of the country’s policies, programmes and budgets on men and women?*

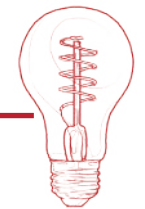
⁷³ Discussion Paper, Macroeconomic Policy and Women's Economic Empowerment. Available at: <https://static1.squarespace.com/static/536c4ee8e4b0b60bc6ca7c74/t/59a7e96f15d5db4b826ac8ce/1504176498496/MacroEconomic-DiscussionPaper-WEB-single.pdf>

⁷⁴ Thematic brief on UN Women's work on economic empowerment. Available at: https://www.unwomen.org/-/media/headquarters/attachments/sections/library/publications/2013/12/un%20women_ee-thematic-brief_us-web%20pdf.pdf?la=en

a) Women's economic empowerment

There is a trend that relegates women's economic empowerment to micro (individual) level economic analysis and intervention such as small-scale entrepreneurship. With regard to macro-economic (national and structural) policies, they have been narrowly focused on getting more women into the paid workforce and enhancing existing livelihoods. However, this is not a sufficient strategy to enable women's economic empowerment.⁷³ Instead, women's economic empowerment must be understood as far more than women's ability to compete equally in existing markets, or as the beneficial outputs of their contribution to growth. It must include women's access to and control over economic resources, access to decent work, control over their own bodies, control over their time and meaningful participation in economic decision-making at all levels – from the household to international institutions and policy spaces and on macroeconomic policy decisions on their living conditions, choices and opportunities.

Women's economic empowerment goes hand in hand with gender equality and contributes to advancing economies and sustainable development.⁷⁴



Discussion Questions

To understand and enhance women's economic empowerment within a particular country, the following questions are important:

- What are the main constraints that are faced by women in their economic engagements?
- How does the gendered division of labour manifest in economic empowerment and what impact does it have on women's economic power?
- Does economic policy favour male-dominated economic sectors over those dominated by women (e.g. caregiving)?
- What measures can be put in place to ensure equal opportunities for men and women in ownership and access to and control of productive resources?
- What measures can be put in place to ensure women's access to paid employment and pay equity?

b) Human rights approach to taxation and spending

The realisation of human rights in fiscal and macro-economic policies requires implementation of policies that include measures to redress inequalities and guarantee adequate tax revenue to fulfill government obligations for the provision of appropriate, adequate and affordable public services for all residents, without any exceptions.

Tax justice is a women's rights issue because tax laws, policies and systems continue to shape women's lives, affect their access to property, incomes and public services, and transmit gendered social expectations and stereotypes within societies and across borders. As explained above, taxes are crucial for four reasons, which are summarised as the four 'Rs' of taxation: i) Revenue generation, ii) Redistribution, iii) Representation, and iv) Repricing.

Every government in the world has certain obligations to people living within its territory and beyond. However, human rights encompass not just civil and political rights, but also economic, social and cultural rights. At an absolute bare minimum, the human rights framework requires the provision of available foodstuffs for the population, essential primary healthcare, basic shelter and housing, and the most basic forms of education, without delay. However, States are also required to take concrete, regular steps towards fulfilling economic and social rights more fully and holistically over time and as rapidly as possible.

The human rights approach is concerned about how rights are realised through the budget, and how they are violated when states are unable to meet their obligations through weak or unfair taxation. Very often, States say that they cannot take faster steps towards realising economic

and social rights because they simply do not have the resources. It is important not to take this assertion at face value, but rather examine the different ways that governments could increase the number of resources available. In other words, how could they increase the size of the pie, not just slice it differently?

Tax policy can play an important role in redistributing wealth and power within an economy. The provision of services is one way of addressing poverty and inequality through taxation, as it is the poor who tend to depend more on key services such as publicly funded healthcare and education services. With an ever-shrinking pool of international development aid, tax is one of the only long-term, sustainable and reliable ways of resourcing women's rights, and it comes without many of the ties and constraints linked to aid or loans. However, the way tax systems are designed and implemented has a direct impact on who they benefit and who they unfairly burden.

The term 'progressive taxation' is used to describe tax systems that redistribute from wealthier individuals and institutions to those with fewer resources. Progressive taxation systems are more compliant with human rights obligations.⁷⁵ Direct taxes have largely been shown to be progressive and they include: Corporate income tax (CIT), property taxation and personal income taxes differentiated between those on lower and higher incomes. Indirect taxes on the other hand are mostly regressive and they include consumption taxes (levied on food, fuel and other goods), Value Added Tax (VAT) and goods and services tax (GST). On the one hand, some studies⁷⁶ show that VAT/sales tax is not always regressive, when designed properly, but certainly it is not as progressive as other forms of tax, and therefore it is often the least (or a less) progressive choice.

Despite these negative impacts, indirect taxes are favoured by IFIs, which argue that they are easy to implement in developing countries

⁷⁵ Center for Economic and Social Rights (2020). Recovering Rights Topic Three – Progressive Tax Measures to Realize Rights [online]. Available at: https://www.cesr.org/sites/default/files/Brief%203%20Progressive%20Tax_.pdf

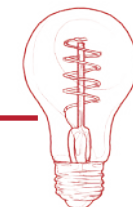
⁷⁶ Rita de la Feria, University of Leeds (2019). Blueprint for Reform of VAT Rates in Europe https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3372383

⁷⁷ See VAT Campaigns in Philippines and Sierra Leone. Christian Aid and SOMO (2011). Tax Justice Advocacy: A Toolkit for Civil Society [online]. Available at: <https://taxjustice-toolkit.org/> or <http://www.forum.awid.org/forum12/wp-content/uploads/2013/02/tax-advocacy-tool-kit.pdf>

where the tax infrastructure is weak and that they do not “constrain the innovation potential” of small businesses. They rely on the premise that taxes should be economically neutral and should focus on raising revenue only, ignoring the potential for tax to challenge inequality and ensure rights. Higher reliance on indirect taxes (e.g. through boosting or introducing VAT) is typically included as part of a package of IMF loan conditions. Too much reliance by a government on VAT for its revenue can end up deepening inequality in a country. For this reason, VAT has been a focus for tax justice protests in countries around the world.⁷⁷ Meanwhile, when governments grant powerful multinational corporations tax exemptions/holidays/incentives, or allow them to evade or underpay tax, they are neglecting a more progressive and socially just mode of revenue-raising.



Discussion Questions



1. How is the money that is being collected through taxation spent and who is benefitting from expenditure policies (funded through taxes raised)? For example, if tax policy is progressive but little is being allocated towards building hospitals and schools that serve everyone, including the most disadvantaged, then this is not enabling the realisation of human rights for all.
2. How much revenue is lost through the different forms of tax abuse in your country? (see more on IFFs above). Tax abuses result from tax avoidance and evasion by large corporations and wealthy individuals through sophisticated mechanisms that are not easy to detect by tax administrations. These lead to lower revenues being collected to fund social programmes that would benefit everyone and for the realisation of human rights. The most common strategies to avoid paying fair taxes are the use of tax havens and the manipulation of transfer pricing.

⁷⁸ Trade mis-invoicing involves the deliberate falsification of the value, volume and/or type of commodity in an international commercial transaction of goods or services by at least one party to the transaction. It is a common practice in large companies as a way to avoid paying taxes in the countries in which they operate and is one of the practices used by IFFs. For example, in Mozambique, producers of exported shrimp frequently declare that their product is of lower quality than it is in reality, and producers of timber often under-declare the quantities that they export. Thus, in both cases the declared values of the products are reduced, lowering the payable tax. Extracted from: The Money Drain. How Trade Mis-invoicing and Unjust Debt Undermine Economic and Social Rights in Southern Africa. ACTSA Briefing Paper. August 2019: <https://www.globaltaxjustice.org/sites/default/files/ACTSA-The-Money-Drain-FINAL.pdf>

⁷⁹ Global Financial Integrity (2018). A Scoping Study of Illicit Financial Flows Impacting Uganda. With contributions from Economic Policy Research Centre Uganda Association of Women Lawyers: <https://gfintegrity.org/report/a-scoping-study-of-illicit-financial-flows-impacting-uganda/>

Application to Uganda

It is worth noting that Uganda has signed up to the various human rights treaties, including International Covenant on Economic, Social and Cultural Rights (ICESCR) and CEDAW. Uganda’s tax collection effort has remained below potential despite successive reforms by the Uganda Revenue Authority (URA) in the tax administration and systems since the 1990s. Even though revenue collection has increased over time, revenue performance remains below the potential revenue, based on tax to GDP ratios. Uganda’s tax to GDP ratio only increased from 13.5% to 14.1% between the 2016/17 and 2017/18 fiscal years, which is still below the sub-Saharan Africa average of approximately 16%.

Despite the low levels of revenue collection, Uganda is estimated to have lost a significant amount of revenues through trade mis-invoicing.⁷⁸ The potential over- and under-invoicing of commercial imports from 2006-2015 amounted to some US\$ 4.9 billion, and the potential under- and over-invoicing of exports amounted to roughly US\$ 1.7 billion (Global Financial Integrity, 2018⁷⁹). The total revenue lost through trade mis-invoicing of approximately US\$ 6.6 billion (about UGX. 24,410.6 billion), would have financed Uganda’s health budget (estimated at UGX. 2,589.5 in 2019/20 – Republic of Uganda, 2019⁸⁰) for almost 10 years. Similarly, it would have financed Uganda’s education budget (estimated at UGX. 3,397.6 in 2019/20) for about seven years. Other estimates have revealed that Uganda loses about US\$ 115 million per year as a result of global tax abuse.⁸¹ This is an equivalent of 31.43% of the health budget and 13.93% of the education spending. In addition, the revenue lost is equivalent to annual wages of 83,658 nurses. With an estimate of a nurse and midwife to patient ratio of 1.2 per 1,000 people,⁸² these resources would go a long way towards improving health outcomes in Uganda.

Uganda's lost amount of revenues through trade mis-invoicing

US\$ 1.7 billion
Potential under and over-invoicing of exports

US\$ 4.9 billion
Potential for over and under-invoicing of commercial imports

US\$ 6.6 billion = UGX. 24,410.6 billion *
Total revenue lost through trade mis-invoicing

The amount was a lost opportunity for health and education budgets over a period of time

Health
UGX. 2,589.5** X 10 years

Education
UGX. 3,397.6** X 7 years

Health and education annual budget losses due to tax abuse (estimate in US\$ 115 million) that is equivalent to:

US\$ 115 mi = the annual wages of 83,658 nurses

Health
31.43%

Education
13.93%

Insufficient levels of financial transparency — globally and domestically — and government accountability in Uganda, coupled with a regulatory system that can incentivise financial crimes, have helped to drive high levels of illicit financial inflow and outflows in the country, which are undermining development efforts.⁸³ As a result, the country has increased its reliance on foreign debt, which has implications on increased

⁸⁰ Republic of Uganda (2019). National Budget Framework Paper FY 2020/21 – FY 2024/25. Ministry of Finance, Planning and Economic Development. Available at: https://budget.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202020-21_0.pdf

⁸¹ Tax Justice Network (2020). Illicit Financial Flows Vulnerability Tracker - Uganda [online]. Available at: <https://iff.taxjustice.net/#/profile/UGA>

⁸² World Bank (2018). Nurses and midwives (per 1,000 people) – Uganda [online]. Available at: <https://data.worldbank.org/indicator/SH.MED.NUMW.P3?locations=UG>

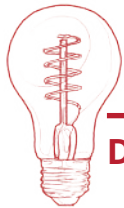
⁸³ Global Financial Integrity (2018). A Scoping Study of Illicit Financial Flows Impacting Uganda. With contributions from Economic Policy Research Centre Uganda Association of Women Lawyers. [online]. Available at: <https://gfintegrity.org/report/a-scoping-study-of-illicit-financial-flows-impacting-uganda/>

** Estimate budget in 2019/20

⁸⁴ The East African (2021). Uganda to spend 97pc of domestic revenue on debt repayments [online]. Available at: <https://www.theeastafrican.co.ke/tea/business/uganda-to-spend-97pc-of-domestic-revenue-on-debt-repayments-3286354>

⁸⁵ Global Financial Integrity (2018). A Scoping Study of Illicit Financial Flows Impacting Uganda. With contributions from Economic Policy Research Centre Uganda Association of Women Lawyers [online]. Available at: <https://gfin-integrity.org/report/a-scoping-study-of-illicit-financial-flows-impacting-uganda/>

debt servicing (up to 97% of tax revenue collected goes towards debt payments⁸⁴) and reduced spending on public services. This has a significant effect on women. as they disproportionately carry the unpaid work burden. In addition, due to lower income tax collections (especially corporate taxes), there is increased reliance on regressive taxes, especially indirect taxes. These have a negative effect on informal workers and people living in poverty – the majority of whom are women – as they spend a large part of their incomes on taxes for essential goods and services that they consume to sustain livelihoods. This also perpetuates poverty and deepens aid dependence. Uganda will struggle to meet its goal of rising to middle-income country status and reducing its reliance on foreign debt unless it increases efforts to combat commercial tax evasion, corruption and money laundering of criminal proceeds and terrorist financing. Three policy areas should be the central focus for the government: eliminate the allowance and use of anonymous companies in the economy; reduce the ease and volumes of trade mis-invoicing; and enforce anti-money laundering laws, particularly within the banking sector.⁸⁵



Discussion Questions

- *Comparing expenditure on essential services and social programmes with other items in the budget, is the government realistically using the ‘maximum available resources’ to realise economic and social rights?*
- *Is the government progressively improving allocation and expenditure on essential services and social programmes in line with its human rights obligations?*
- *How much revenue is being lost through different forms of tax abuse, and what does the loss of revenue imply for the realisation of human rights and the provision of social services essential for rights?*⁸⁶

c) Taxation and gender equality

The tax system in most cases has been shown to disadvantage women because women are more likely to earn less in paid work, do greater amounts of unpaid care and household work, spend greater proportions of their income on consumption and care goods, and they are less likely to be able to save for their old age.⁸⁷

Gendered tax provisions can mainly be described as explicitly or implicitly discriminating against women in tax and spending laws (i.e., explicit and implicit biases). Explicit forms of gender discrimination refer to specific regulations or provisions in tax law that literally treat men and women differently. Implicit forms of gender discrimination, on the other hand, relate to provisions in tax systems that, because of systematically gendered social and economic norms, have different after tax and post-consumption impacts on men compared with women.

Generally, flat rated taxes such as consumption taxes, Value Added Tax or excise taxes take a larger share out of women’s income. In addition, individuals who pay consumption taxes may be able to shift that tax to another person, as in the case of Value Added Taxes in which the last seller bears the statutory tax burden but shifts the tax burden to the consumer.

⁸⁶ Check out the State of Tax Justice (2020) for some astounding figures of corporate and private tax abuse and evasion [online]. Available at: <https://www.tax-justice.net/reports/the-state-of-tax-justice-2020/>

⁸⁷ Tax Justice Network Africa (2011). Taxation and Gender: Why does it matter? Africa Tax Spotlight, first quarter, volume 2 [online]. Available at: https://unctad.org/system/files/official-document/aldcafrica2020_en.pdf

Examples of gender inequality in the tax system

- 1. A high rate of tax on part-time earners is likely to affect women more than men because women are more likely to work part time to accommodate family responsibilities.
- 2. If the tax code treats a married couple as a single unit (combining their earnings for tax purposes), the couple can face a ‘marriage penalty’ whereby they end up paying more than when they file their taxes separately as single people. This usually affects women disproportionately because the higher tax is effectively placed on the ‘second’ earner. Women are more likely to be earning less than their spouses and their earnings are usually regarded as ‘second’ earner.
- 3. A shift from direct taxes to indirect taxes such as consumption taxes (VAT) can produce greater gender inequalities if taxes are levied on essential goods that are consumed disproportionately by low-income households, many of whom are likely to be women-headed households.
- 4. Men are more likely than women to benefit from corporate and income tax exemptions as they are more likely to own property and shares.
- 5. The trend to lower Corporate Income Tax (CIT) rates has a negative impact on women. Shrinking CIT revenues are often replaced with consumption tax revenues, which do not usually take gender differences in ability to pay into consideration. A gender assessment of the overall tax burden can reveal the gender and intersectional implications of these taxes.
- 6. Lower capital and wealth taxation (e.g. lack of capital gains taxes or lower taxes on dividends, or low inheritance taxes or exemptions, or wealth taxes) often mean that men benefit more than women as women own fewer businesses and less capital. These lower taxes or exemptions increase wealth and

income inequality and enable wealth accumulation.

- 7. The growing use of generous tax holidays and incentives to attract foreign direct investment in developing countries brings down tax revenues, meaning governments have less funds to spend on development.

Explicit differences between how women and men are taxed can be built into the tax system:

- 1. In Pakistan and Bangladesh, for instance, the tax code allows working women to shield a greater amount of their income from tax than working men.
- 2. In contrast, in South Africa prior to 1994, married women were taxed at higher rates than married men. However, this type of direct bias was removed.⁸⁸

⁸⁸ Smith, T. (2000). Women and Tax in South Africa [online]. Available at: <http://internationalbudget.org/wp-content/uploads/Women-and-Tax-in-South-Africa.pdf>



⁸⁹ Ssewanyana, S., Bategeka, L., Guloba, M. and Kiiza, J. (2010). ‘Gender equality and taxation in Uganda’. In Caren Grown and Imran Valodia (eds.). Taxation and Gender Equity: A Comparative analysis of direct and indirect taxes in developing and developed countries. International Development Research Centre (IDRC), Routledge, Taylor & Francis Group [online]. Available at: <https://idl-bnc-idrc.dspacedirect.org/bitstream/handle/10625/43684/IDL-43684.pdf>

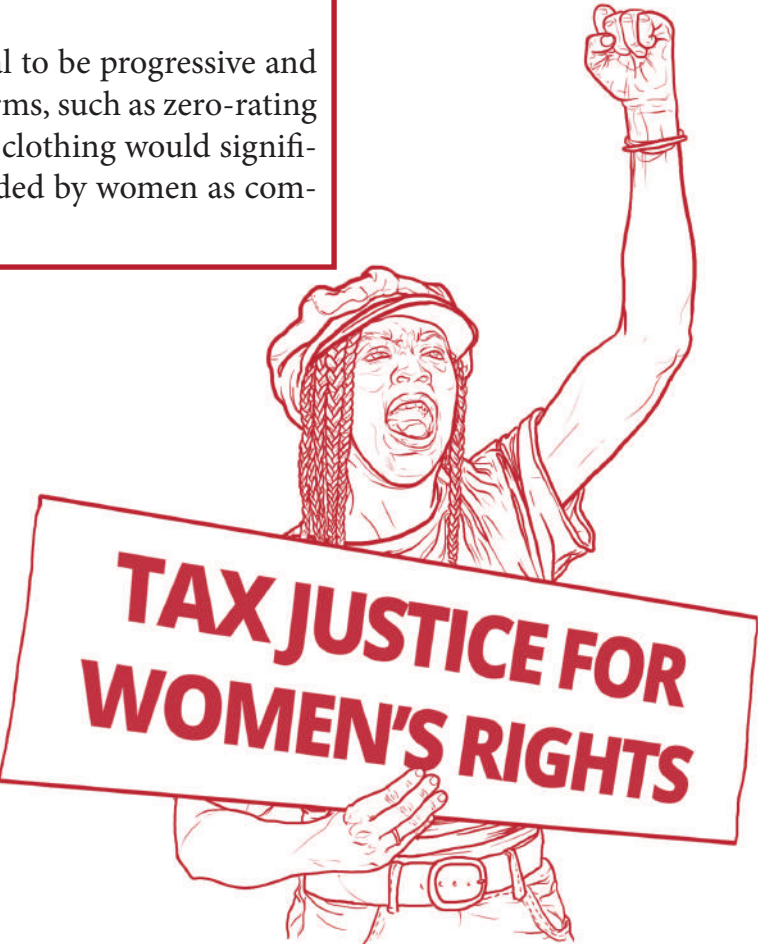
Application to Uganda

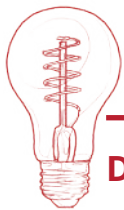
In Uganda – the statutory tax language is gender neutral, but it does not deliver gender neutral outcomes. There are no explicit gender biases in direct taxation, but there are various implicit gender biases.⁸⁹

- The **equal treatment in the tax code** does not translate into substantive gender equality. There is horizontal inequity in the system where households with the same level of earnings but a different taxpayer composition have different personal income tax burdens.
- In addition, **tax exemptions** tend to benefit men more than women, primarily because of occupational segregation in the labour market.
- **Personal income tax** that is paid by individuals who are in formal employment (mainly known as Pay As You Earn – PAYE). This is a progressive direct tax where higher paid workers pay a higher proportion of their income in tax. Women are predominantly in the lower paying formal work; they earn less and thus there are fewer of them in formal employment.
- Unpaid care and domestic work are not counted in the calculation of GDP.
- Reforming regressive taxes on goods and services (such as through zero-rating Value Added Tax) was found to significantly reduce the tax burden of households headed by women as compared to men. Thus, zero rating or exempting basic commodities (such as food, clothing, cooking fuel, etc.) from indirect taxes would be gender-responsive as it seeks to address the gender inequalities between men and women. Given that women-headed households live in greater poverty than male-headed households, this would help to reduce the poverty of women and their families. At the same time, it is important to keep in mind that low-income women pay other fees such as market fees.

The analysis of the incidence of indirect taxes in Uganda revealed that, even though the burden of indirect taxation, based on amount of tax paid, was significantly greater on households headed by men compared to women, this situation changes when analysing the tax burden according to income. In this case, households headed by women pay proportionately more indirect taxes than households headed by man. Also, there are differences in consumption patterns that affect the indirect taxation burden by gender. Households headed by women had a higher incidence of indirect tax on food, children’s clothing and footwear and fuel, while households headed by men had a greater incidence of tax on alcoholic beverages, tobacco and cigarettes, transport, communication and adult clothing and footwear.

This shows that selective taxes have the potential to be progressive and reduce gender inequality. Thus, indirect tax reforms, such as zero-rating or exempting basic necessities such as food and clothing would significantly reduce the tax burden of households headed by women as compared to male-headed households.





Discussion Questions

To assess how the way revenue is raised impacts on women, we need to answer the following questions:

- *How are women and men affected by the kind of revenues raised by governments such as direct (income, corporate taxes) and indirect taxes (Value Added Tax)?*
- *Are there specific differences in tax reliefs and allowances for men and women?*
- *How are income taxes filed by a wife and husband (jointly or separately)?*
- *In the case of joint filing, who bears the additional tax burden?*
- *Are there differences in consumption patterns between men and women?*
- *What are the implications of the different consumption patterns of men and women on their tax burden?*
- *What are the implications of tax exemptions (e.g. for Value Added Tax, or Corporate Tax) on the tax burden of men and women of different socio-economic and demographic groups?*
- *How are women and men affected by user fees and charges that are levied by local government units?*
- *How progressive is the tax system overall?*

d) Tax policy analysis tools

The following are gender-responsive budget (GRB) tools for analysing the gender impact of government revenues.

a) Gender-disaggregated tax incidence analysis:

This tool examines both direct and indirect taxes to calculate how much taxation is paid by different individuals or households. The impact of direct taxes requires disaggregating the data by taxpayer. Gender-disaggregated consumption data can be used to analyse the impact of indirect taxes on women and men.

b) Gender-disaggregated analysis of user charges/fees:

This tool tracks the impact user fees and charges have on women and men. Given that women generally earn less than men and are mostly represented in the informal sector, especially market traders, these fees can affect women differently as compared to men.

c) Gender-aware policy appraisal:

This tool questions the assumption that tax policies are ‘gender-neutral’ in their effects and asks instead how tax policies and their associated contributions and resource allocations are likely to reduce or increase gender and intersectional inequality?

d) Gender-disaggregated analysis of the impact of the budget on time use:

This tool looks at the relationship between the national budget and the way time is used in households. This tool ensures that the time spent by women in unpaid work is accounted for in policy analysis. It relies on time use studies implemented at the national level.

⁹⁰ Make Tax Fair [online]. Available at: <https://maketax-fair.net/ftm/>

⁹¹ Oxfam (2019). Gender and Taxes: The gendered nature of fiscal systems and the Fair Tax Monitor [online]. Available at: <https://oxfamlibrary.openrepository.com/bitstream/handle/10546/620868/gd-gender-fair-tax-monitor-130919-en.pdf?sequence=1>

⁹² Make Tax Fair (2016). Fair Tax Monitor Uganda [online]. Available at: <https://maketax-fair.net/assets/wbb-publications/1861/Fair%20Tax%20Monitor%20Uganda%20Final%2013%201%202017.pdf>

Examples of Tax Policy Analysis tools by civil society

1. Fair tax monitor (FTM)⁹⁰

This is a unique evidence-based advocacy tool that identifies the main bottlenecks within tax systems and provides strong evidence for advocacy work at national and international levels. The tool allows for a comparison of tax policies and practices in different countries, using a standardised methodology and unified research approach. The degree of fairness in tax systems is determined by considering the FTM’s methodology to evaluate the tax systems are:

- i. Progressive Tax System; ii. Sufficient Revenues; iii. Well Governed Tax Exemptions; iv. Effective Tax Administration; v. Pro-Poor Government Spending; and vi. Accountable Public Finances.

The expected impact of providing this kind of analysis is: to see if citizens are equipped to demand accountability from their governments; to help civil society organisations use information to strengthen awareness and advocacy campaigns and influence their tax systems for the better; and if involving relevant stakeholders, including government agencies, to help provide a solid understanding of tax and expenditure gaps, in order to help develop pro-poor fiscal policies. This is a toolkit for the fair tax monitor and the gendered nature of fiscal systems.⁹¹ The Uganda report,⁹² produced in 2016, noted that “Taxation in Uganda intersects with gender relations, norms and economic behaviour implicitly”.

2. Tax Justice Advocacy: A Toolkit for Civil Society⁹³

This toolkit is designed to introduce people to key tax topics of relevance to civil society organisations in simple terms, in order to break down the complexity of the issue. The stories of tax justice campaigns around the world are meant to inspire you to action. It provides detailed guidance, tips and tools on how to go about developing an advocacy strategy on tax; conduct tax-focused research; and lobby, communicate and campaign on tax.

3. A Guide to Tax Work for Non-Governmental Organisations (NGOs)⁹⁴

This guide is intended to help demystify revenue policy issues and give civil society groups working on budgets the tools they need to influence revenue policy in the same way that they have been able to influence expenditure policy. Groups that are knowledgeable about both sides of the budget – expenditure and revenues – will ultimately be more effective.

4. Public revenue reporting and monitoring⁹⁵

Public revenue reporting serves to inform the citizens of the sources and amounts of government revenue and how it is proposed to be used. The public disclosure of such information is necessary for citizens to understand the financial resources that the government has at its disposal, thereby supporting their engagement with the government on issues of public finance. Public revenue reporting also forms the basis for public revenue monitoring, which aims to ensure public revenues are properly managed. By complementing the task of tracking public budgets and expenditure, public revenue reporting and monitoring plays a crucial role in holding the government accountable for its decisions and actions.

⁹³ Christian Aid and SOMO (2011). Tax Justice Advocacy: A Toolkit for Civil Society [online]. Available at: <https://taxjustice-toolkit.org/>

⁹⁴ The International Budget Project (2006). A Guide to Tax Work for NGOs [online]. Available at: <https://www.internationalbudget.org/wp-content/uploads/A-Guide-to-Tax-Work-for-NGOs.pdf>

⁹⁵ Civicus (2009). Public Revenue Reporting and Monitoring [online]. Available at: https://www.civicus.org/documents/toolkits/PGX_G_Public%20Revenue%20Reporting%20and%20Monitoring.pdf

⁹⁶ The International Centre for Tax and Development (2020). Call for research proposals: Tax and civil society [online]. Available at: <https://www.ictd.ac/news/tax-civil-society-call-research-proposals/>

⁹⁷ IMF (2021). Tax Policy Assessment Framework (TPAF) [online]. Available at: <https://www.imf.org/en/Data/TPAF>

5. ICTD Tax and Civil Society research programme⁹⁶

The International Centre for Tax and Development (ICTD) research programme on tax and civil society aims to deepen knowledge of the strategies and tools that civil society may use to support more equitable taxation and to use that knowledge as a platform for advocacy efforts to push for reform. Groups are particularly encouraged to carry out research in two interrelated areas: (1) Advocacy for fairer and more equitable tax systems; and (2) Taxpayer engagement and government accountability and responsiveness.

Examples of tools for tax policy analysis tools by IFIs

1. Tax Expenditure Assessment (TEA)

This is a tool used to assess the effectiveness of tax incentives and exemptions when governments support individuals/ companies by reducing their tax liability rather than through direct spending. Research shows that the tax incentives are highly prevalent but often ineffective.

2. Tax Policy Assessment Framework (TPAF) of the World Bank and IMF⁹⁷

This is a framework for systematic and consistent assessment of tax design. It is designed to serve as a guide for systematic and comprehensive tax policy assessments. The GATJ Tax and Gender Working Group made submissions to the IMF to make the VAT module gender responsive.

3. Tax Administration Diagnostic Assessment Tool (TADAT)⁹⁸

The TADAT is designed to provide an objective assessment of the health of key components of a country’s system of tax administration. This framework is focused on the nine key performance outcome areas (POAs) that cover most tax administration functions, processes and institutions.

4. Revenue Administration Gap Analysis (RA-GAP)⁹⁹

This online course, presented by the Fiscal Affairs Department, provides instruction on how to prepare and execute VAT gap estimation model (VGEM) of the IMF’s Revenue Administration Gap Analysis Programme (RA-GAP). The course is broken into five modules covering: an overview of the VAT gap modelling framework; using the VAT gap estimation model; measuring actual VAT; constructing the potential VAT base; and running the model, interpreting the results, and troubleshooting.

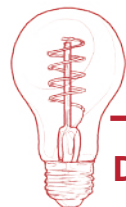
5. International Survey on Revenue Administration (ISORA)—with CIAT, IOTA and OECD¹⁰⁰

The ISORA survey is a multi-organisational international survey to collect national-level information and data on tax administration. It is governed by four partner organisations: CIAT, the IMF, IOTA and the OECD.

⁹⁸ The Tax Administration Diagnostic Assessment Tool [online]. Available at: <https://www.tadat.org/overview>

⁹⁹ IMF (2021). RA-GAP – Tax Gap Analysis (VGAPx) [online]. Available at: <https://www.imf.org/en/Capacity-Development/Training/ICDTC/Courses/vgapx>

¹⁰⁰ OECD (2019). Tax Administration 2019 – Database [online]. Available at: <http://www.oecd.org/tax/forum-on-tax-administration/database/>



Discussion Questions

- *How are women and men benefiting from expenditure on public services, e.g. education, health units or agricultural extension services?*
- *Is there a gender dimension to all the activities in the programme-based budget? For example, if there are activities for enhancing market access, are the specific needs of men and women traders considered?*
- *Have the specific needs of women and men as highlighted in the situational analysis and policies and plans been reflected in the budgetary allocations?*
- *Who benefits from the spending on the specific activities that are identified as priority spending areas?*
- *In what ways are the policies and their associated resource allocations likely to reduce or increase gender inequalities?*
- *Are women's rights as stipulated in the CEDAW and mentioned in the country-specific CEDAW recommendations taken into account?*
- *How do expenditures impact on women's and men's time use?*
- *Does the government provide information on the actions to reduce gender inequalities in the annual budget statements?*
- *How is the tax burden (including income taxes, consumption taxes and other forms of tax such as asset/property tax) distributed between different income levels and between men and women?*
- *What are the main sources of tax revenue (direct versus indirect) and what are the implications of the sources of revenue on the distribution of the burden between the rich and the poor and between men and women?*
- *How is the money that is being collected through taxation spent and who is benefitting from expenditure policies (funded through taxes raised)?*

e) Gender-responsive budgets

Gender-responsive budgeting (GRB) is a means of integrating a gender perspective into all steps of the budget process – planning, drafting, implementing and evaluating – so as to ensure that budget policies take into consideration the gender issues in society.¹⁰¹ GRB does not involve creating separate budgets for women and girls, or simply increasing specific budget allocations directed to these groups. The basic idea is to ensure that spending serves the needs and priorities of women and men, girls and boys of different socio-economic and demographic categories with the aim of reducing gender inequalities.

GRB is important because: (i) it helps to understand and illustrate the existence of inequality in budgetary allocations on women, men, girls and boys and can also speak to intersectional inequality; (ii) it is a tool for increasing accountability and accelerating the implementation of commitments to gender equality and human rights; (iii) it is also useful for increasing the efficiency of government budgets by allowing better informed financial resource allocations.

Budget analysis helps to reveal the extent to which budgets and their underlying policies are reducing, worsening or perpetuating inequalities between women and men, girls and boys of different socio-economic and demographic groups. It is relatively easy to identify budget allocations specifically targeted to women and girls, boys and men (e.g. funding for provision of sanitary towels) and to activities for raising awareness of gender inequality and on capacity building to address such inequalities (e.g. gender mainstreaming training workshops for public officials). However, such activities account for only a small proportion of the total budget. It is therefore important to conduct a gender analysis of all expenditures as relevant to the subject of inquiry. The question of how the benefits from provision of public services are distributed be-

¹⁰¹ UNESCO (2010) Gender Responsive Budgeting in Education. Available online at <https://en.unesco.org/icted/content/gender-responsive-budgeting-education>

¹⁰² FOWODE (2015). Assessing Gender and Equity Budgeting in Uganda. An Audit Report on Government Sector Compliance with Budget Call Circular Directive [online]. Available at: <https://www.fowode.org/publications/research/14-assessing-gender-and-equity-budgeting-in-uganda/file.html>

¹⁰³ Ibid.

¹⁰⁴ Mushemeza, E., Lukwago, D. and Bogere, G. (2019). Review of Gender Budgeting at Sub-National Level in Uganda: Insights from Mbarara, Mukono and Soroti Districts. ACODE Policy Research Paper Series, No. 90.

¹⁰⁵ Kusambiza, M. (2013). A Case Study of Gender Responsive Budgeting in Uganda. The Commonwealth Secretariat [online]. Available at: https://consultations.worldbank.org/sites/default/files/consultation-template/update-world-bank-group-gender-strategy-consultations/submissions/grb_papers_uganda_updf_final.pdf
Kavuma, S.N., Kuteesa, F., Bogere, G. and Ayesigwa, R. (2019). ACODE Policy Research Paper Series. No 91. [online]. Available at: https://media.africa-portal.org/documents/Review_of_gender_compliance.pdf

tween women and men, girls and boys of different socio-economic and demographic groups is important as it provides clear evidence about if public resources are allocated to enable equalities and the realisation of human rights or not.

Application to Uganda

Gender-responsive budgeting efforts in Uganda were initiated in 1998 by the Forum for Women in Democracy (FOWODE).¹⁰² As a result of the advocacy efforts, the Government of Uganda introduced GRB in 2004 through a directive on gender and equity in the Budget Call Circular, which was a collaboration between the Ministry of Gender, Labour and Social Development and the Ministry of Finance, Planning and Economic Development (MFPED). Since 2006, MFPED has been issuing budget circulars to all accounting officers at national and sub-national levels to show how they would address gender and equity issues in their policies, plans and budgets.

Sector responses to gender equality have been highly variable, with some sectors such as education, health, agriculture, water and environment making significant progress. However, gender mainstreaming has not translated into budgetary allocations, which implies that budgetary allocations are still gender blind and do not take into consideration the different needs of men and women.¹⁰³ In addition, a previous study on the gender responsiveness of budgeting at sub-national levels in Uganda revealed that there was minimal mainstreaming of gender in the budgets¹⁰⁴ undermined by various factors.¹⁰⁵

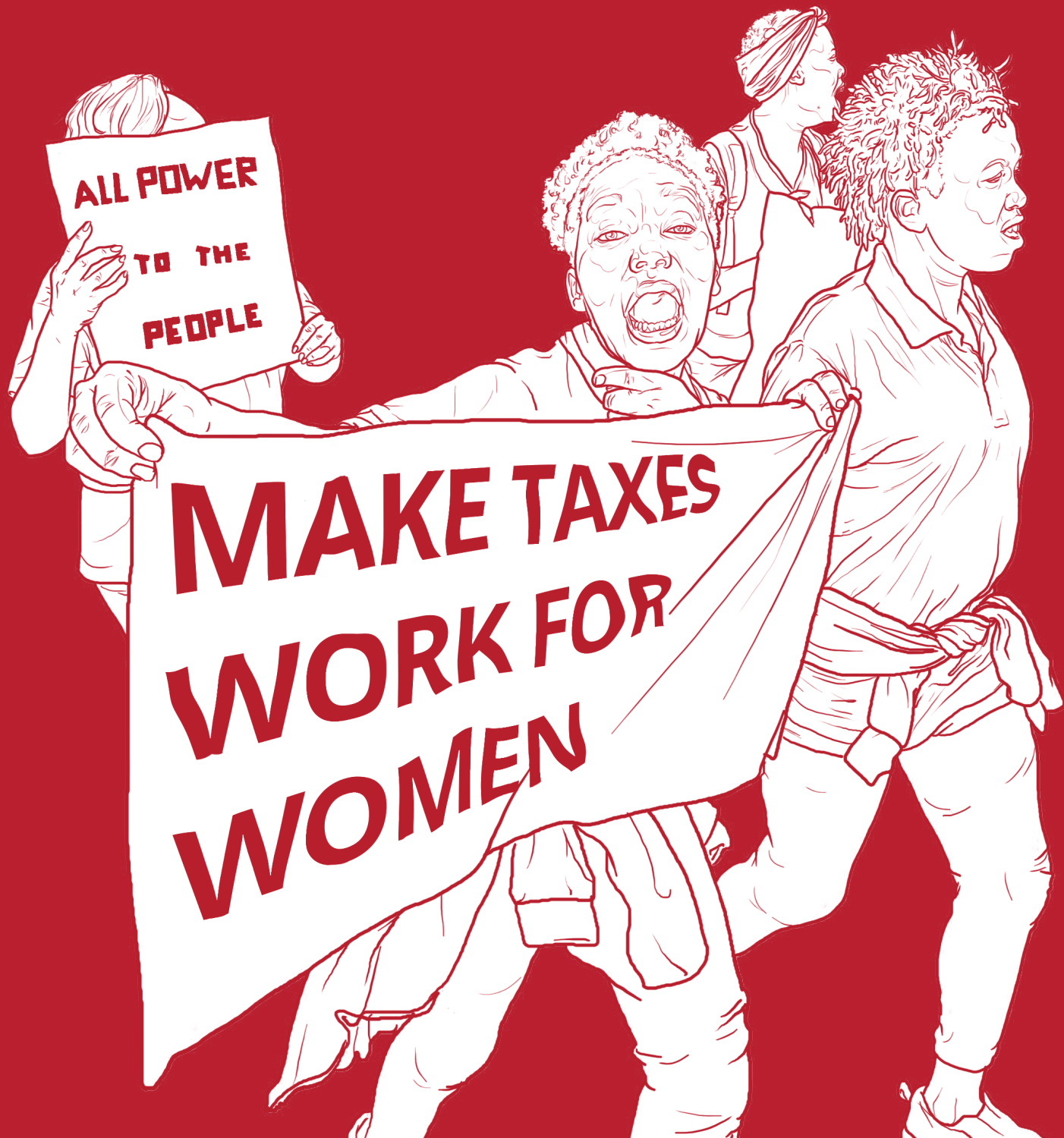
Case study of grassroots level budget advocacy and accountability in Uganda
The case of Village Budget Clubs (FOWODE, 2013)¹⁰⁶

The Village Budget Clubs were initiated in Uganda by the Forum for Women in Democracy (FOWODE) in 2010 with the support of UN Women’s Fund for Gender Equality, as part of the Gender Budget Programme (GBP). The aim of the Village Budget Clubs was to equip men and women (women are the majority members) with the knowledge and skills to enable them to understand the budget process, including how resources are mobilised and allocated.

Village Budget Clubs (VBCs) are accountability tools for ensuring that the budget addresses the needs of special interest groups (children, women, youth, persons living with disabilities etc). The clubs work to ensure that their issues are included in local government plans and budgets. Through the Village Budget Clubs, communities monitor the expenditure of public resources to check corruption among public officials and ensure the delivery of quality services. The clubs advocate for gender-responsive budgets, enabling women and men to get equal consideration in budgets and development plans, which is done through writing petitions to duty bearers to ensure that issues concerning the most vulnerable, especially women, are not ignored. The Village Budget Clubs have succeeded in integrating gender responsiveness within budgets at the national level and have built their advocacy capacity, which has enabled them to demand accountable leadership and equitable service delivery. An example of a testimony on the impact of the Village Budget Clubs is:

As a result of the VBC’s intervention, Kagarama Health Centre II now has a fully equipped and operational maternity ward, with solar power where pregnant women can access services. The centre received additional staff, working fulltime unlike before when the health centre used to open for a few hours a day. The VBC’s intervention also exposed the corruption of the health centre management committee, which was later disbanded, and new members elected.

¹⁰⁶ FOWODE (2013). FOWODE’S VILLAGE BUDGET CLUB MODEL: A successful community led advocacy for equitable service delivery, pro-poor and gender responsive budgets [online]. Available at: <https://www.fowode.org/publications/research/43-the-fowode-village-budget-club-model/file.html>



Chapter 4

Framework to Fulfill Women’s Rights From Plans to Actions – An Advocacy Guide for a Feminist Taxation

This section of the guide aims to provide guidance and recommendations for policy-making and advocacy that can influence and change our current economic and tax systems for a feminist future. It provides concrete policy points and actions building on the previous work of those in the economic, tax and gender justice movements, with specific examples from Uganda and the Global Alliance for Tax Justice campaign on ‘Tax Justice for Women’s Rights’ and others.

As we have seen in the previous chapters, the current system is broken, centred on a patriarchal, neoliberal economic growth-model that has led us to the current intersecting and multiple crises being experienced now. This has been exacerbated by Covid-19 pandemic, which is causing unprecedented and devastating impacts on lives and livelihoods across the world – and especially for women.

This is the right time to engage in structural reforms for redistributive justice including progressive taxation reforms, where the wealthy elite and multinational corporations pay their fair share of taxes. Now is the

right moment to build a new global economic system based on justice, dignity and equality for people and the planet.

What is advocacy?

Advocacy is a term used to encompass a number of activities that organisations or individuals can take to bring about change in a specific policy or behaviour of government, institution, organisation or a single individual. Advocacy is likely to have more impact if there is a systematic advocacy strategy.

The advocacy cycle:

1. An analysis of the situation and the identification of the advocacy issue.
2. Identification of clear goals and objectives, which clearly high light what the advocacy plan is seeking to achieve.
3. Identification of targets and analysis of their level of power and influence.
4. Clear advocacy messages.
5. Clarity on the advocacy approaches.
6. Coalition building.

¹⁰⁷ Global Alliance for Tax Justice (2021). Make Taxes Work for Women [online]. Available at: <https://www.globaltaxjustice.org/en/action/make-taxes-work-for-women>

Examples of advocacy campaigns

Based on the above stages, the guide outlines below, a national level advocacy example in Uganda and a global level advocacy by the Global Alliance for Tax Justice (GATJ) as well as references to other campaigns.

GATJ’s Campaign on Tax Justice for Women’s Rights¹⁰⁷

The Tax Justice for Women’s Rights Global Days of Action is an initiative of GATJ, its regional networks – 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 – and its Tax & Gender Working Group’s members.

The Global Alliance for Tax Justice’s Tax & Gender Working Group (currently co-chaired by GATJ and Womankind Worldwide) provides a space for members of the GATJ regional networks, committed partners and allies to engage directly in the campaign and policy work on tax and gender. It also aims to strengthen the global integration of tax and gender justice organisations as well as broadening participation by working closely with GATJ regional networks, women’s rights organisations, global trade unions, INGOs and CSOs. Since its establishment in 2016, the Working Group has co-organised the annual campaign under the banner call “make taxes work for women”.

The first step is to identify the problem and its underlying causes. Only through analysing the causes of the problem will you be able to see which interventions or advocacy strategies will be most appropriate to tackling the problem.

From a feminist taxation perspective, the key advocacy issues in the advocacy campaign for a feminist taxation framework are:

- 1. Tax has increasingly become a mainstream development issue as billions of dollars of public revenues are lost through illicit financial flows, tax incentives and exemptions, and capital flight through tax evasion and tax avoidance (tax abuse) by multinational corporations. This deprives governments of much-needed resources to fund public services, social protection and infrastructure to address inequalities and represents harmful tax competition and may lead to race to the bottom.¹⁰⁸ Marginalised women and those living in poverty are impacted the most.
- 2. Tax revenue is dwarfing aid as a source of development finance and is considered the most sustainable source of government revenue. However, tax is considered technical and has led to the structural and systemic exclusion of the critical voices of women and feminist analyses in the international financial architecture debate.
- 3. Regressive and discriminatory tax policies used to raise government revenue continue to have negative impacts on people living in poverty, especially women.
- 4. Unpaid care work, mostly carried out by women, remains invisible in the economy. Governments therefore need to act for tax justice to recognise, reduce and redistribute unpaid care work; collect tax revenues in a progressive and gender-just manner as a sustainable way to finance the commitments to end poverty and reduce inequality. Tax revenue justice needs to be a lived reality for women and girls everywhere.

¹⁰⁸ Tax Justice Network Africa & ActionAid (2016). Still racing toward the bottom? Corporate tax incentives in East Africa [online]. Available at: <http://maketaxfair.net/assets/East-Africa-tax-incentives.-Final.pdf>



5. The current lack of cooperation on international tax matters is not only leading to billion-dollar losses in public finance in countries around the world. The ‘competition’ to attract multinational corporations and wealthy individuals is also leading to an unfavourable international atmosphere, where some countries seem to be applying double standards, on the one hand, to protect their own tax base, and on the other hand, to attract illicit flows from other countries. It is critical to ensure that all countries, including countries in the Global South, have an equal say in the formulation of international tax standards.



Application to Uganda

A key campaign issue in Uganda to make the tax system work for women has been on **stopping harmful tax incentives and exemptions, as explained below**. While the assumption that granting harmful tax incentives and exemptions to corporations will result in positive returns to the country, it is these same corporations whose workers receive low pay coupled with poor working conditions. Women are disproportionately affected because they are the majority of the workers in these corporate enterprises.

The Ugandan government agreement (2003) with Bidco Uganda Limited, an palm oil project in Kalangala - Bugala islands, was given various tax breaks and other concessions in order to attract US\$ 150 million in foreign direct investment (FDI). This included: zero corporate tax payments (about 30%); zero import, customs and excise duties (5-60%) on imported equipment; deferred payment of Value Added Tax; and zero withholding tax on interest on loans.

Organisations like Friends of Earth, ActionAid, NAPE and SEATINI Uganda, which have been closely monitoring the investment’s operations and engaged communities and the workers, have noted numerous environmental concerns and women’s human rights violations. While Bidco enjoys numerous tax exemptions, the company pays low wages to workers in precarious conditions without appropriate personal protective gear or appropriate compensation upon injury. In addition, a company policy on maternity leave remains unimplemented. Women’s rights organisations, human rights activists, CSOs and tax justice protests continue to advocate for alignment of tax incentives and exemptions to specific performance measures, especially those that benefit women workers and women in communities.

The goals and objectives for the feminist taxation framework are centred around the advocacy issues that need to be addressed, which are to:

- 1. Reach out and partner with women’s rights organisations to express global solidarity between the tax justice movement and the women’s movement in the fight for a progressive tax and economic system that works for all women.
- 2. Raise awareness of tax justice as essential to fulfill women’s rights and achieve gender equality.
- 3. Mobilise and strengthen the power of tax justice activists through coordinated actions to influence policy-makers at all levels to adopt reforms in tax policies and practices that promote gender equality and women’s rights.
- 4. Call on States’ obligations, multilateral institutions, multinational corporations and wealthy elites to stop tax abuses and illicit financial flows and to pay their fair share of taxes.



Application in Uganda

The objectives of the campaign to stop harmful tax incentives and exemptions are:

- a) To call on the government to do away with harmful tax incentives like the one between the Ugandan government agreement with Bidco Uganda Limited explained above.
- b) To influence the renegotiation of the existing DTAs to advance feminist perspectives in the process including the Uganda-Netherlands DTA that evidence shows is denying Uganda a fair share of future oil revenues to the benefit of French oil major TOTAL and other International Oil Companies. Estimates show that the country could lose up to 287 million dollars in taxes for this project due to the detrimental conditions of the Double Tax Agreement (DTA) between Uganda and the Netherlands.¹⁰⁹ This would represent 5.7% of all potential government revenues from the oil exploitation, and about 2% of the annual country’s health budget.
- c) To influence the tax policy reform process, and demands for monitoring the social, economic and development impact of investments benefiting from tax incentives and exemptions.

¹⁰⁹ Oxfam Uganda (2020) <https://uganda.oxfam.org/latest/press-release/leaking-money-tax-agreement-between-uganda-and-netherlands>

Targets: an analysis of power and influence

These are institutions or spaces that the campaign uses to effectively push for change. The targets for the campaign have the power to make the changes or can influence the change process:

- United Nations Commission on Status of Women (UNCSW)
- International Monetary Fund (IMF), World Bank (WB), Spring and Autumn Annual meetings
- National governments
- Multinational corporations.

Chapter 1 of this guide identifies in detail a list of the main institutions that shape global macro-economic policy and why they matter for tax justice and women’s rights advocates.



Application in Uganda

The targets for a campaign at national level include (the list is not exhaustive):

- The Head of State
- Finance Planning and Economic Development Minister
- Gender Labour and Social Development Minister
- Tax Policy Department
- Ministry of Finance, Planning and Economic Development
- Multi-stakeholder dialogues
- Uganda Revenue Authority (URA)
- Parliamentary Committee on Finance, Planning and Economic Development
- Public hearings
- Parliament of Uganda
- Uganda Investment Authority
- Minister for Investment and Privatisation
- Private Sector Foundation
- Civil society and non-government organisations working on tax justice

The campaign audience is mobilised in order to achieve the campaign objectives:

General public – to raise awareness so they can put pressure on national governments, multinational corporations and wealthy elites.

Tax Justice and Women’s Rights Organisations/ gender justice movements – to be engaged to advocate for tax and economic systems that work for women.

Policy-makers – to influence them to institute necessary tax and economic reforms.

Given the current status of taxation at all levels – nationally, regionally and globally – below are the key recommendations or demands that can be implemented by decision-makers to bring about the desired change with regard to achieving a feminist taxation system. The tax justice for women’s rights campaign for a feminist taxation framework calls for multilateral institutions and national governments to:

- 1. Ensure tax and fiscal policies recognise, represent, reduce and redistribute unpaid care work, including by putting in place national policies on care.
- 2. Reduce unfair tax burdens on women and adopt progressive, redistributive and gender equal taxation – including new forms of taxation of capital and wealth – combined with less reliance on consumption taxes.
- 3. Remove gender bias and discrimination in tax policies to ensure that tax revenues are raised and spent in ways that promote gender equality.
- 4. Ensure adequate financing of gender-responsive social services that promote women’s rights, and reduce inequalities, including by gender-responsive budgeting.
- 5. Establish an inclusive intergovernmental UN Global Tax body, to ensure equal taxing rights of nation states and stop all forms of tax abuse by multinational corporations and the wealthy elites.

Application in Uganda: Key advocacy messages on campaign against tax incentives and exemptions

- a) Renegotiation of the Uganda-Netherlands double tax agreement (DTA) underpinned by an African feminist taxation position paper.
- b) Repeal or cancellation of tax exemptions and the cost benefit analysis for the exemptions
- c) Carrying out an assessment of the performance of large-scale investments that are benefitting from incentives in line with human rights and environmental rights and put in place a framework for assessment of the human rights impact of tax exemption and incentives.

Examples of **advocacy approaches** from the campaign include:

- 1. **Media engagement:** Reaching out to media to draw attention to the advocacy issue.
- 2. **Direct advocacy:** Demand action from policy-makers and power holders.
- 3. **Public action:** Mobilising the public can be an effective means of drawing attention to the problem and leveraging public pressure for change.
- 4. **Online actions:** Digital communications and social media are powerful tools for reaching new audiences and advocating directly to power holders.

Movement building

The aim of movement building is to increase the support base for a feminist taxation framework, which enhances the chances of achieving the advocacy demands. GATJ works in close collaboration with other partners, allies and stakeholders to build a vibrant movement fighting for tax justice by having empowered citizens holding national governments and global institutions to account for tax justice. This includes those who are directly/indirectly affected by unjust, regressive and discriminatory tax policies and practices and by the tax abuses of multinational corporations – that collectively fight for tax justice at the grassroots level, nationally, regionally, and globally. Collective struggles become stronger when they are linked – building solidarity and engaging in joint campaigning and advocacy unites movements around progressive alternative tax policies and systems.

Overall, the tax justice for women's rights campaign has had wins along the way. However, it remains an urgent priority to keep pushing for a feminist taxation framework in countries around the world, particularly in the Global South, where women are disproportionately impacted by the current tax and economic system.

It is now more urgent than ever for governments and multilateral institutions to reform the international financial and tax architecture and domestic tax landscape from a feminist perspective in order to achieve women's rights and gender equality. This feminist vision will not be possible without tax justice.



Glossary

An in-depth glossary on tax and gender terminologies can be found [here](#).

Budget

A comprehensive statement of government financial plans including expenditures, revenues, deficit or surplus, and debt. The budget is the government’s main economic policy document, indicating how the government plans to use public resources to meet policy goals. As a statement of fiscal policy, the budget shows the nature and extent of the government’s impact on the economy. The budget is prepared by the executive and then generally is submitted to the legislature to be reviewed, amended, and adopted as law. The budget preparation process begins many months before the start of the fiscal year covered by the budget, so that it can be enacted into law before the fiscal year begins.

Budget analysis

Budget Analysis focuses on “critically evaluating the budgetary allocations made in the beginning of the fiscal year and tracking expenditure undertaken on the basis of these allocations to determine the extent to which the policy translates into outcomes”

Debt

The accumulated amount of money that the government owes. It can be internal or external (i.e., debt owed to creditors outside of a country, including debt owed to private commercial banks, other governments, or international financial institutions such as the World Bank and International Monetary Fund).

Effective tax rate

The effective tax rate is the percent of their income that an individual or a corporation pays in taxes. The effective tax rate for individuals is the average rate at which their earned income, such as wages, and unearned income, such as stock dividends, are taxed.

Feminist economics

Feminist economics is an economics that promotes economic equality between women and men. The activities, behaviour and decisions of men and women have a major impact on our economy. However, mainstream economics has a tendency to be based on men’s lives and recognises only work that is done for money. A feminist economics perspective recognises the

paid and unpaid work of both men and women. (Women’s Budget Group, UK: <https://wbg.org.uk/wp-content/uploads/2018/01/WBG-What-is-Feminist-Economics-PDF-compressed.pdf>) See the statement on African Women’s Economic Justice <http://africclub.net/awdf/wp-content/uploads/AWEF-Statement-FINAL.pdf>.

Fiscal Policy

Fiscal policy is the means by which a government adjusts its spending levels and tax rates to monitor and influence a nation’s economy. It is the sister strategy to monetary policy through which a central bank influences a nation’s money supply. These two policies are used in various combinations to direct a country’s economic goals.

Gross domestic product (GDP)

Total value of final goods and services produced in a country during a calendar year. GDP per person – total GDP divided by the population – is the simplest overall measure of income in a country. The change in GDP from one year to another, if positive, is a measure of economic growth.

GRB

Gender-responsive budgeting (GRB) is a means of integrating a gender perspective into all steps of the budget process – planning, drafting, implementing and evaluating – so as to ensure that budget policies take into consideration the gender issues in society. GRB does not involve creating separate budgets for women and girls, or simply increasing specific budget allocations directed to these groups. The basic idea is to ensure that spending serves the needs and priorities of women and men, girls and boys of different socio-economic and demographic categories with the aim of reducing gender inequalities.

Illicit financial flows (IFFs)

IFFs is an umbrella term that covers cross-border movements related to tax abuse, tax avoidance, tax evasion, regulatory abuses, bribery, the theft of state assets, the laundering of the proceeds of crime and the financing of terrorism

Macro-Economic Framework

Assumptions or projections concerning economic growth, the fiscal surplus or deficit, the balance of payments, the

exchange rate, inflation, credit growth and its share between the private sector, policies on external borrowing, and other macroeconomic estimates.

Macro-Economic Policy

Macroeconomic policy aims to provide a stable economic environment that is conducive to fostering strong and sustainable economic growth. The key pillars of macroeconomic policy are fiscal policy, monetary policy and exchange rate policy. Macroeconomic policy is concerned with the operation of the economy as a whole.

Multinational corporation

A multinational corporation (MNC) is usually a large corporation incorporated in one country which produces or sells goods or services in various countries. Two common characteristics shared by MNCs are their large size and the fact that their worldwide activities are centrally controlled by the parent companies.

Revenue

A government’s total annual amount of available resources, i.e., its income collected from taxes on salaries, company

profits, sales, etc., as well from loans and foreign aid. Revenue is usually divided into tax revenue (i.e., money collected from direct and indirect taxation of individuals and companies) and non-tax revenue (i.e., government revenue not generated from taxes, such as aid, revenue from state owned enterprises, rents/concessions/royalties, fees, etc.).

Tax Burden

The impact that various taxes would have on different sectors of the population. For example, once income tax, value-added tax, and all other economic adjustments have been taken into consideration, what sector of the population is bearing the greatest cost of paying taxes?

Tax havens

There is no universal definition, but tax havens, or offshore financial centers, are generally countries or places with low or no corporate taxes that allow outsiders to easily set up businesses there. Tax havens also typically limit public disclosure about companies and their owners. Because information can be hard to extract, tax havens are sometimes also

called secrecy jurisdictions. Tax havens have the following key characteristics; No or only nominal taxes; Lack of effective exchange of information; Lack of transparency in the operation of the legislative, legal or administrative provisions.

Tax rate

A tax rate is the percentage at which an individual or corporation is taxed.

Taxation

Taxation is the means by which a government or the taxing authority imposes or levies a tax on its citizens and business entities. From income tax to goods and services tax (GST), taxation applies to all levels.

Tax

This is a compulsory unrequited payment to the government.

Zero Rate

The term is used in relation to VAT, where the rate of tax which is in principle levied but at a rate of 0% so that in effect no tax is payable but will result in refunds of input tax credits.



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3. Topic #3: [Progressive Tax Measures to Realize Rights](#) (co-authored with Tax Justice Network)
4. Topic #4: [Debt Financing to Realize Rights](#) (co-authored with Latin dadd)
5. Topic #8: [Governments’ Obligation to Ensure Substantive Gender Equality](#) (co-authored with IWRAW-AP/International Women’s Rights Action Watch Asia Pacific)
6. Topic #9: [Monetary Policy to Realize Rights](#) (co-authored with Institute for Economic Justice)
7. Topic #10: [Financing Universal Health Coverage](#) (co-authored with Partners In Health)
8. Topic #11: [Public Financing of Public Services](#) (co-authored with the Global Initiative for Economic, Social and Cultural Rights)
9. Topic #12: [Human Rights and the IMF’s COVID Response](#) (co-authored with Bretton Woods Project)

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