

PROCEEDINGS

*Side event session at
Tax Justice and Gender Equality Conference 2021*

TAXATION POLICY AND GENDER INEQUALITY IN SOUTH ASIA

08 December 2021

Organisers



This report covers the details of the side event “Taxation Policy and Gender Inequality in South Asia” organised by the South Asia Alliance for Poverty Eradication (SAAPE) and the South Asia Tax and Fiscal Justice Alliance (SATAFJA) on 8 December 2021 during the Tax Justice and Gender Equality Conference 2021, 6-8 December 2021, organised by the Global Alliance for Tax Justice (GATJ).

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Abbreviations and Acronyms

BMMA	Bharatiya Muslim Mahila Andolan
BNPS	Bangladesh Nari Progati Sangha
CACL	Campaign against Child Labour
CADTM	Committee for the Abolition of Third World Debt
CBGA	Centre for Budget and Governance Accountability
CC	Core Committee
CSO	Civil Society Organisation
DTA	Double Taxation Agreements
GATJ	Global Alliance for Tax Justice
GBV	Gender Based Violence
GDP	Gross Domestic Product
GSP	General System of Preference
GST	Goods and Services Tax
IFF	Illicit Financial Flow
IFI	International Financial Institution
IMF	International Monetary Fund
IPV	Intimate Partner Violence
LDC	Least Developed Country
MEA	Men Engage Alliance
MNC	Multinational Company
PPWU	Progressive Plantation Workers Union
RMG	Readymade Garment
SDR	Special Drawing Rights
TNCRO	Tamil Nadu Child Rights Observatory
SAAPE	South Asia Alliance for Poverty Eradication
SAFA	South Asian Feminist Alliance
SATaFJA	South Asia Tax and Fiscal Justice Alliance
TNCRO	Tamil Nadu Child Rights Observatory
TIN	Taxpayer's Identification Number
UNICEF	United Nations Children Fund
VAT	Value Added Tax

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Background on tax justice and gender equality

According to the United Nations Children Fund (UNICEF), “Throughout the South Asian region inequalities arising from caste, class, religion, ethnicity, and location is further complicated by severe gender-based discriminations that hold back progress and development for both girls and boys. Existing evidence points to the fact that despite considerable progress (especially with regard to education and health) critical gender gaps persist. Across all South Asian countries, patriarchal values and social norms tend to privilege men’s and boys’ access to opportunities and control over resources. These inequalities are manifested across the life cycle – from conception, to birth, to childhood, adolescence through to adult life.”

South Asia has a gender gap of 67.2 percent according to the Global Gender Gap Index 2021 of the World Economic Forum. In terms of the Global Gender Gap Index 2021, South Asia lacks far behind all other regions except Middle East and North Africa. The region has regressed the most with a gender gap of 3.4 percentage points wider than one year ago. Women barely earn around half and in most cases less than a half than their male counterparts for similar jobs.

The above situation has been further exacerbated by the COVID-19 pandemic that has triggered massive economic and social crisis. The global pandemic has

disproportionately burdened women in all types of economies since women are mostly engaged in precarious jobs. Naturally, they have suffered heavier job losses as compared to men without access to social protection. The informal sectors – where most women are employed – are worst hit by lockdowns jeopardising the income of millions. The situation is similar for small-scale women entrepreneurs who faced disproportionate burden of business closures and reduced sales and profits. These have led to increase household poverty hampering children. Needless to say, that in the absence of social protection and proper policy measures, the impacts might stretch for years leading to increased gender inequalities. Additionally, the need to prioritise fiscal resources to address the immediate impacts of the pandemic will starve many critical programs for women and girls, such as maternal health and reproductive and family planning services.

It is imperative that governments employ additional resources and tools at their disposal including the tax system to reduce the gender gap. Allocation of additional resources for gender specific targets in the budget remains a key measure in reducing inequality between women and men.

The pandemic has also left governments with mounting debts and in order to deal with the situation it is imperative that they consider raising additional resources

through taxes on higher income, wealth and the profits of private corporations. Direct taxes must be prioritised over indirect taxes since the latter hurts the low income households and the weaker sections of the society, disproportionately. Ineffective and unnecessary corporate tax incentives must be done away with. In summary, at this critical time, governments must consider tax and fiscal policy measures promoting gender equality.

In this context, the Global Alliance for Tax Justice (GATJ) and Tax and Gender Working Group organised the **Tax Justice and Gender Equality Conference 2021** from 06 to 08 December 2021 intending to provide a space to discuss feminist perspectives in reimagining a new tax and economic system for the realisation of substantive gender equality and women's rights. The conference was organised in several sessions of virtual side and main events. The Conference ended on 8 December with the release of a statement calling for the

establishment of a sustainable feminist taxation and promotion of an economic system for the realisation of substantive gender equality and women's rights (see Annexure 4 for the statement released by the GATJ). South Asia Alliance for Poverty Eradication (SAAPE) and South Asia Tax and Fiscal Justice Alliance (SATAFJA) hosted the side event session on ***Taxation policy and gender inequality in South Asia*** on 08 December 2021. The session discussed, deliberated and debated upon:

- The pandemic and the increased gender inequality
- Progressive tax reforms
- Transparent and democratic management of public expenditure allocation
- Inclusion of specific gender targets in budgets
- Gender sensitive fiscal policies

The programme schedule is provided in Annexure 1.

Welcome note

Nalini Ratnarajah, a woman's human rights defender and feminist [also a SAAPE Core Committee (CC) member representing Sri Lanka], provided a brief introduction to the organisers, South Asia Alliance for Poverty Eradication (SAAPE), South Asia Tax and Fiscal Justice Alliance (SATAFJA), and Global Alliance for Tax Justice (GATJ),¹ and their engagement on the issues of tax justice and gender inequality. She laid background on the issue of tax and fiscal justice and how its relation with the issue of gender equality.

The session was moderated by Sushovan Dhar. Sushovan is a political activist and trade unionist based in Kolkata, India. He is also a SAAPE Core Committee (CC) member representing India.

Sushovan explained the rationale behind organising the event by placing a question upfront: Does tax influence inequality between men and women? He stated that tax and fiscal policies have the potential to reinforce gender inequality in South Asia and the world. We already know that South Asia holds penultimate position just above Middle East and North Africa in terms of gender equality according to Global Gender Gap Index 2021. He then provided a short introduction to the speakers.² He then invited Sumi Shahnaz, the Deputy Director of Bangladesh Nari Progati Sangha (BNPS), to share her country experience on taxation and gender inequality.

¹ Short introductions to the organisers are provided in Annexure 2.

² Short introductions of speakers, moderator and facilitator are provided in Annexure 3.

Session 1: Sharing of country/community experience on taxation and gender inequality

This session “Country/community situation relating to gender inequality” aimed at discussion on two themes:

- i. Current situation of women’s health, education, and challenges in the workforce; and
- ii. Government tax policy/system especially focus on women’s health, education and care work

One presenter each from Afghanistan, Bangladesh, India, Nepal, and Sri Lanka presented at the session.

Sumi Shahnaz, Bangladesh

Sumi Shahnaz presented the context of



women and tax policy in Bangladesh. Firstly, she shared some progress in various socio-economic spheres on the issue of gender equality in

Bangladesh. Gender responsive budgeting has been introduced in all 43 ministries in Bangladesh government. Stipend, hostel facilities and bus service have been

arranged for girls and women students. Community health clinics at grassroots level have been established which are much beneficial to women. Safety net programmes such as lactating mother allowance and maternity allowance have been launched lately. Besides, programmes for economic empowerment through productive and skill training and legal assistance for women are also in place.

Now, in terms of tax and fiscal planning by the Bangladesh government, women entrepreneurs mostly belong to the category of small entrepreneurs who hardly benefit from tax incentives. There are collateral-free bank loan schemes and other fiscal initiatives targeted towards women but she argued that there are several hindrances in accessing them. For instance, for getting a bank loan amounting Tk 50,000 or more, Taxpayer’s Identification Number (TIN) is required. A certain tax amount is deducted while processing the loan. The loan amount is also not given in form of cash. She stated that this adversely impacts women entrepreneurship because most women entrepreneurs are non-institutional and prefer cash. The requirement to have a TIN certificate for getting loan is creating hassle since women have to stay in queue and get TIN certificate issued from the National Board of Revenue situated in Dhaka.

Sushovan thanked Sumi Shahnaz for sharing the progress on gender equality in Bangladesh such as gender responsive budgeting and the problems in accessing loans by women entrepreneurs. He then called upon JaibuNisha Reyaz, a women's rights activist from Tamil Nadu, India and chairperson of Manitham Trust, to share her country or community situation relating to gender inequality and discuss the prevalent government policies on the issue of redressing the problem.

JaibuNisha Reyaz, India

JaibuNisha Reyaz started her presentation



by sharing regressive policies against women in the history of India. The Breast tax was a head tax imposed on the

lower caste communities by the Kingdom of Travancore (in present-day Kerala state of India). They were expected to pay the tax when they became labourers, about the age of fourteen during the period of 1880. The King of Travancore abolished the heinous tax system immediately after Nangeli's death had sparked a protest among the women who were paying the breast tax and they put an end to it in 1924. Similarly, the Indian Income Tax of 1860 was first introduced by James Wilson, the first Finance Member of the Viceroy's Executive Council. It was first enforced to meet the loss by the government towards military

mutiny in the year 1857. It introduced direct tax on people by four means: landed property, professionals and trades, securities, salaries and pensions. This has been amended subsequently in 1886, 1981, 1922 and 1961. The new Finance Bill 2021 serves the interest corporate companies.

JaibuNisha briefly talked on the growing inequality in India and beyond. She stated that though there has been growth in the number of billionaires, the gap between the rich and the poor keeps widening every year. She shared her experience in her field intervention programmes when she met countless women working as domestic assistants, maid or labourers. It was found that there is a huge gender gap in labour market and women are paid much less for the proportion of work they do. Also, women's contribution in the household including taking care of families, cooking, and educating children are largely ignored. Alongside inequality, pandemic has resulted in increased inequality and rising cases of school dropouts, girl child marriage and domestic violence, further exacerbated by caste and religious barriers.

JaibuNisha then stated some statistics reflecting the current situation of women in India. India ranked 112 of 152 countries on the Global Gender Gap Index 2020. According to World Economic Forum's Global Gender Gap Report 2021, India has closed 62.5 percent of its gender gap till date. However, India's gender gap on economic participation and opportunity sub-index widened by 3 percent this year.

The highest decline is observed on political empowerment sub-index where India regressed 13.5 percentage points. In addition, women's labour force participation rate fell from 24.8 percent to 22.3 percent. Only 20.3% of women aged above 15 are in workforce and 41 percent of the unemployed workers are women. Estimated earned income of women is only one-fifth of that of men which puts India among the bottom ten. She shared that the rising taxes and faulty fiscal policies by the state have disproportionately affected women. For instance, rising fuel prices and high taxation on fuel in India have caused village women search for firewood for cooking which can have adverse impact on their health. Similarly, around five lakh companies got shut down after demonetisation and the proportion of job lost by women is more than that by men. Lockdown with a prior notice of only four hours caused immense loss of livelihood of families. She further stated that although some growth is observed in women's education, women's workforce participation has not progressed. Despite hard work, women in corporate workplaces barely get promotion and recognition. She recommended that women be taught on their rights with provisions of support to

speak up for their rights and the tax waiver options available to them. It is high time to enforce policies in favour of unpaid or low paid care workers and create an environment for women to get into various political and managerial roles to fix this gap once for all.

She then explained the issue of taxation and gender with reference to Indian economy. She claims that there has been an explicit or an implicit gender bias in tax policy. For example, there is no income tax exemption to women in India. Earlier, there used to be different tax slabs positively discriminating women but this has been removed. Meanwhile, she explained that increasing indirect taxation has severely affected women. Especially, single women and women-headed families have been more vulnerable and are struggling to feed their children and live a dignified life. She raised an important concern that many tax codes are biased against women, and that contemporary tax reforms tend to increase the incidence of taxation on the poorest women while failing to generate enough revenue to fund the programs needed to improve the lives of such women groups. She shared a framework for achieving tax and fiscal justice for women. The framework is presented below.

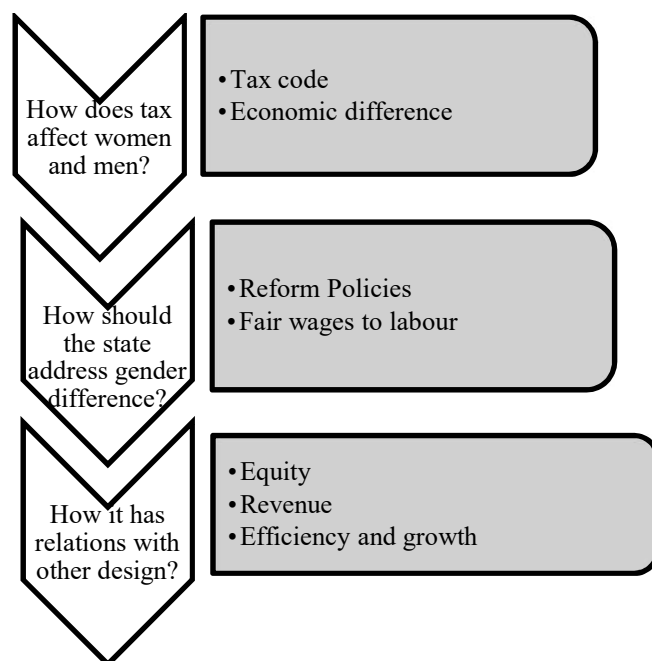


Figure 1 Chart by author on Gender-sensitive tax and fiscal justice framework

Following the framework, JaibuNisha suggested policy prescriptions of equal pay, gender budgeting, promotion of gender-sensitive policies, and increasing the proportion of direct tax (instead of indirect tax) as sustainable remedies to the existing problems in taxation which have been disproportionately affecting women. The detailed recommendations suggested by JaibuNisha are listed below.

- Promote gender equal labour pay market
- Remove gender bias by appointing women on authority role
- Promote gender sensitive fiscal policies and codes
- Exemption provisions for the women and wage workers
- Ensuring substantial equality in framing tax policies
- Prioritisation of direct tax
- Reduction of indirect tax
- Prioritise budget allocation to address the issues of gender inequality at the time of the pandemic

Sushovan summarised the arguments raised by JaibuNisha Reyaz and thanked her for highlighting the discriminatory tax policy against women which has been imposed since history. He then called on Reshma Shakya, the Advocacy and Campaign Officer at SAAPE who has been actively coordinating regional campaigns of SAAPE and SATaFJA against gender, tax and debt, to discuss on the situation of Nepal on the issue of tax and gender.

Reshma Shakya, Nepal



Reshma Shakya, in the beginning of her presentation, shared the condition of women in Nepal. She stated that women's condition in Nepal has not improved as it should have following remarkable achievements in political front. The Constitution of Nepal 2015 guarantees gender equality in education, work, and wages, among many other areas; however gender disparity still exists. She shared some key statistics showing persistent gender inequality in Nepal. According to SDG Gender Index, 2019, Nepal scores 52.6 out of 100, reflecting a "very poor" achievement of gender equality, below the Asia and the Pacific regional average (which is 64.6). Similarly, according to Nepal Labour Force Survey 2017/18 Report, women are lacking behind to access to schooling and employment opportunities: (i) while 100 males are employed, there are only 59 employed females; (ii) literacy rate

for women is 57.4 percent versus 75.1 percent for men; and (iii) average monthly income for women is 5,834 Nepali rupees less than what men earn.

She expressed her dismay that women's contribution to the 'care economy' is largely ignored as their contribution in social reproduction of the national economy is not recognised. Heavy domestic workload and care work during the COVID-19 pandemic is leaving women and girls further behind in Nepal. Many studies conducted during the COVID-19 pandemic shows that girls are at particular risk of dropping out and not returning to school after the pandemic. As the COVID-19 pandemic has taken away many women's jobs, it is uncertain whether women will regain those lost jobs. Preliminary evidences and news reports show that the women and girls are severely affected by COVID-19 in Nepal. However, there are no any specific gender policy measures in place till date to address women and girls' urgent needs.

Reshma accepted that the tax policy in Nepal is more progressive and gender-sensitive compared to other South Asian countries. She cited an example of provision related to women's access to property in Nepal. The Government of Nepal grants up to 30 percent tax exemption on land purchased by women. Nevertheless, women, in practice, are not in a position to sell the property owned by them due to existing household power dynamics and thus the provision looks like a showcase. There is a tax repealed on education service tax for domestic private schools and colleges and health service tax which help to lessen the burden on the women; though

the privatisation of basic public services has already burdened poor households. Besides, there are provisions in Income Tax Act which provide tax concessions to enterprises for appointing a certain percentage of women in their workforce. She appreciated such provision stating that they encourage industries to appoint women employees. Similarly, female employees whose taxable income is only from employment are eligible for 10 percent rebate on tax liability.

Although there have been cases of some positive discrimination regarding tax justice in favour of women, Reshma stressed the need to change economic, political, social and cultural status of women to truly increase women's access to rights and reduce the gender gap. She recommended generation of tax revenue through progressive direct tax and reduction of the burden of indirect tax especially on essential daily use goods and services. In terms of fiscal planning, the government should increase public spending on priority social sectors as education, health and social protection in order to address inequality from which women will gain more. She further stated that the government should recognise, reduce and redistribute women's unpaid care work through valuation, technological innovations, and investment.

Sushovan expressed his gratitude to Reshma for her presentation. He further added that Nepal has the newest constitution in South Asia and the region has more expectation from Nepal in ensuring gender equality by enforcing gender-responsive laws. He then asked Chamila Thusari, a leading activist

from Katunayake Free Trade Zone and Programme Coordinator of Dabindu Collective, to present the situation in Sri Lanka and her long experience in organising garment workers in Sri Lanka.

Chamila Thusari, Sri Lanka

Chamila spoke in Tamil while Nalini interpreted her speech into English.

Chamila discussed about the impact of taxation and fiscal policy on workers in the readymade garment (RMG) sector which is an important contributor in Sri Lankan economy. She stated that taxation has not brought any relief to the workers in the garment sector though RMG is a chief export from Sri Lanka. Sri Lanka received 'General System of Preference (GSP) plus' given by Europe for the second time. However, workers have not benefited from it; instead their social securities are being cut.

She shared that the garment sector employs around five hundred thousand labourers out of which three hundred thousand workers are women. These workers' labour brings foreign currency to the economy. Connecting her argument to the debt crisis in Sri Lanka, Chamila stated that as the dollar is getting stronger lately, USD 6,500 billion is required to service the debt and garment workers are the ones who have the potential to bring this to the country. However, she said that it is ironical that the benefits from GSP+ are enjoyed by



only people at the top hierarchy in the garment sector.

The Government of Sri Lanka distributed five thousand Sri Lanka rupees per household through the COVID-19 relief package. However, Chamila argued that most women workers in the garment sector could not avail of the benefit since they were in free trade zone and not at their villages. Meanwhile, she complained that garment workers had to work in fearful conditions during the pandemic to make both ends meet while others enjoyed salary without even going to office. She shared that the working condition for women is even worse with one-fourth of women workers being victims of intimate partner violence (IPV) and gender based violence (GBV).

In the end, Chamila called for solidarity to raise voice against the exploitation taking place in the garment sector and lack of preferential treatment to garment workers in form of any tax concession or social security benefits.

Sushovan thanked Chamila for sharing the ground experience and Nalini for the translation of Chamila's arguments. He then asked Raz Mohammad Dalili to briefly share the current situation of Afghanistan and women in the country.

Raz Mohammad Dalili, Afghanistan



Raz Mohammad Dalili shared the current situation of Afghanistan which has seen severe economic and human crisis after the withdrawal of US troops in September 2021. Dalili stated that the current situation of Afghanistan is very tough

and the economy has collapsed. The government is not able to provide salaries even to its employees. According to him, a very big human crisis can occur in the next two to three months' time. He is very pessimistic of any good happening any soon. He shared his observation that activists are hunted down by the Taliban and most of the activists are either in hiding or trying to flee from the country.

Dalili stated that the Afghani people are bound to pay bribes to terrorist groups in addition to tax to the government in order to get tasks done. This has resulted in additional financial burden to the common people at the time when the economy itself is in the brink of collapse.

Dalili emphasised on the women's issue that women have been kept away from school with the return of Taliban regime. Women's schools are closed and they are not allowed to go to jobs. Teachers are not receiving salaries. Most of the women leaders advocating issues of gender equality are either out of the country or are in hiding.

Sushovan condemned the corrupt rulers and imperialists which brought such situation upon Afghanistan. Sushovan, on behalf of SAAPE and SATaFJA, expressed solidarity towards millions of people in Afghanistan at this trying time. He closed the session on country/community sharing on gender and tax justice. Then, he called on Malini Chakravarty, the thematic lead for research on tax equity at Centre for Budget and Governance Accountability (CBGA), to begin the session on "Intervention on taxation policy and gender inequality in South Asia" through her deliberation.

Session 2: Intervention on taxation policy and gender inequality in South Asia

This session aimed at discussing the following issues:

1. Accessibility of tax allowances/exemptions to men and women in South Asia
2. Any discriminatory tax policies/system against women in South Asia
3. Need of tax justice for women's rights
4. The need for South Asia tax justice alliance advancing the cause of gender inequality through tax justice

Malini Chakravarty, India



Malini began her talk by highlighting the latest situation of women in India. Citing data from recently released national and international reports, she pointed out while that women's labour force participation rate (LFPR) in India has been coming down for a number of years, and it has plummeted sharply during the COVID-19 pandemic. This is because even after lockdowns in India were lifted men managed to get back jobs but women did not. Similarly, she cited the recently launched Global Inequality Report

2022 which shows that women's labour income in India is just 20 per cent of the total labour income, which is slightly higher than that of the Middle East. Likewise, there are different ways that the pandemic has adversely affected women and girl child whether it be a rise in cases of early child marriages or women receiving far less vaccines compared to men.

Malini criticised the taxation and fiscal policies at place that have failed to provide relief to people in the bottom strata of the economy. The pandemic and the lockdowns in India have induced economic crisis, high rate of unemployment and poverty, leaving women the worst affected; hence, she argued that a bold fiscal policy was needed. However, India continues to have a conservative fiscal policy. Malini stated that the government's unwillingness to enlarge the fiscal deficit means its revenue generation strategy largely determines its expenditure. In such a scenario, the composition of tax revenue generated becomes of paramount importance. It has implications on the amount generated as well as inequality.

Malini noted a series of regressive taxation policies adopted by the Government of India prior to the pandemic and which continued even in the pandemic year. The cut in corporate tax rates in September

2019 has resulted in loss of revenue from corporate tax. During the pandemic, the government increased taxes on fuel (petrol and diesel) sharply. As a result, in the Financial Year 2020/2021 (during the first wave of the pandemic in India), while tax collected from corporation tax fell at the highest rate (49 percent), that on fuel increased by 31.4 percent.

Thus, in the pandemic year, the share of direct taxes went below the indirect taxes in the Centre's tax collection, implying that there has been a shift from "profits" to "people's pockets". So, the corporate sector which witnessed a rise in profits during the pandemic contributed only slightly more than petro products, which have become the major source of revenue generation. She argued that this sort of tax policy tends to increase inequality, including gender inequality. High taxes on petro products can have an inflationary impact as petro products are "universal intermediaries" used for public transport, transportation of goods, as well as agricultural production. The hike in petro products leads to an all-around increase in prices, which hurts the poor the most and women even more. Moreover, despite the huge burden it imposes on the people, the revenue generated from this single source is insufficient to enlarge the government expenditure to the requisite extent. She also pointed out that in the Union Budget 2021-2022, total nominal government expenditure is expected to increase by less than 1 per cent over what was spent in 2020-2021, which means a fall in real terms;

given the inflation, i.e., no real increase in expenditure can be expected for most sectors. She said that we instead see a fall in the nominal expenditure in sectors that matter for reducing gender inequality. In short, because of the government's fiscal policy, in particular its revenue generation strategy, the poor and women especially are facing a double burden.

Malini provided some recommendations towards fixing the taxation problem which she attributes to policy folly and not the pandemic. She opined that some transformational measures are required so that the government can raise more resources in a manner that is gender responsive. She advocated for alternative, progressive financing at this juncture. According to her, it is imperative to bring back wealth tax and inheritance tax in the region (other than Sri Lanka which has introduced a wealth tax). In addition, she strongly argued for changes also need to be made in long-term capital gains tax on financial securities. The long-term capital gains tax on financial securities in India is taxed at a much lower rate (at 10 percent) than the income tax and is a flat tax. She called for making capital gain tax progressive, so that wealthier people making larger gains from capital market are taxed at higher rate.

Sushovan appreciated Amali for the convincing connection between debt, tax and gender justice. He also briefly added on the one and a half decade of Sri Lanka's

borrowing from the IMF which has caused Sri Lankan government to focus on high repayment of tax and little investment in social security.

Amali Wedagedara, Sri Lanka



Amali stated that in the face of eroding tax base in South Asian countries, regressive taxation has become the norm to patch up insufficient and dwindling government revenue and Sri Lanka is not an exception. High Value Added Tax (VAT) and indirect taxes imposed on intermediate goods have dominated the tax composition despite long-standing evidence that the tax system is fundamentally flawed, harmful to the economy and the people.

She highlighted that the falling tax to Gross Domestic Product (GDP) ratio, 9.2 percent in 2020 was at a historical low since independence in 1948. The highest it has ever been was 25.5 percent in 1979. In general, tax revenue as a proportion to the GDP has been below 15 percent. She conveyed that ideas such as 'easing the tax system', 'not disturbing the tax structure', 'tax incentives for business and investments' ... have been dominant in influencing tax policy. She said it is unfortunate that though VAT has been highly criticised for being regressive and anti-people, increasing VAT has been

preferred to increasing taxes on capital gains, turnover, wealth, and inheritance. How a regressive tax system disproportionately harms women does not figure in the discourse, partly due to the absence of feminist perspectives on taxation. Even those who were critical of the pink tax, the increase in tax on sanitary napkins in 2020, have favoured increasing VAT.

Amali briefly deliberated on the importance of women's labour in formal labour market and 'unrecognised women's care work' to the Sri Lankan economy. The Sri Lankan economy is a feminised economy with women's labour dominating the garment and apparel industry, tea and migrant labour, major sectors earning foreign currency. In addition, she stated that unpaid care work, as well as unpaid family labour in family-owned businesses, is undertaken by women has been subsidising the economy significantly. However, women's labour has been unaccounted for. It has lowered women's income and compromised their and their families' quality of life. She shared that as women's labour goes unpaid or underpaid, they have forced to debt finance the cost of care work: provision of food, health care, education, child and elderly care. She compared women's debt situation with the debt situation of the country. She said, "Ironically, it resembles the situation at the national level where the government falling short of revenue, resort to debt finance its expenditure." Whereas the government's debt could be dispersed disproportionately

across the population in the form of fiscal austerity and indirect taxes, women are left to fight debt on their own, often in isolation, under monstrous violence which cost their health and lives. Debt accrued by women in the form of microfinance, gold loans or from money lenders is inter-related and interdependent. Often, women's debt is ridiculed and explained as consumption driven. However, an analysis of the tax system and effects of regressive taxation on women will elucidate the nature of debt-financed domestic consumption, majorly borne by women. Therefore, she called for a discussion or a campaign for tax justice accompanied by a campaign against debt, primarily against predatory microfinance that exclusively affects women.

Amali further criticised International Monetary Fund (IMF) in further exacerbating the already worse debt situation of Sri Lanka. Regressive and anti-women thinking which has been influencing Sri Lanka's tax policy is in line with those of the International Monetary Fund (IMF). Instead of leading towards a healthy tax base capable of consolidating the public services and facilitating industrialisation, it has given free rides to the corporate sector and Multinational companies (MNCs). The outcome of this longstanding policy as it has been evident in 2021 has been chronic debt dependence and people's resilience to

combat a pandemic decimated. She explained that the amount of wealth expatriated and hidden in tax havens, as Pandora papers reveal, also speaks of weak tax structure and tax laws. She observed a silver lining in the introduction of the 25 percent turnover tax and 3 percent social security tax from the corporate sector which she referred to as 'a good beginning, if sustained'. She called for a campaign for a progressive tax system upholding gender justice which should engage hegemonic ideas disseminated by the IMF and its local handmaidens: the economists, liberal think tanks and policymakers.

Amali shared that any discourse on women's rights and gender justice in Sri Lanka automatically meets the wrath of culture. Culturalists, prominently from the nationalist camp argue that feminism does not have any space in Sri Lanka as thousand years of Sri Lankan culture influenced by Buddhism provides enough security for women. She partly blamed the feminists in Sri Lanka for this as they have made little effort to push feminist ideas beyond the debate on political representation. She concluded by stating that reorienting local feminist debates and action towards women's labour, debt, and land rights instead of applauding the market for empowering and emancipating women, would broaden feminist spaces in Sri Lanka.

Open forum discussion and conclusion

A participant raised a question on how to organise the campaign on tax and fiscal justice and what regional agenda to take forward in South Asia and more widely in Asia especially given that there is no regional body for tax cooperation.

Sushovan Dhar responded that the agenda for campaign on tax justice should be: (i) reduction of the proportion of indirect tax; (ii) introduction of wealth and inheritance tax – Sushovan stated that even if 4 percent of wealth tax is introduced targeted at the top 952 wealthiest Indian citizens, revenue amounting to 1 percent of GDP can be collected which can help financing public education and health.

On wealth tax, Amali added that Sri Lanka has recently introduced it along with social security tax and the outcome is yet to be

seen. She further stated that campaign against regressive IMF policies is also a need of the time. If a government goes to IMF for debt relief, then the conditions imposed by the IMF can have adverse repercussions on tax policies. She highlighted the debt crisis situation of Sri Lanka and said that Sri Lanka is already cornered and is in a very precarious, expensive and dangerous situation, especially for women. She called on regional platforms like SAAPE and SATaFJA to actively raise this issue. In the end, she also briefly touched upon the recent issues of ‘global deed’ and ‘equalisation of labour’ which are going to make workers lose even more.

More questions could not be taken due to time constraint.

Vote of thanks

Nalini conveyed vote of thanks to all the speakers and participants for taking part in the event. She also expressed her gratitude

to Global Alliance for Tax Justice for providing the platform to delve into the important issue of tax and fiscal justice from a feminist perspective.

Annexure 1: Programme

Time (NPT)	Programme	Facilitators/resource persons
01:45-01:50 pm	Welcome and highlights of objectives of the programme	Nalini Ratnarajah, SAAPE CC Member, Sri Lanka
01:50-02:30 pm	<p>Sharing county/community experience on taxation and its impact on gender inequality</p> <p><i>Session guiding questions</i> What are major issues/problems in the country/community relating to tax and its impact on women, livelihood, social health, education, employment etc.</p>	<p>Country Representatives</p> <ol style="list-style-type: none"> 1. Raz Mohammad Dalili, Sanayee Development Organisation, Afghanistan 2. Sumi Shahnaz, Bangladesh Nari Progati Sangha (BNPS), Bangladesh 3. JeibuNisha Reyaz, Manitham Trust, India 4. Reshma Shakya, South Asia Alliance for Poverty Eradication, Nepal 5. Chamila Thushari, Dabindu Collective, Sri Lanka
02:30-02:50 pm	<p>Discussion/intervention/presentation on Gender inequality to the taxation regimes in South Asia</p> <p><i>Session guiding questions</i></p> <ol style="list-style-type: none"> 1. Current tax structure in South Asia 2. Tax policies and its impact on gender equality 3. How current taxation structure affect women and men differently 4. How existing taxation system augments inequalities 	<ol style="list-style-type: none"> 1. Malini Chakravarty, Centre for Budget and Governance Accountability, India 2. Amali Wedagedara, Activist, Sri Lanka
02:50-03:05 pm	Open forum	All participants
03:05-03:10 pm	Concluding summary and way forward	Sushovan Dhar, SAAPE CC Member, India
03:10-03:15 pm	Vote of thanks	Nalini Ratnarajah, SAAPE CC Member, Sri Lanka

Moderate by: Sushovan Dhar, SAAPE CC Member, India

Annexure 2: Introduction of the organisers

South Asia Alliance for Poverty Eradication

South Asia Alliance for Poverty Eradication (SAAPE) is a regional platform of civil society organisations, social movements and people's networks fighting unitedly against the structural causes of poverty and social injustices in the region and beyond. It was conceived in 2001 against the backdrop of increasing anti-people globalisation marked by privatisation, deregulation, extractivism and capital accumulation. SAAPE facilitates linkages among and between groups in the region, throughout the global South and with like-minded groups in the North.

SAAPE's priority themes for advocacy campaigns, social movements, research and network-building include food sovereignty, livelihoods, climate change and employment; labour rights and minimum wage; gender equality; tax and fiscal justice; and inequality in terms of wealth, income and access to resources.

The Core Committee members and advisory committee members provide political leadership to the SAAPE movement. 16 representatives representing eight countries of South Asia (one female and one male from each country) form the Core Committee of SAAPE.

South Asia Tax and Fiscal Justice Alliance

South Asia Tax and Fiscal Justice Alliance (SATAFJA) was formed at the backdrop of South Asia Women's convergence 2018 held in Negombo, Sri Lanka organised by SAAPE. SATAFJA was conceived as a platform to organise campaigns for tax and fiscal justice and to fight against inequality in South Asia region by advocating for addressing a crucial situation of rising inequality through the role of taxation and public spending at national and regional levels. It strives to unite South Asian country people and mobilise them to create visible actions.

Global Alliance for Tax Justice

The Global Alliance for Tax Justice (GATJ) is a global coalition in the tax justice movement, campaigns for progressive and redistributive taxation systems nationally, and for transparent, inclusive and representative global tax governance internationally, which ensures the right of developing countries to tax part of multinational corporations' global profits generated in their economies. Created in 2013, GATJ is the coordination hub of regional tax justice networks in Asia (Tax and Fiscal Justice Asia), Africa (Tax Justice Network Africa), Latin America (Red de Justicia Fiscal de América Latina y el Caribe), Europe (Tax Justice-Europe) and North America (Canadians for Tax Fairness & FACT Coalition), collectively representing hundreds of organisations.

Annexure 3: Introduction of the speakers, moderator and facilitator

Sumi Shahnaz: She is the Deputy Director, Bangladesh Nari Progati Sangha (BNPS) and core committee member of SAAPE. She has 26 years' experiences on advocacy campaign for enabling environment for women in family to state, gender responsive budget, gender responsive local government, campaign for policy and laws in favour of women, gender responsive education policy, SRHR, climate change issues etc.

JaibuNisha Reyaz: She is a women's rights activist from Tamil Nadu, India and chairperson of Manitham Trust, national council member cum State Convenor of Bharatiya Muslim Mahila Andolan (BMMA) TN Unit and women rights campaign member of SAAPE. She works with the deprived women, children and minority communities, based in Dindigul district of Tamil Nadu and at the state and national level with likeminded organisations in the areas of awareness creation, livelihood support, skill and vocational trainings to women and youth. At the larger level, right based activities and advocacy campaigns at the state and national level with the forums Campaign against Child Labour (CACL), Tamil Nadu Child Rights Observatory (TNCRO), BMMA and Saaya Network.

Reshma Shakya: She is actively engaged in organising campaigns related to issues of women's rights, labour rights, and food sovereignty in South Asia. She also coordinates regional campaigns/networks like South Asia Tax and Fiscal Justice Alliance (SATAFJA), a South Asian regional network to aware people regarding the issues of taxation, public spending, and inequality level with a major emphasis on gender justice. Currently, she is

associated with LDC Watch, a global network of national, regional, and international civil society organisations (CSOs), alliances and movements based in the Least Developed Countries (LDCs) and SAAPE, a regional network of South Asian countries comprising of academics, CSOs, women, labour and peasant movements, peace activists and grassroots-based organisations.

Chamila Thusari: She is the leading activist from Katunayake Free Trade Zone and Programme Coordinator of Dabindu Collective, supports women in labour rights cases against factory management based in Sri Lanka. She is a women committed to uplifting the lives of one of the most marginalised groups in Sri Lanka. She is continuously advocating for the rights of textiles workers to fight for justice and for fairness.

Malini Chakravarty: She is the Thematic Lead for Research on Tax Equity at Centre for Budget and Governance Accountability (CBGA). Malini has worked extensively on issues of domestic taxation and their inequalising impact, such as that of the Goods and Services Tax (GST) introduced in India in 2017. She has also been working on other issues of taxation, such as tax incentives for philanthropic giving in select countries; problems related to Centre-State sharing of fiscal resources; certain aspects of international taxation, etc. She has contributed significantly to CBGA's analysis of the Government of India's stimulus package in the aftermath of the COVID-19 pandemic and led CBGA's analysis of implications of the financial package on the livelihoods of Dalits, Adivasis and women. She has more than 20 years of research experience.

Amali Wedagedara: She is an activist from Sri Lanka. She is a PhD candidate at the University of Hawai'i at Manoa.

Nalini Ratnarajah: She is a woman's human rights defender and feminist, working to promote and protect women's rights for over twenty years. She is recognised advocate of human rights in South Asia. Presently, she is working as a Gender advisor – Sri Lanka and Afghanistan – Women leadership in Search for Common Ground. She is actively involved as a regional steering committee member with the South Asian regional initiatives through Peoples' SAARC, member of the Asian European People's Forum and CADTM- Committee for the Abolition of Illegitimate Debt, core committee member of the SAAPE, founding member of MEA – Sri Lanka (Men Engage Alliance, core committee member of South Asian Feminist Alliance (SAFA) and a task force member of the South Asian Human Rights mechanism. She is

also a SAAPE Core Committee (CC) member representing Sri Lanka.

Sushovan Dhar: He is a political activist and trade unionist based in Kolkata, India. He is associated with many social movements at national, regional, and global levels. He is involved in the debt cancellation campaign and is the International Council member of the Committee for the Abolition of Third World Debt (CADTM); Core Committee member of South Asia Alliance for Poverty Eradication (SAAPE), Vice-President of Progressive Plantation Workers Union (PPWU). He was earlier on the editorial board of Journal of Labour and Society, published by Wiley-Blackwell. He has published numerous articles on various print media. His areas of interest are mainly labour, debt, poverty eradication, social protection, and other development issues. He is a SAAPE Core Committee (CC) member representing India.

Annexure 4: Statement by the Global Alliance for Tax Justice

STATEMENT BY THE GLOBAL ALLIANCE FOR TAX JUSTICE (GATJ)

Why we need tax justice for gender equality NOW!

Issued at the end of the 3-day virtual global conference on Tax Justice and Gender Equality, held from 6 to 8 December 2021 under the theme: “**Feminist Perspectives and Imagining a New Taxation System**”

From 6 to 8 December 2021, the Global Alliance for Tax Justice (GATJ), members and partners held the [Tax Justice and Gender Equality Conference 2021](#). Throughout the three days, there were several sessions to share, discuss and develop alternative perspectives to establish a sustainable feminist taxation and promote an economic system for the realisation of substantive gender equality and women’s rights. The conference highlighted structural multiple intersecting inequalities that predated the crisis, being heightened and/or deepened and having a disproportionate effect on women, and global south countries. There is a strong concurrence that there needs to be an end to the vastly unequal gendered distribution of care work (both paid and unpaid), and the unsafe, unprotected, precarious nature of this work. Participants recognise that countries have a unique opportunity and an obligation to build a more robust social care and rights-based tax systems in the aftermath of the crisis.

Some of the **key policy positions that were discussed and put forward** include:

1. Feminist centred recovery for the COVID-19 socio-economic crisis and reform of the international financial and tax architecture.

Key focus particularly in response to the social-economic crises exacerbated by the COVID-19 pandemic is the renewed demand from the GATJ’s Tax and Gender Working Group to create a feminist global tax and financial system to address economic, gender and racial inequalities. A just transformative recovery will require progressive tax and fiscal systems for the realisation of substantive gender equality and women’s rights by expanding coverage of social security schemes, reprioritising spending needs from a gender responsive lens and directing it towards gender transformative public services and towards social protection rather than helping big businesses. Issues of debt, tax, illicit financial flows and climate finance have been dealt with in a staggered manner and are intrinsically interconnected. The COVID-19 pandemic has revealed how the international financial architecture continues to suffer from systemic weaknesses that create opportunities for big businesses and wealthy individuals to exploit loopholes in the tax system to facilitate illicit financial flows (IFFs) and tax abuse. This exploitation is based on historical trajectories of colonialism, imperialism and patriarchy. The non-inclusion of the financial services sector under [Pillar I of the global tax agreement](#) which has been hailed by many is indicative of how the international process is compromised in the favour of the dominant and powerful. Therefore, **there is a need to look at the fundamentally flawed global tax architecture for a more democratic and decolonised space where the global standard setting for tax takes place. Including through the**

establishment of an inclusive intergovernmental UN Global Tax body, where all countries have a seat at the table and equal say in determining international tax rules.

2. Curbing illicit financial flows and tax dodging by multinational corporations (MNCs) and wealthy elites

Every year, countries lose billions of dollars of tax revenue which could have been spent on quality public services and human rights realization through IFFs and tax dodging by MNCs and wealthy elites. [A recent report by the IMF](#) finds that **African countries are losing between \$470 million and \$730 million per year in corporate tax avoidance in the mining sector alone.** These are lost funds that could be channelled to uplifting the lives and fulfilling the rights of women and girls in sub-Saharan Africa. Governments are also often under pressure by the International Monetary Fund (IMF) and World Bank to agree to increase consumption tax rates and **reliance on 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. Countries in the global South are also pressured to sign unfavourable **Double Taxation Agreements (DTAs)** with the guise that they serve for attracting investment, but actually in many cases lead to immediate revenue losses in reducing rates for taxing foreign transactions of MNCs, as well as long-term losses in terms of signing away taxing rights in areas such as capital gains taxes at point of transfer of ownership. Aggressive tax-planning practices unjustly deny governments resources necessary to support women's rights, enabled by professional lawyers, bankers and accountants. **Governments need to tackle tax avoidance and tax evasion through transparency measures such as: public country-by-country reporting** of large multinational enterprises to determine if taxes are paid where economic activity takes place, **automatic exchange of information** to enable oversight authorities especially in the global South with immediate access to foreign account and asset information, access to existing mechanisms that document international financial transactions like the SWIFT messaging system to global South countries for further accountability, **creation of public registers of beneficial ownership** (the real person who ultimately owns, controls or benefits from a company or trust fund and the income it generates) so authorities, parliamentarians, journalists and the general public have access to ownership information for holding companies and wealthy individuals accountable in society, **eliminating the practice of abusive transfer pricing, and cracking down on tax havens.**

3. Adoption of gender equal progressive tax systems.

Regressive tax systems continue to perpetuate social-economic and racial-gender inequality and human rights violations, and it is those who are living in poverty and are marginalized who bear the brunt. The overall burden of regressive fiscal policies stemming from reduced domestic resources for countries in the global South disproportionately falls on women. Not only do they account for a larger proportion of those living in poverty, but also make up a large percentage of low-income earners and disguised workers. A recent [World Inequality Report 2022](#) stated that women's incomes in 2015-2022 were only 15% of the total incomes in the Arab Region, 21% in Asia outside of China, and 28% in sub-Saharan Africa, compared to the global average of 35%. This means that reliance on regressive consumption taxes disproportionately hurt women as their proportional share of value-added taxes (VAT) is much higher of their total incomes. In terms of [wealth inequality](#), the bottom 50% of the world population (of

which women are a majority) owns only 7% of the world's wealth. The tax burden also falls on the large population of informal workers (mostly women in most contexts) who do not benefit from many social security schemes. Meanwhile, they are harmed by flat rate taxes or fees and regressive VAT and not benefiting from tax incentives or subsidies or low corporate tax rates that accrue to "formal" businesses. The current 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 and realize their rights - to health, care, education, decent work, an adequate standard of living, and more. **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.** One of the pathways for a feminist tax system is progressive taxation and countries carrying out gender impact assessment of tax policies, economic partnership agreements, investment treaties and other such instruments that may have elements of taxation. How taxes are raised plays a role in distribution of resources and how citizens are represented in tax policy making. 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 and is redistributive from the wealthy to those living in poverty. **Therefore, it is more urgent than ever for governments to implement structural reforms that uphold redistributive justice, including equal and progressive reforms in tax systems.**

4. Centrality of care and tax justice

The COVID-19 pandemic has brought the issue of **care work and services** to the fore and highlighted the degree to which our societies are woefully unprepared to respond to such crises. In all countries, the brunt of care responsibility falls upon women, and this imbalance is worsened during periods of crisis. **The pandemic has exposed the need for shifting discourse from the care economy, which has been used as a driver of care commodification, to the social organization of care.** Care responsibilities are distributed unequally among households, State, market, community, and between women and men. This discrimination is at the basis of other constraints on women's full and effective participation and decision-making in public life. The privatization of care services implicates a dynamic of time squeezing at the cost of the quality of care services. Privatization and financialisation, at the same time, combined with the low wages in the paid care sector, implicate a global extraction of female labour and lead to so-called "global care chains" that privilege households in the global North, while increasing the care gap in the global South. There is a need for the re-building of the social organization of care, that implies the 5Rs framework: i) [Recognising](#) the economic value of care work and care as a human right ii) [Rewarding](#): decent work and social protection iii) **Reducing** the burden of unpaid care work on women iv) **Redistributing** care work between households and State and v) [Reclaiming](#) the public nature of care services and the main responsibility of States in financing and providing universal and public care services. [Alternative economic models such as a just feminist economy](#) or a [rights-based economy](#) would reduce the time burden of care work, provide secure incomes - including universal basic income - tax justice with sufficient public resources to guarantee maximum levels of health and care provision, and promote women's safety and ability to engage in political activity.

5. Gender dimension of tax justice in the extractives sector.

Tax justice in the extractive industries is particularly important given that these sectors are highly complex, have often very negative impacts on the communities in which they operate, often receive generous fiscal incentives, and involve overlapping public, shareholder and personal interests. These factors undermine domestic resource mobilisation efforts that are critical to meeting the public social services needs of especially women and girls located in resource-rich nations in the global South. Governments must ensure that taxes are fairly raised and spent and that revenues, including from the [extractive industries work](#) for girls and women's rights (for example by investing and redistributing revenues in public programs and public services that address unpaid care, women's health, and violence against women and girls). **Governments must stop illicit financial flows, tax abuses and aggressive tax planning including in the extractive industries sector and implement gender-responsive budgeting** so that states can mobilize maximum resources, including from extractive industries, for sustainable development and to advance gender equality.

6. The challenge of privatisation, fiscal consolidation (austerity) and the debt crisis

Despite sustained and substantive inputs from CSOs, academics, researchers and social movements on the impact of conventional neoliberal macroeconomic policies, regressive taxation, privatisation, and fiscal consolidation (austerity) in response to economic crises; the IMF, World Bank, the G20 and OECD, continue to promote these policies as a recipe for growth and necessary measure for improving the investment climate. For instance, 84% of all IMF rapid and emergency financing agreements with recipient countries continue to promote such policies as a recipe for growth and the World Bank's Doing Business (DB) report - now suspended - wrongly underscored low taxes as a necessary measure for improving the investment climate. This has meant that billions of people continue to be negatively impacted by reduced pensions and social security benefits; wage bill cuts and caps; the cuts in social protection programs; and less employment security for workers. All of these effects specifically impact women and undermine gender equality. Indeed, large-scale cuts in public employment in the health sector of many countries severely undermined their ability to mount an effective [COVID-19 response](#) with countries in the global South only being able to spend approximately 3.6 percent of GDP in the COVID-19 response. Of this, 63% went to large corporations due to strings attached to loans provided by International Financial Institutions (IFIs) and domestic preferences that favour large formal sector enterprises.

While countries in the global North responded with large public spending initiatives to the economic crisis triggered by the COVID-19 pandemic, lower- and middle-income countries face a worsening **debt crisis** with [over 50 percent of lower-income countries at in debt distress or at high-risk of falling into debt distress](#), further shrinking the fiscal space available for vital pandemic response measures. As a result, developing countries may be forced into **austerity measures** in response to their debt distress, further exacerbating the threats to women's rights as well as worsening inequality and poverty. Indeed, public spending cuts are expected in [154 countries in 2021 and up to 159 countries in 2022, affecting 85 percent of the world's population](#). Increased recovery spending will be possible only with debt relief, a new Special Drawing Rights (SDR) allocation and channelling, wealth taxes, progressive taxation of large enterprises and MNCs with windfall profits are immediately implemented among other measures. This

impending global wave of austerity measures will severely limit governments' ability to mount a just and equitable pandemic recovery, in addition to responding to intersecting crises such as the climate emergency. There is a real concern that the shrinking of fiscal space through the combination of the economic crisis and debt will mean a renewed push for the privatization and financialisation of social and public services, further limiting their accessibility and affordability for women and the most vulnerable. IFIs need to recognize the need for a move away from standard neoliberal policies and austerity to meet the compounding crises of this century, by encouraging rather than undermining public finance in social investments that reduce inequalities and promote human rights, climate and gender justice. We also call on these institutions to develop a comprehensive sovereign debt workout mechanism that goes widely beyond the scope of current initiatives.

7. Addressing the climate crisis for a just and green recovery for women and girls

Climate change gives rise to far reaching socio-economic impacts that need a collective response. The conference reiterated the importance of embedding the human rights framework within the ecological system and the benefit of aligning with the climate change movement and the green new deal movement. This issue is likely to grow in importance given the systemic parallels between the societal and economic implications of COVID-19 and predicted impacts of climate change, which include increased prevalence of vector-borne diseases and impacts to global supply chains from extreme weather events. It is now more urgent than ever for climate action, to reinvest in climate-resilient infrastructure and the transition to a lower-carbon future to drive significant job creation while increasing economic and environmental resilience including through progressive environmental taxes.

8. Movement building

There is recognition for the work of the tax justice movement in joining forces with other social justice struggles like with the trade unions, climate justice movement, human rights and women's rights movement *et cetera* to shape the future by coordinating a powerful, worldwide movement to hold policy makers accountable for tax justice. Movement-building to push more transformative tax systems that are gender-transformative is essential to build collective counter-power and challenge the status quo.

Summary of recommendations from the conference:

Governments, multilateral institutions must:

1. **Stop illicit financial flows and aggressive tax-planning practices** that facilitate tax avoidance, tax abuses and tax evasion and are biased towards wealthy countries, multinational corporations, and that unjustly deny governments resources necessary to support women's rights and implement gender-responsive budgeting so that states can mobilize maximum resources, including from extractive industries, for sustainable development and to advance gender equality.
2. Tackle tax avoidance and evasion through transparency measures such as: **public country-by-country reporting, automatic exchange of information, creation of public registers of**

beneficial ownership and eliminating the practice of transfer pricing, and cracking down on tax havens.

3. **Reduce unfair tax burdens on women and adopt progressive and gender equal taxation** – including new forms of taxation of capital and wealth - combined with less reliance on consumption taxes which harm the poor, a majority of whom are women.
4. Remove gender discrimination in tax policies including through practicing gender budgeting to ensure that tax revenues are raised and spent in ways that promote gender equality and increase allocation of tax revenues for gender-transformative quality public services.
5. Ensure tax and fiscal policies underpin the 5Rs of rebuilding the social organization of care, to recognise, reward, reduce and redistribute and reclaim care as a public good and a human right
6. The IMF, World Bank and other IFIs support governments to prioritize building a just, care-centred, equitable, and environmentally sustainable recovery in the long term, through promoting measures that will help expand the fiscal space, such as progressive taxation and seriously tackling illicit financial flows.
7. Research on gender impacts of tax policies at the national level in and training local gender tax justice groups on how to use this info to lobby their government.
8. Raise awareness among the general public on tax justice as essential to fulfil women's rights and achieve racial and gender equality and to mobilise tax justice activists to influence policymakers at all levels to adopt reforms in tax policies to promote racial and gender equality.
9. Movement-building to push more transformative tax systems that are gender-responsive and human rights aligned. Build stronger coalitions and connections to public services, labour, human rights, debt movement and climate justice movement, and the youth: linking the work of the tax and gender movement to public services, coordinating on engagement with the human rights committees and continued lobbying efforts at the UN and at the national level.

Signatories

1. Action Aid International,
2. African Women's Development and Communications Network (FEMNET),
3. Akina Mama wa Afrika (AMWA)
4. Association for Women's Rights in Development (AWID)
5. Bretton Woods Project
6. Canadians for Tax Fairness
7. Center for Economic and Social Rights (CESR)
8. Centre Régional Africain pour le Développement Endogène (CRADEC)
9. Christian Aid
10. Consumer Unity and Trust Society International- Lusaka

11. Development Alternatives with Women for a New Era (DAWN)
12. FACT Coalition,
13. Financial Transparency Coalition (FTC)
14. Global Alliance for Tax Justice (GATJ)
15. International Women's Rights Action Watch Asia Pacific (IWRAW-AP)
16. Nawi – Afrifem Macroeconomics Collective (NAWI Collective),
17. OXFAM GB
18. Public Services International (PSI)
19. Queen's University, Faculty of Law
20. Red de Justicia Fiscal de América Latina y el Caribe (RJFALC),
21. South Asia Alliance for Poverty Eradication (SAAPE)
22. South Asia Tax and Fiscal Justice Alliance (SATAFJA)
23. Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI)
24. Tax and Fiscal Justice Asia (TAFJA),
25. Tax Justice Network (TJN)
26. Tax Justice Network Africa (TJNA)
27. Tax Justice-Europe (TJ-E),
28. Womankind Worldwide
29. WIDE Austria
30. Women's Working Group on FFD (WWG on FFD),
31. World Basic Income



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