



GLOBAL ALLIANCE FOR TAX JUSTICE

Global Alliance for Tax Justice AISBL, Rue d'Edimbourg 26, 1050 Brussels, Belgium

#TaxJustice for Women's Rights!

RECOMMENDATIONS TO GOVERNMENTS

- Meet international commitments to maximise available resources – notably through progressive and gender-just taxation and reduced reliance on flat VAT and sales taxes – to invest in quality, gender-responsive public services, the public care economy, and social protections that are vital to fulfilling the human rights of all women and ending gender inequality.
- Practice gender budgeting to ensure that tax revenues are raised and spent in ways that promote gender equality; reform tax laws so that they do not discriminate against women; uphold the right of all women to have an equal say in how public money is spent.
- Set a global example by raising taxes in the most progressive way possible, with more emphasis on direct taxation of income, wealth, and high net worth individuals, and ensuring that multinational corporations pay their share.
- Carry out tax impact assessments by gender to identify the direct and indirect effects of taxes, paying particular attention to the impacts of both taxes and public spending on the poorest women. End all features of tax law that discriminate against women, especially joint or household taxes, big subsidies for supporting women to focus on unpaid work in the home and in small businesses, and informal or ad hoc taxes on women in market or own businesses.
- Ensure that national and regional tax and financial secrecy policies do not contribute to large-scale tax abuse in other countries and result in a negative impact on public resources available to realise women's rights in those countries.
- End harmful tax practices, illicit financial flows, and regressive reforms to the current global tax system that facilitate tax avoidance and favour wealthy countries, corporations, and the wealthy elite.
- Support the establishment of an inclusive intergovernmental UN Global Tax Commission, where all countries have a seat at the table and equal say in determining international tax rules.

BACKGROUND – WHAT'S AT STAKE?

- Women, girls and our allies around the world are calling on our governments to take action for tax justice to fund and fulfil women's rights and ensure women's economic equality and access to justice, health, education, care services, water, safety and decent work.
- Discriminatory national tax laws, tax havens, and tax cuts for the rich protect capitalism and male privilege, and intensify gender inequality. It's time to put a sharp gender lens on such practices and implement fiscal justice measures that will ensure greater equality.
- We've reached crisis point. The global scandal of tax dodging by multinational corporations and the richest people is devastating our countries and depriving governments of the funds urgently needed to pay for public services vital to achieve women's rights and socio-economic equality.



GLOBALTAXJUSTICE.ORG



GLOBAL ALLIANCE FOR TAX JUSTICE

Global Alliance for Tax Justice AISBL, Rue d'Edimbourg 26, 1050 Brussels, Belgium

- Women and girls – especially those marginalised or living in poverty, suffer the most when public services are starved of adequate funding. This includes lack of access to free quality public healthcare, water, education, childcare, social protection, and anti-violence, sexual and reproductive health services, and lack of safe public transport that make cities safer and more accessible for women.
- Growing use of the VAT and other regressive consumption taxes, as well as lowering of corporate and progressive taxation, is worsening gender inequality.
- More tax-supported public investment in public services is the answer, *not* privatization. For example, the cost of privatized education prevents girls living in poverty from going to school.
- Women spend 2.5 times more time performing unpaid care and domestic work than men. As social services are starved of public funding, women are forced to take on an even greater share of unpaid work.¹
- In many countries, women perform much of the work in public healthcare and education services. When companies and the rich don't pay their share – and public services are cut, female public service workers who have their wages cut or lose their jobs are doubly impacted.
- Where there are no public water services, women and girls most often are burdened by the task of fetching water to their homes at high personal cost, making them vulnerable to violence, and keeping them away from education and paid work. Access to public water and sanitation is vital for women's economic autonomy.
- In order to deliver on their human right obligations to citizens, governments must raise sufficient domestic resources to fund public services including public early childhood education, elder care, healthcare, affordable public housing, transportation, clean water and sanitation. Such investments will reduce women's burden of unpaid care and enterprise work, ensure more decent work in public service jobs, and free up women's time for education, political participation, and self-care.
- While primarily northern nations, multinational corporations and the wealthy write the tax rules, the tools to fund women's rights and economic equality are undermined. The world will not be able to achieve women and girl's rights, gender equality or the Sustainable Development Goals without taking action for tax justice. We also call for the establishment of an inclusive intergovernmental UN Global Tax Commission, where all countries have a seat at the table and an equal say in determining international tax rules.

¹ UN Women (2015) *Progress of the World's Women 2015-2016: Transforming economies, realizing rights*: http://progress.unwomen.org/en/2015/pdf/UNW_progressreport.pdf p. 24