Entrypoints for International Advocacy on Tax Justice

A Feminist Approach

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Content

1. A Feminist Approach to Tax Principles
2. Women as Taxpayers
3. Women’s Needs and Requirements
4. Other Taxpayers and the Impact of their Actions
5. Recommendations

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1. Objectives of Taxation

- Raise Revenues in an equitable manner
- Redistribute income and wealth
- Regulate the economy and society
- Re-price goods and services
- Recognise the role of ecosystems
- Represent citizens/states as taxpayers

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1. Missing Objective

- A gender approach
- Leveling the field based on needs

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2. Women as Taxpayers
IFFs are Already a Gendered
3. Women’s Needs and Requirements

Figure 13. Maternal mortality ratio in African countries.

- Taxes/GDP < 10%
- 10% < Taxes/GDP < 15%
- 15% < Taxes/GDP < 20%
- 20% > Taxes/GDP

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4. Other Taxpayers: Africa

- 854 billion to 1.8 trillion 1970-2008 (GFI 2010)
- Sub-Saharan Africa 700 billion 1970-2008 (Ndikumana & Boyce 2011)
- Grew at an average rate of 11.9% per annum
- Outwiping debts of $250 billion in 2008
- Less than Asia and LA in total numbers, more as percentage of national income (BNI)
- Highest rate of poor (living on less than $1.25 per day) 47.5% in 2008

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AMOUNT NEEDED TO REACH THE MDGs, AS WELL AS LOST TAX REVENUE AND POTENTIAL TAX REVENUE

US$ Billion / year

<table>
<thead>
<tr>
<th>Amount missing to reach the Millennium Development Goals</th>
<th>Lost tax revenue because of two forms of illicit capital flight ('mispricing' and 'false invoicing')</th>
<th>Amount that developing countries could gain by raising taxes corresponding to at least 15% of GPP</th>
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<td>40-60</td>
<td>160</td>
<td>198</td>
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Source: Estimations from the World Bank, Christian Aid (2008), 'Death and taxes: the true toll of tax dodging', and Aciton Aid (2009), 'Accounting for poverty: how international tax rules keep people poor'

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5. Recommendations

- Change in methods of budget presentations
- UN treaty recognizing right to resource linkage
- State recognition of rights requiring resources
- Re-assessment of budget, exemptions, waivers in terms of lost revenue for potential services and public goods
- Respect for human rights treaties
- Upgrade UN Tax Committee

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Where are the Women???

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