



**Global Days of Action on Tax Justice for Women's Rights
Under the banner: Make taxes work for women**

Concept Note

The campaign is an initiative of the Global Alliance for Tax Justice (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 members of its Tax & Gender Working Group.

Context and Rationale

The COVID-19 pandemic continues to cause unprecedented and devastating impacts on lives and livelihoods around the world, especially in the Global South. According to Oxfam's report [Inequality Kills](#), "the wealth of the world's 10 richest men has doubled since the pandemic began. The incomes of 99% of humanity are worse off because of COVID-19. Widening economic, gender, and racial inequalities—as well as the inequality that exists between countries—are tearing our world apart. This is not by chance, but choice: "economic violence" is perpetrated when structural policy choices are made for the richest and most powerful people." This is causing direct harm to **those living in poverty and marginalised women because they make up the majority of unpaid care and precarious, low-paid and domestic work.**

For many countries, austerity measures and budget cuts are back in place, introduced in response to the economic crisis, reducing the resources available for public services that should be in place to ensure women's rights. Women's rights and progress toward gender equality are hit hard by these measures. The crisis has already set back the goal of achieving gender parity by a whole generation to 135 years, when previously it was 99. What makes this situation even harsher is that women in many countries face a second pandemic of increased gender-based violence —while, as with every crisis, having to absorb the shock of a mountain of unpaid care work that keeps them trapped at the bottom of the global economy.

The current crisis adds another layer of complexity to the issues faced by millions of women who have had to deal with the worsening impacts of climate change. Across the world, especially in developing countries, women take on a disproportionate share of the negative impacts of the climate crisis, whose onset predates the pandemic. The consequences of poor access to public services, especially for women living in poverty, are magnified in times of climate-induced disasters and health emergencies. Addressing the gender inequality of risk, exposure, and vulnerability to the effects of climate change requires comprehensive solutions that include ensuring adequate financing of public services, mobilising resources to support building women's resilience, and reducing tax burdens that undermine women's capacities to deal with and recover from natural disasters or health-related emergencies such as the pandemic.

As countries are building back their economies, it is important to prioritise resilient policies that will deliver for people and the planet especially for those marginalised and living in poverty in a way that

is cognisant of the disproportionate effects that COVID-19 had on women for social, economic and environmental resilience.

The policy responses and recovery measures to impacts of COVID-19 are mostly debt-financed, corporate-driven, and unresponsive to gender equality, prioritizing profits over people and planet. The responses are not prioritising public health, social protection and other human rights in rebuilding just and sustainable societies and economies. For instance in the Financial Transparency Coalition's [People's Recovery report](#), "63 percent of announced COVID-19 funds in eight focus countries, which totalled US\$51.4 billion, went to large corporations, rather than SMEs and social protection measures." We are seeing a clearly linked pattern and trend in terms of tax issues, such as: the global dominance in tax rule-making institutions based in the Global North, led by the Organisation for Economic Co-operation and Development (OECD); the impunity of large corporations in profit-shifting and illicit financial flows; and the raising of revenues through regressive means. All this means less money is available for public spending that is vital to stem the tide of rising inequality and build back a rights-based and gender-equal economy.

A broken international tax system continues to enable opaque legal structures and entities to facilitate illicit financial flows and tax abuse by the wealthy elite and multinational companies, enabling extraction and distribution of wealth and property into the hands of few. This deprives governments of much-needed resources to fund public services such as health, education, social protection and infrastructure to address the impacts of the COVID-triggered crisis.

It is more urgent than ever for governments to implement structural reforms that uphold redistributive justice, including equal and progressive reforms in national and global tax systems. The wealthy elites and large corporate conglomerates must pay their share of taxes in jurisdictions where their profits are created. Inequalities in global tax rules and rule-making do not work for women. Wherever inequality in decision-making is the norm – such as decision-making on tax and fiscal policies – the outcome is likely to work against the interests of women and other marginalised sectors. Working towards making economic governance structures that are genuinely inclusive, democratic, transparent and accountable is an important feminist agenda.

It is an opportune time for the tax justice movement across the world to shed light on alternatives to the current economic model that would enable progressive feminist approaches and tax justice agendas to thrive at different levels – nationally, regionally and globally.

Global Days of Action (GDOA)

GATJ, in collaboration with its regional networks and partners, will hold the **6th annual Global Days of Action for Tax Justice for Women's Rights from 14 to 25 March 2021** under the banner call: "*Make taxes work for women*". The previous GDOA editions have been ground-breaking in mobilising tax justice and women's rights activists and campaigners to work together. This year's GDOA is all the more significant as it takes place in the midst of the pandemic-triggered worldwide crises, highlighting the urgency of making tax work for women, who have been hit hardest by these crises.

The campaign banner provides a unified direction to guide and galvanise continuous collective action throughout the days of action and beyond. Through the GDOA, we will aim to build solidarity not only among women, but also among different sectors across the world to effectively advance our shared message that urgent action for tax justice and gender justice is needed NOW.

The GDOA aim to facilitate **bringing together the global tax justice and the women's rights movements and organisations in raising the call to urgently make taxes work for women and girls**

in the realisation of gender equality and their empowerment. This will be done through globally coordinated actions that show our collective power to achieve greater visibility and impact. The GDOA will also serve as an opportunity to highlight the tax issues affecting women; to integrate tax justice as part of the broader struggles for gender equality and women's rights as well as climate justice; and to make tax justice more relevant by amplifying the voices of real people.

The campaign will:

- **have a promotional public-facing peak on 8 March**, during International Women's Day (IWD). This will be an opportunity to take our messages to existing actions for gender equality and women's rights around the world; and
- will take place from 14 to 25 March, coinciding with the 65th Session of the United Nations Commission on the Status of Women (UNCSW).

The UNCSW is a key strategic advocacy opportunity and space to engage and enter into dialogue with policy-makers on tax issues affecting women. Complementing the national and regional actions around IWD, these meetings will provide a critical opportunity to advance our united **call on governments: to maximise available resources through fair and progressive taxation to fund gender-responsive public services and social protection systems while ensuring the equal participation of women in decision-making – including financial and economic decisions for achieving gender equality.**

IWD is a global day celebrating the social, economic, cultural and political achievements of women and demanding women's rights and equality. Women are engaged in collective struggles that build their power to fight for climate justice, gender justice, tax justice and economic justice. Collective actions will remain alive through the GDOA, as women find creative ways to make their voices heard – online, in public spaces (where allowed) or in national, regional and global advocacy spaces.

Our objectives:

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 to overcome the COVID-19 triggered crises including by signing the GATJ Bogota Declaration +5.**
2. To better understand the interlinkages between climate, gender, tax justice and care by highlighting the need for repairing our care for the planet.
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 and the responsibility of multilateral institutions to **stop tax abuses and illicit financial flows, and the duty of** multinational corporations and wealthy elites to pay their share of taxes.

Our demands:

Given the COVID-19 multidimensional crises and the need to overcome them, we urge multilateral institutions and national governments to:

1. Ensure tax and fiscal policies are in line with the 5R framework¹: **recognise, reduce, redistribute, reclaim and remuneration/reward** care and domestic work.

¹ (1) **recognition** of women's social and economic contributions through care work; (2) **reduce** the the burden of performing care and domestic work; (3) more equally **distribute** responsibilities for care (e.g. towards the state, community, men) and eliminating the sexual division of labour; (4) **Reclaim** the public nature of care services and financing through fair and progressive taxation and (5) adequately remunerate paid carers. And lastly the other R is on increasing the **representation** of those with caregiving responsibilities in policy making.

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 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.

Ways of working:

- The days of action will be organised and coordinated by GATJ and led by its regional networks around the world – *Tax Justice Network Africa (TJNA)*, *Tax and Fiscal Justice Asia (TAFJA)*, *Tax Justice Europe (TJ-E)*, *Red de Justicia Fiscal de América Latina y el Caribe (RJFALC)*, *FACT Coalition and Canadians for Tax Fairness* – in close collaboration with partners and the GATJ’s Tax and Gender Working Group.
- Regular calls will be held to ensure effective preparation for and implementation of the GDOA.

For any questions, please contact the Global Alliance for Tax Justice’s Secretariat:

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