

# #TaxJustice for Women's Rights!

## Global Days of Action | 8-24 March 2017

[www.globaltaxjustice.org](http://www.globaltaxjustice.org)

### Recommendations to governments

- Meet international commitments to maximise available resources – notably through progressive 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 are biased towards wealthy countries, corporations, and the wealthy elite.
- Support 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.

### Recommendations to UN High Level Panel on Women's Economic Empowerment

- Recognise tax as a feminist issue and propose concrete and effective actions that governments can take to progressively fund the reduction of unpaid care work of all women, including those living in poverty, through the provision of quality, universally-accessible gender-sensitive public services and social protections designed to promote gender equality.
- Issue a strongly worded recommendation to governments about the urgent need to raise domestic revenue for the gender-sensitive public services, social protections, and infrastructure essential to women's equal human development and equality. Emphasize that progressive tax policies are required to advance women's rights and economic equality.
- Call for an end to harmful tax practices, illicit financial flows, and regressive reforms to the current global tax system that facilitate tax avoidance and are biased towards wealthy countries, corporations, and the wealthy elite.
- Call for 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.