Global Days of Action on Tax Justice for Women’s Rights
Letter to the United Nations

Open Letter to:

Mher Margaryan,
Chair of the Commission on the Status of Women Permanent &
Representative of the Republic of Armenia
119 E 36th St, New York, New York 10016

Phumzile Mlambo-Ngcuka,
Under-Secretary-General & UN Women Executive Director,
220 E 42nd St, New York, NY 10017, United States

CC: UN Permanent Representatives

Dear Ambassador Margaryan and Ms. Mlambo-Ngcuka,

Civil Society Organizations, Global Trade Unions and social movements call for taxes, responses to Covid-19 triggered socio-economic crises and recovery measures to ensure women’s rights and gender equality.

The CSW is the largest annual global gathering on gender equality and women’s, adolescent girls’ and girls’ human rights and is an important space for shaping global norms and standards on these issues. We deeply value the role that the Commission plays in assessing progress on gender equality and advancing global commitments on women’s, adolescent girls’ and girls’ human rights.

The COVID-19 pandemic has unleashed a crisis of multiple dimensions that is causing unprecedented and devastating impacts on lives and livelihoods around the world, especially in the Global South. The UN Secretary-General noted that “the COVID-19 pandemic is more than a health crisis; it is an economic crisis, a humanitarian crisis, a security crisis, and a human rights crisis. This crisis has highlighted severe fragilities and inequalities within and among nations”. Indeed the impacts of the pandemic are not gender neutral because of pre-existing inequalities. It has hit women, especially those in the Global South, the hardest because they make up the majority of unpaid care and precarious, low-paid and domestic work. The unbalanced response to the crisis is undermining the opportunity for all people to realise their human rights, reflecting the deep structural gender biases in our societies and economic systems. Women experiencing multiple and intersecting discriminations continue to bear the worst brunt of the crisis, which is further exacerbated depending on where in the world they live.

The policy responses so far are shaping up to be mostly debt-financed, corporate-driven and unresponsive to gender dimensions, ignoring human rights obligations and anti-discrimination law under Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW), the Beijing Platform for Action (BPFA) and other frameworks. A broken international tax system within an already unequal global economic framework continues to enable opaque legal structures and
entities to facilitate illicit financial flows and tax abuse by the wealthy elite and multinational companies. This continues to enable accumulation and concentration of wealth and property into the hands of a few. Regressive and discriminatory tax policies being used to raise government revenues continue to have negative impacts on poor people, especially women and those in the Global South. For many countries, austerity measures and budget cuts are back in place, reducing the resources available for public services that should be in place to ensure women’s rights. All these deprive 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.

The crisis also puts women at increased risk of multiple forms of violence. At the same time, women are at the forefront of efforts to ameliorate the crisis, holding two thirds of health sector jobs globally, including nursing, midwifery and community health work. It is more vital than ever that it fully aligns its response with the BPFA, CEDAW and other international commitments, placing care and women’s rights at the centre. The UN secretary General has urged all governments to make the prevention and redress of violence against women a key part of their national response plans for COVID-19. In this regard we believe that addressing the deep regressivity and gender biases of tax systems and fiscal policies would go a long way in generating and redistributing resources for comprehensive prevention and response measures toward eliminating gender-based violence.

In addition, unpaid care and domestic work that is disproportionately carried out by women remains invisible in the economy, even though it is a State responsibility to provide public services that ensure the rights of children, elders, people with disabilities and those who are sick. UN Women has warned that in the face of gravely inadequate public social services, the COVID-19 pandemic has significantly multiplied women’s burden of unpaid care and domestic work, with additional responsibilities around childcare and support for vulnerable groups. This disproportionately impacts women’s livelihoods and working conditions.

A multilateral solution is needed given the COVID-19 multidimensional crises and the need to overcome them with gender-just and rights-based economic measures by:

1. Ensure that tax and fiscal policies recognise, represent, reduce and redistribute unpaid care work, including by constructing national care work policies.
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.

Sign and endorse the letter through this form.