Global Days of Action on Tax Justice for Women’s Rights
Under the theme: “make taxes work for women”

Concept Note

The #TaxJustice for Women’s Rights Global Days of Action campaign is an initiative of the Global Alliance for Tax Justice (GATJ), its regional networks TAFJA, TJNA, TJ-E, RFJ, North America network, and the GATJ Tax & Gender working group members and partners including Public Services International (PSI), Association for Women’s Rights in Development (AWID), Centre for Economic and Social Rights (CESR), ActionAid, Christian Aid, Oxfam, Tax Justice Network (TJN) and Womankind

Introduction
The Global Alliance for Tax Justice (GATJ) in collaboration with its regional networks and other partners will hold the 4th annual Global Days of Action for Tax Justice for Women’s Rights Campaign from 8 to 20 March 2020 Under the theme: “make taxes work for women.” The campaign theme provides a unified direction to guide and galvanize continuous collective action throughout the days of action. The campaign will be an ongoing initiative to have a gender lens in everything that we do to keep the campaign alive for the whole year.

The campaign will be launched on the International Women’s day (8th March) and will coincide with the 64th Session of the UNCSW (9-20 March) marking the twenty-fifth anniversary of the adoption of the Beijing Declaration and Platform for Action (BPfA). The session will represent a five-year milestone towards achieving the Sustainable Development Goals (SDGs) and will provide an opportunity for the review of the implementation of the BPfA including an assessment of the challenges that affect its implementation and the achievement of gender equality and the empowerment of women and the full realization of the 2030 Agenda for Sustainable Development. The UNCSW meeting will provide a critical opportunity to advance our advocacy messaging on the global commitment by governments to maximise available resources through fair and progressive taxation to fund gender responsive public services and social protection systems.

Context and Rationale
Every year, hundreds of billions of dollars of public revenues is lost through illicit financial flows and capital flight through tax evasion and tax avoidance by multinational corporations. This deprives governments much needed resources to fund public services, social protection and infrastructure to address inequalities. Marginalized women and those living in poverty are impacted the most. Secondly, regressive and discriminatory tax policies used to raise government revenue continues to have negative impacts on poor people, especially women. In addition, unpaid care work mostly carried out by women remains invisible in the economy. Governments therefore need to act for tax justice by need to recognise, reduce and redistribute unpaid care work; collect tax revenues in a progressive and gender-just manner, as a sustainable way to finance the commitments to end poverty and reduce inequality. Tax revenue justice needs to be a lived reality for women and girls everywhere.

Global Days of Action
It is against this background that the Global Alliance for Tax Justice (GATJ) and partners will hold the Global days of action. GATJ will therefore act as a uniting and campaigning front for the global tax justice movement and women’s rights movement – bringing together civil society groups in coalitions at the national, regional and international levels. This will be done through collectively designed actions and promotion of alternate solutions to help individual efforts achieve greater visibility and impact.

The proposed Global Days of Action will serve as an opportunity to highlight the tax issues affecting women; encourage tax justice to be an integral part of struggles for women’s rights; and make tax justice more relevant to ordinary people and their families, reflecting the voices of real people. It will also provide an opportunity to strengthen and diversify the tax justice movement, by bringing the women’s rights and tax justice movements closer together to link tax justice to the realization of gender equality and empowerment of women and girls.

Objectives:
1. Public audiences and political targets increasingly see tax justice as integral part of struggle for women’s rights and gender equality.
2. Show national leaders that their citizens will not accept rising inequality, and that there is a constituency of ordinary people who will oppose the unfair status quo.
3. Build the power of activists around the world to campaign against inequality and hold elite and corporate power to account more effectively in the coming decade.
4. Tax justice and women’s rights organisations and their constituencies take action for tax justice to finance women’s rights.
5. Influence tax policy change and practice to promote gender equality and women’s rights.

Messages and Demands:
1. **Demand 1.** Stop illicit financial flows and harmful tax practices that facilitate tax avoidance and tax evasion and are biased towards wealthy countries, multinational corporations, and the wealthy. Including through 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.
2. **Demand 2.** Reduce unfair tax burdens on women and adopt progressive and gender just taxation – including new forms of taxation of capital and wealth - combined with less reliance on consumption taxes which harm the poor, a majority of who are women.
3. **Demand 3.** Remove gender bias and discrimination in tax policies to realise the macroeconomic commitments from the Beijing Declaration which called on nations to “review and modify macro-economic policies especially tax policies to address the structural causes of poverty and reduce gender inequality” including through practice gender budgeting to ensure that tax revenues are raised and spent in ways that promote gender equality;
4. **Demand 4.** Ensure tax and fiscal policies recognise and serve to represent, reduce and redistribute unpaid care work.
5. **Demand 5.** Increase allocation of tax revenues for gender responsive social services.

Communications Toolkit – this will include
1. Information about the CSW Process and other key days eg IWD
2. Proposed national level activities
3. Factsheet - with key statistics / messaging / Q&A on the issue
4. Template social media materials for adaptation
5. Template press release/letters/briefings for adaptation.
6. Ideas for coordinated action - e.g. petition / stunt/ marches etc.
7. Information about joint parallel events at the CSW64.

Milestones Calendar:

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<tr>
<th>Dates</th>
<th>Action</th>
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<tr>
<td>Jan 2020</td>
<td>Concept note circulated to regional networks &amp; partners; Joint action broadly agreed&lt;br&gt;Further planning on strategy (objectives, tactics, messaging, targets, etc)&lt;br&gt;Development of Toolkit and production of materials&lt;br&gt;Planning of events</td>
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<td>Feb 2020</td>
<td>Dissemination of Toolkit, - will include proposals on specific activities to be carried out at the national level.&lt;br&gt;Encourage national participation</td>
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<td>March 2020</td>
<td>Global Days of Action with public focus on 8th March International Women’s Day, and advocacy focus on 9 to 20 March UN Commission on the Status of Women.</td>
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<td>April 2020</td>
<td>Evaluation and next steps</td>
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Resources / Budget

- Regional networks and partners could suggest what staff time and budget they could offer to a joint period of action, for instance to draft, agree, translate, design, print, and distribute materials, or for travel and other costs of joint global events.
- National activities would have to be self-resourced and organised by interested national groups
- In exceptional circumstances GATJ will support national level activities.

Ways of working

- The organization and coordination around the days of action will be led by Tax Justice Network Africa (TJNA), and the GATJ regional networks in close collaboration with partners and the tax and gender working group.
- Regular calls will be held on implementation of the period of action.

For more information on how to organise, take part in, and share your activities during the Global Days of Action, feel free to get in touch with:

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