

UN Women Submission to Request for Public Input on Inclusive and Effective Tax Cooperation 17 March 2023

UN Women welcomes the call for public input to the forthcoming report of the Secretary-General of the United Nations in connection to the resolution A/RES/77/244, adopted on 30 December 2022. In this submission, UN Women underscores the centrality of human rights principles and gender equality for the *promotion of inclusive and effective tax cooperation at the United Nations*, drawing on agreed language in inter-governmental agreements including the Beijing Declaration and Platform for Action, 2030 Agenda for Sustainable Development, and Addis Ababa Action Agenda, and Reports of the Special Rapporteur on extreme poverty and human rights.

Normative Standards

Recalling that 'insufficient attention to gender analysis has meant that women's contributions and concerns remain too often ignored in economic structures, such as financial markets and institutions, labour markets, economics as an academic discipline, economic and social infrastructure, taxation...' [Beijing, para F155]

Recalling the recommendation for Governments to 'Analyse, from a gender perspective, policies and programmes - including those related to macroeconomic stability, structural adjustment, external debt problems, taxation, investments, employment, markets and all relevant sectors of the economy - with respect to their impact on poverty, on inequality and particularly on women; assess their impact on family well-being and conditions and adjust them, as appropriate, to promote more equitable distribution of productive assets, wealth, opportunities, income and services' [Beijing para 55 (b)]

Recalling that Member States committed to 'work for a significant increase in investments to close the gender gap and strengthen support for institutions in relation to gender equality and the empowerment of women at the global, regional and national levels' [2030 Agenda, para 20]

Recalling that Member States reiterated 'the need for gender mainstreaming, including targeted actions and investments in the formulation and implementation of all financial, economic, environmental and social policies' [Addis Ababa Action Agenda, para 12] and to 'work to improve the fairness, transparency, efficiency and effectiveness of our tax systems' [Addis Ababa Action Agenda, para 22]

Taxation, Human Rights and Gender Equality

Recognizing the previous Special Rapporteur on extreme poverty and human rights 22 May 2024 Report to the Human Rights Council [A/HRC/26/28], which states:

- 'Taxation is a key tool when tackling inequality and for generating the resources necessary for poverty reduction and the realization of human rights'
- 'Without absolving any State of its obligation to raise the maximum available resources domestically to ensure the progressive realization of economic, social and cultural rights, there are limits to national-level actions in the absence of global reforms'
- 'Now is the time to take decisive action towards cooperation, guided by human rights principles.'

Highlighting that in the same report, the Special Rapporteur recommended that 'human rights principles including participation, transparency, accountability and non-discrimination should be followed

throughout the whole revenue-raising cycle and that States ‘review tax structures, codes and instruments for explicit and implicit gender bias¹ and ensure they do not reinforce existing gender inequalities, including through their impact on unpaid care work.’

Acknowledging the interconnectedness of taxation systems, and the influence of an international taxation body in setting global norms, rules and regulations.

Underscoring that international taxation cooperation and reform of the global taxation system are vitally important for the achievement of the Sustainable Development Goals (SDGs) as well as to deliver on human rights and gender equality obligations.

UN Women Proposals for Consideration in the Secretary-General’s Report

Call for the alignment of the international taxation system with human rights norms, underscoring that the promotion of non-discrimination in tax systems and international financial architecture is a necessary part of inclusive, sustainable development;

Request that Member States promote gender responsive taxation in all international forums and that any forthcoming legal instruments on taxation include gender equality in their principles and standards;

Highlight that if established, a United Nations intergovernmental taxation body should ensure universal membership, equal rights and participation of women and men at all levels; and should be designed and executed in a manner that is fully transparent, coherent and promotes sustainable equality and climate security;

Recommend equitable participation of regional taxation organizations and intergovernmental entities, as well as civil society and research institutions, in any UN taxation body to contribute analysis on rights-based and gender responsive international taxation reform and national tax systems;

Request that all reports produced by a UN taxation body/convention, if established, include specific reference to human rights and gender equality, to support the design and implementation of national taxation systems, policies and practices that support implementation of international goals, obligations and commitments on gender equality and the empowerment of women.

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¹ Explicit gender biases are specific provisions of the tax law or regulations that identify and treat men and women differently; Implicit gender biases are provisions of the tax law and regulations that, because of typical social arrangements and economic behavior, tend to have different implications for men than for women