

[REDACTED]

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**From:** [REDACTED]  
**Sent:** Monday, 11 March, 2024 9:19 AM  
**To:** AHC-TAX <ahc-tax@un.org>  
**Subject:** Submission for UNTC ToR - Tax and Gender Group

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To Whom it may concern

I hope this email finds you well.

I am complying with: Written inputs should be limited to 2,000 words for each stakeholder. Please send inputs to [ahc-tax@un.org](mailto:ahc-tax@un.org) by **15 March 2024, 12:00 p.m. EST**. Once the deadline has passed, the submissions will be posted, in their original language, on the website of the Ad Hoc Committee.

The APNIFFT submission may under the following heading:

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- Impact of regressive taxation on women and girls and impact of IFFs
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The submission:

Consumption taxes like value-added tax (VAT) tend to be imperceptible, and they are applied equally to everyone, thereby rendering it difficult to decipher data about which sector of the population pays the most taxes from a proportion of their income (Caparo 2014; UNECA 2015). As a result, given the economic status of women versus men, consumption taxes are generally regarded as one of the sources and a driver of gender inequality (Abelenda 2016).

Regressive consumption taxes are the state's main alternative revenue generation method to make up for reduced public resources lost through illicit financial flows (IFFs). Consequently, when corporate taxes decrease, personal income taxes increase, with women bearing the most impact of increased taxation. This when IFFs overwhelmingly reduce available public resources for gender equality programmes. Also, while small and medium-sized companies and individuals which, are dominated by women through the informal sector, continue to bear the tax burden. The reverse impact is felt by the Afrikan girl-child who continues to lose school hours due to a lack of sanitary towels, money to cover public school-fees, textbooks, and so forth. The vicious cycle starts all over when that girl-child completes high school and is ready for tertiary education.

At this pace, SDG 5 shall never be realised.

Therefore, Members of Parliament constituted under the African Parliamentary Network on IFFs and Taxation (APNIFFT), support the UN Tax Convention and call for a mandatory, global, and gendered, fiscal / tax restructuring aimed at reducing the heavy weight of taxation on women, low-income earners, and other vulnerable groups. A global taxation restructuring aimed at stopping corporate tax abuses in all their occurrence, by empowering the community of united nations to promulgate and legislate on tax and fiscal matters.

African Parliamentary Network on Illicit Financial Flows and Taxation (APNIFFT)

*Caparo, C. (2014). Taxing Men and Women: Why Gender is Crucial for a Fair Tax System, London: Christian Aid.*

*United Nations Economic Commission for Africa (UNECA). (2015). Illicit Financial Flows: Report of the High-Level Panel on illicit financial flows from Africa. UNECA, Addis Ababa, Ethiopia.*