ADVANCING GENDER JUST TAX SYSTEMS IN AFRICA: A CALL TO ACTION











INTRODUCTION

The existing global tax architecture is flawed as it goes along way in facilitating a tax avoidance, creating a bias in favour of not only high-net worth individuals but more importantly big multi-national that also pay very low wages particularly to women.

Eunice Musiime.

Executive Director, Akina Mama wa Afrika (AMwA)

Imagine citizens having the agency and freedom to exercise their economic and social rights as rights holders? Or better still, having women and young people in all their diversity meaningfully engaged and contributing to the fiscal systems and processes, infusing their own priorities in national budgets and monitoring revenue allocation, and spending to influence gender-responsive public services and infrastructure? Imagine the reality of progressive and gender-just tax policies and practices in Africa?

That's the Africa We Want!

This Newsletter series provides key highlights and achievements for the Fiscal Justice for Women and Girls in Africa (FJWG) project, being implemented by the African Women's Development and Communication Network (FEMNET), Oxfam Novib – Uganda, Oxfam Great Britain (GB) - Zambia, Southern Eastern Africa Trade Information and Negotiations Institute (SEATINI) in Uganda, Consumer Unity and Trust Society (CUTS) – International in Zambia and co-funded by the European Union (EU). The project started in March 2020 and is expected to end in February 2023.

The overall aim of the project is to contribute to more transparent and accountable revenue generation and spending policies by transforming fiscal systems to better respond to the needs of citizens, especially for women and girls in Africa. The specific objective of the project is to strengthen the ability of Civil Society Organizations (CSOs), Women's Rights Organizations (WROs) and citizens in Uganda and Zambia to hold decision-makers to account on formulation and implementation of fiscal policies affecting women and girls on a national and regional level.

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STRATEGIC POSITIONING TO INFLUENCE THE 2022 NATIONAL BUDGET IN ZAMBIA

In October 2021, Oxfam and the Consumer Unity and Trust Society (CUTS) International facilitated the engagement of women rights organizations (WROs), civil society organizations (CSOs) and youth groups on tax policy by strengthening their capacities in analysis fiscal policies as well as reviewing of proposed tax policy of the new Zambian regime.

CUTS facilitated WRO's training sessions around the national budget to be able to analyze and make a gender-responsive budget proposal/submission ahead of the 2022 National Budget Formulation. Through collective advocacy with like-minded WROs and CSOs, various proposals were submitted to the Ministry of Finance upon invitation and the following were considered in the 2022 Budget:

- Provision of free sanitary towels to school-going girls by the government as well as the removal or abolish ment of import tax on the importation of sanitary towels.
- Increase of the Personal Income Tax (PIT) free threshold from K4,000 to K4,500, which ultimately lessens
 the tax burden on women and young girls.

ZAMBIA DAILY MAIL, Wednesday, December 15, 2021

State to provide free sanitary wear for girls

Move will encourage girls to remain in school

MWAKA LENGALENGA

O IMPROVE the education status of girls countrywide, Government will provide free sanitary wear in schools starting next year. Minister of Community Development and Social Services Doreen Mwamba says the 2022 national budget has a budget line for the distribution of pads to encourage girls to remain in school.

Speaking during the official opening of a girls' indaba yesterday, Ms Mwamba said Government has also allocated funds and bursaries through the Constituency Development Fund (CDF) to support vulnerable young people, including girls, in attaining secondary and tertiary education.

"Government is aware that in 2020 and 2021, the COVID-19 pandemic affected all school-going children. Sadly, many faced challenges that led to school drop-outs, teenage pregnancy, loss of learning, child marriage, further widening the gap between boys and girts," Ms Mwamba said.

The minister said Government is determined to close the gap and provide equal education based on the principle of nondiscrimination, and will provide a platform for safe adolescent health information and services.

And Young Women's Christian Association (YWCA) Lusaka branch president Mwaka Mulenga called for a more holistic approach in the fight against gender-based violence (GBV).

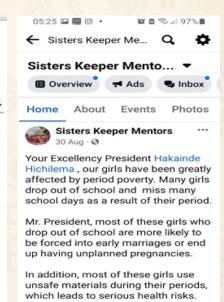
Ms Mulenga said inadequate access to health information services as well as inequitable gender norms contribute to lack of knowledge and awareness about basic human rights for young people.

"This has serious implications

on young people's health and welfare, and failure to provide sexual reproductive health responsibility is tantamount to GBV as it is a violation of their rights, "Ms Mulenga said.

United Nations Population Fund (UNFPA) country representative Gift Malunga thanked Government for introducing free education for secondary and primary schools.

secondary and primary schools.
"The UN in Zambia will
continue to support the
Government of the Republic of
Zambia, as well as anolescent
girls across the country, in
fostering broad-based actions,
protect and promote the rights of
girls," Ms Malunga said.



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III



CSOS IN UGANDA ENGAGE IN POLICY ADVOCACY ON TAX BILLS DURING THE FINANCIAL YEAR 2021/2022

In April 2021, SEATINI together with other CSOs in Uganda presented a position paper on the Tax Bills for Financial Year 2021/22. Notably, the Ugandan Parliament adopted some recommendations that had been proposed by CSOs to the Parliamentary Committee on Finance, Planning and Economic Development. Specifically, the recommendation to remove the annual license on motor vehicles.

This was likely to increase the cost of public transport thus negatively impacting women and young girls who are the majority users of public transport as they transport their produce to the markets and engage in small scale businesses.

In addition, the Parliamentary Committee on Finance adopted a CSOs recommendation for Government to undertake a study of the tax exemption proposals so as to establish a criterion for international and local companies that qualify for tax exemptions as witnessed on Page 6 of Thursday, 29th April 2021 record of the proceedings by Uganda Parliament.

The tax exemptions are harmful because they reduce the country's revenue base whose proceeds would help improve public service delivery, especially in critical sectors such as access to health, water, education, and agriculture. Click here to read the Civil Society Alternative Tax Proposals for FY 2021/22.

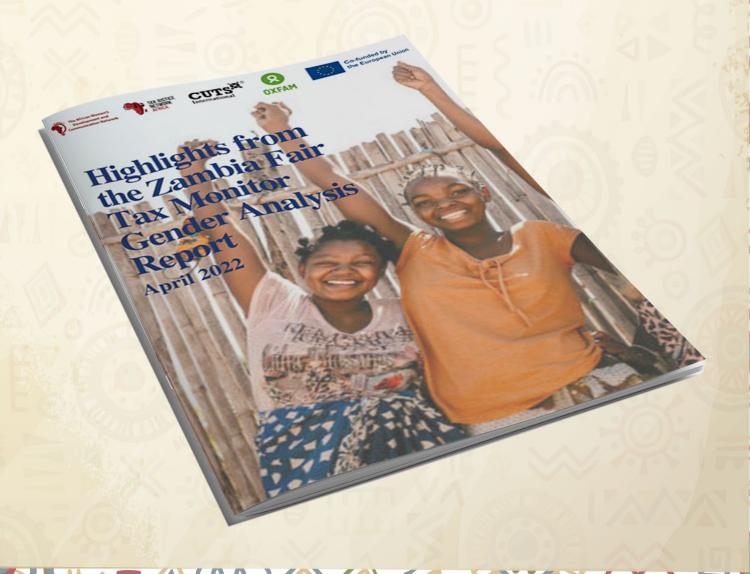


ADVOCATING FOR GENDER JUST FISCAL POLICIES & PRACTICES IN CONTINENTAL & GLOBAL ADVOCACY SPACES

In March 2021, FEMNET together with like-minded organizations organized a virtual African Regional Forum on IFFs and Debt amidst the COVID-19 Pandemic. The Fiscal Justice Coordinator, Robert Ssuuna joined a panel discussion to unpack the Financial Accountability Transparency and Integrity (FACTI) Panel Report from an African Perspective, highlighting its implications in addressing the systemic biases perpetuating gender inequalities in Africa. A key outcome of the Forum was a call to action to African Leaders to reinforce mechanisms for curbing IFFS, reconsider their appetite for borrowing and ensure that public spending targets key sectors that address the plight of the most vulnerable of the societies.

In October 2021, during the 9th Pan African Conference on IFFs and Tax, convened under the theme "Combatting IFFs to bridge Africa's widening inequality gap", FEMNET's Fiscal Justice Coordinator, Robert Ssuuna presented preliminary findings from Fair Tax Monitor Studies in Uganda and Zambia, during a plenary session titled "Illicit Financial Flows and the Gender Gap-Options and Prospects for Policy Influence in Africa". Click here to read the proceedings from the 9th Pan-African Conference on IFFs and Tax, the YouTube recording, the Fair Tax monitor Zambia and the Fair Monitor Uganda.

In the run-up to the <u>EU-AU Summit</u> in February 2022, Oxfam Pan-Africa Program hosted an event to advance policy dialogue on partnerships under the topic Inequality in AU Partnerships: A Challenge in Fulfilling Africa's Multilateral Commitments. The event resulted in reflections and discussions on the implications of the inherent inequalities in AU partnerships and particularly how it continues to undermine the ability of the partners to realize their stated objectives including progressive spending on essential services that mostly affect women and girls. <u>Click here to listen to the recording of the event.</u>



LINK & LEARNING MEETING AND OUTCOME HARVESTING TRAINING FOR FISCAL JUSTICE PROJECT PARTNERS

A Link and Learning meeting was held in February 2022 bringing together all the project implementing partners (Oxfam, SEATINI, CUTS, FEMNET) to share experiences and updates on the project implementation. During the meeting, all the participants were trained in outcome harvesting to strengthen their monitoring, evaluation and reporting skills.



LINKS TO KEY ACTIVITIES

- ☐ Expectations & Priorities for Zambia's 2022 National Budget by Activists, Advocates, Activists, Musicians, Influencers & Feminists:
 - Women in Entertainment https://www.youtube.com/watch?v=h2X63_30ziE&t=296s
 - Women in private and informal sector https://www.youtube.com/watch?v=s2gdecDZ_bU&t=602s
 - CSO leaders and activists https://www.youtube.com/watch?v=AiW8ZLOeVPE&t=48s
 - Women in politics https://www.youtube.com/watch?v=aT-TrVKjIRw
- ☐ Fiscal Justice for Women and Girls Africa Project Link and Learning meeting and Outcome Harvesting

 Training https://www.facebook.com/CUTSLusaka/posts/1915878798614535
- ☐ Bi-annual retreats of the Tax Justice Alliance in Uganda

 https://oxfam.box.com/s/7fwa5ixf60zuigc5fbaxwxk1z98mwojx

 https://oxfam.box.com/s/46eoruocei67o485qtum2o1y0wsjcaru
- ☐ Parliamentary committee proceedings on Tax Exemptions in Uganda https://oxfam.box.com/s/46eoruocei67o485qtum2o1y0wsjcaru
- 9th Pan African Conference on Illicit Financial Flows and Tax http://panconfifftax.net/documents/

- ☐ Fiscal Justice for Women and Girls Youth Groups Capacity Strengthening Session https://www.facebook.com/CUTSLusaka/posts/1905389276330154 https://m.facebook.com/watch/?v=1017115598870219&rdr
- Policy Brief on Tax and Pro-poor spending
 https://drive.google.com/file/d/1xBJzlPNyTIRQozngB8f3bajYzdlKevip/view

IN OUR NEXT ISSUE DON'T MISS

- Launch of the Fair Tax Monitor (FTM) Reports in Uganda and Zambia
- Tax and Gender perspectives during the African Regional Forum on Sustainable Development 2022
- COMESA High Level Policy Dialogue on Enhancing Women's Political Participation and
- The Zambia Revenue Authority and Gender Disaggregated Data

ACKNOWLEDGEMENT

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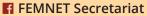
DISCLAIMER

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