

Advocacy letter template - Tax Justice for Women's Rights Global Days of Action 2017

- ***This is a template. Please feel free to adapt to make more relevant to your context.***
- ***Please make as country-specific as possible, with national statistics and references.***
- ***Please check if your Government is a member of UN CSW (45 members):***
<http://www.unwomen.org/-/media/headquarters/attachments/sections/csw/61/csw61%20bureau%20membership.pdf?vs=3838>
- ***Please note! Don't forget to ensure all the square bracket place holders for you to fill in are addressed before sending.***

[Insert your logo, and logos of any national allies that co-sign]

[relevant minister AND UN ambassador]

In copy: Finance Minister

[date, place]

Subject: Tax Justice for Women's Rights

Dear [INSERT APPROPRIATE SALUTATION AND NAME],

This March, on the occasion of International Women's Rights Day 8 March, and ahead of the United Nations Commission on the Status of Women 13-24 March, we are coming together with partner organisations from around the world, united in the Global Alliance for Tax Justice, to call for action to create Tax Justice for Women's Rights.

In the Sustainable Development Goals, world leaders have committed to a brighter future by 2030 where inequalities are tackled, all forms of violence against all women and girls are eliminated and where unpaid care and domestic work is recognized and valued through the provision of public services.

Yet UN Women state that the National Action Plans for Gender Equality that they have analysed have up to 90% funding gaps.

Taxes are the key building blocks of societies. It is one of the most powerful tools we have to reduce the inequality gap between rich and poor, and between men and women. Taxes pay for the vast majority of public services that societies rely on and governments now need to progressively raise and spend more resources on the work and services that women need.

Whether we want to stop violence against women and girls; make cities safe for women; ensure more girls get a quality public education; or support women's economic equality and reduce

their unpaid care work – tax justice is essential for the realisation of human rights and gender justice.

At this time, we urge you to meet international commitments [INSERT any specific international commitments your government is party to] to maximise available resources to invest in quality, gender-responsive public services, the care economy, and social protections that are vital to fulfilling the human rights of all women and ending gender inequality. Implementing gender budgeting will ensure that these resources are indeed spent in ways that promote gender equality.

The resources for these direly needed improvements should come from the introduction of progressive and effective taxation that does not discriminate against women. Shifting the tax system away from indirect taxes such VAT and sales tax towards direct, progressive taxation of income, wealth, high net worth individuals and multinational corporations can make the tax system work better for gender and economic equality. All elements of the tax system that discriminate against women must end. We urge you to undertake impact assessments by gender to identify the direct and indirect effects of taxes, paying particular attention to the impacts of both taxes and public spending on the poorest women.

Corporate tax avoidance costs countries around the world hundreds of billions of US dollars every year. In addition, every year, governments in developing countries give away an estimated additional US\$138 billion in tax breaks to companies, according to ActionAid estimates. For [INSERT country] the cost of corporate tax incentives is estimated at [INSERT national number if you have]. It will not be possible to ensure sustainable funding for women's rights, unless we put an end to harmful tax practices and illicit financial flows and limited reforms to the current global tax system that are biased towards wealthy countries.

[INSERT name of the country] must play its part in this fight by ensuring that our national tax policies do not undermine tax bases of other countries [INSERT relevant national asks, esp. on transparency or ending particular harmful tax practices and/or incentives]. Another crucial step to effectively combatting tax avoidance and ensuring sustainable improvement of international taxation would be 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.

[Only include this paragraph if the country is a member of the CSW] Ahead of the upcoming 61st Session of UN Commision on the Status of Women meeting, we also urge you to make all efforts that the agreed conclusions recognise tax as an essential part of the policy response for achieving women's economic empowerment. It should also propose concrete and effective actions that governments can take to progressively fund the reduction and redistribution of unpaid care work of all women, including those living in poverty, through the provision of quality, universally-accessible gender-sensitive public services and social protections designed to promote gender equality.

Please find enclosed a Factsheet on Tax Justice for Women's Rights [or INSERT report/briefing of your choice] that outlines our key concerns and proposals in more depth.] We remain at your disposal for any further information and should you want to meet to discuss this issue in more detail.

With kind regards,

[signature]