

Resource Pack

Conversations on Gender and Tax



June 2022

What: This is not a complete guide to tax and gender. Rather, this resource sets out some of the views on tax and gender in low-and middle-income countries gathered during discussions within the UK Government's Foreign, Commonwealth & Development Office (FCDO). It is based on five workshops that took place during 2021, with additional input from civil society organisations, and researchers from the Institute of Development Studies. A list of the participants can be found at the end of this document.

Why: There is a growing understanding that tax policy, administration and research should be gender aware, to both reduce discrimination and promote gender equity.

Purpose: This resource makes the learning generated by the discussions available in the public domain.

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Contents

1 The role of civil society organisations in gender and tax	4
2 Informal work and women-owned businesses	7
3 Customs, borders and gender	12
4 Women tax officials' experience in tax administration and ministries	17
5 Women taxpayers' experiences of the tax administration	20
6 References	24
7 List of workshop contributors	26
8 Further reading	27

1 The role of civil society organisations in gender and tax

By being 'gender aware', tax policy, tax administration and tax research have the potential to both reduce discrimination and promote women's economic empowerment, and benefit the wider inclusive economic growth and development process. Civil society organisations (CSOs) play an important role in all aspects of taxation and gender, from improving

transparency and accountability of government decisions on tax policy, and engaging with governments and oversight institutions on taxation and gender, to educating female taxpayers and monitoring services that revenue authorities and ministries of finance provide. Specialised CSOs could carry out gendered analysis of taxation and its impacts in parallel to gendered analysis of budgeting.



Community meeting discussing reconstruction of village hit by volcanic eruption.

PHOTO: NUGROHO NURDIKAWAN SUNJOYO / WORLD BANK; CC BY-NC-ND 2.0; <https://flic.kr/p/aRBgqk>

Summary of the literature on CSOs' engagement with gender and tax

A summary of the literature shows that the types of CSO activity on tax and gender include:

- Analysis of tax policy and the differentiated impact of tax policy on men and women, advocacy for (or against) policy proposals, and awareness raising on tax rights and obligations (Sharp & Rocha-Menoca, 2019).
- Provision of legal aid to assist businesswomen who experience tax problems with tax administrators (ATS, 2011).
- Advocating for tax laws that empower and promote economic growth of the local economy (ATS, 2011).
- Grassroots activities aimed at increasing women's knowledge and awareness of existing tax laws to increase their empowerment. (ATS, 2011).

Specific examples of CSO projects are elaborated in greater detail in Megersa (2021a). These include:

- 1 The [Oxfam Tax and Gender Programme](#), which worked with CSOs and other actors in Vietnam and Kenya to actively influence government and realise more progressive, equitable and accountable revenue-raising, budget allocation and public expenditure processes.
- 2 The [International Centre for Tax and Development \(ICTD\) Tax and Gender Research Programme](#), which worked with CSOs and other actors in sub-Saharan African countries to create capacity, co-produce research, and evaluate tax education and advocacy efforts.
- 3 An [ODI project on civil society engagement in tax reform](#) (Sharp & Rocha-Menoca, 2019), which involved a gender lens in one of the project's countries, El Salvador. Here, women activists combined policy analysis with advocacy to work towards an enabling environment for microenterprise development.

Overall, a small but growing number of organisations and international non-governmental organisations (NGOs) are working on tax and gender; for example, ActionAid and Oxfam working under the [Global Alliance for Tax Justice](#) banner in the [Gender and Tax Working Group](#). One recent output from these activities is a [feminist tax toolkit](#) (GATJ et al., 2021).

A global scan of CSO work on tax more generally found that international tax issues dominate the field (Jason Lakin, International Budget Partnership (IBP)). Work on domestic taxation is growing but fragmented and often linked to international campaigns on, for example, corporate taxation and the extractive industries. A small number of increasingly sophisticated CSOs are working on domestic issues, with multiple approaches including research, campaigning and transparency. The IBP has collated a [searchable database of CSOs](#) working on tax issues around the world, containing 171 organisations across 66 countries, with information on what types of work they are engaged in. This includes a number of campaigns involving tax and gender. Mohiuddin & de Renzio (2020) have written a summary report drawing on the database.

The Tax Justice Network Africa (TJNA) works with the African Parliamentary Network on Illicit Financial Flows and Taxation, **engaging parliamentarians** from across the continent to build their capacity on issues associated with illicit financial flows and taxation. TJNA runs the [International Tax Justice Academy](#), primarily targeting civil society, but also the private sector to support **capacity building on tax issues**. However, many CSOs lack understanding of tax issues (Chenai Mukumba, TJNA).

What issues do CSOs consider important?

CSOs surveyed identified issues specifically related to tax and gender. These included the need to:

- Increase the collection and availability of **gender-disaggregated tax data**.
- **Increase awareness of the 'care worker economy'** in relation to tax and resource mobilisation.
- Ensure **women's participation in policy design**, including their involvement in ministries of finance, tax

revenue authorities and academia – the African Tax Administration Forum's [2019 African Tax Outlook](#) found that out of 34 tax administrations in Africa, women held only 24 per cent of executive positions (see section 4).

- **Encourage women's rights organisations** into tax conversations. These organisations are involved in important mainstream issues, such as addressing gender-based violence (GBV), but they require resources from governments to do so. TJNA seeks to bring CSOs together to look at the way their areas of work relate to tax (Chenai Mukumba, TJNA).

Opportunity for deeper engagement on tax and gender

“The Covid-19 crisis created an opportunity to have tax policy conversations which we normally were unable to have with policymakers. This was in large part due to many governments finding themselves in a situation where they had to identify ways to increase their domestic resource mobilisation capacity against the backdrop of high expenditure needs. As such, there was therefore a sense of receptiveness on the part of governments to have these conversations.”

Chenai Mukumba

Policy Research and Advocacy Manager, Tax Justice Network Africa

The ‘**care worker economy**’ is one area where CSOs need to push governments to invest more, and there is a need to educate women working in the care sector on tax issues. CSOs have the potential to become instrumental in taxpayer education, but **more investment is needed in feminist movements from the global south** to ensure they have the time, space and funding to engage with tax issues (Clare Coffey, Oxfam).

There is a danger of falling into a trap of seeing tax as something men’s work mainly generates, and a need to

highlight that lower-income groups – often women – pay relatively more taxes than higher-income groups. **Tax and gender should be seen holistically** as part of a process of raising more tax revenues more fairly, to invest more in services that women need. When big corporations receive tax subsidies it puts more pressure on collecting tax from ordinary consumers, women and the informal sector (e.g. value-added tax (VAT)/sales tax and service fees) (Clare Coffey, Oxfam).

ACTION

What can development partners do to support CSOs working on gender and taxation?

- > **Support existing tax programmes to engage with CSOs.**
- > **Influence international financial institutions** (IFIs) and international forums to engage with CSOs on tax and gender at international level.
- > **Invest more in local feminist CSOs** and parliamentary programme groups. Development partners have tended to work with bigger CSOs only or directly with revenue authorities. They could leverage their existing work with CSOs to support non-tax CSOs to work in the tax space.
- > **Encourage women’s organisations to work on tax.** Women’s organisations do not often work on tax – encouraging such work through investment is incredibly important. There are many women-focused non-governmental organisations NGOs in most countries, but hardly any in the tax space.
- > **Act as brokers for CSOs.** Development partners could form bridges between CSOs, IFIs and host governments, facilitating peer-to-peer learning and helping to generate evidence.

2 Informal work and women-owned businesses

The 'value chain' concept helps us assess where, how and who creates value, and how value is distributed. It can be used to look at how tax and gender interact throughout the value chain, and bring informal workers and informal businesses into focus. However, disaggregated data at different levels of the value chain are needed.

A recent global survey of low- and middle-income countries showed that the **existence of gender-disaggregated data is still rare**.

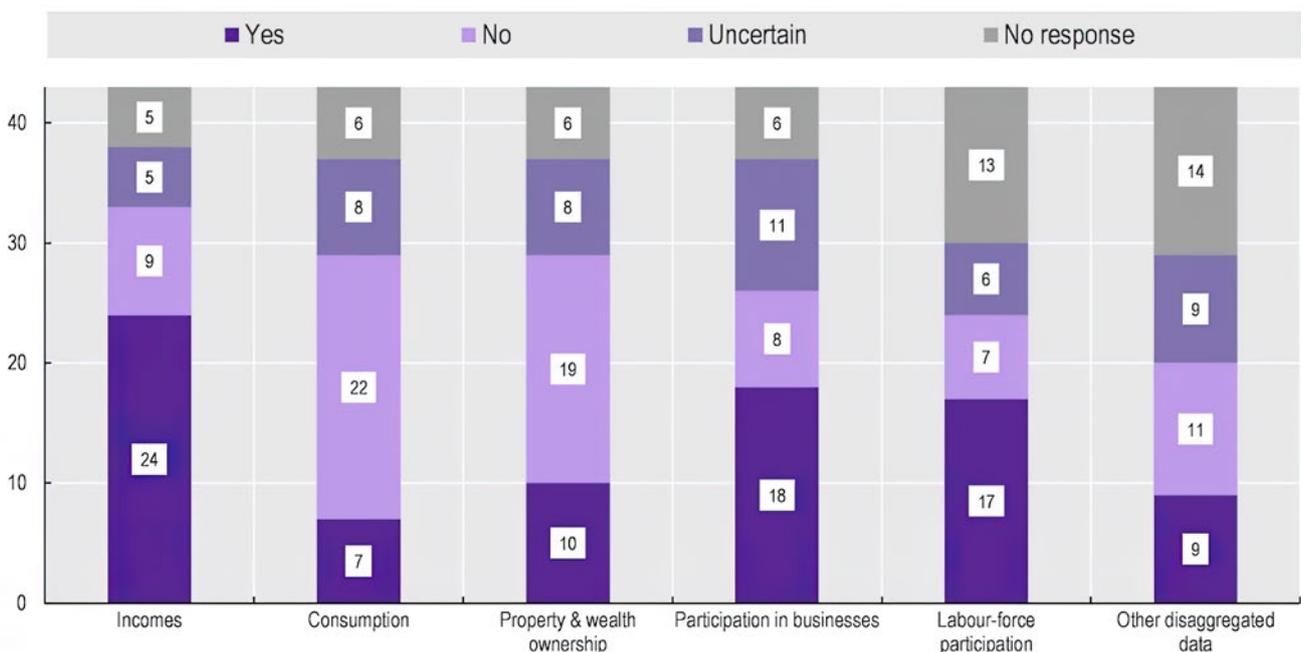
Measuring women's labour in supply chains is an essential first step for understanding what contribution they are making; for example, as workers on smallholder farms that supply the private sector. Collecting these data could open the door to schemes that help with outreach to women (and men) within the household. In India, for instance, collectivising women workers increased their access to social protection and other forms of support (Haspels & Matsuura, 2015).

According to official estimates, women hold 190 million jobs in global value chains (42% of global value chain employment) in Organisation for Economic Cooperation and Development (OECD) and middle-income countries. However, these calculations do not include workers in low-income supplier countries, nor those in subcontracted jobs or lower-value chain tiers, where women are significantly overrepresented. **The real number of women in global value chains is therefore presumably much higher, with countless 'invisible' women workers left out of official estimates (WOW, n.d.).**

In sub-Saharan Africa only 11 per cent of women in the labour force are part of the formal sector, as compared to 17 per cent of men.

Joshi et al. (2020)

Figure 1. Do you have access to the following gender disaggregated non-tax data available for policy analysis? Number of countries reporting detailed microdata on male and female



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Informal women workers often miss out on adequate social protection

Many informal women workers face **barriers to social protection**. In practice, less than 15 per cent of women workers in Africa and Asia are protected by maternity cash benefits (ILO, 2016, p.3).

Drivers of these social protection coverage gaps include:

- > A **hierarchy of employment** where women's informal work excludes them from accessing employment-based social protection. Examples include unpaid work on family farms, home-based work in supply chains and domestic work. Even when formally employed, they tend to be concentrated at the bottom of the hierarchy, in the most insecure and least well-paid work types, including part-time work to accommodate care responsibilities.
- > The **design of social protection systems** often perpetuates gender-based biases. Social protection schemes – both formal employment-based schemes and those for informal workers – do not take women's unpaid care work into account, thus penalising women for taking time out to care for children and other family members.

Only 27 per cent of the global population enjoy access to comprehensive social security systems, whereas 73 per cent are covered partially or not at all.

(ILO, 2014, p.2)

- > **Social protection systems** in developing countries are often **designed around a traditional family model, with a male breadwinner**. Women's access to social protection in these traditional systems is mediated through their husbands and not based on their own rights.

There are **no easy policy options to reach these 'invisible' women workers**, but it is clear that these systems need flexibility. Recognising individual contributions to work and rights to social protection rather than taking the household as the unit of entry will help. The most successful strategy has been to organise them and demand policy change; for example, the **Self-Employed Workers Association** in India, which lobbied for insurance policies for informal women workers.

Informal workers' fees

An informal worker could be a cocoa farmer in Ghana or a woman who works on a family farm. She is less likely to be registered as a worker and is probably not the farm owner. If she has work contracts, these will probably be in the name of the person who owns the farm, who is likely to be male.

If she decides to sell her products, she will often rely on local markets. Trading in local markets requires paying both formal taxes and informal payments such as market, security and toilet fees – women are more likely than men to need to pay toilet or security fees.

Most informal working women pay market fees daily rather than monthly. However, these small daily charges might cost more in total than a single monthly charge. These women usually pay the smaller daily charges because they lack upfront capital, meaning they cannot get long-term trading rights. Access to finance is a significant barrier for women. Women may also choose the daily charges because they have less predictable working days – typically because of greater demands on their time for unpaid care.



Woman in small shop, Ghana.

PHOTO: ARNE HOEL / THE WORLD BANK; CC BY-NC-ND 2.0; <https://fic.kr/p/8La1N8>

Women-owned businesses are typically informal, insecure and subject to informal fees

Research on informal women’s businesses shows:

- **Businesses in the informal economy often pay more taxes than businesses that are already formal.** This may be because they are taxed through presumptive taxes or turnover taxes, which have a higher effective rate than profit-based taxes. Presumptive taxes are based on estimated incomes of small businesses which can be on a flat rate or scaled basis. Turnover taxes are imposed on gross turnover without the calculation of profits due to inadequate accounting practices in this sector. Because these taxes are levied in the absence of accurate accounts, they tend to penalise informal businesses more heavily, compared to formal businesses that keep accounts (Joshi et al., 2020, p.8).
- Research evidence shows that **women-owned businesses pay relatively more under presumptive taxation because they tend to make less profit** – if you have a flat turnover tax, you tend to pay more (Joshi et al., 2020, p.9).
- Informal businesses are sometimes unwilling to register and formalise because once they do so, they

fall quickly within the tax net – **benefits are often very slow to materialise**. So, governments must ensure that businesses obtain the benefits promised from the formalisation process more quickly.

What incentives are there to formalise business?

Women face **increased costs when formalising their businesses, and higher administrative demands with mandatory reporting to tax offices**, raising the question of whether the incentives to formalise exist. One of the biggest requirements is access to **affordable accounting services**.

Incentives to formalise include greater access to credit, finance, government support schemes and social protection. However, **many women do not see these opportunities as worth the trade-off**, given the potential for increased costs and reduced flexibility.

The following **projects linked business registration to benefits**:

- 1 **Gender Responsive Economic Actions for the Transformation of Women** was based in the Philippines. Its activities involved supporting women’s organisations to improve women’s engagement with local government. These organisations identified that

women wanted a simpler and more straightforward way to register their business and obtain a licence to operate from a local government office. Women also asked for reforms to the local tax code to enhance delivery of services to them. The project also provided basic business training, which included business registration support and credit access.

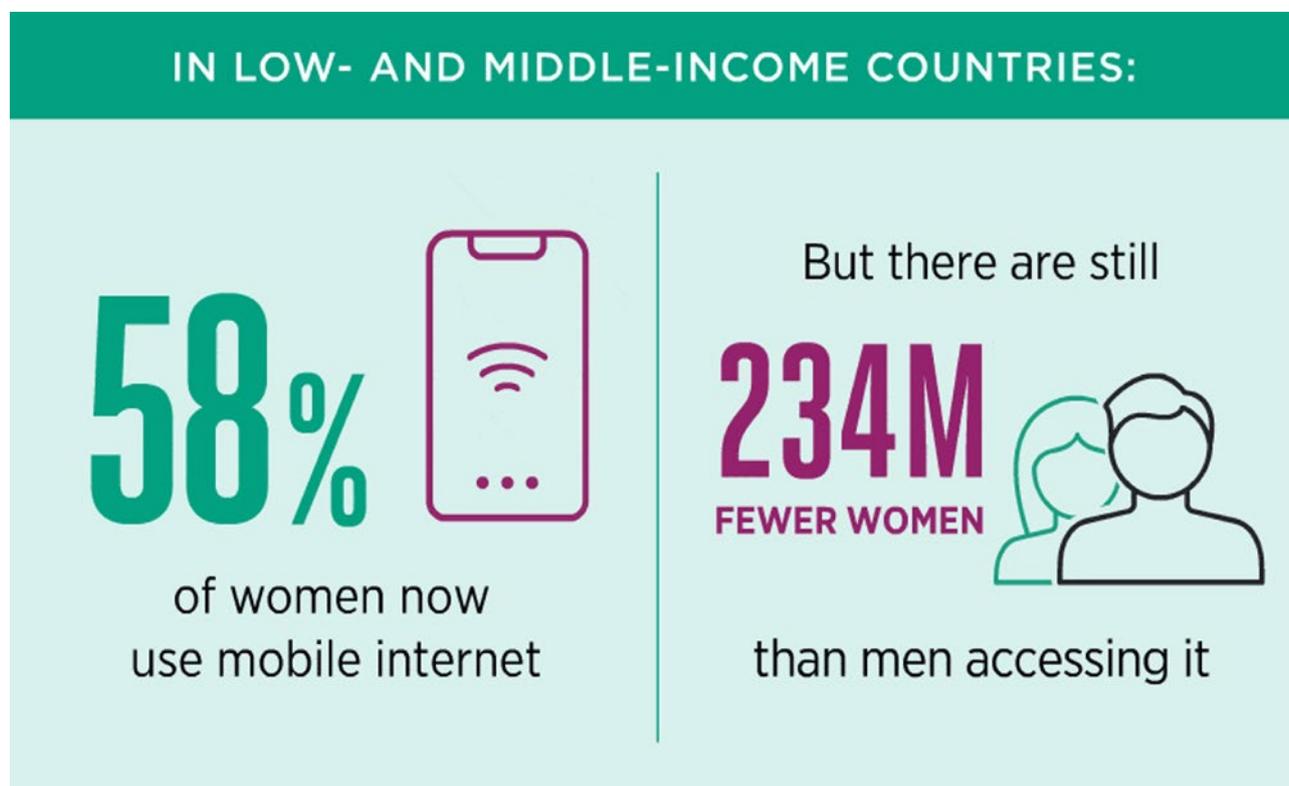
2 **Uruguay's 'monotax'** was an early initiative in 2007 to reform tax policies because social protection covered less than 18 per cent of informal businesses. Several legal and bureaucratic restrictions were removed, including rules on the types of businesses that could be registered; types of activity they had to carry out to count as a business; the location of their activity; and changes to businesses' maximum turnover. As a result, more than 20,000 businesses were registered. The scheme was particularly helpful for women, though it included all informal workers. **Two lessons from Uruguay's experience** were: (1) to have a broad definition of a business, which meant that it included many different types of businesses; and (2) to design a flexible scheme, so that if women wanted to get full health insurance, they could opt to increase their payments. In effect, these two

strategies gave women and their businesses control over what parts of the scheme they were buying into.

3 The **World Bank's Gender Innovation Lab** ran a project in Malawi that encouraged women-owned businesses to formalise. It found that encouraging women to register did not impact their profits. The Lab found that complementing registration with an information session about how to open a bank account led to increased use of formal financial services and an average increase of 20 per cent in businesses' profits. The Lab's evaluation noted that this was a relatively low-cost intervention, costing only US\$27 per business, but it had a significant effect on businesses' profit margins.

Digitising financial services may help women's ability to pay taxes and formalise in some places, as the Ghana Revenue Authority (GRA) noted (section 5). However, it is important to **consider any digital inclusion gaps** before doing so. In low- and middle-income countries, women are 7 per cent less likely to own a mobile phone than men (GSMA, 2021); and in low-income countries, only 19 per cent of women use the internet (12 percentage points lower than men) (ITU, 2021).

Figure 2. Key statistics of the mobile internet gender gap



Source: GSMA (2021). Republished with permission.

How can multinationals contribute?

Alongside efforts to collect tax from small women entrepreneurs, **sometimes the wider tax system could benefit from more efficient taxation of multinational corporations. Multinationals sometimes avoid paying employment taxes and social security contributions** when they are not the direct 'employer' (i.e. they contract out their operations and do not hire workers themselves). In addition, tax incentives for multinationals may need to be revisited in light of their effects on domestic revenue and spending.

It could also be useful to encourage multinationals and other big businesses to **procure goods and services from women-owned enterprises** or from businesses that employ many women. This could be in the form of tax incentives within procurement strategies.

How can trade agreements support women-owned businesses?

Evidence shows that women are less able to access trade benefits. As workers, they tend to be overrepresented in lower-paid and more precarious roles. For women-owned businesses, there is evidence of systematic barriers, such as lack of access to information, training and finance.

When designed to be gender responsive, trade agreements provide a means to reduce these barriers and support women to access trade benefits and potentially grow their businesses.

Of the 292 trade agreements in force and notified to the World Trade Organization in 2020, more than a quarter had at least one provision that explicitly mentioned gender. These deals recognise the role that women play in international trade, and the need to eliminate gender discrimination and barriers that block their access to trade and commerce (ITC, 2020, p. x).

In its new free trade agreements (FTAs) with Japan, Australia and New Zealand, the UK has **negotiated chapters dedicated to advancing women's economic empowerment and gender equality**. These chapters seek to ensure women in the UK and partner FTA countries can fully access and benefit from the trade created as a result of each agreement.

Similarly, in its general objectives the **African Continental Free Trade Area (AfCFTA) intends to promote and achieve gender equality**, sustainable and inclusive socioeconomic development, and structural transformation of the states parties.

SheTrades Outlook provides policymakers and other stakeholders with tools and information to create inclusive trade policies by providing comprehensive data and analysis on barriers to gender-responsive trade. This enables countries to learn from best practices and identify high-impact interventions to implement gender-responsive trade policy, including in areas such as access to finance and skills.

ACTION

How can development partners support women's businesses and formalisation?

- > **Support evidence generation.** Most research and data collection on women in supply chains have been on women-owned businesses, particularly at the level of small and medium-sized enterprises (SMEs). It is also important to understand where jobs can be created (e.g. through increasing trade at the SME level or through international cross-border trade) and to see if women-owned businesses are bringing informal workers into the supply chain.
- > **Develop capacities of women's organisations** to bargain over taxes and more formal ways of trading; **build awareness among women's SMEs about the tax impact of formalisation;** and help business support networks to deliver gender-sensitive training and better connect women to these networks.
- > **Promote flexible and accessible social protection systems** by working with local administrative systems to develop them.
- > **Address key challenges**, including limited social accountability for the informal workers' rights; trade-offs with other aspects of sustainable business (e.g. environment, technological innovation); and lack of (gender-disaggregated) data.

3 Customs, borders and gender

F CDO-commissioned research suggests that women face greater violence and harassment than men at customs and border crossings. This includes economic violence (an act which causes economic harm to an individual) and coercion, sexual violence, harassment and exploitation by a range of actors, including border and customs officials, gangs working on behalf of the state or independently, smugglers, transport workers and male traders. Informal traders, who are more likely to be women, may also be more willing to take additional

risks to avoid formal border crossings, such as by crossing through rivers.

Practical steps can be taken in response to these issues, including installing decent lighting, sanitary facilities, and safer waiting and eating places at border crossings. Other interventions could include gender-sensitive trade facilitation interventions, such as using electronic procedures to reduce face-to-face interactions, and awareness of traders' rights. Other good practices include training customs personnel on gender and increasing the number of women customs officials.

Summary of the literature on customs, borders and gender

Underrepresentation of women in customs services

> **Customs agencies and bureaus are male-dominated spaces**, although figures vary significantly from country to country and between regions. Figures from a World Customs Organization (WCO) survey conducted in 2019, with responses from 95 countries, show this.

In 2019, the gender balance within customs departments globally was on average 62% men and 38% women, but in higher level positions the gap increased to 72% men and 28% women.

WCO (2020a)

> A separate study funded by the ICTD found that in Uganda one reason for the low level of female customs workers was that **'taxes typically have been collected in a context of confrontation between tax collector and taxpayer, with**

the threat of coercion or violence in the background or even the foreground', which discouraged women from working in the sector (Mwondha et al., 2018, p.6). Another potential explanation is corruption – many lucrative networks are involved in customs that may not welcome women.

Corruption at customs

- > Customs and tax inspections are among the most corrupt processes in terms of frequency and level of bribes (Swamy et al., 2001).
- > Customs inspections are frequently associated with significant levels of corruption. Most goods crossing international borders in Africa are subject to physical inspection and on-the-spot decisions about what taxes to levy (Cantens et al., 2013; Mwondha et al., 2018).
- > Corruption at customs can particularly affect women traders. The Uganda Revenue Authority (URA) conducted a study on cross-border women traders (WCO, 2020b) to identify the specific challenges they face. The survey showed that women traders face many more challenges than their male counterparts, including being more frequently defrauded in trade logistics chains than men.

Examples of gender-responsive initiatives in customs administrations highlighted by the WCO

The WCO Compendium: Gender Equality and Diversity in Customs (WCO, 2020b) includes examples of gender-responsive initiatives such as the ones listed here.

MALI

The Mali Association of Women in Customs and Wives of Customs Officers aims to increase awareness of gender issues in customs and create solidarity within the sector.

VIETNAM

The General Department of Vietnam Customs has adopted an action plan to advance the role of women and is considered integral to Vietnam's wider reform and modernisation of customs. There are also efforts to recruit more women.

INDIA

The National Academy of Customs and Indirect Taxes & Narcotics offers various gender-related courses to improve workplace situations and reduce sexual harassment and mainstream gender.

The WCO promotes gender equality and diversity around the world

Several studies show that in capacity-building projects within customs departments, **including gender equality and diversity improves general results and secures the sustainability of gender-related activities**. Gender-responsive measures help to improve the work environment, also **enhancing motivation among employees** and increasing efficiency (Johanna Törnström, WCO).

Challenges that the WCO has observed in work with its member customs administrations around the world include the lack of:

- > Knowledge about how gender issues relate to customs work.
- > Gender-disaggregated data and monitoring frameworks, which can prevent customs administrations from identifying gender gaps and measuring progress over time.
- > Effective coordination structures that coordinate and support implementation and monitoring of gender initiatives (Johanna Törnström, WCO).



Women from Conakry at local radio station in Côte d'Ivoire.

PHOTO: AMI VITALE / THE WORLD BANK; CC BY-NC-ND 2.0; <https://ficic.kr/p/2PHQio>

Support from the Southern African Customs Union for cross-border trading by women

/// We look at all the different roles women have, as producers of goods, providers of services, cross-border traders, managers who own export-oriented firms, as well as government officials involved in developing and administering tax policy. All of this in addition to their roles in customs offices, and in trade facilitation more generally.

The key challenges facing women in Africa are mainly access to finance, information technology, and the networking platforms that would provide new opportunities for women-run businesses. One way to address these issues is through the African Continental Free Trade Area agreement, which has just come into force.

Within the Customs Modernisation Programme of the Southern African Development Community, women are also given special attention to ensure that women traders can move goods freely without hindrances, and to help them understand the benefits of customs and border policies that they might not be aware of. In the Southern African Customs Union (SACU) regions many of the issues that women face are related to poverty, so, it is vital that dealing with poverty is also a priority. We are also providing support to women customs officers. ///

Ngoanamokgotho Maggie Tladi

Acting Director of Trade Facilitation and Revenue Management, SACU

WCO activities to promote gender equality

The WCO started its work to promote gender equality in 2013, organising the [Women in Customs, Trade and Leadership](#) global conference. As an outcome of the conference, the organisation also developed the [Gender Equality Organizational Assessment Tool](#), a self-assessment tool to assist administrators in customs with policies and practices addressing gender equality in their own organisations and externally. This is now the main WCO tool to address gender disparity and discrimination within member customs departments globally.

Other WCO initiatives have included targeted surveys on gender equality conducted in 2016 and 2019. Questions related to gender equality and diversity have since 2020 been integrated into an annual WCO survey. The organisation also established a virtual working group on gender equality and diversity to provide a platform for members to exchange best practices. Moreover,

the WCO has developed a blended training package to support member customs departments to implement gender-responsive reforms, which includes two dedicated e-learning modules. The latest e-learning module was launched in December 2021 through a UK-funded capacity-building programme. The WCO has also conducted gender equality and diversity assessments with countries including Brazil, India, South Africa, the Philippines, Liberia and Zambia.

At a council session in December 2020, members adopted the [WCO Declaration on Gender Equality and Diversity in Customs](#). On International Women's Day in 2021, the WCO launched a [compendium of member customs department practices on gender issues](#), funded by the UK government. In March 2022, the organisation officially launched the Network for Gender Equality and Diversity in Customs, to provide inspirational examples and promote champions who are driving change in this area (Johanna Törnström, WCO).

Examples from customs departments in WCO partner countries

ISRAEL

The customs department launched the Coffee with the Manager initiative to begin a discussion between managers and staff on gender equality and diversity issues.

INDONESIA

The customs department is actively involved in the WCO's work and has launched several initiatives to raise awareness on gender equality. It has also organised quizzes for staff and seminars to raise awareness about the subject.



BRAZIL

The customs department in 2011 established an ethics committee. The committee is responsible for overseeing compliance with its code of conduct, and handling complaints related to discrimination, harassment and misconduct. It prepares communication materials and organises awareness-raising seminars, including webinars for staff and managers on preventing harassment and discrimination.

SOUTH AFRICA

The Women Empowerment and Gender Equality Steering Committee was established in the customs department to oversee and monitor collection and management of customs duties. It has a wellness officer and an officer for GBV, with the aim of making the GBV service free.

AUSTRALIA

The customs department has established a culture and inclusiveness task force. It is promoting various work-life balance initiatives and encouraging men to benefit from these opportunities.

ACTION

What can development partners do to support gender mainstreaming in customs and at borders?

- > **Grow awareness of gender issues**, using a blend of toolkits, declarations and surveys.
- > **Find and support champions** within organisations to help implement transformation agendas.
- > **Ensure customs areas are well lit, with clear signage and staffed by female officers** where possible.
- > **Promote international best practice** and provide opportunities for customs exchanges that focus on gender issues.
- > **Simplify regimes** for small cross-border traders.
- > **Link workstreams on gender and corruption.**
- > **Work with and listen to traders and their associations**, rather than making assumptions about how they work and what they do.
- > **Recognise that the nature of customs is changing** – from real-time physical interventions to post-entry checks and risk analysis.
- > **Act at different levels** – not just in the policy space, but also in providing training, mentoring, diagnostics, awareness raising and data collection.
- > **Provide tax-payer education for women cross-border traders** – a key issue is that lack of knowledge leaves women traders vulnerable to harassment at border crossings and leads some to undertake hazardous, circuitous and unsafe routes to avoid them.

4 Women tax officials' experiences in tax administrations and ministries

Questions to guide this topic include:

- > To what extent are women represented in revenue authorities in Africa?
- > What evidence is available on the impact of gender-balanced teams in government?
- > What barriers exist to women entering tax administrations and progressing to senior positions?
- > Are there any examples of good practice in this respect?



Group work during the Women's Leadership workshop in Nigeria.

PHOTO: HP+; CC BY-NC 2.0: <https://flic.kr/p/2kPbpt>

Summary of the literature on women in tax administrations

Research on women in tax administrations is very limited. Findings include:

- > **Women are underrepresented in tax administrations** – research shows a large gender gap in staffing (Mwondha et al., 2018; Joshi, 2017; Megersa, 2021a). Historically many of these roles have been done by men, which reflects patterns of authority and privilege in society, and traditionally coercive and confrontational approaches used to enforce tax laws.
- > **More women than ever are entering the profession** (Mwondha et al., 2018; Joshi, 2017; Megersa, 2021a). This is partly because of changes to how taxes are collected, including less face-to-face collection, more self-assessment and use of online platforms.
- > **Most women working in tax administration hold junior positions**, according to a case study from Uganda (Mwondha et al., 2018); women are least likely to work in customs and in rural branches. This is because of the relatively challenging rural working and living conditions, especially for mothers with young children. The research also showed that, compared to men, women working in the URA had slightly higher performance appraisal ratings, slightly lower rates of job turnover and much lower rates of disciplinary action against them. The conclusion was that employing significant numbers of women was likely to enhance tax administrations' effectiveness.

Senior tax administration professionals on the challenges they have faced in their careers

Key challenges women tax administration professionals said they faced were:

- > The expectation that they would have to relocate to different areas during their career, which raises unique challenges for women.
- > Being asked to work in isolated areas, where women may feel unsafe or where they might not be able to move to because of family commitments.
- > Cultural and political attitudes towards corruption issues.
- > Social, cultural and economic biases against women.

Faith Mazani's personal story

Faith Mazani has 35 years' experience in revenue administration, serving at senior management levels in different administrations in Southern Africa. Faith's personal story shows the kinds of challenges that women face in achieving senior positions within the tax administration.

As one of 15 children, she was lucky to have a father who believed in educating girls, and she went on to study a degree in her home country of Zimbabwe. After starting a family, she was widowed and struggled as a single mother, having to relocate several times with her job in the tax administration, which impacted her son. She later took an opportunity to continue her studies in Japan, but it was a very difficult decision as a mother. Faith emphasises the combination of hard work, difficult decisions and sacrifices, and lucky opportunities for her and other women, compared to more straightforward career paths for men.

Faith gained wide experience from working in several rural locations, which gave her a good overview of tax administration reform. Later, working around the region she also saw the impact

of different religions on women's work and on tax administration. After returning to Zimbabwe to take up her position as the first female commissioner-general of the Zimbabwe Revenue Authority (ZRA), she benefitted from policies to empower women.

Within tax administrations, there is an expectation of having to relocate to different areas during one's career, which raises particular challenges for women. For example, in one office Faith visited, two young women felt vulnerable working alone in a very isolated area. Young couples with children working in isolated areas face similar issues.

There are also cultural and political pressures. When she was commissioner-general there were incidents of corruption that she knew were being discussed elsewhere in the ZRA without her. She was lucky that she had the support of President Emmerson Mnangagwa.

Faith Mazani

Regional Revenue Administration Advisor,
IMF Regional Technical Assistance Center for
West Africa.

/// My message is that there are opportunities for women, but they are not always easy to take. ///

Faith Mazani

Regional Revenue Administration Advisor,
IMF Regional Technical Assistance Center for West Africa

Broader research on the benefits of more women working in public administrations

Benefits of more women working in the public sector (Joshi, 2010) include:

- > Greater uptake of services by women.
- > Women tax administrators are more likely to be sensitive to women taxpayers' needs.
- > Women in executive positions and as policymakers can advocate for gender-sensitive policies.

/// In Ghana, there are some senior women in the tax administrations who did a really good job, and we have some senior women in the Ministry of Finance. But we haven't paid enough attention to this issue as tax is seen as a male area. ///

Yvonne Quansah
Chief Economics Officer in the Ministry of Finance, Ghana

ACTION

How can development partners act to support a better gender balance within tax administrations?

More research is needed, to:

- > **Collect data on the gender balance of tax administration teams** in country offices.
- > **Gather evidence on the performance of women tax officials** in terms of their professionalism, responsiveness and integrity – this could be influential in convincing tax offices to hire and promote more women.
- > **Research barriers to women becoming tax officials** in different countries, regions and even offices.

In particular, development partners should:

- > **Support women going into tax as a career** through non-tax programmes such as education.
- > **Undertake job creation strategies**, working with partner governments to highlight tax administration roles.
- > **Focus on gender balance in tax administrations**, drawing on existing work on **gender and public sector reform**.
- > **Make senior tax administration jobs gender responsive** by introducing supportive structures.

⑤ Women taxpayers' experiences of the tax administration

Women taxpayers face unique challenges when interacting with tax administrations, in addition to some challenges that are common to both men and women. These challenges differ depending on context.

/// In contexts where women are more likely to be tax compliant than men, we should make sure they get access to incentives and rewards for paying tax. Otherwise, women will be essentially bearing the public burden of taxation more than men, which is unfair. ///

Anuradha Joshi

Research Fellow, Institute of Development Studies



Women learning in a classroom.

PHOTO: LAKSHMAN NADARAJA / THE WORLD BANK; CC BY-NC-ND 2.0; <https://fic.kr/p/bDvyja>

Summary of the literature on women taxpayers in low- and middle-income countries

The literature on women taxpayers in developing countries shows that both men and women face **challenges when engaging with the tax system** in developing countries. These include:

- > **Low levels of trust** linked to low transparency and poor public communication by tax authorities (Mergesa, 2021b).
- > Very **complex tax rules that require professional, often expensive, help**. Simplification of the tax code is needed, especially for lower-income taxpayers, and support to develop a cadre of affordable tax accountants would also help.
- > **Lack of transparency between taxpayers and tax authorities** creates loopholes that can be abused, by both taxpayers and tax administrators (Mergesa, 2021b).
- > Mistrust by taxpayers and **abuse of the tax system by authorities** (e.g. unfair taxes, harassment, corruption, the lack of government services compared to tax paid) **inhibit the effectiveness and fairness of tax systems for both men and women** (Mergesa, 2021b).
- > **Low taxpayer morale**, 'hard-to-tax' sectors and weak tax administrations are key challenges – these are all connected (IMF, OECD, UN & World Bank, 2011).

Highlights from the literature on **taxpayer behaviour** include:

- > **Compliance levels** in filing tax returns and paying tax in developing countries are **low overall among both men and women** (Kangave et al., 2021).
- > **Women are more likely to pay their taxes** according to gender-disaggregated data on levels of tax compliance (Nurkhin et al., 2018; Marino & Zizza, 2012; Kangave et al., 2021, Yimam & Asmare, 2020), though this is contested.
- > **Women are more likely to pay taxes as employees**, than as business owners. In Uganda, for example, 73 per cent of female taxpayers are employees compared to 60 per cent of men (Kangave et al., 2021).

Details from a **Nigerian case study** (Akpan & Sempere, 2019) include:

- > **73% of tax collectors were male, and were responsible for almost 98 per cent of cases of physical and verbal harassment against respondents**, and over 91 per cent of all cases of goods confiscation.

- > **Presumptive taxation affects women negatively** since they earn less but are taxed uniformly with men. Women traders earn less than men, even where they sell the same type of product. This may be because their input costs are higher and their business hours are fewer due to care duties.

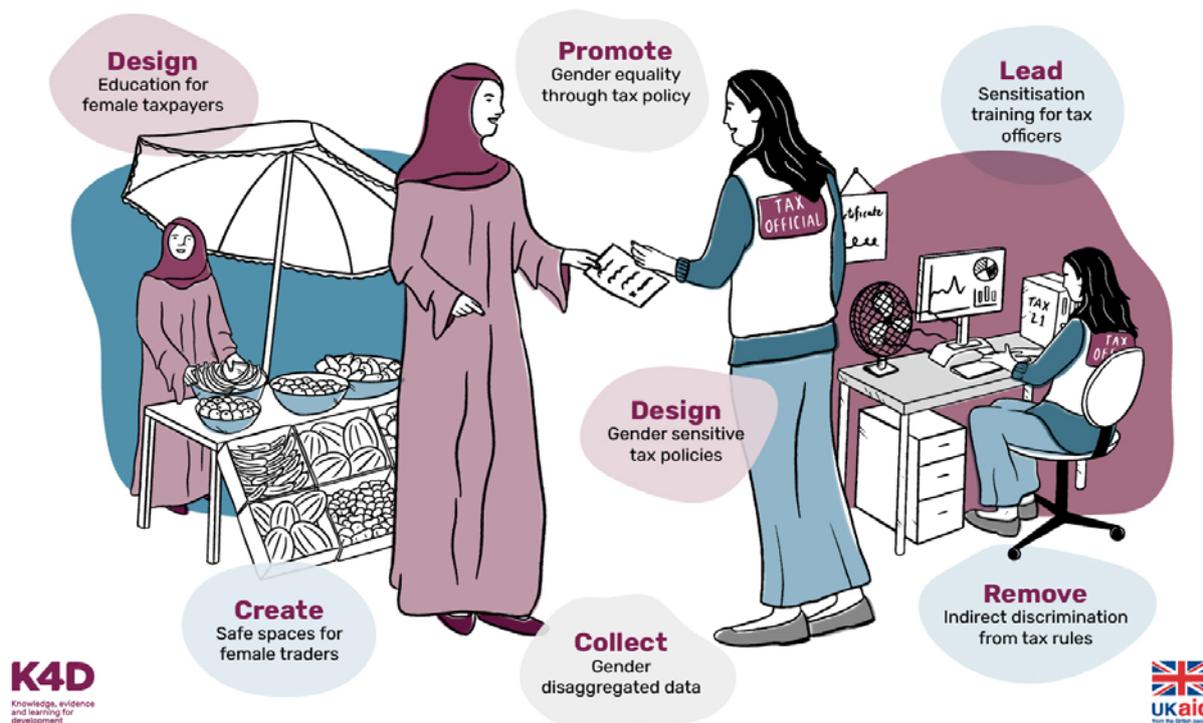
Research on female market traders in Zimbabwe (Ligomeka, 2019) finds that:

- > **Women traders face a range of taxes** including customs duties, presumptive tax and presumptive border tax. Market fees include toilet fees, market licences and storage fees. Other charges are for bribes and 'market bouncers'. Reports of exchanges of sex for tax exemption and smuggling are difficult to verify.
- > **Regressive taxes affect women more than men.** Women are more likely to pay certain charges such as toilet and storage fees. Some 78 per cent of women traders use market storage facilities, compared to 53 per cent of men. Women are also more likely to hire porters to carry their goods to market compared to men.

Policy recommendations for tax gender equity in the literature include:

- > **Small women-owned businesses should be exempt from paying VAT** (Lahey, 2018). Consumption taxes such as VAT and taxes on goods and services are recognised as regressive according to gender and income (Lahey, 2018; Megersa, 2021a; Joshi et al., 2020). Women-owned businesses are particularly vulnerable to the negative effects of VAT – if they register to pay VAT, they can lose customers or face falling profits if customers leave (Lahey, 2018).
- > **A segmented presumptive tax based on actual earnings** (Akpan & Sempere, 2019). Tax authorities should look more carefully at presumptive taxes and the threshold for exempting small businesses – women-owned businesses, in particular (Ligomeka, 2019).
- > **Education programmes should be run by tax administrations** for both men and women to increase taxpayers' awareness and comprehension of taxes (Nurkhin et al., 2018).
- > **More female tax collectors should be hired** by tax administrations (Akpan & Sempere, 2019).

Figure 3. Address gender inequality in tax systems



Source: Knowledge, Evidence and Learning for Development (K4D) Programme.

South African Revenue Service programmes to support women

The South African Revenue Service (SARS) has implemented **internal activities on gender equity** for its employees:

- > SARS adopted the government's **gender mainstreaming action plan** in 2016 and has a working committee to implement and monitor it internally. The new commissioner has set targets for employment and diversity across the organisation, in regional as well as central offices.
- > SARS supports female employees through the human resources department, **monitors equitable pay**, disaggregates hiring statistics and has a 'Women in Leadership' programme.
- > SARS has a **wellness programme**, with some elements specifically for women, and a pledge to eliminate GBV within SARS. A wellness survey for SARS employees conducted during the Covid-19 pandemic shows that women feel more exhausted and less physically well than men.
- > Around 41 per cent of senior managers and 35 per cent of directors are women.

Activities SARS has undertaken to **support gender equity in taxpayer services** include:

- > Establishing a division for micro-, small and medium enterprises (MSMEs), including a sub-division for women.
- > **Conducting a needs assessment** for different layers of small business. Many MSME taxpayers said they

Dr Rebone Gcabo is head of taxpayer and trader education in SARS where she manages the production of evidence-based education products, and leverages research and knowledge management insights for SARS.

/// We believe it's important to support our female staff, empower ourselves to ensure gender equity within SARS... before we go out to support women's small businesses. ///

Dr Rebone Gcab
Head of Taxpayer and Trader Education, SARS

would like simple programmes to educate them about tax. SARS established a programme for this purpose. , helping MSME taxpayers understand what they need to do to comply with tax regulations. The filing system is now totally digital and taxpayers also receive support on how to use it.

- > **Setting up a programme for research using tax administration data.** SARS has partnered with the United Nations University World Institute for Development Economics Research to disaggregate data by gender. The data are available for anyone to use, including researchers and SARS staff. So far, this has produced 14 research knowledge products on gender, including labour force participation,

distribution of paid and unpaid work, and tax compliance by gender. The research has helped with understanding the plight of women small traders at customs and looked at women's employment patterns. For example, many women are involved in seasonal work in South Africa, so they only pay taxes for some of the year.

- > **Conducting public opinion surveys** about the work SARS does, and the levels of trust people have in SARS. The survey data have not been disaggregated, but SARS plans to do this.
- > **Simplifying messaging to the public** to make it easier for taxpayers to know how to engage with SARS, and training employees to provide simple and consistent information to taxpayers.
- > **Partnering with a trade facilitation group at the World Bank.** The World Bank conducted a survey to understand bottlenecks import-export companies faced in the customs process and new trade facilitation measures were designed as a result.
- > **Appointing a GBV officer** within SARS to address issues of gender-based violence relating to both staff and customers.
- > **Conducting gender-sensitive revenue incidence analysis** to inform the design of tax policy.

Ghana Revenue Authority activities on gender equity

Women-owned businesses are very important to the Ghanaian economy, with women running around 70 per cent of SMEs that pay tax in Ghana. In relation to this:

- > **The Ghana Revenue Authority (GRA) has set up a customer experience unit** as part of its transformation agenda. The aim is to change the culture of tax payment in Ghana to ensure voluntary tax compliance.
- > **Lack of information on the tax system is a major issue.** The GRA understands that taxpayers need good, credible information to be tax compliant. The new customer experience unit aims to educate taxpayers on their tax obligations and ensure they are not victims of fraud, especially women taxpayers. There is also a need to educate taxpayers about tax relief so they can take advantage of it. Although there is no tax relief specifically for women, they may be eligible based on the location of their business, business type and/or the age of the business owner (Dr Birago Antwi-Agyei, GRA).
- > **Taxpayers can pay taxes online now** at any of the branches of 24 banks: there is no need to go to tax centres anymore. This could benefit women who have family responsibilities (Dr Birago Antwi-Agyei, GRA).

ACTION

How can development partners act to support revenue authorities address challenges women taxpayers face?

- > **Build relations** with revenue authorities and finance ministries. Support them in designing reforms and policies – such as conducting public opinion surveys and implementing policies to address GBV – that benefit women working in revenue authorities as well as women taxpayers.
- > **Support revenue authorities and partner governments to increase information and education on tax** – for example on tax obligations, tax reliefs, benefits of paying taxes, how taxes are used, the practicalities of how to pay tax, expected processing times.
- > **Make it easier to pay tax** – for example, by introducing **efficient online systems** for paying tax, which also have the extra benefit of reducing the risk of harassment for women.
- > **Incentivise SMEs to pay taxes and formalise,** supporting women to get access to incentives and rewards for paying tax, through encouraging revenue authorities to revise policy and practices.
- > **Use social engagement strategies that encompass gender and tax.** Link development partners' social development and tax programmes to other programmes working with women in the informal economy.
- > **Encourage partner governments to give women tax incentives.** Tax incentives are often given to multinational businesses, but what incentives could be provided to women, SME businesses the informal sector?
- > **Help to disaggregate data on taxation and tax administration by gender** in order to identify gender issues in the tax system and to enable gender-sensitive revenue incidence analysis to be carried out.
- > **Help to carry out gender-sensitive revenue incidence analysis.** Consider the progressiveness of tax, including VAT and distributional impacts of doing so.
- > **Collect more evidence** to identify the most effective tax and gender projects.

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7 List of workshop contributors

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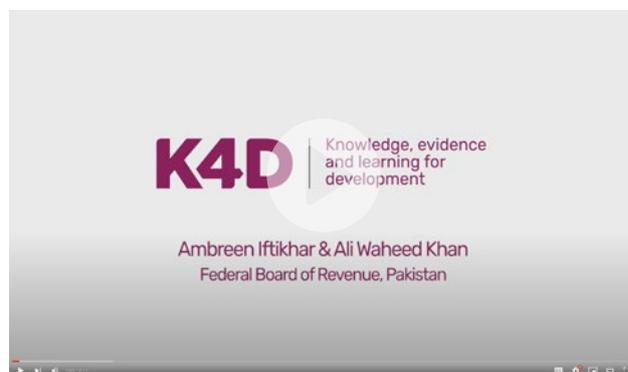
8 Further reading

Key resources

- > [Global Alliance for Tax Justice](#)
- > [ICTD tax and gender](#)
- > [OECD tax and gender](#)
- > [WCO gender toolkit](#)



[Tax and Gender | Ama Blankson Anaman](#)



[Tax and Gender | Ambreen Iftikhar & Ali Waheed Khan](#)

Essential reading

Coelho, M.; Davis, A.; Klemm, A. and Osorio Buitron, C. (2022) [Gendered Taxes: The Interaction of Tax Policy with Gender Equality](#), IMF Working Paper No. 22/26, International Monetary Fund (IMF)

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