



Tax Systems, Tax Abuse, and Women's Rights
A Lunchtime Briefing with the CEDAW Committee
Friday, November 10, 2017, 1.45 – 2.45pm
Room XVI, 5th Floor, A Building, Palais des Nations

Taxation significantly affects women's rights and substantive equality

Many domestic tax laws discriminate directly and indirectly against women, those living in poverty, and other disadvantaged groups. While fiscal policy decisions affect everyone, they have disproportionate impacts on women and girls who are: overrepresented amongst the poorest populations; un- or under-compensated for care work; more dependent on public services and thus more vulnerable than men to cuts in public spending and public employment; and less likely to benefit from tax benefits and loopholes that operate invisibly to reduce the tax burden on the wealthiest. The amount of resources available to a state party to promote the full realization of women's rights and substantive equality in all aspects of life depends not only on its domestic tax policies, but also the tax rules, incentives, and financial secrecy provisions of other states. Cross-border tax abuses systemically reduce government revenues in all states, but especially in developing countries. These practices may foreseeably undermine states' ability to raise and retain revenues needed to fulfill their obligations under the Convention on the Elimination of all forms of Discrimination against Women (CEDAW). Discriminatory and regressive tax laws, and those that create financial secrecy jurisdictions, can thus infringe upon CEDAW-protected rights, as well as other human rights, ranging from the right to health to the right to political participation. The CEDAW Committee has long recognized the importance of government budgets to the fulfillment of Convention obligations. In recent years, the Committee has joined other human rights treaty bodies and UN experts in examining tax policies and tax practices from a human rights perspective. The CEDAW Committee has uniquely positioned itself to take a leadership role in ensuring that all state parties' tax policies and practices are consistent with their human rights treaty obligations.

Objectives: Building on important strides made by the Committee, the briefing aims to:

- Address why and how tax policies and practices are crucial for women's rights
- Deepen understanding of the linkages between state parties' CEDAW obligations and their tax laws and financial secrecy policies that adversely affect women—both in their jurisdictions and extraterritorially
- Discuss the CEDAW Committee's key role in ensuring that tax policies uphold women's rights

Topics will include: corporate and personal income taxes, consumption taxes, such as the VAT, presumptive and informal taxes, financial secrecy, and preferential tax regimes.

About the organizers: The briefing is hosted by a coalition of organizations and individuals engaged in research, analysis, and advocacy to promote tax justice, gender equality, and human rights. The coalition includes **the Center for Economic and Social Rights, the Tax Justice Network, the Center on Human Rights and Global Justice at NYU School of Law, IWRAW-Asia Pacific, and a professor from Queens University Faculty of Law.** Several of these same organizations co-authored a [shadow report](#) for the CEDAW Committee on Switzerland's financial secrecy policies and its obligations under CEDAW in 2016, and a similar submission to the UN Committee on Economic, Social and Cultural Rights concerning tax policies and practices in the United Kingdom.