Mr. Ramy M. Youssef, Chair of the Intergovernmental Negotiating Committee to draft a United Nations Framework Convention on International Tax Cooperation and two early protocols (INC) and Mr. Daniel Nuer, Co-Lead of Workstream I

5 December 2025

Subject: Submission on tax and gender from several stakeholders regarding the Co-Lead's Draft Framework Convention Template, published 24 October 2025

Dear Mr. Youssef and Mr. Nuer,

Please find below a joint submission on the gender implications of the UN Framework Convention on International Tax Cooperation, submitted by the Women's Environment and Development Organization (WEDO); ActionAid International; Center for Economic and Social Rights; Christian Aid; Financial Transparency Coalition; Global Initiative for Economic, Social and Cultural Rights; MENAFem Movement for Economic Development and Ecological Justice; and the Tax Justice Network.

In addition to the points made here, the co-submitting organizations endorse and align with the joint feminist civil society submission made by the Tax and Gender Working Group and the joint civil society and trade unions submission made by the Global Alliance for Tax Justice, including its two supporting documents:

- Joint Response to the Co-Leads Draft Template: https://globaltaxjustice.org/news/co-leads-draft-template-response/
- A comprehensive Catalogue of Proposals for Articles in the UN Framework Convention on International Tax Cooperation: https://globaltaxjustice.org/news/un-tax-convention-catalogue/

Thank you very much for your kind attention.

Sincerely,

Katie Tobin
Director of Programs
Women's Environment and Development Organization (WEDO)

on behalf of the organizations mentioned above

Abstract

The establishment of a legally binding UN Framework Convention on International Tax Cooperation is historic for Global South countries and the global tax justice movement, which have long called for fair and inclusive international tax rules. But to be truly transformative, the Convention must account for the gendered differences in how tax shapes people's economic realities. It must therefore, in relevant articles and across its text:

- **Address the structural drivers of tax injustice**, including illicit financial flows, corporate tax breaks, and high-net worth individuals, including through mandatory public country-by-country reporting, unitary taxation, automatic tax information exchange without reciprocity, source-based taxation, public beneficial ownership registries and a public global asset registry to ensure transparency and accountability;

- **Include binding language on gender equality in the Convention and its protocols**, aligning with existing United Nations frameworks such as CEDAW and the Beijing Platform for Action, and existing human rights commitments including non-discrimination, maximum available resources, extraterritorial obligations, and the indivisibility of rights. These commitments should also guide negotiations on allocation of taxing rights, transparency, taxation of multinational corporations and taxation of high net worth individuals.

- Promote **gender-just taxation**—through progressive tax systems that invest revenue in gender-responsive public services (including care and social protection) in alignment with human rights obligations;

- Mandate states to **analyze and regularly report** on whether their fiscal systems disproportionately levy taxes on women compared to men, including by requiring states to conduct gender and human rights impact assessments and to collect sex-disaggregated data to guide tax policy design and monitoring, supported by resources from Global North countries.

Full Submission

The establishment of a legally binding **UN Framework Convention on International Tax Cooperation** is historic for Global South countries and the global tax justice movement, which have long called for fair and inclusive international tax rules. But to be truly transformative, the Convention must be grounded in a feminist perspective that accounts for the gendered differences in how tax and wider fiscal policies shape people's economic realities.

Women and girls disproportionately bear the brunt of an unjust fiscal system, and regressive tax systems hit women hardest, especially when applied to essential or gendered goods. Globally, women earn 12% less than their male counterparts, and men own US$100 trillion more in wealth than women—but women perform over three-quarters (76.4%) of the world's unpaid care work, subsidizing both the labor of men and the failure of the state to fulfill its human rights obligations and provide universal access to essential public services such as health, education, and water and sanitation.

Regressive taxation at the international level harms countries' revenue capacity through enabling tax revenue erosion, tax abuse and tax evasion. This deepens the structural inequalities of the socioeconomic system; in combination with debt and austerity measures (like cuts to public spending and to public sector jobs), low-income people (a majority of whom are women and gender-diverse people) shoulder the costs.

Feminist perspectives are therefore essential to ensuring the UN Tax Convention confronts the structural drivers of inequality and climate breakdown, rather than reinforcing the patriarchal, colonial, and neoliberal economic model that created them. To ensure that taxation is used to redistribute wealth and reduce gendered inequalities, the UN Framework Convention on International Tax Cooperation must:

1) Recognize that **tax justice is key to achieving sustainable development and gender equality**, given the disproportionate harm caused to women by current tax and fiscal systems;

2) **Address the structural drivers of tax injustice**, including illicit financial flows, corporate tax breaks, and insufficient taxation of high-net worth individuals, including through mandatory public country-by-country reporting, automatic tax information exchange without reciprocity, unitary taxation, source-based taxation, public beneficial ownership registries and a public global asset registry to ensure

transparency and accountability. Building on paragraph 28 (e) of the *Compromiso de Sevilla*, this should include a commitment in Article 4 to ensuring a fair allocation of the rights to tax income from international business, particularly the profits of multinational enterprises, between the countries where the activities generating that income take place, based on the location of workers, physical assets and natural resources, and revenues from customers;

3) Promote **gender-just taxation**—through progressive tax systems that invest revenue in gender-responsive public services (including care and social protection), both throughout the Convention and through specific language in Article 9 that clarifies the role of tax in advancing sustainable development, including environmental and gender justice;

4) Ensure **data on key tax policies is collected and analyzed with a gender lens.**

Reflecting the goal of building care-centric and rights-based economies, including through mechanisms of inclusive governance that reflects the inputs of feminist civil society, this must include gender-transformative language, principles, and implementation mechanisms, such as:

- Include **binding language on gender equality in the Convention and its protocols**, aligning with existing United Nations frameworks such as the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and the Beijing Platform for Action, and existing human rights commitments including non-discrimination, maximum available resources, extraterritorial obligations, and the indivisibility of rights. These commitments should also guide negotiations on allocation of taxing rights, transparency, taxation of multinational corporations and taxation of high net worth individuals.

- Mandate states to **analyze and regularly report** on whether their fiscal systems disproportionately levy taxes on women compared to men (i.e. reliance on regressive taxes). Require states to conduct gender and human rights impact assessments and collect sex-disaggregated data to guide tax policy design and monitoring, supported by resources from Global North countries.

Redressing the main drivers of gendered tax injustice

Unjust tax systems do not exist because they are the most "efficient," but because the wealthiest countries, corporations, and individuals benefit from them. The current global tax environment perpetuates regressive tax systems through:

- **Pressure to keep progressive taxes low:** Governments provide tax incentives to corporations and the wealthy under the guise of promoting investment, efficiency, and innovation (despite evidence to the contrary), while increasing regressive consumption taxes. From 2016-2021, 38 countries cut corporate tax rates by an average of 6 percentage points. Since 2022, 80% of countries raised consumption taxes more than progressive ones.

- **Illicit financial flows (IFFs) including cross-border tax abuse:** Offshore secrecy jurisdictions and tax havens enable multinational corporations and elites to evade or aggressively avoid taxation, costing countries US$492 billion annually. Illicit Financial Flows account for US$89 billion of losses from Africa alone.

- **Colonial legacies & inherited wealth:** Wealth amassed through colonial exploitation remains shielded from taxation, as Global North institutions and governments preserve rules that privilege capital, secrecy, and inherited wealth. This manifests in an unfair allocation of taxing rights and a lack of transparency around corporate activity, with OECD countries responsible for enabling over two-thirds of corporate tax abuse. Countries in the Global South are therefore unable to effectively tax economic activity within their borders.

These drivers constitute a deliberate leakage of resources that leaves women underpaid, overtaxed, and underserved by depriving states of the ability to fund public goods like social protection, healthcare, education, elderly care, childcare, and transportation.

A feminist framework for taxation

Instead of stopgap measures, governments must raise revenues through equitable tax policy, centered on progressively taxing the richest, ending illicit financial flows, advancing tax and financial transparency, ensuring a fair allocation of taxing rights, and addressing tax abuses by multinational corporations.

How tax should be collected

The greatest share of tax contributions must come from the highest income-earners and wealth-holders. Although gender-disaggregated tax data is often unavailable, data show that women are more likely to have lower incomes and (due to regressive tax structures) pay disproportionately more taxes than men. Progressive taxation (i.e., greater tax paid by those with more income) must coincide with addressing tax-related illicit financial flows, tax evasion, and the avoidance of both multinational corporations and high-net-worth individuals, as well as harmful tax practices.

Examples of taxes

Given that gendered injustices manifest (in part) as inequalities in income and wealth, examples of taxes that can be levied to redistribute wealth and fund social provisioning include progressive taxes such as: wealth tax, progressive rates of personal income taxes (higher rates for high income earners), corporate tax, progressive taxation of extractive industries (including extensive agricultural exploitation), property tax, capital gains tax (tax on investments that are sold), windfall tax (tax on excessive profits), permanent corporate income surtaxes, and solidarity tax (tax on high-income or wealthy taxpayers that is directed to a specific "common good" or societal goal).

From revenue to spend

Equitable tax policy is not just about implementing the right taxes, but ensuring they are effectively collected and spent on the public goods and services that are integral to a care-centric and rights-based economy that complies with existing human rights obligations. That includes: universal social protection, universal free healthcare, education, expanded access to nutritional food, pensions, elderly care, disability care, universal child grants/childcare, universal free school meals, water, public transportation, and electricity.