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# Making tax work for women's rights

**Acknowledgements**

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The following people provided essential input and guidance: Andrew Chikowore, Wangari Kinoti, Malati Maskey, Rachel Noble, Diarmid O'Sullivan and Anna Thomas

Cover photo: Students Abigail (R) and Purity (L) in class in West Pokot, Kenya. The school has been supported by ActionAid

Photo: Ashley Hamer /ActionAid

# Making tax work for women's rights

**Tax and women's rights are entwined. How tax is spent and raised matters more for women than men. And there is lots of potential for tax to bring about positive change in women's lives – at the moment, developing countries give away massive unnecessary corporate tax breaks while services that women need struggle for funding, while at the same time tax could be raised more progressively.**

By virtually every global measure, women are disadvantaged relative to men. Women do the vast majority of unpaid care work – such as caring for children, fetching water and performing household chores – in all countries. They are overrepresented in poorly paid precarious work. One in three women will experience violence in their lifetimes. Governments have the responsibility to help end gender inequality and ensure that women realise their rights. One of the keys to ending gender inequality is to provide more and better quality public services. These services will reduce women's unpaid care burden, for example providing piped water eliminates trips to the well and providing safe refuges will prevent and respond to violence against women.

To fund these essential public services governments need to raise more tax. That tax will need to be raised progressively, meaning that those who have more income are paying a higher proportion of their income in tax than those living on very little. However, the most progressive taxes – on personal income and wealth – are underused. Moreover, corporate tax revenues in developing countries are much lower than they could be because of big tax giveaways by governments in the form of tax breaks for investment, and because of tax avoidance and evasion.

There is often a gap between tax policy and women's rights. For example, ActionAid has found numerous developing countries which are giving away more than 0.5 per cent of their Gross Domestic Product (GDP) in corporate tax breaks in a bid to attract investors, despite evidence that tax breaks are largely irrelevant to investment.[1] By comparison many developing countries are spending less than 0.03 per cent of their GDP[2] on ministries that are focused on women's rights and empowerment.[3] Ending unnecessary tax breaks for companies would raise more tax revenue from people who can afford it and help pay for the vital services women need.

To raise more tax revenues for public services that could benefit women, and to do so in ways that promote women's rights rather than undermining them, all governments need to:

- **Maximise available public resources, notably tax revenues, to invest in gender responsive public services that will help to end gender inequality and fulfil all women's human rights.**[4]
- **Establish gender-responsive budgeting to ensure tax revenue is spent in a way which promotes gender equality and upholds the right of all women to have a say in how public money is spent.**
- **Raise taxes in the most progressive way possible, with more emphasis on direct taxation of income and wealth.**
- **Ensure that companies are paying their fair share of tax including by curbing tax incentives.**
- **Carry out tax impact assessments to identify the direct and indirect effects of taxes by gender, paying particular attention to the impacts of both taxes and public spending on the poorest women. End features of tax law which discriminate against women.**

## How tax is spent matters for women

In most countries across the world, essential public services like healthcare, education and clean water are mainly paid for by tax revenues. Good-quality public services are important to women for two reasons: to reduce and redistribute unpaid care and to ensure their rights are fulfilled.

International conventions guarantee women's equal rights and set out the duty of states to end discrimination against women.[5] Because tax is the largest and most sustainable source of income for most states, the spending of tax revenue is a matter of human rights and gender equality.[6] Under the Sustainable Development Goals, agreed in 2015, the international community committed to end poverty by 2030, including through a goal to 'achieve gender equality and empower all women and girls' and targets to 'give women equal rights to economic resources,' and to 'recognise and value unpaid care and domestic work through the provision of public services.'[7]

One major reason why women need better public services in developing countries is because they do the vast majority of unpaid care work. Unpaid care work limits women's opportunity to do paid work, participate in community or public life, or even to rest, relax and enjoy leisure. All aspects of unpaid care work – caring for children, fetching water, household chores – provide essential support, enabling society and the economy to thrive. However three-quarters of the world's unpaid care work is performed by women.[8] ActionAid has found that the average woman spends 23 more years of her life doing unpaid care work than men.[9] Governments need to provide good quality public services such as healthcare, education, electricity, and water and sanitation in order to reduce and redistribute women's unpaid care burden.

If clinics are unstaffed or schools are too expensive, it's usually women who pick up the slack, meaning they have less time and opportunity to pursue activities outside the home. If there is no running water, its women who must go to the well every day. This unfairly shared burden often prevents women from taking on paid work or starting their own small business, even when funds are available. For women living in poverty, who often face multiple forms of discrimination based on intersecting aspects of their identity, such as migrant status, ethnicity and sexual orientation, the situation is even more difficult.

In most developing countries the time and effort that unpaid care demands of women often means the type of work they can fit around their care duties is informal, precarious, poorly-paid and takes place in poor conditions. Women are also frequently not paid equally for work of equal value. All this means that women's cheap and unpaid labour is providing a massive subsidy to the world economy: ActionAid has calculated that if women in developing countries had equal pay and equal access to paid work as men then they would be US$9 trillion better off each year; for women worldwide that figure rises to US$17 trillion.[10]

Inequality in the distribution of unpaid care work between men and women in many countries is based on cultural norms which can be discriminatory. When unpaid care needs are too great for a woman to carry out herself it is likely that her daughters rather than sons will stay at home to assist. These girls then miss out on their education and future employment opportunities. Once women have completed their work, whether paid, unpaid or both, they have little time or opportunity to participate in public life and decision-making, which is an important way to redress the inequality of opportunities for women. One way to redistribute some of this unpaid care to the state is for affordable and good quality child care to be made available.

Women also have specific reproductive health needs, for which family planning and maternal health services are extremely important if their rights are to be realised. Widespread violence against women and girls (VAWG) also creates the need for specialist health, psychosocial, police and judicial services for women, as well as demanding wider government action. All of these services must be paid for by tax revenues.

For public services to be truly successful in the fulfilment of women's wider human rights, they need to be gender responsive. This means they must be designed to respond to and fulfil the needs and rights of particular groups of women, be accessible in terms of location and cost, and be delivered in a way that is directly accountable to the women who use the services.

By the same token, in order for countries to ensure that tax revenues make the maximum contribution to the fulfilment of women's rights they need to establish gender-responsive budgeting systems.[11] This requires a process of conceiving, planning, approving, executing, monitoring, analysing and auditing budgets in a gender-sensitive way which explicitly tracks what proportion of public funds are being targeted to women and girls compared to men and boys.

Gender budgeting should engage women from all income groups collectively in decision-making on public spending and service design and delivery, and holding governments to account. This would help to ensure that public services are targeted at women and are accessible to them in terms of location and cost. A number of countries are starting to experiment with gender budgeting; India, Rwanda and Bangladesh are often cited as the best examples.[12]

## How tax is raised matters for women

Most states around the world raise revenue from the same mix of sources, including direct taxes on personal and corporate income, assets and property tax and indirect taxes such as VAT. States also rely on various non-tax revenues such as licence fees and natural resource royalties and commercial income from state-owned companies. The mix of taxes adopted by a country, and the individual effects of these taxes, can have major implications for gender equality and women's rights.

Data gaps on the distribution of taxes prevent detailed analysis of the impact of tax on men and women i.e. what proportion of their income or expenditure people are paying in tax. However, from what is known about the distributional effects of different taxes it is possible to make recommendations for how governments could and should raise tax more progressively so that revenue is raised from those that can afford it and that poor people (disproportionately women) are not paying the same rate of tax as the rich.

## Corporate Income Tax

Corporate income tax (CIT) is a major source of revenue that governments could increase. Revelations about the tax affairs of multinational corporations have highlighted that companies can engineer very low effective rates of tax for themselves. According to the International Monetary Fund (IMF), CIT accounts for about 16 per cent of government revenues in low and middle-income countries compared to just over eight percent in high income countries.[13]

Although multinational companies operating in developing countries are often responsible for a major share of corporate tax paid in those countries, they are also capable of avoiding paying tax on their full profits. Under-resourced tax authorities in poorer developing countries face a particular challenge tracking the extensive cross-border transactions which determine these companies' overall tax positions. The IMF estimates that developing countries lose US$200 billion a year due to multinational tax avoidance.[14]

Governments also commonly give away large amounts of potential tax revenue in the form of tax incentives to multinational and domestic companies in the belief that tax breaks bring investment. However, studies by the World Bank, OECD, IMF and others suggest that tax incentives do not significantly encourage investors to choose a particular country.[15]

ActionAid has found 15 developing countries which report the value of corporate income tax breaks. Of these countries, 12 forego revenues of more than 0.5 per cent of GDP and three forego revenues of more than one per cent of GDP in a single year. The total amount given away by the 15 countries over one year was US$48 billion. Most of this is accounted for by Brazil, Mexico and India which are very large economies as well as being home to large numbers of poor people. Since reductions or exemptions are often offered on other types of taxes paid by companies, the revenue cost in each country may be significantly higher than these estimates.

**Corporate Income Tax Expenditure in 15 Countries**[16]

| Country | Year | CIT Tax Expenditure as % of GDP | Tax foregone due to CIT exemptions, expressed in $US millions |
|---|---|---|---|
| Bhutan | 2013-14 | 0.13 | 3 |
| Brazil | 2012 | 0.86 | 21,162 |
| Costa Rica | 2012 | 0.80 | 360 |
| Dominican Rep. | 2012 | 0.42 | 254 |
| Ecuador | 2012 | 2.31 | 2,031 |
| Honduras | 2012 | 1.08 | 200 |
| India | 2013-14 | 0.51 | 9,478 |
| Mauritius | 2012 | 0.47 | 56 |
| Mexico | 2012 | 0.92 | 10,897 |
| Morocco | 2013 | 0.86 | 922 |
| Paraguay | 2013 | 0.24 | 69 |
| Peru | 2012 | 0.21 | 405 |
| Philippines | 2012 | 0.80 | 2,007 |
| Senegal | 2012 | 0.60 | 82 |
| South Africa | 2013-14 | 0.09 | 316 |
| **Total** | | | **48,242** |

## What foregone tax could fund in pursuit of women's rights

The NGO Government Spending Watch collects data on spending on programmes which are executed by women's ministries or agencies. Although such spending amounts to only a small part of total government spending for women's development and gender equality, it is crucial because it includes those programmes most closely targeted towards women's rights and empowerment. On average this spending was less than 0.03 per cent of GDP in 2013.[17] Our findings on incentives show that governments are forfeiting many times the amount of spending targeted at women's rights and empowerment on tax breaks of questionable economic value.

Achieving the Sustainable Development Goals, which include a goal on gender equality, has been estimated to cost in the order of USD $3 to 5 trillion.[18] A large part of these funds will need to be raised by developing country governments so progressive tax mobilisation is going to be an important source of finance.

In developing countries, tax breaks are commonly offered to companies – largely foreign owned but also some domestic – located in Special Economic Zones (SEZ) where goods are manufactured primarily for export. Industries in SEZs which employ more women than men, such as the garment industry, often replicate gender inequalities in wider society and offer particularly poor working conditions, low pay and little job security or social protection to women, as well as limits on trade union activity.[19] This means that women can lose out twice: because of poor wages and conditions, and because tax revenues which could be used to pay for public services that women need are being foregone via tax breaks.[20]

When companies which invest in developing countries engage in tax avoidance and evasion, the tax savings accrue to the shareholders of those companies at the expense of ordinary citizens in the countries which are losing tax revenue. Gender inequality runs from the bottom to the top of global income scales, including among the people that own and run large and global corporations, the majority of whom are men. Privileged men typically dominate the boards and senior management of multinational companies and own a greater proportion of the shares in publicly listed companies.[21]

## Consumption taxes

Low-income countries raise about two thirds of their tax revenue through indirect taxes such as VAT and trade taxes, whereas high-income countries rely on indirect tax to raise only one third of their tax revenue.[22] This reliance on indirect taxes can have implications for women.

Indirect taxes are generally in the form of a consumption tax, usually a value added tax (VAT). VAT without exemptions is a regressive tax because all people pay the same rate of VAT regardless of their total income and poor people by necessity spend a greater proportion of their income on consumable goods. In some countries, for instance India where basic food items are not exempted from VAT, the effects of the tax are regressive and the poorest households pay a higher proportion of their total expenditure in tax than the rich.[23]

However, many countries' VAT systems include zero-ratings and exemptions on certain items, the most basic food items and fuel for cooking, which are intended to lighten the tax burden on the poor. Studies have shown that these measures generally prevent the tax from being regressive.[24] The effect can be that the highest burden of tax, as a proportion of income, moves onto middle-income households and not necessarily onto the wealthiest groups in society which can benefit most in absolute terms from exemptions and zero ratings because they spend the most on commodities.[25]

It is very difficult to determine the effects of VAT and the overall tax burden on women separately from men. It is commonly thought that women are disproportionately burdened by VAT because women make up the majority of the poor and are more likely to spend their income on the daily necessities for the household including for children. However, analysis has so far only been possible on the basis of whether a household is male-headed or female-headed, not on the basis of the income of individual men and women within the household. Some studies have found that the heaviest burden of consumption taxes is not usually on the poorest or female-headed households, as long as exemptions are in place on staple goods. A truly accurate analysis of the gendered impacts of taxation would require much more detailed data on individual income and expenditure.[26]

Given that countries need to raise more revenue to fund the public services that women need, they should look to raise additional revenue from taxes which are structured progressively to raise more tax from those who have greater income, rather than from indirect taxes with regressive effects which need to be mitigated through exemptions. This means a focus on increasing the share of tax revenue from direct taxes on personal and corporate income, as well as wealth taxes.

## Taxes on personal income and wealth

Developing countries tend to rely on indirect taxes more than developed countries because fewer of their citizens are in formal employment and are therefore more difficult to tax through personal income tax, which is raised for the most part by wage withholding on large company and public sector employees. According to the IMF, less than five percent of the population in developing countries pays personal income tax, compared to nearly 50 percent in developed countries.[27]

Personal income taxes are an important means of raising revenue progressively, provided that the initial threshold before it is applied to income excludes the poor, that the base of taxpayers who pay the tax is broad and that exemptions do not disproportionately benefit higher earners. There are cases, however, where personal income taxes discriminate against women. For example, some countries use a joint filing system for married couples, which mean that a couple's income is taxed once it has been combined. This means that the earnings of whoever is the secondary earner will be subject to a higher tax rate than if they were considered on their own. As women are more often the secondary earner, they face discrimination in the form of a higher marginal tax rate.[28]

Individual filing systems can also be unfavourable to women: in Morocco, for instance, the UN found in 2010 that tax allowances for dependents and children in a family are allocated to men by default.[29] For these reasons it is important for governments to review the specifics of income tax regimes and ensure that they promote rather than deter women's economic empowerment.

Capital gains tax, property tax and tax on investments are all instruments used to tax wealth. These taxes are, however, often under-utilised or under-enforced in developing countries.[30] World Bank analysis shows that a gender gap persists in women's property ownership, particularly of major assets.[31] As men are more likely to control such resources than women, by introducing or reinvigorating these taxes, tax systems as a whole could be made fairer to women.

Mothers and children at Dhikurpokhari Early Childhood Development Centre, Nepal

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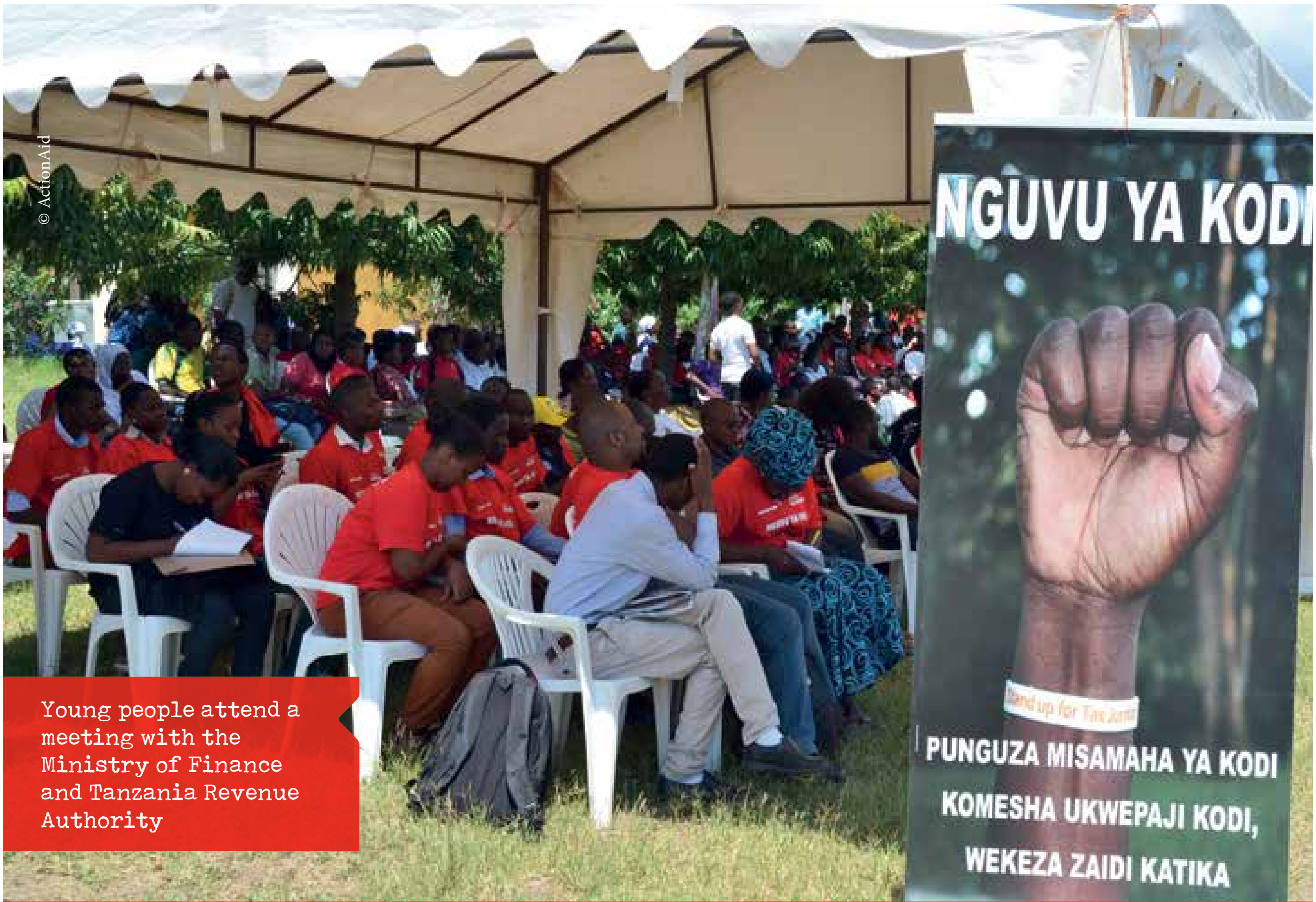
## Redistributing the burden of unpaid care in Nepal

ActionAid works with communities to increase awareness of unpaid work that most cultures expect women to perform and which often goes unrecognised and undervalued. ActionAid then works with the community to find ways that the work can be reduced and shared more equally between men and women, as well as between women and the state or other community service providers. Through this work, ActionAid has seen that when child care is available many mothers have taken the opportunity to engage in paid work. In Nepal this has often taken the form of entrepreneurial work such as weaving or agriculture.

The Strengthening Women's Collectives project in Nepal has set up eight community child care centres (CCCC). In the village of Pauthak a child care centre has enabled many women in the community to earn money while their children are looked after.

'Many women have become entrepreneurs because of the child care centre,' says Sabitra Limbu, treasurer of Pauthak child care centre. 'Before we needed to look after our children, but now we can leave our children in the child care centre. Jobs are created in our own home. Almost all mothers are weaving Dhaka (a traditional Nepali fabric) clothes on their handlooms at home.' Sabitra is taking advantage of the child care too – her three-year-old son attends the centre while Sabrita weaves Dhaka on her handloom. Women in Pauthak have also started collective vegetable farming and are working to earn an income from this.

Freeing up women's time by providing child care centres has dramatically increased their daily income and social status. Now women are participating in public discussions much more and the increase in their income and social status has made their lives easier and more dignified. Hari Koirala, secretary of the Village Development Committee says that the child care centre 'has brought remarkable changes in the economic and social life of women.'[32]




Young people attend a meeting with the Ministry of Finance and Tanzania Revenue Authority

## Tax and Transformation in Tanzania

ActionAid Tanzania and the Tanzania Tax Justice Coalition have successfully lobbied and influenced the government to improve the VAT law in Tanzania, ensure that tax incentives are granted transparently and make the tax system fairer overall. Among other initiatives they mobilised young people, community members and students of both genders from schools, colleges and universities in and around Dar Es Salaam to sign a petition on tax and public services. This petition was then handed to the Ministry of Finance. ActionAid Tanzania also funded training for parliamentarians on the VAT and Tax Administration Bills (before they were enacted into law) which has helped them to debate tax in parliament in an informed way.

These campaigns have had a huge impact. As a result of tireless campaigning by ActionAid Tanzania and its partners, a new VAT Act and Tax Administration Act, which entered into law in July 2015, have incorporated positive elements of tax justice. The new VAT Act reduces the items, persons or companies eligible for VAT exemptions and suggests that new investors in the Export Processing Zones and Special Economic Zones will not be given VAT exemptions. The new Act also severely limits the power of the Finance Minister to grant discretionary VAT incentives, an important reform because tax breaks given at the discretion of officials are hard to monitor and can be open to abuse. The government is also reducing some corporate income tax exemptions[33] and has made a commitment that they will be awarded transparently, monitored and evaluated in future.[34]

# Conclusion: making tax work for women's rights

If governments are to deliver on their international commitments on women's rights, they need to invest in gender-responsive public services which will reduce the burden of unpaid care work shouldered by women in developing countries. This means providing much better gender responsive health services, water and sanitation and public transport as well as assistance with childcare. To facilitate this, gender-responsive budgeting needs to be incorporated into all countries' allocation of public resources.

One of the most significant and sustainable ways that governments can raise the revenue needed is through progressive taxation. Governments need to put more emphasis on taxing corporate and personal income and wealth from higher earners. They must be wary of relying so heavily on consumption taxes. At the same time they need to correct any features of national tax systems which disadvantage and discriminate against women; to do this they should carry out tax impact assessments by gender and income group.

**All governments need to:**

- **Maximise available public resources, notably tax revenues, to invest in good-quality gender responsive public services that will help to end gender inequality and fulfil all women's human rights.**[35]

- **Establish gender-responsive budgeting to ensure tax revenue is spent in a way which promotes gender equality and upholds the right of all women to have a say in how public money is spent.**

- **Raise taxes in the most progressive way possible, with more emphasis on direct taxation of income and wealth.**

- **Ensure that companies are paying their fair share of tax including by curbing tax incentives.**

- **Carry out tax impact assessments to identify the direct and indirect effects of taxes by gender, paying particular attention to the impacts of both taxes and public spending on the poorest women. End features of tax law which discriminate against women.**

If governments put all these recommendations into practice, women will have a greater chance to thrive. When good quality public services relieve the burden of unpaid care shouldered by women in developing countries, they will be freed to spend their time earning an income, participating in politics, learning new skills – in short, anything they put their mind to.

It's time to make tax fair. Everywhere.

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