



Women Grassroots Organisations as accountability stakeholders

31 MARCH 2025 | 14:00-15:30 (UTC+2)

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Before we start...

Some house rules:

- Simultaneous interpretation into FR and ES is available.
- Please mute your microphone.
- You can use the chat to submit questions or comments.



Commitment 4 of the ATI Declaration 2025

- The **Addis Tax Initiative (ATI)** is a multi-stakeholder partnership of 33 partner countries, 20 development partners, and 23 supporting organisations united by the vision of creating tax systems that work for people and advance the SDGs.
- The partnership works to implement the **ATI Declaration 2025** and its four commitments – each commitment is overseen by a Consultative Group.
- **Commitment 4** of the ATI Declaration 2025



ATI Commitment 4

ATI members commit to enhance space and capacity for accountability stakeholders in partner countries to engage in tax and revenue matters.



ATI Declaration 2025

Objectives of the webinar

- Shed light on the engagement of **CSOs as accountability stakeholders** on the tax revenue side of public finance.
- Share practical experiences on how local CSOs engage in **tax justice advocacy** and collaborate with international CSOs.
- Highlight the various ways **development partners can support** CSOs' efforts in improving the fairness of tax systems.
- Foster **discussion and knowledge exchange** between CSOs and other stakeholders with the aim to inspire actionable solutions for equitable tax governance.



Agenda

UTC+2	Agenda item	Speaker
14:00 - 14:05	Welcome and opening remarks	Tochukwu Sandra Onyemata , Communications and Liaison Manager and DRM Coordinator, West African Tax Administration Forum (WATAF), Moderator
14:05 - 14:15	IBP and its global work on tax equity	Austin Ndiokwelu , Director of Policy and Global Advocacy, International Budget Partnership (IBP)
14:15 - 15:00	Moderated panel discussion: Overcoming barriers to tax justice and gender equity	• Regina Navuga, Regional Tax Manager, IBP and Austin Ndiokwelu, Director of Policy and Global Advocacy, IBP • Foluke Ademokun, National Advocacy Lead, Association of Nigerian Women Business Network (ANWBN) • Obal Usang Edet Usang, Society of Women in Taxation (SWIT), Nigeria • Gwladys Tankeu, Deputy Project Leader, Gender Equality in Taxation (GET), Expertise France
15:00 - 15:25	Open discussion	All participants , facilitated by the Moderator
15:25 - 15:30	Conclusion	Moderator

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IBP's Tax Equity Initiative

Austin Ndiokwelu

Director of Policy and Global Advocacy, International Budget Partnership



Outline

- Introduction
- Current context
- IBP's tax strategy – at a glance
- Lessons from IBP's expenditure work
- How IBP supports women-led reform coalitions
- Challenges & way forward

Introduction

- IBP adopts a holistic budget system lens approach of working, simultaneously, on **Revenue (tax) + Spend + Debt**
- IBP is working with reform coalitions of civil society and marginalized groups, as well as global and regional stakeholders, to support the development of more accountable, progressive, and equitable tax systems in developing countries
- IBP's tax equity initiative has three desired outcomes:
 - Civic coalitions have improved collective capacities to engage in effective tax reform advocacy
 - Tax systems provide meaningful spaces for increased civic participation
 - Global and regional tax processes/norms informed by stronger civic engagement and relevant evidence.

Why IBP engages with taxation

- Domestic resource mobilization-taxation as sustainable tool for development
- A progressive, accountable, and transparent revenue system
- The Social/Fiscal Contract and addressing inequality
- Global rules, domestic consequences



Current context

- Low tax revenues – in most developing countries
- Skyrocketing debt costs and repayments
- Covid relief, recovery, and climate change needs
- Significant projected costs of achieving the SDGs
- Stagnating foreign aid
- Geo-political tensions and risks
- The battle over scarce resources is fierce – affecting critical services for the most marginalized

So, what specific problem is IBP trying to solve?

- Unfortunately, to shore up their revenue base, many countries have turned to regressive tax policies, which disproportionately burden those with low incomes.
- Meanwhile, governments maintain ‘harmful’ tax exemptions to corporations and High-Net Worth Individuals (HNWI).
- These waivers further limit the fiscal space to fund social services people need—like primary healthcare and water and sanitation.
- As a result, women and others who have been traditionally excluded not only receive less accessible and lower quality public goods and services, **but paradoxically are the most heavily taxed as a share of their gross income.**

“How much tax different individuals pay and how much they get back in public services can have an important effect on the overall distribution of income, wealth and economic and political opportunities – and determine how fair and equitable a society is”



IBP's tax strategy – at a glance

- Better leveraging taxes on wealth/HNWI
- Rationalizing tax expenditures
- Reforming Value-Added Tax (VAT)
- Lowering tax burden on lower income earners
- Addressing tax harassment and bolstering grievance mechanisms

Lessons from our Expenditure work

- Transparency is good, but not enough (Accountability and Equity)
- Diverse reform coalitions with combination of ‘technical and political power’ – a winning tactic
- Grassroots groups can lead effective reform coalitions with support and backing
- Coalitions need skills and capacity to engage & leverage the accountability ecosystem
- Governments are receptive to credible and co-created evidence
- Focus on specific budget issues, target specific government actors
- Leverage personal/political incentives and power; contextual realities
- Align your campaigns with government priorities

How IBP supports women-led reform coalitions

- We have brought social movements, community organizations, small business owners, private sector and government allies and the media together to drive reforms
- We have built the capacities of women-led groups to understand the tax system and their rights and obligations so that they are better able to influence tax policy and propose reforms
- Ensured that these coalitions are at the table informing key tax policy decision-making spaces
- Progressively, these reform coalitions have become trusted interlocutors with government officials and key players in driving reforms for more equitable tax systems

Country level engagements

- Strengthen capacity, knowledge and consciousness of civic actors to influence tax systems
- Bolster the agency of people most affected by unfair tax system (women-led groups, informal sector, mining communities, farmers, etc.)
- Facilitate shift in tax-policy-making towards equity and gender-responsiveness
- Domestic tax issues; politically-smart and context-sensitive
- Tax and gender – research and tax incidence analyses on impact of tax on poverty and inequality

Global and regional engagements

- Overarching Global and Regional Policy Advocacy that weaves together our national level work particularly on:
 - ☐ Tax and Gender (Role of taxation in reducing inequality; Contribution to the framing feminist taxation guide (GATJ))
 - ☐ Tax Expenditures
 - ☐ Taxation of HNWIs
 - ☐ Revenue Transparency and Accountability norms (e.g. “Making Taxes Work” – project in partnership with the University of Sheffield, and the Global Initiative for Fiscal Transparency)
- FFD Agenda – through the ATI mechanism and the CSO FFD mechanism
- Movement for the reform of international tax system (New UN Tax Convention)
- Reform of regional policies and spaces (partnerships with WATAF, ATAF, TJNA etc.)
- OBS data

Challenges – and how we are responding

- Limited awareness and understanding of how gender equity connects to economic development.
 - Enhance capacity of civic actors & influence tax policies and practices
 - Partnerships and collaborations with women movements, tax/budget groups
- Lack of primary gender disaggregated data (insufficient baseline, evidence)
 - Conduct targeted research
 - Comparative analysis on tax incidence among countries/regional blocs
- Narrative that the tax system is equitable simply because tax provisions are couched in gender-neutral terms further entrenches the bias in the system.
 - Challenge them, redefine the narratives!

Some of our Partners

- Society of Women in Taxation Ghana (SWIT)-Ghana, Tanzania, Senegal
- The Association of Nigerian Women Business Network (ANWBN)
- Participatory Ecological Land Use Management (PELUM) Tanzania
- West African Tax Administration Forum (WATAF)
- The ATAF Women in Tax Network (AWITN)
- Global Alliance for Tax Justice (GATJ)
- Addis Tax Initiative (ATI)
- Oxfam

About IBP

The International Budget Partnership is a global partnership of budget analysts, community organizers, and advocates working to advance public budget systems that work for all people, not a privileged few.

Together, we generate data, advocate for reform, and build the skills and knowledge of people so that everyone can have a voice in budget decisions that impact their lives.



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Moderated panel discussion



Obal Usang Edet Usang

*Society of Women in
Taxation (SWIT), Nigeria*



Foluke Ademokun

*Association of Nigerian Women
Business Network (ANWBN)*



Regina Navuga

International Budget Partnership



Austin Ndiokwelu

International Budget Partnership



Gwladys Tankeu

Expertise France



moderated by



Tochukwu Sandra Onyemata

*West African Tax Administration
Forum (WATAF)*



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Open discussion and Q&A

This is the time for your questions and thoughts!

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