

## Reading List

# Gender and Tax

### Essential Readings

**Joshi, A., Kangave, J. and van den Boogard, V. (2020) “Gender and Tax Policies in the Global South”, Knowledge for Development**

The paper presents the most up-to-date introduction to all relevant issues in the nexus between tax and gender. Topics covered include both gender aspects of formal (personal income tax, VAT, market taxes, property tax) and informal tax policies, tax policies explicitly aimed at reducing gender inequalities (such as reduced rates on land purchases, higher tax thresholds and VAT exemptions for female sanitary products), while also briefly touching upon the women's role in tax administration. While there are still many knowledge gaps in this field, and empirical evidence is scarce, the paper also puts forward a series of policy implications arising from current knowledge.

**Capraro, C. (2014) “Taxing men and women: why gender is crucial for a fair tax system”, Christian Aid**

The paper covers the gender aspect of all types of formal taxation – direct, indirect and trade taxes – as well as that of informal taxes, drawing from a series of different case studies in low- and middle-income countries. The question of how tax revenue is spent and of the differing effectiveness of tax allowances and targeted expenditure is also briefly introduced. Finally, the annexes include useful guidelines on how to develop an analytical framework for a gendered analysis of tax policy and some methodological examples for the gender implication of direct taxes.

**Casale, D.M. (2012) “Indirect Taxation and Gender Equity: Evidence from South Africa”, Feminist Economics 18(3), pp.25-54**

Using data from the an income and expenditure survey in South Africa, the paper shows with sound statistical methodology that the zero-rating of particular food-stuff and energy items has led to a positive gender-equitable redistribution effect of South African consumption taxes. This is also due to a relatively higher incidence in the tax burden of excise taxes on alcohol, tobacco, and fuel, which are predominantly used by male-type households. The paper makes the point that any modification of the tax structure aiming to increase the benefit accruing to female-type households must also be assessed against its effect on horizontal equity and administrative complexity.

**Van den Boogaard, V. (2018) “Gender and the Formal and Informal Systems of Local Public Finance in Sierra Leone”, ICTD Working Paper 87**

The study presents novel evidence on actual citizen interaction with formal and informal tax systems in developing countries, with specific attention on the experience of women. Focusing on northern Sierra Leone, the paper shows that the incidence of informal taxation is significantly higher for female-headed households than for male-headed ones. As taxation is usually presented as an important channel to increase political accountability and representation, this has important implications on women engagement with central government structures, but also on their role in supporting the delivery of public services at the local level and on their impact on local government structure.

**Mwondha, M. et al. (2018) “Why African tax authorities should employ more women: Evidence from the Uganda Revenue Authority”, ICTD Working Paper 85**

This paper assesses the impact of an increase in the number of female staff on the performance of tax administrations using the case of Uganda, in which the number of female and male staff in the Revenue Authority is approaching parity. By comparing the relative performance of female and male staff, the paper shows how the former generally have higher performance appraisal ratings and lower turnover and disciplinary action rates. The authors also demonstrate how the gendered-mixed environment does not affect staff satisfaction, although some issues are present with regard to staff posting. No evidence is found on the impact of a higher female staff number on the experience of female taxpayers.

**Fontana, M. (2009) “Gender Justice in Trade Policy: The gender effects of Economic Partnership Agreements”, Synthesis Report, One World Action**

Using examples from Mozambique, Tanzania and Jamaica, the report provides an assessment of the gendered impact of trade agreement and trade liberalisation policies. While job losses in female-dominated sectors deriving from trade agreements are likely to be small, this is also true for the increased economic opportunities which usually are often behind the establishment of such agreements. As trade taxes often still represent a relevant proportion of government revenue, the gendered tax-impact of this agreement depends on which other measures governments will introduce to make up for the decrease in revenue, with potentially high impact on the most vulnerable households, where women are disproportionately included.

**Siebert M. and Mbise A. (2018) Toilets Not Taxes: Gender Inequity in Dar es Salaam’s City Markets**

This paper examines market taxation in Dar es Salaam from a gender perspective. The researchers do not find any evidence of gender bias in the way market traders are taxed, but they do find a major gender issue that we did not expect – toilet fees. Female traders pay up to 18 times more for their daily use of the market toilets than they pay as market tax. High toilet fees

have a differential and adverse impact on women, who require toilets more frequently than men, and have fewer alternatives. This shows that a focus on formal taxation systems does not reveal all complex linkages between gender and taxation in the informal sector of developing countries. A gender-aware perspective on market taxation requires a wholistic look at gender-differentiated patterns of use and funding of collective goods and services.

## Further Readings

Akram-Lodhi, A.H. and van Staveren, I. (2003) "A Gender Analysis of the Impact of Indirect Taxes on Small and Medium Enterprises in Vietnam", Institute of Social Studies

Barnett, K. and Grown, C. (2004) "Gender Impact of Government Revenue Collection: The Case of Taxation", Commonwealth Secretariat, London

Birchall, J. and Fontana, M. (2015) "The Gender Dimensions of Expenditure and Revenue Policy and Systems", BRIDGE, Institute of Development Studies.

Carrol, E. (2011) "Taxing Ghana's informal sector: the experience of woman", Christian Aid Occasional Paper 7

Fontana, M. (2003) "The gender effects of trade liberalisation in developing countries: a review of the literature", Discussion Paper in Economics DP101, University of Sussex

Grown, C. and Valodia, I. (2010) "Taxation and Gender Equity: A Comparative Analysis of Direct and Indirect Taxes in Developing and Developed Countries", Routledge, London

Higgins, K. (2012) "Gender Dimensions of Trade Facilitation and Logistics – A Guidance Note", World Bank International Trade Department

Kangave, J., Waiswa R. and Sebaggala N. (2021) Are Women More Tax Compliant than Men? How Would We Know?

Lahey, K. (2018) "Gender, Taxation and Equality in Developing Countries: Issues and Policy Recommendations" UN Discussion Paper, UN Women.

Yimam S. and Asmare F. (2020) Gender and Tax Compliance: Firm Level Evidence from Ethiopia