

Abstracts

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‘Human Security and Economic Empowerment: Multi-Ethnic Women's Representation in the Small and Medium Enterprise Sector and Selected Cases from Kosovo’

Kosovo is going through the difficult times of restructuring the economy after the breakup of the former Yugoslavia and during the transition to the free market economy. The focus of this article will be on human security, understood as human-centred economic security and the ability of individual actors (in this case women entrepreneurs) to react to new emerging norms in the environment of the free market. The concept of human security will be defined and analysed in light of the right to personal security, and in particular the right to economic development. The article will argue that women entrepreneurs in Kosovo had become more active economically because their human security had been threatened after the NATO bombing of 1999. Even though the patriarchal structure of their communities still constraints them, they struggle to overcome these barriers mostly through opening small and medium enterprises (SMEs). This article will utilize the draft survey conducted by consultants, members of the multi-ethnic Business Women Association (BWA) for Mitrovica Region, the most problematic region of Kosovo. The regional center, Mitrovica city, is divided into two parts, South and North, by the Ibar River. South Mitrovica is populated predominantly by Kosovo Albanians and Bosniac minority, while Northern Mitrovica is inhabited mostly by Serbs and Roma. In this problematic region, women developed coping strategies and had started to form alliances among themselves and with international organisations in order to build networks and strengthen themselves economically. However, these entrepreneurial activities are still at the “beginners” level. The article analyses barriers to women’s economic development and provides recommendations for international organizations that could support women in strengthening their human security.

Paloma de Villota, Professor of Applied Economics, Faculty of Political Science, Complutense University, Madrid, Spain, and **Ignacio Ferrari**, former Vice Director of Tax Policy, Ministry of Finance of Spain

‘Gender Budgeting from the Capabilities Approach in Spain: Applications and Methodologies’

This paper presents a realistic expenditure programme from the Spanish budget as well as the analysis of the impact of the increases in indirect taxation during the economic crisis (especially VAT) and changes on Personal Income Tax from a gender perspective. The paper includes discussion of methodological aspects regarding the difference between the “capabilities approach” and the more usual ways of talking about social services and tax credits and tax allowances in gender budgeting.

Alexandra Diebel, Faculty of Law, University of Ottawa, JD/LLM program, formerly transfer pricing consultant and researcher

‘Tax Justice, International Tax Structuring, and “Beneficial Ownership”

Discussions about “tax justice” are incomplete without a critique of the freedom of contract which underpins tax structuring. While this structuring uses tax havens as hosts and, through global arbitrage, has the effect of putting downward pressure on tax rates, it would not be possible without the freedom to contract intra-group and, in particular, the freedom to assign beneficial ownership with little or no regard to substance. Two relatively recent Canadian court decisions (*Velcro* 2012 TCC 57, *Prevost* 2009 FCA 57) uphold these freedoms. Since these decisions, the OECD has revised its commentary to the Model Tax Convention in regard to beneficial ownership. The author proposes to examine the reasoning in the Canadian tax cases in the light of the changes undertaken by the OECD to arrive at a preliminary conclusion concerning the status of the freedom of contract for tax purposes as it applies to beneficial ownership in international transactions in Canada today.

Åsa Gunnarsson, Forum on Law and Society and FemTax, Umeå University, Sweden

‘Taxing for Gender Equality’

Tax reforms that reduce redistributive elements, such as progressive income tax rates and reduced capital and corporate income taxes, are systematically more beneficial for men than women. Joint assessments of taxes and social transfers have the same gendered effects. These deep structures of embedded, gendered inequalities in tax laws are related to a fundamental division between paid and unpaid labour, which capture women in economic dependencies of various kinds. The message in the OECD tax reform trend is that the formula for economic growth is less progressivity, more working tax credits, emphasis on indirect taxation, and more jointness in terms of joint tax/benefit units. However, such tax policies do not consider the correlation between the increases in women’s labour market supply and the increase of economic growth and the improvement of economic gender equality. There are clear indicators from gender statistics that the OECD tax and welfare policies are moving in the opposite direction to what would be preferred from a gender equality perspective, which means that the OECD countries are violating their obligations to mainstream substantive equality as required by the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW). These backlashes in economic gender equality in many countries show the fragility of equality gains.

The aim of this paper is to discuss two aspects of deep structured inequalities in tax laws. The first is related to the tax policy paradigm, “taxation without social justice,” which plays a dominant role in tax reforms of today. The other concerns the deeply rooted tax cultural issue of joint taxation and tax ability, and how joint assessment elements in tax and benefit laws have increased over the last decades in many OECD countries.

May Hen, Co-Director, Women for Tax Justice, and Researcher, University College of the Cayman Islands, Centre for Policy Research, Simon Fraser University, and Department of Anthropology, University of California Irvine

‘Mapping Women in Offshore Financial Industries: The Cayman Islands Experience’

This paper explores the frames of research currently available to social scientists, especially in anthropology and sociology. It takes a preliminary look at how one might apply gender analysis to the study of tax justice. It will do this in the context of the offshore financial industry based on field work experience in the Cayman Islands by the author.

Adetoun Ilumoka, Solicitor and Advocate (Nigeria), PhD University of B.C. (2014), Daryl Bean Professor of Law and Women's Studies, University of Western Ontario (2010-12), currently AOIA Consultancy Services

'Unfair Taxation, Violence, and the Quest for Gender Justice in Nigeria: Changing the Discourse'

In many countries of the Global South, where tax regimes and practices are often different from the North, there is a huge gap between people's perceptions of taxation and its role and government policies and practices. This gap results from a long tradition of colonial taxation policies which have not changed significantly, as well modern corrupt practices which have become normalised. This paper examines the development of tax policies and practices in Nigeria, highlighting significant gender impacts through a case study of typical small scale businesses in the informal sector dominated by women. It situates tax policies in the broader socio-economic context, demonstrating the intersections of social justice, tax justice, and gender justice. As governments in the Nigerian federation seek increasingly to cut back on provision of social services as part of austerity measures, they are also trying to generate more income from taxation by adopting rhetoric that delegitimises tax avoidance by individuals. This is in sharp contrast to recent policies and rhetoric which grants tax breaks to corporations. This paper examines how we conceive of taxation of women outside the formal public and private sector and the hidden taxation to which they are often subject. Arguing that tax justice is an urgent human rights and citizenship issue, the paper makes proposals for changes in the dominant discourse and scholarship on taxation as a necessary prelude to the establishment of fairer tax regimes.

Nabila Khan, Osgoode Hall Law School, York University, JD program, International Women's Rights Project and Bangladesh Legal Aid and Services Trust

'Rana Plaza, Global Supply Chains, and Offshore Manufacturing: Gender Issues'

When the Rana Plaza building collapsed in Savar, Bangladesh in April 2013, it sparked a worldwide discussion on worker health and safety, the global supply chain, and corporate social responsibility. Multinational corporations such as Walmart, Primark, and Loblaws came under attack as consumers and advocacy groups called on these companies to take responsibility for improving the safety standards of garment factories. However, lost in the criticisms following the Savar tragedy were the voices of Bangladesh's garment workers – the majority of whom are low-income women. This “bottom-up” study was designed to understand the experiences of garment workers through their identities as women, caregivers, wage earners for low-income families, and individuals in a social and political environment that has yet to recognize their full equality. This paper aims to demonstrate the impact of multinational corporations, offshore manufacturing, and the complex global supply chain on female workers and the environments in which they work through a gendered lens. Issues concerning Bangladesh's garment industry are presented from the perspectives of workers, factory owners, trade unions, labour lawyers, and women's rights and workers' rights advocates – those at the ground level – to demonstrate the effect multinational corporations have on the health, safety, agency, and responsibilities unique to women. The paper concludes that improvements to Bangladesh's garment sector undertaken by the local government and multinational corporations must address concerns that are particular to Bangladesh's low-income women in order to uphold the values of human rights and maintain an ethical global network.

Kathleen Lahey, Professor, Faculty of Law, Queen's University

'Taxing Women as Individuals: The Difference Equality Can Make'

When viewed through fiscal economic lenses, women have not yet achieved fully individual civil and political rights. Peeling back the layers of state fiscal actions reveals that in most countries, the 'subject' of the law remain male in gender, and that women are not only the means but can even be seen as part of the currency of exchange. State 'fiscal space' contains that which people empower their state to collect, spend, borrow, loan, promise, withhold, destroy, or create. Detailed examination of what states do with that power reveals numerous fiscal mechanisms that turn fiscal space into economic power that continues to be controlled by men individually and through their entities. Simultaneously, the same fiscal mechanisms perpetuate and calibrate women's lack of economic power on micro, meso, and macro levels. This paper illustrates how these dynamics operate through specific types of fiscal policies: tax increases; tax cuts; tax exemptions and expenditures; transnational tax rules; and joint or household-based taxes and benefits.

The main focus of this discussion is on how people use their states to enforce unequal allocations of unpaid work to women through joint tax/benefit systems, and how the costs and benefits of those systems are allocated among men and women. 'I want there to be no peasant in my realm so poor that he will not have a chicken in his pot every Sunday' (attrib. Henry IV of France) -- and a woman there to raise, cook, and serve it. The paper concludes by illustrating what women's financial lives could look like if people did not permit their states to use their tax/benefit systems to perpetuate this system any more.

Kira McCutcheon, Global Development Studies, Queen's University

'Using A Feminist Political Economy Lens to Analyze Social Reproduction in the Canadian Context: Comparing Compassionate Care and Its Gendered Effects to World Bank Policy'

Social reproduction in relation to labour and caregiving has been profoundly affected in both the Global North and Global South due to the continuation of neoliberal 'development' policies, with Canadian legislation being heavily influenced by these policies. Development is problematized in this context as legislation to improve working and home conditions, in fact, exacerbates historical systems of oppression. This is illustrated through an analysis of compassionate care legislature and the implementation of Bill 21 in Ontario, an amendment to the Employment Standards Act of 2000. Using a feminist political economy (FPE) lens, this paper traces the changes to social reproductions within micro, meso, and macro spaces in order to illustrate the totality of neoliberal policies and their implications (Bakker, 2003). Comparing the Canadian legislature on compassionate care to the World Bank policy documents on gender and labour highlights how neoliberal tenets perpetuate inequality predicated on intersectional identities.

Ann Mumford, Reader in Law, Dickson Poon School of Law, King's College London

‘Unpaid Labor, the UK's Universal Credit, and the Taxpayer State’

This paper considers the UK's Universal Credit from a policy-based, institutionalist perspective. The justification for this is that, when the Universal Credit was first introduced, it purported to reform New Labour tax credit initiatives which largely had been well received in the literature, and, additionally, which had contributed to reductions in levels of child poverty. The motivations for reforming the tax credits involved simplicity and work incentives, but not apparently regretful assertion that funds were not available to continue an otherwise worthwhile initiative. The starting point thus for this paper is to query why these justifications were used, and to investigate a suspicion that the transfer from ‘wallet to purse’ that the tax credits in part aimed to achieve caused the confusion over the purpose of this change. Certainly, other aspects of the Universal Credit appear to aim to transfer funds back to the ‘wallet.’ More broadly, this paper will consider 1) interaction between governments and taxpayers in policy formation, and 2) wide ranging considerations of social change in the family. With this focus, the paper considers the source of some of the ‘confusion’ that the Universal Credit aims to tackle.

David Quentin, Barrister (UK) and Senior Advisor, Tax Justice Network

‘Global Inequality Chains: The Tax Anatomy of Global Value Chains’

‘Global value chains’ are a familiar tool for analysing flows of value, information, governance, etc., along specific paths within the global production network. The corollary to global value chains are so-called ‘global wealth chains,’ which are the mechanisms by which surpluses accumulate untaxed. This presentation explores the utility of an integrated value chain/wealth chain analytical tool (which I label the ‘global inequality chain’) for the purposes of framing research and advocacy around economic inequality worldwide. The adverse gender impact of tax policy is foregrounded as an area of research and advocacy to which the ‘global inequality chain’ might be suitable.

Evelyn Palach, Faculty of Law, Queen's University, JD program

'Gender Responsive Policy: Targeting Tax Exploitation in Canada'

This paper analyzes the connection between existing gender inequality in the Canadian tax system and how exploitation of this system by corporations and other high-income individuals exacerbates this existing inequality. The paper then proposes a more gender responsive tax policy that reflects the UN Special Rapporteur on Extreme Poverty and Human Right's tax and fiscal policy recommendations. The goal of this work is to identify how tax policy in Canada can reflect more progressive gender responsive tax policies as implemented elsewhere.

Leonel C. Pessôa, Professor, University Center FMU, and Researcher, Getúlio Vargas Foundation São Paulo College of Law, Brazil

‘Defending Human Rights in Brazil: Fiscal Challenges in the Taxation of Civil Society Organizations’

The performance of civil society organizations depends on a regulatory framework that encourages their creation and development. In Brazil, this regulatory framework is old and has been much criticized in recent years. The problems in the regulation, however, affect organizations differently, depending on the area in which they operate. In this sense, those that act in the defense of human rights are particularly harmed by the current set of legal regulations. This paper will address the fiscal aspects of this regulatory framework.

Under Brazilian law, two different institutes provide the right of civil society organizations to tax exemption. Immunity (*imunidade*) is the prohibition to tax based on the Constitution. Through it, the constitutional legislator removes from the taxing power the right to impose taxes on certain facts, people, or situations. Exemption (*isenção*), for its part, is a legal dispensation from payment of taxes, established in the statutes (*infra constitutional sphere*).

The 1988 Constitution states that organizations acting in the areas of education, health, and social care are also subject to immunity. The objective of this work is to demonstrate how historical reasons allow us to understand the different fiscal situations of the organizations acting in these three areas as compared to those that operate in areas such as culture, environment, and human rights, and to show how there is no reason for these different sets of rules to continue to exist. In addition, some proposals for the improvement of the system are made.

Sheila Regehr, Chair, Basic Income Canada Network, and former Executive Director of the National Council of Welfare

‘Basic Income and Gender Equality: Reflections on the Potential for Good Policy’

In this paper, I show how a basic income can make a significant contribution to gender equality, poverty reduction and human wellbeing and that it is, in Canada, both feasible and cost effective in policy terms. I suggest that it is not as radical a policy leap as many people might think. Nor is it an answer to everything. Many of the greatest hopes and worst fears of feminists and others are unlikely to come to pass, but a well-designed basic income can be good policy that makes a positive difference. Politics, however, is another story. I hope the Canadian experience also provides some insights for people in other countries, including the US, that may not be as apparent when the US is compared to other countries in which societal differences are much more marked.

Erika Dayle Siu, Tax Attorney and Independent Tax and Development Consultant

‘Tax Justice for Sustainable Development: The Independent Commission for the Reform of International Corporate Taxation [ICRICT]’

The Independent Commission for the Reform of International Corporate Taxation [ICRICT] has been formed by international civil society organizations in order to bring public and lower-income country views and alternative policy approaches into institutionalized discussions of the use of multinational corporations to avoid paying taxes on overseas business activities. This paper outlines the structure, membership, mandate, and working methods of ICRICT, and provides institutional information as well as insight into its policy agenda.

Meenal Shrivastava, Professor and Academic Coordinator, Global Studies and Political Economy, Athabasca University, Alberta

‘Oil, Inequality, and Democracy in the Global North and South’

The concept of ‘Petroculture’ describes the ways in which oil and energy production shape the political, social, cultural, and economic life of a petroleum-exporting country. A large number of case studies have established that large and persistent economic and political inequalities are the common denominators of petrocultures. In the last decade, Canada joined the club of the top ten oil producers and exporters in the world. This global status has coincided with a number of alarming trends, among them, the erosion of redistributive policies and programs, and the multiplication of policies that have effectively removed resource rents from the control of the state, workers, and resource-dependent communities. Popular demands for greater social justice and policies promoting greater economic and environmental sustainability have been displaced and silenced by the language of ‘economic efficiencies’ and ‘international competitiveness.’ Questioning the focus of the oil and democracy studies on countries in the Global South, this paper argues that increasing economic and political inequality is eroding democracy and is a manifestation of the tightening stronghold of petroculture in Canada, yet another oil-exporting country.

Ulrike Spangenberg, Forum for Studies on Law and Society, Umeå University, Sweden

‘Gender Based Analysis in Tax Legislation’

The twenty-year review of the implementation of the Beijing Platform for Action in the European member states revealed a general lack of institutional mechanisms for the advancement of gender equality, especially regarding gender-based analysis. Despite the long standing commitment of the European Union to gender impact assessment, and even in countries with national legal obligations to examine gender effects of laws, the gendered impact of legal norms are rarely analyzed and considered in the legislative process. In Germany, the procedure is not only limited to very superficial and formal analyses, but the number of gender assessments have declined in recent years. The paper discusses in depth the requirements for an implementation of gender-based analyses in tax legislation, focusing especially on the necessary institutional framework.

Attiya Waris, School of Law, University of Nairobi, Kenya, Faculty of Law, National University of Rwanda

‘Rights of Women and Taxation: A Developing Country Perspective’

Globally the discussion on realisation of rights continues to evolve and build upon the need to recognise and reflect upon the need for finances in their achievement. Recognition of the argument that ‘rights require resources’ and by extension that taxes must be allocated to rights comes the recognition that women are the focal point where the beginning of the connection is not only key but also likely to make the greatest impact. This presentation will thus discuss the gender-based tax implications and the effect they have whether in reducing maternal mortality, introducing more women to the work place, or equality in pay; tax is the next step in pushing forward the issues of gender disparity and marginalisation.

Ximei Wu, Professor (China), School of Law, Zhengzhou University; Visiting Scholar, School of Public Policy, University of Calgary

‘Social Gender Budgeting in China: Review and Prospects’

As an indicator of a harmonious society, social gender equality requires the development of the social gender budget, for it is one of the key factors to ensure all the citizens, men and women, will equally share the fruit of social reform and development. With the upgrading of its economic status and the progressive improvement of its constitutional legal systems of social gender equality, China already has certain conditions for the development of a social gender budget in place. China now has already recognized gender budgeting as basic national policy and has made the political promise to promote social gender equality, and has shifted its interests from budget expenditures to tax revenue, from relying on local initiatives to reform of the public finance system. Against this background, this paper overviews the development status of the gender budget in China. It then examines the challenges and opportunities of gender budgeting in China, including prospects for gender budget analysis of China’s tax system, in the expectation that academic research can contribute to the effective development of the social gender budget in China.