



Gender and Tax

Gender and Taxation: Role of Taxation in Promoting Gender Equity

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Out of 494 active World Bank projects led by the Macroeconomics, Trade & Investment Global Practice how many have a gender tag indicator?

19

49

233

84

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Ashima Neb-Domestic Revenue Mobilization Expert Platform for Collaboration on Tax



Which of the following are impacted by country tax systems?

Women's participation in the work force

Health and education

Savings and ownerships of assets

Consumption decisions

All of the above

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Gender and Tax: PCT

Ashima Neb, Platform for Collaboration on Tax



The design of a country's tax policy and administration can impact the achievement of gender equity goals through generation of revenue for expenditure towards women's welfare.

The design of a country's tax policy and administration can have a direct or indirect effect on women's participation in the work force, gender pay gap, access to care, ownership of assets and disposable income in the hands of women.

The economic shock of the COVID-19 pandemic has widened the chasm between domestic resources of countries and funds required to meet the SDG goals including gender equity.



Berni Smith-Development Partner

Foreign, Commonwealth and Development Office (FCDO)



Gender and Tax: The Global Tax Program

Tuan Minh Le and Alemayehu Ambel, The Ethiopia Taxation and Gender Project



Why is **data generation** important?

- Presence of informal sector
- Men and women within households can also be involved in different economic activities.
- Across economic contexts, gender differences in expenditure, employment, and ownership patterns and social norms can cause gender differentiated impact of taxation (Grown and Valodia, 2010).
- Availability of more and better data would help to design equitable tax policy in this sector.

What are the **challenges**?

- High levels of informality

What are the **benefits**?

- Taxation of the informal sector may have distributional impacts (Olken and Singhal, 2011);
- Significant benefits in terms of long-term revenue collection, economic growth, and the quality of governance (Joshi, Prichard and Heady, 2014).

Gender and Tax: The Global Tax Program

Tuan Minh Le and Alemayehu Ambel, The Ethiopia Taxation and Gender Project



The objective is to explore **gender and taxation in Ethiopia**

- **Tax burdens on individuals and businesses**
Gender differences across different tax components on individuals and businesses.
Tax implications of other policies and programs? For example, the recent land certification program.
- **Gendered Fiscal Incidence**
What is the gendered impact of taxes and government transfers on inequality and poverty?
How gender-equitable is spending on/usage of public education, health, and other government services?
- **Informal Taxation**
What are the gender implications of magnitude and role of informal taxation in financing local public goods?
- **The Role of Data**
Examining the role of data and assessment of the data generation, curation, and documentation process for monitoring and evaluating gender and tax policies.

What is the share of informal employment to total employment in Ethiopia (with the exclusion of the agricultural sector)?

(Women and men in the informal economy: A statistical picture. Third edition, 2018)

59-69%

79-89%

49-59%

29-39%

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Gender and Tax: The Global Tax Program

Parvina Rakhimova, Strengthening Property Taxes in Developing Countries



Strengthening Property Taxes in Developing Countries pilot explores the link between:



Existing Research

Gender bias in tax systems: **Explicit gender bias** in personal taxation and **implicit gender bias** in consumption and indirect taxes.

Gender and tax incentives/concessions: Tax subsidies and benefit systems are usually pro-men by design; **tax incentives increase labor force participation**. Ex. Stamp duty concessions to women are provided by 9 Indian States.

Gender responsive budgeting has positive impact on gender equality in education in India.

Gender and property rights: Joint-titling on property lead to increased women's participation in decision making and economic empowerment in India and Sub-Saharan Africa.

Gender and Tax: The Global Tax Program

Parvina Rakhimova, Strengthening Property Taxes in Developing Countries



Figure 1. Property tax concessions to women are provided by 16 Indian cities.

Legal Provisions	Cities	Concessions/rebates to women
Gujarat Municipal Corporation Act	Gandhinagar, Ahmedabad, Surat	Concessions offered for female taxpayers
Maharashtra Municipal Corporation Act, 1949	Pune, Pimpri-Chinchwad, Mumbai, Nagpur	Pune Municipal Corporation & Pimpri-Chinchwad Municipal Corporation- 10% concession on properties owned by women
Delhi Municipal Corporation Act, 1957	Delhi	New Delhi Municipal Council- Self occupancy rebate of 25% for women; East Delhi Municipal Corporation - 30% rebate to early payment for women
Chennai City Municipal Corporation Act, 1919	Chennai, Coimbatore	Discount on timely payment by female taxpayers

Figure 2. Stamp duty concessions to women are provided by 9 Indian States

State	Concessions for women	Legal description
Bihar	5.70%	Transfer from male to female- 5.7%, transfer from female to male- 6.3%, other cases 6%.
Delhi	4%	Conveyance rate is 7% for men and 6% rate for women applicable only up to 10 lakhs of the total value of transaction.
Haryana	4% in rural	In rural areas, 6% conveyance rate for men and 4% conveyance rate for women. In urban areas, 8% conveyance rate for men and 6% conveyance rate for women.
	6% in urban	
Jharkhand	Only Re 1. No stamp duty charges, paid one time for the first property	Conveyance rate of 7% for men and INR 1 conveyance rate for women paid one time for the first property.
Odisha	4.00%	5% for male, 4% for female.
Punjab	4%	Conveyance rate is 7% for men and 6% rate for women applicable only up to 10 lakhs of the total value of transaction.
Rajasthan	4%	Conveyance rate of 5% for men and 4% for women.
UP	Rebate of Rs 10,000 on overall charges	Conveyance rate is 7% for men and 6% rate for women applicable only up to 10 lakhs of the total value of transaction.
Uttarakhand	3.75%	5% for male, 3.75% for female.

Of the 187 economies polled globally, how many economies still limit women's rights to manage assets?

(Women, Business and the Law 2019: A Decade of Reform)

20

50

43

75

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Gender and Tax: Moving Forward




Caren Grown-Senior Director
Gender Global Practice






How many economies worldwide still grant the administrative rights over assets during marriage to the husbands?

(Women, Business and the Law 2019: A Decade of Reform)



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MODERATED DISCUSSION



Collecting valuable feedback on shaping gender-focused tax project proposals



Identifying and exploring gaps in existing work and outlining opportunities for future work



Check out the [GTP](#) and [PCT](#) program pages for further information on existing and future work