

AFMAREGIONAL REPORT



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A FEMINIST APPROACH TO TAX JUSTICE: RECLAIMING PUBLIC RESOURCES FOR GENDER AND ECONOMIC JUSTICE

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The annual African Feminist Macroeconomy Academy (AFMA) is a platform for African women's rights organisations, feminist movements, and researchers to strengthen their knowledge and advocacy for the advancement of economic justice. While many strides have been made by FEMNET's members and other feminist movements in Africa in advocating for governments to acknowledge the invaluable, largely unrecognised role of women in the African economy, particularly since the aftermath of the pandemic in 2020, there remains a dearth of feminist analysis of critical macroeconomic policy issues and processes such as in illicit financial flows, informal trade, unpaid care work, tax justice and monetary policy.

Since 2017, AFMA has served as an indispensable learning exchange program that builds the capacities of women's movements and women's rights activists to challenge, advocate, and disrupt the structural economic impediments to achieving gender equality. Addressing this imbalance, AFMA aims to deepen participants' appreciation of the many intersecting ways that macroeconomic policies shape the lived realities of women and how their efforts at the local level can influence and shape these policies.

A pivotal aspect of AFMA is its role in generating knowledge through research, particularly by collaborating with AFMA alumni to strengthen its advocacy and ensure policies and frameworks benefit its members.



CONTEXTUAL BACKGROUND: "A FEMINIST APPROACH TO TAX JUSTICE: RECLAIMING PUBLIC RESOURCES FOR GENDER AND ECONOMIC JUSTICE"

Across the globe, governments recognize gender equality as essential for sustainable development, but existing economic policies have limited progress. With recent global financing shifts, there is a growing urgency for states to strengthen their domestic tax systems. To support this goal, many countries have committed to a range of international and regional human rights instruments aimed at both advancing the rights of women in all their diversities and eliminating discrimination and bias that hinder progress toward gender equality. However, the achievement of these commitments has, to an extent, been limited by the existing economic policies.

This limitation stems from the fact that, in an effort to ensure well-run economies and the availability of resources to finance national development priorities, governments design and implement economic policies aimed at mobilizing resources to improve citizens' lives. While these policies are central to national development, they also play a critical role in shaping the well-being of individuals and communities. Depending on their design and implementation, economic policies can either catalyze gender equality or further entrench existing inequalities and biases. With recent global financing shifts, including reductions in official development assistance (ODA) to countries in the Global South and increasing levels of debt distress, there is growing urgency for states to strengthen their domestic tax systems. This shift reflects the broader recognition that taxation is the most reliable and sustainable source of long-term development financing. As a result, efforts have been made by actors at the national, regional, and global levels.

In 2024, 125 member states approved the terms of reference for an Ad Hoc Committee to design and negotiate a new tax convention, addressing issues such as fair allocation of taxing rights, tax-related illicit financial flows and enhanced mutual administrative assistance in tax matters. Additionally, to create a governance system for international tax cooperation that addresses current and future tax challenges and to develop an inclusive, fair, transparent, efficient, equitable, and effective international tax system for sustainable development.

At the regional level in Africa, the African Union and the African Tax Administration Forum (ATAF) have been instrumental in enhancing the tax system in Africa through capacity building for tax officials, digitization of tax systems, and advocacy for key agendas such as, tax harmonization and digital economy taxation. Also, the development of the ATAF Model Tax Treaty would play a significant role in strengthening the tax systems of African countries. The AU and ATAF have also been instrumental in coordinating joint African positions to influence major international tax processes, including those led by the OECD

It is notable that partly because of these efforts, countries have seen increments in their revenue collections. For example, in 2022, the average tax-to-GDP ratio for the 36 African countries was 16.0%, an increase of 0.5 percentage points relative to 2021. Despite this increase, the majority of African countries still record a tax-to-GDP ratio below 15%. This is mainly attributed to leakages within the tax systems resulting from loopholes within the tax laws that are often exploited by the big corporations and wealthy individuals to avoid payment of their fair share of tax, harmful tax incentives and exemptions that are often awarded under the guise of attracting Foreign direct investment, as well as contentious tax agreements that deny African countries taxing rights. These have been exacerbated by Illicit Financial Flows, which in 2020 were reported to amount to over \$89 billion annually from Africa. As a result of these challenges, countries have had to go through vicious cycles where they register low tax collections, impose regressive taxes, and have increased reliance on debt to finance their development.

While these challenges have continued to exist and spur debate among various tax actors, one issue that has cropped up on the agenda is gender and tax. It is agreed that tax systems have remained largely gender-neutral, which risks undermining the progress that has been made towards the achievement of gender equality.



The AFMA event held in Accra, Ghana, from August 18th – 22nd, 2025, sought to equip women's rights and feminist activists, academia, media, and broader civil society actors working on economic justice with the knowledge and skills to influence tax policy processes and outcomes with a feminist perspective. By building their capacity, AFMA aimed to empower these activists to challenge and disrupt the structural economic impediments in order to achieve gender equality, thus contributing to the advancement of economic justice.

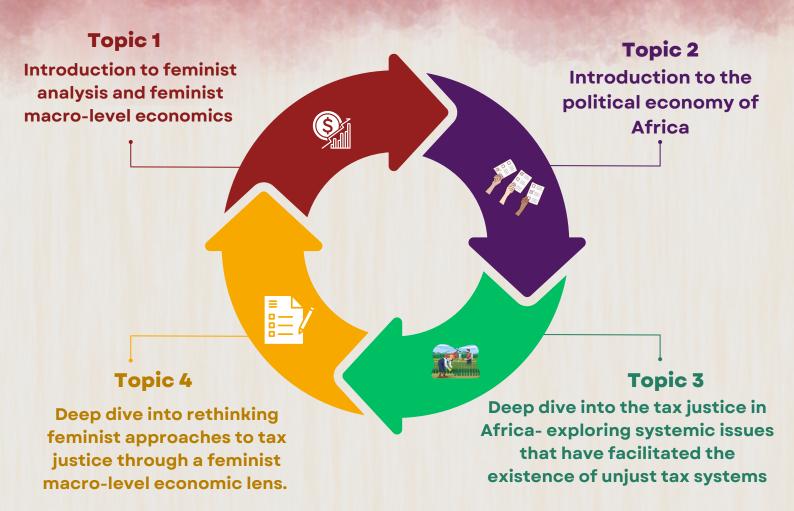
At the end of the training, the expected outcome was to solidify a movement of feminist activists and allies with in-depth knowledge and feminist analysis skills on gender and macrolevel economics, produce research papers, blogs, op-eds, and modules on gender and macrolevel economics targeted at specific topics.

The strategic objectives of AFMA were to:

- Build a cohort of activists with deeper knowledge and skills to shape economic discourse and influence policy and practice;
- Contribute to various bodies of knowledge through research and production of think pieces, policy papers, tools and other material resources;
- Support and coordinate effective advocacy campaigns by AFMA Alumni on women's economic justice and facilitate effective exchange, networking and synergies in members' work and efforts.



The regional AFMA was a five-day interactive convening, structured around thematic modules that combined theoretical discussions and practical activities. The following modules were presented during AFMA:



Each session outline will also suggest compulsory readings for participants to read before the workshop and others for those interested in exploring further.



PARTICIPANTS' PROFILE AND DEMOGRAPHICS

The 2025 AFMA cohort in Accra, Ghana was attended by a total of 40 participants drawn from all regions of Africa—West, East, Central, and Southern Africa -Nigeria, Burundi, Swaziland, Ghana, Malawi, Botswana, Somalia, South Africa, Kenya, Ethiopia, Mali, the Democratic Republic of Congo Zimbabwe, Mauritius, Cameroon, Guinea-Bissau, Sierra Leone, The Gambia, and Uganda. These were drawn from diverse sectors such as African civil society and women's rights organisations, media, academia, movement sand formations that are advocating for women's economic justice and working in various sectors such as agriculture, informal trade, natural resource extraction, sexual reproductive rights, violence against women, economic justice, trade unions, women with disability, young women amongst others. This diverse representation enriched the academy with lived experiences, regional insights, and shared hopes for feminist economic change. The training was guided by the principle of "learning anew and unlearning inherited distortions." It also served as both an educational and political space for critical reflection, knowledge exchange, and collective empowerment.





Ms. Memory Kachambwa, Executive Director of FEMNET, in her opening remarks highlighted the regional nature of AFMA and the new faces. She emphasized the need for alternative economic models rooted in feminist values and raised questions about women's visibility and contribution in macroeconomic systems. She shared a personal anecdote about taxes on a dinner receipt, referencing Icelandic women's collective action as a historical example of feminist resistance. She emphasized that "the political is personal," hence the need to link macroeconomic policy to everyday life.

The opening remarks were concluded by Ms. Chenai Mukumba, Executive Director of Tax Justice Network Africa (TJNA).

Justice Network Africa (TJNA). She recognized the important and active roles played by FEMNET in convening the academy and remarked that it served as a reminder of the power, the fire, and the resilience that women across history had demonstrated in the face of economic injustice. She acknowledged the roles all the partners played by joining hands to make this space possible; NAWI, the Global Alliance for Tax Justice, and the Stop the Bleeding Campaign had demonstrated that it is possible to achieve set goals when feminist movements work together in their quest for feminist justice. In her remark, she noted that every loophole that allows billions to be drained out of Africa through illicit financial flows is a choice to deny women and girls the schools, hospitals, and infrastructure they deserve. Every regressive tax that burdens market women more heavily than multinational corporations is a choice about whose work is valued. Every austerity measure that slashes public services is a choice that transfers the burden of care back onto women's unpaid labour. This is why feminist engagement in macroeconomics is not optional but rather essential. In conclusion, she affirmed TJNA's commitment to advancing feminist perspectives on tax justice, emphasizing that public resources should be mobilized and shared in ways that recognize women's contributions, value their labor and create societies where we can all live with dignity.

But here - here at AFMA - led by FEMNET, we reclaim the ground. We insist that economics is not abstract. It is not neutral. It is about our lives, our care, our survival and our futures.

Chenai Mukumba, Executive Director, TJNA



"As with everything concerning women, there is a difference for us in the consequences of how a country makes money (how fairly it makes money, who they are taxing, and what they are taxing) and spends money (how equitably it shares resources, what and who are prioritised in their budgets).

The first module, facilitated by Omolara Oriye, introduced the topic of African Feminisms and Feminist Macroeconomics. She defined African feminism as a challenge to hetero-capitalist, patriarchal colonial structures and a commitment to promoting social justice. It is not monolithic, but rather reflects the diversity of African people, culture, histories, and sociopolitical landscapes and relationships with power, and most often engages with questions of colonialism, gender inequality, and the need for self-determination in defining feminist agendas.

Ms. Omolara engaged participants in an activity for them to define their understanding and description of African Feminism. Participants' definition, explanation, and description of African Feminism were extensively discussed and analyzed in a manner that brought out the key features of African Feminism.

Her presentation brought to the fore these key features of African Feminism:

- Reclaiming African knowledge systems and Epistemic Liberation African feminisms advocate for integrating traditional African knowledge and practices into Feminist thoughts and activism, Sense making Who we are?
- Why do we want feminism? What can it become? What is it? World building, SRHR Rights, LGBTQIA+ Rights, Engages power structures regional and international human rights mechanisms.





According to Omolara, macroeconomics could be understood as how governments try to influence economic activity. It is how governments make decisions on how to generate revenue and how to spend it. Macroeconomic policy could be divided into two: -



"The term macroeconomic policy relates to the policy concerned with the operation of the economy as a whole, which focuses on achieving certain macroeconomic goals and uses policy instruments to achieve those objectives. The most important aspect of macroeconomic policy, as an important part of public policy, is the government's growth policy aiming for the long-run economic growth that would improve on average, the standards of living or the quality of life of people".

How Monetary Policy Affects Women in Africa

Mainstream economies were presented as being capitalist inclined because they often ignore the contributions and well-being of marginalized groups. The concept of "normal" must be challenged as it is mostly determined by dominant narratives and may not necessarily reflect the experiences of women and marginalized groups.

Macroeconomics and Women: Omolara's presentation enabled participants to explore how government policies impact women and marginalized groups. She critiqued the assumption that economic policies benefit everyone equally, highlighting structural imbalance and barriers as having disproportionate impact on women and marginalized groups; therefore, these inequalities must be challenged by African feminists. She emphasized the need to understand the material reality and context when analyzing issues and formulating feminist approaches.

Conclusively, she noted that the goal was not to simply achieve equality within the existing system, but to transform those systems, challenge existing economic and political systems that perpetuate inequality. Build collective power and movements to challenge oppressive systems and create a more just and equitable world.



SESSION ONE: INTRODUCTION TO FEMINIST POLITICAL ECONOMY MS. LEAH ERYENYU

Feminist Critiques of Traditional Economics and Political Economy

The first session, facilitated by Ms. Leah Eryenyu, was rooted in feminist political economy, which criticized traditional economics for separating the economy from social and political factors. It emphasized that the economy is built on gender differences and depends heavily on women's reproductive labour.

Ms. Leah pointed out key assumptions underlying Neo-Classical Economic Theory, such as supply and demand, which are mediated through marginal utility. The simultaneous interaction between supply and demand is the fulcrum of effectiveness in a neo-classical economic model. Marginal utility value, the value of a product is not necessarily in the cost of its production or other factors. In regard to rationality, she noted that economic agents logically order their preferences and then make choices that maximize their self-interest. Additionally, that Economies are recast as a natural science – mathematics and physics. In this way, economies are pre-detached from everyday realities and thus masculinized/androcentricised - detached from nature, children, the body.

Ms. Leah then criticized neoclassical economics for its assumptions of rational, self-sufficient individuals (homo-economicus) and its neglect of social reproduction. She argued that this model is based on a white man's ideology that a self-sufficient individual exists outside social and cultural influences with no obligations to anyone. This philosophy does not reflect the realities of many societies.

Feminist Political Economy

Further discussion was held on the Feminist Political Economy (FPE). In her presentation, Ms. Leah noted that FPE is a normative approach to economics, not simply seeking an interpretation of how the world is, but how it should be. FPE is interdisciplinary; it intersects with feminist economics and feminist international political economy, gender, and development. FPE contributes to the development of broader theories and conceptual frameworks that recognize gender inequalities as fundamental to the functioning of the economic system, and place discrimination based on gender, race, and class at the core of global capitalism and its diverse forms of exclusion and exploitation.

Using a Feminist Lens on Bernstein's Questions, she stated Bernstein's question, General Political Economy Focus, and Feminist perspectives. E.g., Who owns what? Who does what? Who gets what? What do they do with it? Applying FPE in the garment industry in answering these questions, she came out with these discoveries:



Who owns What? Male-dominated multinational corporations and local factory owners own the capital, factories, and global retail networks. Meanwhile, women workers own very little – often only their labour.

Who does What? Women are concentrated in low-paid, repetitive, labourintensive sewing and assembly line jobs, whilst men are overrepresented in supervisory, technical, and managerial positions.

This division thus reflects gender norms where women are seen as "nibble-fingered" and "docile" while men are considered more capable of leadership. The framework thus highlighted the structural inequalities between men and women in ownership and control, gendered division of labour where women are concentrated in undervalued and low-work, unequal distribution of benefits, where women's labour sustains families, but men and corporations capture profits.

Social Reproduction Contradiction of Capitalism:

Ms. Leah once again reiterated social reproduction as a means of nurturing, educating, and replenishing individuals to become productive members of society; this role, primarily performed by women, is often undervalued and overlooked by mainstream economics. She emphasized the importance of considering the African context when discussing feminist political economy. Policies designed for women in the formal economy may not benefit those in the informal economy or those engaged in agriculture.

"Although capitalist accumulation needs human beings to sustain and reproduce, capitalism absconds from paying a fair wage, if at all, for social reproduction. Capitalism gets a "free ride" as it relies on social reproduction to which it accords no monetary value and treats as if it were a free resource" (Fraser 2017).

SESSION TWO: THE POLITICAL ECONOMY OF TAXATION IN AFRICA MS. GRACE ARINA AND MS. CHENAI MUKUMBA

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Ms. Grace opened the discussion by defining taxation and providing a historical overview of its evolution in Africa. In the pre-colonial era, taxation systems were communal and based on consensus, enabling traditional leaders to provide public goods. Colonialism, however, disrupted these systems by assigning new roles to chiefs and imposing exploitative taxes, which triggered tax-related revolts such as resistance movements (e.g., the Aba Women's Riots) against colonial regimes. As part of this colonial legacy, fundamental questions emerged around what and who was taxed, and why, since colonizers sought preferential treatment, with Africans forced to fund their inflated salaries and privileges through tax revenues. Participants were encouraged to share some colonial legacies concerning tax in their countries. The exercise revealed that colonial legacies were similar in all African countries. This thus underscored the fundamental point that Africa must unite (Kwame Nkrumah).

"Just imagine what might have been done by way of development if only part of these gigantic transfers of profit had been retained and used for the benefit of our People."

Therefore, there is a need to decolonize tax systems. Recommendations proposed include challenging colonial legacies by shifting taxation from extractive and exploitative models to redistributive and reparative ones; transferring power from the OECD to a UN-led Framework Convention on International Tax Cooperation; reinvesting tax revenues into local economies to strengthen public goods and services; and centering the voices of marginalized groups in shaping tax justice.

The second part of the session was facilitated by Ms. Chenai Mukumba. She unpacked the broken economic system from a feminist perspective, urging participants to question who sets economic rules, where wealth is accumulated, and from whom it is extracted. She traced the history of taxation in Africa, emphasizing its political nature and its central role in shaping the state-citizen relationship. While taxation is meant to fund public goods and services, she highlighted how elite interests often dominate, extracting wealth from marginalized communities.

Framing tax as a feminist issue, Ms. Chenai stressed that women are disproportionately affected when states cannot mobilize sufficient resources for public services. Current tax policies, heavily reliant on consumption taxes, burden poorer populations while favouring foreign multinationals. Feminist taxation, she argued, must redress these inequalities by grounding fiscal systems in human rights, gender justice, and intersectional feminism—recognizing women in the informal sector, supporting property rights, and ensuring redistributive policies.

EXPLORING SYSTEMIC ISSUES THAT HAVE FACILITATED THE EXISTENCE OF UNJUST TAX SYSTEMS DR. LYLA LATIF



On the third day of the Feminist Macroeconomics Academy, participants engaged in a compelling re-examination of taxation through a gendered and political lens. Dr. Lyla Latif's presentation, "The Tax Maze," challenged the myth of tax neutrality, revealing it as a language game shaped by jurisdictional power and socio-political definitions. Drawing on vivid examples from the UK's famous Jaffa Cake legal battles to Kenya's comprehensive income tax system, she demonstrated how tax mechanisms segment economic life in ways that disproportionately burden women and low-income earners. She underscored the far-reaching role of taxation, captured in five key functions: redistribution, repricing, representation, and reorganization.

Case studies of Aminata (an architect in Nairobi), Janet (a security guard in Kampala), and Danso (a taxi driver in Accra) illustrated how indirect taxes on essentials such as fuel, sanitary products, and digital services reinforce systemic inequalities. Participants compared the rigid enforcement faced by individuals with the strategic maneuvering of multinational corporations, citing Google's global tax avoidance and the complexities faced by remote workers navigating cross-border jurisdictions.

In the afternoon, discussions expanded to informal taxation, such as checkpoint levies imposed by non-state actors, and the challenges posed by digital economies. Bhutan's crypto-mining model was presented as an unconventional form of informal taxation. Participants also debated emerging tax bases—location, user data, and algorithmic value through the lens of Yannis Varoufakis's concept of "techno-feudalism."

Dr. Latif highlighted key features of taxation:

- Tax is a jurisdictional authority.
- Tax is a set of legal fictions.
- Tax is unevenly enforced.
- Tax is a political choice.





She went on to explain tax treaty mechanisms designed to prevent double taxation, including exemption methods, credit methods, reduced withholding rates, permanent establishment thresholds, tie-breaker rules, and mutual agreement procedures. She linked these to the broader international tax architecture at global, regional, and domestic levels. The session also noted the establishment of a UN Intergovernmental Negotiating Committee (INC) tasked with drafting a Framework Convention on International Tax Cooperation and protocols to enhance global tax governance.

The day concluded with a call to reframe taxation not only as a tool for revenue collection but also for representation, redistribution, and empowerment. Feminist economists advocated for reforms that recognize unpaid care work, reduce VAT on gendered necessities, and ensure fair contributions from digital platforms.

DAY FOUR: DEEP DIVE INTO RETHINKING FEMINIST APPROACHES TO TAX JUSTICE THROUGH A FEMINIST

MACRO-LEVEL ECONOMIC LENS

PROFESSOR ABENA ODURO

Prof. Abena Oduro, the facilitator of the session, started off the session with a discussion on the intersection of gender and taxation, emphasizing that tax systems are not neutral. She highlighted that men and women face different opportunities and challenges in the labour market, shaped by factors such as wage gaps, occupational segregation, and women's disproportionate burden of unpaid care work. These realities influence women's labor force participation and are rarely considered in tax policy design.

Key issues raised during her session included:



- Gendered Impact of Taxation: Explicit and implicit biases exist within tax systems. Indirect
 taxes such as VAT and excise duties disproportionately burden women, who spend more on
 essentials like food, health, and childcare. Presumptive taxes are regressive, often overassessing women's small businesses, while income tax reliefs tend to exclude women in the
 informal sector.
- Tax Administration Challenges: Women often face harassment, corruption, and high compliance costs in tax processes. While digitization can improve efficiency, it may also create new risks if not designed inclusively.
- Examples of gender biased taxes: The "tampon tax" debate underscored how taxing
 menstrual products and baby food entrenches gender inequality, raising questions about
 whether such items should be tax-exempt or provided free. The session also unpacked the
 concept of "Black Tax," where individuals support extended families, further straining
 household incomes.
- Broader Reflections: Gender-responsive tax reform must go hand in hand with structural changes. Feminist taxation should integrate principles of equity and justice, ensuring fiscal systems redistribute resources fairly and respond to the lived realities of women and marginalized groups.

ADVOCACY FOR FEMINIST TAX JUSTICE - ANGELLA AZUMAH ALU

The session on Advocacy for Feminist Tax Justice was led by Dr. Angella Azumah Alu. During her presentation, she situated taxation within Ghana's broader development challenges. She noted that land disputes, violence, and systemic governance delays continue to shape the country's socio-political landscape, while emerging tax measures such as internet levies and child-based benefits risk excluding informal sector workers, particularly women. She further explained that tax justice should be understood as a triad encompassing fair revenue collection, redistributive measures to address inequality, and fiscal strategies that promote environmental sustainability.

Dr. Alu emphasized that advocacy is a dynamic process requiring public awareness, media mobilization, lobbying, and coalition-building with corporate and political stakeholders. She pointed to the importance of strengthening research and investigative journalism, empowering civil society through training, and running community campaigns to hold governments accountable.

Linking national realities to global processes such as the UN Tax Convention, she highlighted the role of civil society in shaping fairer frameworks. She further stressed the importance of youth engagement, participatory governance, and acknowledging gendered realities, including the externalization of labour among young women. In conclusion, she called for continuous knowledge exchange, coalition-building, and citizen participation as essential tools for advancing transparency, accountability, and feminist tax justice across Africa. Following the conclusion of the session, participants were tasked to reflect and come up with key messages on advancing feminist perspectives on tax justice. Below are some of the key recommendations and messages that were shared;



Decolonize the Tax System

- Transition from extractive to redistributive and reparative models.
- · Prioritize UN-led global tax frameworks over OECD dominance.
- · Reinvest in local economies and elevate marginalized voices.

2

Advance Feminist Tax Justice

- · Recognize and value unpaid care work in fiscal policy.
- · Support women-led enterprises through targeted tax reliefs.
- · Design gender-responsive public services and budgets.

3

Address Gendered Tax Burdens

- Remove VAT and excise duties on essential goods such as menstrual products and baby food.
- Reform presumptive taxes to more accurately reflect real profitability, particularly in sectors led by women.
- · Ensure fair access to tax reliefs for workers in the informal sector.

4

Reform Tax Administration

- Eliminate harassment and corruption in local tax collection, especially in markets.
- · Improve accessibility of tax offices and information for lowincome women.
- Train tax officials on gender sensitivity and inclusive practices.

5

Tackle Illicit Financial Flows (IFFs)

- Strengthen institutional capacity to detect and prevent tax evasion and avoidance.
- · Close legal loopholes and regulate tax havens.
- · Increase transparency and accountability in corporate taxation.

6

Reimagine Macroeconomic Policy

- ·Integrate feminist critiques into fiscal and monetary policy formulation.
- · Shift focus from abstract modeling to lived realities.
- · Use the 4Rs framework: Revenue, Repricing, Representation, Reparations, to guide tax reform.

7

Institutionalize Gender-Responsive Budgeting

- · Mandate gender audits of national budgets.
- · Link tax policies to broader goals of gender equity and social justice.
- Monitor and evaluate gendered impacts of economic reforms.



Day five of AFMA comprised the closing ceremony which was led by Ms. Memory Kachambwa. She delivered a thought provoking and move to action speech in which she confidently congratulated participants for having developed their confidence levels on the tax justice. She encouraged participants to continuously forge ahead with the new learnings and key takeaways from the training.



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