

The IMF and Gender Equality



The gender dimensions of the IMF's key fiscal policy advice on resource mobilisation in developing countries

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This briefing is part of a forthcoming series on the gendered impacts of IMF policy, examining the Fund's policy advice and conditionalities in the context of resource mobilisation, labour market participation and flexibilisation and government expenditure. These studies will be released as a compendium later in 2017.

This work is part of the Gender Equality and Macroeconomics (GEM) project, a collaborative effort between the Bretton Woods Project and the Gender and Development Network, which aims to expose and challenge the way current macroeconomics policies, particularly those promoted by the International Monetary Fund and World Bank, undermine gender equality. Working with allies globally, the GEM project encourages economic decision-makers to promote better, alternative policies.



Cover photo: Woman at market, Vietnam

1. Introduction

Governments raise revenues in various ways, such as through taxation, borrowings, privatisation and accessing aid. But of these, taxation is the most vital, representing a social contract whereby citizens grant states the authority to collect taxes in the belief that the fruits arising from the exercise of such authority rebound to their benefit and well-being. It has been called the highest attribute of sovereignty, free of conditions that accompany loans and fostering self-reliance rather than dependence on development aid. Bearing the strength of law, it represents a predictable and reliable fund source with which to finance public expenditures as well as long-term development goals. It can shape norms by incentivising contributions to the social good while disincentivising social demerits. Carried out fairly and with a strong commitment to the public good, it has the potential to address inequities through the redistribution of wealth and income.

Furthermore, UN member-states are obligated under international human rights law to progressively take positive steps through a range of governmental actions to fulfil human rights, including through budgetary mechanisms. States parties to the Covenant on Economic, Social and Cultural Rights, for instance, commit to do so “to the maximum of its available resources”. More specifically, the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), for instance, elaborated that “[t]he duty to fulfil rights places an obligation on States parties to take appropriate legislative, judicial, administrative, budgetary, economic and other measures to the maximum extent of their available resources to ensure that women realize their rights to health care”.¹

The International Monetary Fund (IMF) continues to wield significant influence over developing countries, even those already out of IMF lending programmes. Many developing countries have also been compelled to change tax policies according to IMF recommendations to access loans from other international financial institutions, such as the World Bank. A major channel for deploying its influencing authority is the annually conducted “policy advice and surveillance missions” known as Article IV consultations. Through this exercise with almost all countries worldwide the Fund puts forward recommendations that range from fiscal and monetary matters to other areas, such as health services and

labour regulations. Enacting a Value Added Tax (VAT) law remains a key tax reform prescription of the Fund, despite studies challenging gains and showing adverse consequences, especially in developing countries (Ortiz, Cummins and Capaldo 2017).

Developing countries have grown more reliant on indirect taxes, with rate increases becoming marked in the 2000s (Aizenman, et al. Tax Revenue Trends 2015). Martinez-Vazquez cited Asia’s indirect taxes which dominated direct taxes by more than 100 per cent. In contrast, global averages of direct taxes were shown to be bigger than indirect taxes by 50 per cent, and in OECD countries particularly, by more than 100 per cent (Martinez-Vasquez et al. 2010). Spurring this trend is the steady decline in all global regions of corporate tax rates, a revenue source that holds more importance for investment-receiving developing countries than investment/capital-sending developed countries. In Asia alone, for instance, average corporate tax rates declined further in recent years (2004 to 2014) by more than 10 percentage points, from 31.2 per cent to 20.8 per cent (Pomerleau 2017). Trade tariffs, considered comparatively easier to collect than VAT, have also declined tremendously in the wake of Fund advice for developing countries to open their markets and embark on trade liberalisation.

This paper seeks to give an overview of the IMF’s policy advice on tax reform, primarily the use of VAT; to show impacts on alleviating poverty, promoting women’s rights and advancing gender equality; and put forward policy and advocacy recommendations for equitable and gender-fair measures in resource mobilisation. Recent publications from the Fund addressing gender equality issues, corporate tax avoidance and evasion, tax competition and the erosion of domestic resources present opportunities to raise a brief critique of the Fund’s work and its impact.

¹ CEDAW, General Recommendation 24

2. The rise of VAT; The IMF's default policy

Resource needs of developing countries

Developing countries face huge resource needs to finance their development. According to the UN Conference on Trade and Development, more than a billion people around the world have been lifted out of absolute poverty since 1990. Nonetheless, an estimated 767 million still remain extremely poor, living below the \$1.90/day poverty line. About 50.7 per cent reside in Sub-Saharan Africa, 33.4 per cent in South Asia and 9.3 per cent in East Asia and the Pacific. They reside mostly in rural areas and have received little or no formal education (World Bank Group 2016).

Improvements in the lives of the absolute poor have not proven substantive either. Now categorised as low-income (\$2.01-\$10/day) (Kochhar 2017 (b)), they face the risk of falling back below the poverty standard in the face of climate change, economic downturns and other shocks. As of 2011, 56 per cent of the world's population was living precariously at low-income levels, with the highest concentrations in Asia and Africa. Between India and China alone, 489 million were pulled out of extreme poverty but 435 million people were added to the global low-income population in 2011 (Kochhar 2017 (a)).

In terms of health, education and housing, advancements made in the developing world are overshadowed by persistent problems that contribute further to deepening poverty. Illiterate adults worldwide number 780 million, of which two-thirds are women (World Bank Group 2016). Millennium Development Goal targets were neither met for health (maternal and infant mortality), nutrition (undernourishment and hunger), nor sanitation. Around one-fifth of under-five children remain undernourished and there remain an estimated 860 million slum dwellers worldwide. (Kenny and Dykstra 2013 cited in World Bank; International Monetary Fund 2015/2016).

Gaps in women's health concretely translate to millions of lives endangered or lost. The World Health Organisation estimated in 2015 about half a million women die from breast cancer each year, often in developing countries without testing, prevention and treatment facilities. Contraceptive needs of 220 million women aged 15-44 are still unmet. In 2013 alone, an estimated 300,000 women died from childbirth and

pregnancy complications, most of which "could have been prevented" according to a senior WHO official (Bustreo 2017).

Violence against women and girls also continues to put women's well-being and lives at risk, and yet national machineries intended to play key roles in addressing it have been among the most poorly resourced compared to other government programmes. A 2014 survey of 17 national women's machineries reported shares in national budgets that ranged from only 0.003 per cent to 3.12 per cent and 15 received less than one per cent (UN Economic and Social Commission for Asia and the Pacific 2016).

Against this backdrop of urgent social needs, today immense wealth and income is concentrated in the hands of a very few. The IMF's own calculations indicate that "almost half of the world's wealth is now owned by just 1 per cent of the population, amounting to \$110 trillion – 65 times the total wealth of the bottom half of the world's population" (Fuentes Nieva and Galasso 2014 as cited in Dabla-Norris, et al., 2015). Weak domestic resource mobilisation and redistribution are frequently implicated among the factors contributing to inequality, and tax reform is a consistently proposed measure.

Rising VAT policy adoption in developing countries

VAT has become a key mechanism of tax systems worldwide since it was first implemented in France in 1948, and has covered even more ground with IMF backing. As the name suggests, VAT is charged at every stage of production and is computed on the basis of the value added in the process. It is similar to a sales or consumption tax but differs in the way it is collected. The taxpayer pays VAT on its purchases of inputs and then collects this from its sales. Being a tax on gross and final consumption, end consumers pay the full cost of VAT.

As of January 2016, the OECD listed 167 countries collecting VAT in one form or another (OECD, Consumption Tax Trends 181-184). This is bound to increase further as it is pushed as an alternative to the loss of revenue especially in developing countries as trade tariffs fall and corporate tax competition grows fiercer. For example, the Gulf Cooperation Council countries, in the face of falling oil prices, recently signalled their plan to introduce VAT in 2018. The government of India

is also introducing a comprehensive Goods and Services Tax for rollout in April 2017.

A major reason cited for its increasing popularity is its economic efficiency; supposedly with reduced efficiency costs the potential for raising more revenues would be greater. The trend has been described by the IMF as “the most dramatic – and probably most important – development in taxation in the latter part of the twentieth century, and it still continues” (Ebrill, Keen, Summer & Bodin 2000).

VAT as key policy advice and loan conditionality

The IMF, the World Bank and other international financial institutions (IFIs) have consistently championed the adoption and increase of VAT among developing countries. Indeed, as observed by Keen and Lockwood (2010), “[t]he probability of adoption is significantly related to participation in a Fund-supported program” (Cottarelli 2000). During the height of structural adjustment programmes foisted upon the Global South, VAT was a standard conditionality for cash-strapped economies seeking loans, along with privatisation of state facilities, freezing wages, laying off public sector workers and slashing social service budgets. Developing countries in need of cash and reliant on borrowings typically amend their VAT laws under these circumstances.

Though the IMF denies using one-size-fits-all approaches, VAT is a commonplace element of tax-related proposals in IMF Article IV consultation reports and remains a standard structural reform requirement that borrowing countries must undertake alongside cuts in trade tariffs and direct taxes. The 2011 IMF *Review of Conditionality* indicated that this remains the case. It acknowledged that “between 2006 and 2010, the number of tax policy conditions in Fund programmes increased tenfold”. These include adopting or raising VAT, introducing other indirect taxes, rationalising tax expenditures and reducing corporate income taxes (IMF 2011 *Review of Conditionality* as cited in Griffiths et al. 2014). Such structural requisites count among the “binding conditions” the Fund considers core areas vital to the success of its loan programmes. While countries are supposed to have the last say, non-implementation is hardly an option, as countries need to request a waiver by the IMF’s Executive Board which could cause reputational damage in international markets (Andersen 2009 cited in Kentikelenis, Stubbs and King 2016).

In their study, Kentikelenis et al. (2016) found a staggering 55,465 IMF loan conditions from 1985-2014, composed of both core and non-core areas. Of almost 48,000 conditions pertaining to core areas, policy changes on fiscal issues, revenues and taxation numbered 13,756, or 25 per cent. Initially, the IMF’s tax policy advice was limited to setting revenue targets but this eventually broadened to the adoption of VAT as a key tax reform measure and the reduction of trade tariffs.

Egypt is the latest country to have adopted VAT. In August 2016, Parliament passed the Egyptian VAT Act of 2016 and thereafter approved a 13 per cent VAT rate. This change to the Egyptian tax system sought to unlock the first \$1 billion-tranche of a \$3 billion loan from the World Bank. Welcoming the move and other austerity measures as steps in the right direction, the IMF expressed support through a \$12 billion loan commitment in 2017 to Egypt over the next three years (International Monetary Fund, 2016 (c)).

For countries with VAT laws already in place, increasing rates is a well-established trend. A 2017 International Labour Organisation study of 187 countries reported consumption tax increases from 2010-2015 in 93 developing countries and 45 high-income countries. Among developing countries 27 are in Sub-Saharan Africa, 18 in East Asia and the Pacific, 18 in Latin America and the Caribbean, 14 in Eastern Europe and Central Asia, nine in the Middle East and North Africa and seven in South Asia. The highest percentages of countries implementing consumption tax hikes as part of IMF structural adjustment measures were in South Asia (86 per cent), East Asia and the Pacific (76 per cent) and Middle East and North Africa (75 per cent) (Ortiz, Cummins and Capaldo 2017).

Sri Lanka is a case in point. In June 2016, the Fund approved a three-year \$1.5 billion loan meant to avert a possible balance of payments crisis in the country, on the condition that Sri Lanka embarked on structural reforms which included raising VAT and privatising state-owned enterprises. The measure, however, drew public protests, including a petition filed by opposition lawmakers before the Sri Lankan Supreme Court arguing that amending the VAT law required parliamentary approval.

However, the delay proved only temporary for in September 2016, parliament approved raising VAT from 11 per cent to 15

per cent. The amendment passed with clear support from only 112 MPs voting in favour; 46 MPs voted against it, while 65 MPs were absent. The decision came after a two-week IMF mission to Sri Lanka to discuss the country's pledges, during which head of mission Jaewoo Lee reportedly stressed the importance of government "[expediting] the legislative process of implementing the VAT amendments that are needed to support revenue targets for 2016 and 2017" (Gamage 2016). He also reportedly stated that "[w]e want to see the VAT Amendment Bill to be submitted to Parliament. That will enable us to go to our board with good conscience [and say] that progress is [being] made" (Daily Mirror 2016).

Persistent regressivity in developing country contexts

VAT and other indirect taxes account for up to two-thirds of tax revenues in most developing and low income countries, while this makes up only about a third of tax revenues in developed countries (UNDP 2010). Notwithstanding the pressure of IMF loan conditionality on borrowing countries to adopt and strengthen VAT, the Fund nonetheless credits widening VAT buy-in to its presumably inherent qualities of efficiency and hence, a higher revenue-raising potential compared to other tax measures.

However, VAT has not always produced such clear-cut positive outcomes, as manifested in the experiences of developing, low income countries based chiefly on agriculture, and marked by large informal sectors, governments captured by elites, weak administrative capacities and low literacy levels, among others.

To varying degrees, VAT policy practice in developing country contexts indicated regressivity, meaning that it exacted proportionally steeper costs from the very vulnerable groups that could have benefited most from the increased revenue, and less from higher income groups. Indirect consumption taxes like VAT are widely recognised as regressive, income-wise, as opposed to progressive income taxes, because they levy the same rate on rich and poor consumers alike, resulting in a greater percentage of income being spent on tax by low-income earners than high-income earners. Proponents, notably the IMF, assert that the gains outweigh the inequitable impacts, which can be cushioned even to a limited extent through exemptions and other pro-poor measures. Bangladesh's experience with VAT bears noting. It remains in the UN category of 'Least Developed Countries' with a GDP

per capita of \$1,404 as of October 2016 and ranked 148th among 186 countries. It has an estimated population of more than 154 million people, of which about 43 per cent fall below the international poverty line of \$1.25/day. Total adult literacy rate as of 2015 barely reached 60 per cent (UNICEF 2017). Up to 48 per cent of the population work in agriculture and other primary sectors (International Monetary Fund 2016 (c)). About 87 per cent of the labour force was employed in the informal economy as of 2010 (International Labour Organization 2017).

VAT became part of Bangladesh's tax policy through the passage of the VAT Act of 1991. A general 15 per cent rate was levied on imports, manufacturing, wholesale and retail sales of goods and services, but with the incorporation in the VAT law of other types of taxes and provisions for exemptions, zero rating and discounted rates, effective rates vary and implementation is complex. It also failed to improve the tax-to-GDP ratio, reported as one of the lowest worldwide (International Monetary Fund 2016 (b)).

Persisting in its push for VAT, as indicated in several Article IV consultation reports, the IMF urged even more rigorous implementation, including the removal of multiple VAT rates (Smith, Islam and Moniruzzaman 2011). In 2012, Bangladesh passed a new VAT law imposing a consolidated, flat VAT rate of 15 per cent on all sectors while preferential rates for cottage industries and small enterprises were also removed. An IMF mission expressed full support for the move although the Bangladesh chambers of commerce and industry had voiced concerns that the flat VAT rate, "will be suitable for large, wealthy corporations, but may be harmful for small and medium enterprises (SMEs)" (Asia Briefing 2017). That same year, the IMF executive board approved a three-year deal for Bangladesh under the Extended Credit Facility which enabled the immediate disbursement of \$258.3 million from the total amount of \$904.2 million (International Monetary Fund, Press Release 2015).²

Showing its preference for shifting to VAT and away from direct taxes, the IMF also encouraged revenue-eroding measures specifically in trade. For instance, it noted in its 2002 country report that notwithstanding gains in trade liberalisation, the country's tariff hikes in the previous year "marked a significant step backward" for Bangladesh

² Amounts equivalent to Special Drawing Rights of 822.805.

(International Monetary Fund 2002). It also advised in 2007 that “with nominal protection at 24 per cent, further tariff reductions are needed” (International Monetary Fund). Following IMF advice, Bangladesh saw trade taxes falling from 74 per cent in 2005 to 28 per cent in 2014; corporate income tax (CIT) rates also declined from 27.5 per cent to 25 per cent in the Fiscal Year 2015-2016, resulting in only an 18 per cent share in total revenue (SUPRO, Tax Justice-Africa, Oxfam 2015).

Earlier studies already found evidence of persistent regressivity under the old VAT law even with multiple rates which were intended to soften VAT’s adverse impacts on small businesses. Using a 2005 *Household Income and Expenditure Survey*, Faridy and Sarker found the average effective VAT rate of 6.01 per cent to be higher than the effective VAT rates of the four highest income groups. Disparities were even greater at opposite ends of the income range: the VAT burden borne by the highest income level (BDT 20,000)³ came to only 4.56 per cent while it amounted to 6.92 per cent for the lowest income group (BDT 3,999 and less). In terms of the relative burden of VAT (with exemptions) vis-à-vis monthly household per capita income, the poorest household earning BDT 200 and less had a relative VAT burden of 404 per cent in contrast to only 63 per cent for those earning BDT 3,500 and above. The authors also noted that raising the VAT registration threshold could reduce regressivity, but maintained that “more revenue can be collected by close monitoring of the large taxpayers through risk-based audit programmes”.

The implementation of a uniform VAT rate threatens to render the regressivity even more acute. As Hossian found from modelling studies “a single, uniform rate VAT applying to all commodities (as is the case in New Zealand) ... would be highly regressive resulting in wealthier people gaining while the majority of the population would be worse off” (Hossian as cited in Smith, et al. 2011). However, a single VAT rate from 10-20 per cent has reportedly been typical IMF advice, a practice that continues to this day as seen in the case of Bangladesh and other countries.

The IMF and World Bank, for example, provided the Philippine government with comprehensive tax reform

³ Bangladeshi Taka. At 2005 rates, BDT 20,000 and BDT 3,999 translate approximately to \$305.11 and \$61, respectively.

proposals that include a more far-reaching VAT through the removal of exemptions for senior citizens, persons with disabilities (PWDs), social housing, cooperatives and electricity transmission (International Monetary Fund (d)). This has been reflected in tax reform packages filed in Congress, except for seniors and PWDs due to public outcry. Package 1, which includes the VAT amendments as a way of offsetting revenue losses from reforms in personal income taxes, will be enacted in May or June this year, according to the Department of Finance of the Republic of the Philippines.

Challenging VAT’s efficiency in developing country contexts

Other important features of developing economies are largely ignored by VAT proponents. One of these, pointed out by Stiglitz, is the existence of large informal sectors where many economic activities are beyond the reach of the tax net (i.e. taxes on profits in trading VAT-covered commodities) (Stiglitz 2010). Broad-based taxes are deemed “near impossible” to implement in contexts with high economic informality (Besley and Persson 2014). Thus developing countries with sizeable informal sectors would find VAT a relatively inefficient tool for raising revenues because at that point of their development, VAT cannot as yet reach a potentially broader base.

The usual argument for the VAT is that the VAT is not progressive, but it is efficient. Government should resort to other instruments for dealing with [re]distribution. But for developing countries, the VAT is not an efficient tax; it can, furthermore, lower growth and increase unemployment. Given the absence of other progressive taxes, however, the lack of progressivity of the VAT is of particular concern (Stiglitz 2010 p. 22-23).

Kenya is similarly situated as Bangladesh in terms of the large numbers of people in low-waged work and having one of the largest informal economies in Sub-Saharan Africa. The share of informal employment has grown from 53.41 per cent in 1994 to 82.73 per cent in 2014 (excluding self-employed and unpaid family workers). And though GDP increased from the mid-2000s to 2013, the magnitude of poor people rose from 17.7 million to 21.5 million over the same period (Mwega, Kimenyi and Ndung’u 2016). Based on the 2004/6 Household

Budget Survey, monthly income of informal workers averaged at the national level at a little less than KES 12,000⁴ (about \$115 at current rates) but disaggregated data showed that the average for men was 1.5 times the average for women (Budlender 2011).

Cheeseman and Griffiths (2005) showed outcomes along the same lines in their study on Kenya's adoption and implementation of VAT from 1990 to 2000. Revenues did rise during this period, if only slightly, but at the same time, the tax-to-GDP ratio fell as revenues from direct taxes shrunk and VAT receipts plateaued at the end of the decade. They attributed this failure to raise revenues domestically to "structural weaknesses [such as limited formal employment, low wages and a high dependency ratio] that limit the possibilities for revenue expansion".

A 2010 study by Bird and Martinez-Vazquez on VAT's performance saw growth, though modest, in the tax-to-GDP ratio of countries implementing VAT. However, comparing developed and developing countries with and without VAT, they reached conclusions that add further to doubts over VAT as the "money machine" claimed by the Fund:

The much higher ratio for developed countries with a VAT than for developed countries without a VAT seems compatible with the VAT 'money machine' story. However, the tax ratio is lower for developing countries with a VAT than for developing countries without a VAT. Moreover, while the ratio has increased over the last decade for developing countries without a VAT, it has declined for developing countries with a VAT. This is not quite compatible with the 'money machine' story (Bird and Martinez-Vazquez 2010 p. 17).

Revenue trade-offs in shifting to VAT

Kenya remains in the top ten Overseas Development Aid (ODA) recipient countries as of 2014/2015 (OECD 2016). Notably the tariffs lost to trade liberalisation were not recovered from tapping domestic tax revenues, in particular through VAT. A study by Baunsgaard and Keen covering 111 countries over a 25-year period supports this by noting that

during this period only high-income countries clearly succeeded in recovering the loss in tariffs due to trade liberalisation from domestic tax revenues. For low and middle-income countries, the picture was less definitive:

For middle-income countries, there is also evidence of significant recovery: there are strong signs that this has been in the order of 45–60 cents of additional domestic tax revenue for each dollar of trade tax revenue, with apparently full recovery when separately identifying the episodes in which trade tax revenues fell. For low-income countries, however, recovery has been far from complete. At best, they have on average recovered no more than around 30 [cents] of each lost dollar. Since many of these countries also face an intense need to enhance revenue to provide sustainable finance for poverty relief and development, and may also face revenue pressures from other sources, the auspices for the prospect and impact of further trade liberalisation are troubling (Baunsgaard and Keen 2011 p. 22).

Currently, developed countries heavily source their revenues from direct taxes. In contrast, developing countries have become more reliant on VAT and consumption taxes. In effect, developing countries moved away from "easy-to-collect" taxes and in turn adopted "hard-to-collect" taxes such as VAT, to make up for shortfall in revenues according to Aizenman et al. In their 19-year study of 60 countries, they pointed out the "significant investment in tax collection infrastructure, and spending resources on monitoring and enforcement" of hard-to-collect taxes. Moreover, they found the resulting revenue increase of 12 per cent in low income countries minimal, "less than what was needed to compensate for the drop in the revenue from 'easy-to-collect' taxes". This also led to shrinking the total tax revenue of low income countries by 17 per cent (compared to only 3 per cent for high income countries) (Aizenman and Jinjarak 2015).

Using gender as a category of analysis brings out biases that would otherwise be missed in the general assumption that institutions such as national laws and policies are gender-neutral and apply equally to men and women alike.

⁴ Kenyan Shilling

3. Embedded gender biases in VAT design and implementation

Interacting with various social stratifiers that include race/caste and economic status, gender or the socially constructed roles and behaviours deemed appropriate and ‘natural’ for women and men influence the way they are impacted by policy. The outcomes of policy implementation are thus not the same for men and women due to gender-based differences and their intersections with other factors. These tend to manifest discriminatory effects such that lower income groups, and poor or working women in particular who are also marginally situated in society, culture and the economy, are comparatively more disadvantaged.

Barnett and Grown noted four gender-based “stylised facts” relating to men and women’s economic life that help explain how taxation, including the structure or design and implementation of VAT affects them differently:

1. gender differences in paid employment – including formal/informal employment, wages and occupational segregation;
2. women’s work in the unpaid care economy;
3. gender differences in consumption expenditure;
4. gender differences in property rights and asset ownership

(Cited in Grown and Valodia 2010 p. 4).

Gender gaps in employment and wages, and in access to and control over resources such as land, education/training and financial services, occur across many countries worldwide. Women are also gender-tracked into services, such as providing care work for private households where wages are low, social benefits nil or inadequate and working conditions generally unregulated. Some key findings in a 2015 UN report on the world’s women noted that:

- Globally, about three quarters of men and half of women participate in the labour force; the gender gap in participation has narrowed in only some regions and remains widest in Northern Africa, Western Asia and Southern Asia.
- Women’s unemployment rate remains higher than men’s in most countries, and the differences remain substantial.

- Women earn less than men across all sectors and occupations, with women working full-time earning between 70 and 90 per cent of what men earn in most countries.

(UN Department of Economic and Social Affairs 2015 p.87).

It is also well established that women bear a disproportionate share of the work that goes into caring for household or family members. Care labour is generally rendered in households as part of women’s gender roles, and is most often unremunerated, as this is considered an inherent or natural inclination in women. The UN DESA report observed as well that “[w]omen spend, on average, three hours more per day than men on unpaid work in developing countries and two hours more per day than men in developed countries; when all work – paid and unpaid – is considered, women work longer hours than men”. This extends to shaping consumption behaviour in gendered ways; compared to men, women tend to spend a larger share of their often smaller incomes on household needs (Grown and Valodia 2010).

VAT, a tax borne by all final consumers, is thus particularly regressive for lower earning groups where women in waged work and those engaged in informal livelihoods often abound. Moreover, if gender differences are not taken into account from design to implementation, VAT can end up not only regressive but gender discriminatory as well.

A 2012 World Bank report citing lower productivity and earnings of female farmers and entrepreneurs as compared to their male counterparts also holds relevance for examining the gender dimensions of designing VAT structure. Value added per worker was found to be comparatively less in female-managed enterprises in urban areas – lower by 34 per cent in Europe and Central Asia; 35 per cent in Latin America; and 6-8 per cent in Sub-Saharan Africa. Bangladesh registered the biggest disparity; firms operated by men exhibited average output per worker that was eight times higher than those operated by women (World Bank 2012).

This also resonates with Akram-Lodhi and Staveren’s study of VAT implementation in Vietnam and its impacts on female-managed small and medium non-agricultural businesses. They traced the relatively lower earnings of women’s micro, small and medium sized enterprises (MSMEs) to gender-based differentials in the structures of input costs. Women-run

enterprises over-estimated their value added if only because they turned to more costly informal lenders in the face of difficulties in accessing formal credit, while male-managed enterprises reduced their value added by drawing on their access to unpaid family labour. Women's MSMEs were also largely unregistered, meaning that they were "less likely to be able to redeem tax payments on the higher priced inputs that they obtain because of their lesser scale". The authors concluded, among others, that "the VAT structure fails to recognise gender-based differences in input cost structures" as well as in VAT registration. Cumulatively, there can be little doubt that the VAT system demonstrates gender bias (Akram-Lodhi and Van Staveren 2003).

Women's MSMEs in countries in the Global South adopting Fund advice on VAT depict similarities in gender-based obstacles that make gainful entrepreneurship more challenging for women than men. In an ILO study of female MSMEs in Pakistan, for example, women spoke of "1) discrimination; 2) limited access to productive resources (e.g., land, skills, technology, networks, information; 3) high registration costs; 4) high transaction costs; 5) high taxes; 6) complicated procedures for women entrepreneurs in joining the formal economy" (ILO 2011). The study further stressed the "gender-blindness" in policy development and implementation, as they failed to appreciate the different needs of women-led enterprises at various stages of growing their businesses (ILO 2011).

Exemptions and zero-rating on specific goods have been introduced by many governments in an effort to address VAT's regressive effects.⁵ The South African government zero-rated food items such as bread, maize, beans, milk, rice, etc., which are items that are mostly purchased by women for their families. Trinidad and Tobago also incorporated zero rates not only for basic goods, but also in their health-related services, education and housing rentals (Commonwealth Secretariat 2004).

Indeed, Valodia and Grown's study makes the case that these measures can at least reduce the indirect tax burden especially for poor and low-income women. Using consumption expenditure in their incidence analysis, they laid

⁵ The sale of zero-rated goods is not taxed by government but tax credits can not be claimed by firms or producers for the VAT they paid on inputs. With exemptions, sales are similarly not taxed, but credits can be claimed for the VAT paid on inputs.

down an important assumption that household expenditures constitute gendered terrain:

Across a wide range of cultures, empirical studies have revealed gender differentials in expenditure (citing Haddad et al. 1997; Lundberg et al. 1997; Browning and Bonke 2006; Doss 2006). Women, compared to men, tend to spend a higher proportion of income under their control on goods such as food, education and health care that enhance the well-being and capabilities of children (Grown and Valodia 2010 p. 5-6).

They concluded that while the incidence of indirect taxes showed no explicit gender bias in their sample, "some implicit gender biases may exist in some countries for specific commodities that are essential for meeting basic needs, providing care, and reducing women's unpaid work burdens" (Grown and Valodia 2010).

Multiple rates are not encouraged by the IMF as they are deemed to complicate administration. The IMF stated that it would create "classification disputes and increasing compliance costs" that can somehow undermine the effectiveness of revenue collection from VAT. The Fund further asserts that exemptions foster unfair redistribution favouring the rich who can purchase more of these goods in absolute terms and thus accrue more benefits (International Monetary Fund, 2011).

Several developing countries recently cut down on their zero-rated items, despite opposition from the poor and women's groups. The Kenyan government, for instance, drastically reduced 400 zero-rated items to 30, and subsequently imposed a fixed rate of 16 per cent VAT in 2013 (Masinde 2013). Trinidad and Tobago also removed items related to education, and other basic food supplies such as rice, flour and bread, a move justified according to its finance minister, Colm Imbert, because tax policy is not social policy but fiscal, and that minimising exemptions is the only way to cover the revenue loss from the income tax reductions. He added that implementing a fixed rate would lead to more stable government revenue for public services, which will result in positive effects for the poor, including women (Gail 2016).

Wanjala, Kiringai and Mathenge also found indirect taxes in Kenya as generally progressive due to exemptions and zero-rating of basic commodities. However, they saw that these did not translate into gender-equal results, but in fact suggested implicit or indirect gender bias:

[F]or all expenditure quintiles, female-headed households bear a greater VAT burden as compared to male-headed households. Despite female-headed households mainly having a greater proportion of their expenditure being exempt, they bear a higher final burden. This is due to the fact that females in general earn lower incomes than males (as earlier explained), which implies that the proportion of tax in their total incomes is likely to be higher than males (Wanjala, Kiringai and Mathenge 2006 p. 29).

Similarly, the choice over which goods and services should not enjoy preferential consumption tax rates reflects gender biases as well. Sanitary napkins and tampons, for example, are not considered essentials in certain countries such as India where they are levied a 14 per cent Goods and Services Tax.

Poor and low-income women who cannot afford these ‘luxury items’ have resorted to using unsafe alternatives such as cloth or ash (Shetty 2016). A similar policy applies in Slovakia where a 20 per cent rate is imposed on women’s sanitary products and in Australia where, despite proposals to exempt sanitary products from General Sales Tax (GST), a 10 per cent rate remains (BBC News 2015).

Certain excise taxes, or what some specifically refer to as ‘sin taxes’, are also levied as means to counter the regressive impacts of VAT. Imposed on items considered as luxuries and non-essentials, such as cigarettes and alcohol, and on activities like gambling, they are deemed progressive because the tax will presumably fall on those with higher incomes. There is a resulting implicit bias against men who largely consume these products but this is generally considered justifiable, even desirable, because they disincentivise socially harmful behaviour. However, such excise taxes could also negatively affect women, particularly when they have little or no household bargaining power and end up additionally burdened by having to further stretch household budgets to accommodate such expenses (Capraro 2014).



Credit: United Nations/Rashid Probal

Woman laying out leather to dry, Asia

4. Conclusions and initial recommendations

Taxation is said to be the most important attribute of sovereignty. As sovereign nations, countries are supposed to be autonomous in determining the way they exercise their authority to tax, and how to raise revenues for their peoples' needs and development path. This fundamental principle has been violated many times over by the IMF in attaching structural reform as a condition in loan programmes, including shifting away from direct taxes and adopting more indirect taxation measures such as VAT. For many borrower governments, the decision to enact VAT laws was not autonomously made; they were reached without consultation with their constituents or diligent consideration of overall fiscal policy and economic implications and directions.

Technically, borrower governments ultimately decide whether to adopt or increase VAT, but they can be under tremendous pressure to accede to the loan conditions of the Fund. This is evidenced by the common circumstances – described by some as negotiating at gunpoint – in which developing countries came to introduce VAT into their tax systems.

Not only is the IMF's approach to VAT an imposition and an infringement on national sovereignty; it has also been shown to be a flawed strategy in a number of cases in developing countries. From the literature, only developed countries with large organised sectors and a broad taxpayer base, along with some additional factors, have been able to demonstrate VAT's efficiency consistently. Only they have in fact been able to recover tariffs forgone from liberalised trade, and today raise only about a third of domestic revenue from VAT and other indirect taxes.

In contrast, developing countries' large informal sectors and narrow tax bases limit VAT's reach as a broad-based tax, rendering it inefficient. Failing to compensate for forgone trade tariffs, VAT has not ushered in improved tax-to-GDP ratios, which have remained generally at 10-15 per cent among developing countries. Admittedly, a confluence of factors are involved but it is important to note that a number of developing countries implementing VAT have remained dependent on debt and aid, eventually returning to the IMF to borrow again (Griffiths and Todoulos 2014).

This indicates that while VAT revenues have risen (in part due to higher rates), overall revenue collection has remained low

and resources are still inadequate for public expenditure. This further means that using VAT is not necessarily more efficient. Instead it has shifted the burden of who bears the heaviest revenue-raising effort with typically regressive and gender-unequal results that are particularly disadvantageous to women. VAT is still promoted by the Fund as a quick-fix money machine, even as VAT performance has failed to show solid evidence to this effect in studies.

The Fund's insistence on VAT must also be examined alongside overarching policy advice for developing countries, such as attracting foreign investment and liberalising trade, which underpin the erosion of revenues from hefty cuts in corporate income taxes and trade tariffs. As raised by Aizenman and Jinjark, these could actually have contributed to narrowing the fiscal base of developing countries – a condition that seems at odds with the increasing push for VAT to reach as broad a base as possible.

Several gender and human rights issues have emerged in the course of implementation, casting even more doubt on claims that the difficulty in implementing VAT will eventually be worth the effort. A continuing criticism of VAT is its inherent regressivity; as the examples cited in this paper affirm, the tax burden inevitably fell heavily on low income groups as compared to the more well-off. Even with exemptions and zero-rating measures that generally made the VAT structure more equitable and lessen negative impacts on the poor, some regressivity often still remained. Significantly, strengthening progressive income taxes no longer seems to be in the picture as proponents like the IMF insist on VAT as the revenue-raiser developing countries need. It would seem that the large number of poor that lie beyond the tax net and cannot be directly taxed are being deliberately targeted through VAT.

Reducing regressivity also does not automatically translate to equitable and gender-fair outcomes for women. The cases cited highlighted the gendered nature of expenditures and revealed the gender issues in a supposedly neutral tax as VAT. In several instances, indirect tax incidence (measured on the basis of consumption) on non-VAT exempt food commodities turned out to weigh heaviest on poor women. Low income and lack of assets, such as land, were also found contributing to higher indirect tax burdens on women.



Credit: Bioversity International/ A. Vezina

Saleswoman in a fruit market, Kenya

Clearly, law and policy and the institutional arrangements and processes around them, including those on tax, tightly intersect with gender. Thus, deciding which goods should be levied excise taxes, exempted and/or zero-rated are gendered decisions, which reveal gender-based assumptions and indicate where biases lie.

Gender analysis has proven to be a valuable tool for women's rights advocates and activists in assessing these biases. By applying gender equality perspectives, VAT implementation has been shown to contain gender discriminatory elements that disadvantage women. The gender biases that have emerged in several cases from its swift and sweeping implementation provide important stepping stones for examining it more deeply in different social, economic, political and geographical contexts and in the many intersections of women's lives.

However, the lack of gender disaggregated data remains a significant impediment in further research and developing gender-fair tax policy. Considering that almost universal ratification of the CEDAW has been reached, there is a basis to compel countries to take concrete steps to remedy this gap, in compliance with their legal obligations as state parties. Efforts at reviewing and reforming the VAT structure and design, and overall tax policy for that matter, must ensure substantive involvement, especially of women from poor and lower income groups, from both rural and urban areas.

Further research on the implications and consequences of using VAT as a major instrument for expanding domestic resource mobilisation is clearly needed. For instance, much ground has yet to be covered on VAT's impacts on the informal sector, where large numbers of women congregate.

Facing many forms of economic and social vulnerability, women in the informal sector are among the hardest hit by VAT through their purchases of basic goods from formal enterprises. It is also asserted that VAT is self-executing and indeed appears to be corruption-proof. This warrants deeper examination not only of tax fraud as a legal issue but as a matter of injustice for the majority of low and middle-income consumers who inescapably pay VAT. Another area of inquiry could delve deeper into combining exemptions with other mechanisms such as VAT refunds for low income groups to further reduce regressivity. Moreover, we should look more closely at maximising the policy objectives of taxation. This can take the form of designing a VAT with well-targeted gender-equality outcomes in mind, specifically in helping shape attitudes and behaviour towards recognising, reducing and redistributing unpaid care work that women continue to overwhelmingly bear.

Clearly, investing substantively in improving tax administration is needed to address these concerns, but not simply for efficiency's sake. This should be undertaken as part of wider processes that re-examine development needs and frameworks from a perspective of social justice and human rights, including women's rights and gender equality.

Finally, a counter-discourse must be mounted more vigorously and comprehensively on strengthening progressive income taxation, especially on corporations and wealthy individuals, and curbing the practices of tax dodging that are causing resource erosion in developing countries, instead of insisting on inequitable and gender-discriminatory measures like VAT.

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