

OXFAM IN UGANDA

NEWSLETTER

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A GENDERED FISCAL POLICY PROPOSAL TO IMPROVE FISCAL JUSTICE FOR WOMEN AND GIRLS IN AFRICA



Mr. Moses Kaggwa (2nd L), the Acting Director Economic Affairs at the Ministry of Finance, Planning, and Economic Development and other dignitaries launching the gendered fiscal policy proposal in Addis Ababa, Ethiopia on 15th February 2023. [Oxfam | 2023]

Ahead of the 2023 African Union (AU) Summit, Oxfam in partnership with the Tax Justice Network Africa, The African Women's Development and Communication Network (FEMNET), and CUTS International launched the gendered fiscal policy proposal in Addis Ababa, Ethiopia on 15th February 2023.

The policy proposal followed the Fair Tax Monitor (FTM) research initiated by Oxfam and partners in [Zambia](#) and [Uganda](#) as part of the Fiscal Justice for Women and Girls in Africa Project (FJWG). The FTM research aimed at understanding the depth of tax related gender inequalities in the context of COVID-19 and beyond.

An analysis of both reports identified implicit and explicit gender biases emanating from Uganda and Zambia's fiscal inequality that was directly linked to their regressive tax systems, tax revenue leakages, excessive tax and investment incentives, lack of gender disaggregated tax data, inadequate budgetary allocation to the social sectors, and the impact of the COVID-19 pandemic. The gendered fiscal policy proposal was therefore developed to deal with these challenges.

The COVID-19 pandemic exposed the African economies to severe effects besides their normal challenges of revenue inadequacy. Speaking at the launch, Dr. Francis Omondi, a lecturer at Kenyatta University's School of Economics, said, "During COVID-19, budget deficits for African countries increased and social sectors suffered the most." He added that developing countries usually borrow money for infrastructural development and allocate less revenue to social sectors like health and education upon which women are highly dependent.

Fiscal policy remains an important instrument used by governments all over the world to achieve stability in their economies. Taxes and government expenditure are the main fiscal policy instruments employed by many economies to influence government revenues and other economic activities.

Mr. Moses Kaggwa, the Acting Director Economic Affairs at Uganda's Ministry of Finance, Planning, and Economic Development said, "In developing countries, women generally earn less income than men. This calls for progressive tax systems that put women's needs into consideration."

African economies therefore ought to design tax systems and policies which raise adequate revenues without disproportionately affecting poor households or women and girls.

The conclusions of Uganda and Zambia's FTM reports point to evidence of absence of tax related gender responsive policies. Besides, non-recognition of unpaid care work, over-reliance on indirect taxes, absence of property taxes and insufficient tax revenue due to Illicit Financial Flows (IFFs) are some of the factors that were found to affect women and girls negatively.

Ms. Grace Namugambe, Programme Officer- Financing for Development at the Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI)-Uganda also added that, "tax systems in developing countries perpetuate gender inequalities." She called for incentives to formalize the informal sector and increase domestic revenue mobilization.

Ms. Memory Kachambwa, the Executive Director at FEMNET, said that, "the gendered fiscal policy proposal is part of continental work to ensure that taxes are fair, and also links to concerns about IFFs and public debt."

GENDERED FISCAL POLICY PROPOSAL RECOMMENDATIONS TO IMPROVE FISCAL JUSTICE FOR WOMEN AND GIRLS IN AFRICA

- Improve progressivity of tax systems
- Curb illicit financial flows and tax evasion
- Review of tax incentives regulations
- Gender responsive taxation
- Gender responsive government budgeting
- Recognition of unpaid care work; emergency fund
- Improve domestic revenue mobilisation
- Strict adherence to budgetary allocation
- Coordinated civil societies' advocacy efforts
- Gender tax disaggregated data
- Increase representation of women in tax administration and a need for sensitization and awareness creation with key stakeholders

AMPLIFYING CITIZENS' VOICES ON THE IMPACT OF ECONOMIC VIOLENCE



Ms. Nivatiti Nandujja, the Women's Rights Coordinator at Oxfam in Uganda speaking to vendors in Kasubi market on 14th December 2022. [Oxfam / 2022]

As part of commemorating the 16 Days of Activism Against Gender Based Violence, Oxfam in partnership with the Institute for Social Transformation (IST) organized a community baraza in Kasubi market on 14th December 2022.

The baraza, which was also broadcast live on Spark TV and Dembe FM, was aimed at amplifying citizens' voices on the negative impacts of Economic Violence on women and girls in Uganda. It also served as an opportunity for citizens to engage on how the current economic policies are affecting

IMPROVING WATER SOURCES TO IMPROVE LIVES

The market community baraza sought policy reforms asks from citizens and other stakeholders to address economic violence among women and girls in the post COVID-19 era and focused on raising awareness that economic violence is a form of gender-based violence. It emphasized that policies like austerity impact women disproportionately and called for the need for fiscal reforms that focus on creating fiscal space for social spending, preserving debt sustainability, strengthening governance, and enhancing the monetary and financial sector frameworks.

"The economy has become really tough since COVID-19. We buy goods at high prices but sell at a loss because customers are always complaining and bargaining saying that they don't have money. We end up spending long hours in the market but going home with very little or no money at all," said Ms. Jennifer Nampijja, a vendor in Kasubi market.

Market vendors also mentioned that they are unable to access loans to boost their businesses because they do not keep records and instead "do businesses using their heads." They also emphasized that persons living with disabilities are usually left behind when financial opportunities arise and called for equal access to economic opportunities for all. They also highlighted other challenges which include limited access to clean water and child care services within the market.

Wagubi, the Executive Director at IST urged vendors to practice book keeping and embrace the use of digital platforms like the Market Garden App to boost their sales.

Ms. Nivatiti Nandujja, the Women's Rights Coordinator at Oxfam in Uganda said, "Oxfam and partners collaborate with local leaders to ensure that women have favourable working conditions."

She urged both men and women in the market to work together to ensure that women take up leadership positions and that their voices are heard in decision making processes.

Ms. Noel Nanjeru, a vendor in Kasubi market, also called upon fellow women to step up and become leaders. "Stop complaining that decisions are being made for us. Instead, take up one of the available leadership opportunities and contribute to decision making in our market," she said.



Mr. Mugisha Niyibizi maintaining Kaihora C village spring in Rwamwanja Refugee settlement [Oxfam | 2022]

By Martha Ahumuza

“Water is life, water is like oxygen, water is used in almost everything a human being engages in on a daily basis,” Mr. Mugisha explains. Mr. Mugisha is a care taker at the newly rehabilitated Kaihora C village water spring located a stone throw away from his home in Rwamwanja Refugee Settlement. His work involves maintenance of the spring, which includes occasional weeding around the spring and in the fenced area.

Mr. Mugisha Niyibizi, a 54 year old male fled the Democratic Republic of Congo (DRC) in 2012 to seek refuge in Uganda. Through Nyakabadde transit center, Mr. Mugisha was then settled in Rwamwanja refugee settlement where he has made a home for himself. “At the time of arrival, there was scarcity of water and I had to move to a different zone to fetch water. This affected both my household and the entire village,” he says.

In search for water, the community in Kaihora C village

identified spring eyes and dug holes around it where water would collect. With this initiative, the community got additional sources of water.

With funding from UNHCR, Oxfam rehabilitated seven springs within Rwamwanja Refugee settlement, including the one in Kaihora C village, to improve access to safe water while minimizing protection issues that arise from the search of safe water.

“I thank Oxfam and UNHCR for rehabilitating our spring. The water yield has increased and we now spend very little time fetching water. Although there are large numbers of people fetching water from here, the queuing time has also largely reduced,” Mr. Mugisha says.

Kaihora zone comprises of 2594 households and 10,856 people. The biggest part of this population stays away from the town center which has access to piped water. Boreholes, shallow wells and springs therefore contribute greatly to water access among people living outside the town center.

STRENGTHEN TAX MEASURES ON HIGH-NET-WORTH INDIVIDUALS TO END INEQUALITY IN UGANDA



Ms. Jane Nalunga, Executive Director at SEATINI- Uganda giving remarks during the National Tax Symposium held in Kampala on 24th January 2023. [Oxfam | 2023]

Oxfam in Uganda has called upon the government to strengthen tax measures on High-Net-Worth Individuals (HNWIs) to end inequality in Uganda. According to Oxfam, taxing the rich benefits the most vulnerable twice; once from reduced pressure from the regressive taxation, which hits them hardest, and also from improved public spending.

This recommendation was made during the National Tax Symposium hosted by Oxfam and partners on 24th January 2023 where a paper on Widening the Tax Base of Low Income Countries with a case of taxing high HNWI in Uganda was presented.

The paper highlights that it is practically and politically feasible to increase government revenues by increasing the tax take from the richest individuals in society. Within the first year of implementing the initiative of taxing HNWI, URA registered increased revenue collection by UGX 19.7billion (Approximately USD 5.3million) in rental tax, PIT, VAT, and stamp duty (by June 2016). By the end of financial year 2021/2022, UGX 160.9billion (Approximately USD 44million) had been collected.

Speaking at the National Tax Symposium, Oxfam in Uganda's Country Director, Mr. Francis Shanty Odokorach said that the paper also speaks to the narrative and call from Oxfam's global report, [Survival of the richest](#), which was launched in January 2023. According to the global report, the richest 1 percent grabbed nearly two-thirds of all new wealth worth USD 42trillion created since 2020, almost twice as much money as the bottom 99 percent of the world's population.

According to the World Bank, extreme poverty increased in 2020 for the first time in 25 years. At the same time, extreme wealth has risen dramatically since the pandemic. The billionaire class is USD 2.6trillion richer than before the pandemic. Even if billionaire fortunes slightly fell in 2022 after their record-smashing peak in 2021, the world's richest are now seeing their wealth climb again.

Oxfam tasked the government to increase systemic and wide-ranging taxation of the super-rich, to invest in the development of a more robust system for collecting and analysing financial data on HNWI, to invest in training and capacity-building for tax officials to ensure that they have the skills and resources necessary to effectively tax HNWI, and to close the loopholes that allow HNWI to avoid paying taxes. Oxfam also tasked the government to collaborate with civil society organizations to raise awareness on the need for HNWI to pay their fair share of taxes and to advocate for policies and reforms that will help to have the wealthiest individuals pay their fair share.

"Taxing the rich is a fair way to reduce income inequality and to fund critical public goods and services such as education, healthcare, and infrastructure," said Mr. Odokorach.

Ms. Jane Nalunga, the Executive Director at SEATINI- Uganda noted that the National Tax Symposium came at the time when national resources, as observed in the National Budget Framework paper, are inadequate.

CAPACITY ASSESSMENT TOOL TO IMPROVE ENJOYMENT OF SEXUAL REPRODUCTIVE HEALTH AND RIGHTS BY YOUNG WOMEN AND GIRLS



Oxfam, CEHURD, and partner staff during a capacity strengthening workshop on a Capacity Assessment Tool for Sexual Reproductive Health and Rights (CAT4SRHR) 23rd – 24th February in Namanve. [CEHURD | 2023]

Oxfam in partnership with Center for Health, Human Rights, and Development (CEHURD) conducted a 2-day capacity strengthening workshop on a Capacity Assessment Tool for Sexual Reproductive Health and Rights (CAT4SRHR).

The workshop was conducted between 23rd and 24th February 2023 and was aimed at providing an overview on SRHR, values clarification, and reviewing foundational concepts to working on SRHR from a rights-based approach. During the workshop, participants familiarized themselves with the CAT4SRHR and how to rate their performance in terms of programming, and forged ways to support the Stand Up partners to develop a capacity-strengthening action plan.

The workshop focused on the foundational concepts of SRHR, SRHR as a human right, the contextual setting of SRHR, the CAT Structure, and the CAT Domain Capacity areas. It also provided key insights on how partners' work contributes towards strengthening different government policies and programs under Uganda's National

Development Plan III and the National Support Supervision Guidelines for Health Services. Emphasis was put on the importance of a rights-based approach in the development and delivery of SRHR messages.

The rights based approach involves using human rights principles of participation, accountability and non-discrimination to guide and influence the choices that are made at every stage of the program cycle, with the explicit goal of enabling people to realize their human rights.

Key Recommendations from the CAT4SRHR workshop:

- There is a need to carry out more research on how to undertake sex education in schools and implement the already existing recommendations and findings from currently available research
- There is a need for partners to strengthen learning and to be intentional in their learning
- Partners should share reports with line ministries to inform policy decisions

DID YOU MISS OUR BI ANNUAL PARTNERS' FORUM? HERE IS A SNAP SHOT



Oxfam and partners attended a 2-day Bi- Annual Partners' Forum. Emphasis was put on strengthening partnerships, improving feedback mechanisms, consistent, transparent and accountable reporting, increased visibility of our work, and other issues. The Bi- Annual Partners Forum was held on 14th – 15th December 2022 in Namanve.

In line with its [10 year Country Strategic Framework](#), Oxfam has adopted a transformative partnership model which provides its partners with space and voice to share their ideas and challenge Oxfam more. Oxfam also adheres to its core partnership principles in its engagements, including a culture of tolerance and acceptance.

OXFAM IN THE NEWS

Date	Media House	Story Title	Story Link
7/12/22	The Independent Online	Involve districts and government agencies while managing disasters, government told	https://www.independent.co.ug/involve-districts-and-government-agencies-while-managing-disasters-government-told/
12/12/22	Daily Monitor Online	Albinos seek tougher laws to protect them	https://www.monitor.co.ug/uganda/news/national/albinos-seek-tougher-laws-to-protect-them-4052308
15/12/22	Spark TV	Spark TV Baraza: Kasubi market vendors air out their concerns to partners from Oxfam and IST(Uganda)	https://www.youtube.com/watch?v=4IMbPyn9n9I
15/12/22	Dembe Fm	Kasubi market vendors air out their concerns to partners from Oxfam and IST(Uganda)	https://oxfam.box.com/s/nzvjccu289bst4qyngdtk5myhvg6m3y5
24/12/22	The East African	As the world shifts from fossils to cleaner energy, just energy transition should be EAC's priority page 1	https://oxfam.box.com/s/jg5oo7m8abv192f5vyll70smaa44ku6p
24/12/22	The East African	As the world shifts from fossils to cleaner energy, just energy transition should be EAC's priority page 2	https://oxfam.box.com/s/mjx3mgaxxbjzp07st1csbif4g82i2p5q
24/01/23	Charmar News	Oxfam Uganda recommends heavy taxation of the rich to eliminate tax inequality	https://charmarnews.com/oxfam-uganda-recommends-heavy-taxation-of-the-rich-to-eliminate-tax-inequality/
24/01/23	KFM Online	Govt urged to strengthen tax measures on the rich	https://www.kfm.co.ug/news/govt-urged-to-strengthen-tax-measures-on-the-rich.html
24/01/23	NTV News	TAXING THE RICH: Looking at why it is not easy	https://www.youtube.com/watch?v=ludCaoylUAK
24/01/23	UBC TV	UBC TONIGHT: Economic Equality for All. Worldbank recommends more taxes to the high net worth	https://www.youtube.com/watch?v=iswT-L2P9UQ
25/01/23	Chimp reports	Strengthen tax measures on super rich individuals to end inequality - Oxfam tells govt	https://chimpreports.com/strengthen-tax-measures-on-super-rich-individuals-to-end-inequality-oxfam-tells-govt/
28/01/23	Daily Monitor Online	Ending poverty by 2030 is impossible, says World Bank	https://www.monitor.co.ug/uganda/business/markets/ending-poverty-by-2030-is-impossible-says-world-bank-4102376
07/02/23	Daily Monitor Online	Can government really tax the super rich?	https://www.monitor.co.ug/uganda/business/prosper/can-government-really-tax-the-super-rich--4114572
07/02/23	Daily Monitor Print	Will taxing the super rich stop income inequality?	https://oxfam.box.com/s/wf74l3fz21xouqrx43ux5ci7v41airs



OXFAM

© OXFAM Plot 3459, Tank Hill Road, Muyenga P.O. Box
6228, Uganda Tank Hill Rd, Kampala
Email: kampalaoffice@oxfam.org

Compiled by Winnie Kyamulabi
Reviewed by Dorah Ntunga