 According to the third *Fair Tax Monitor Report 2021* launched by Oxfam in Uganda and SEATINI- Uganda in collaboration with Tax Justice Alliance Uganda, SOMO, FEMNET and Tax Justice Network Africa, Uganda’s excise duty regime has a degree of progressivity. The top richest households pay more excise duty as a percentage of their consumption than the bottom poor households. However, in some cases, excise duties are regressive because they are usually flat rated, affecting low-income earners more – especially women, who spend a higher portion of their income on household items.

Speaking at the launch of the report, Mr. Francis S Odokorach, Oxfam in Uganda Country Director, said, “Tax systems are, globally, seen as putting women at the margins, and not just in terms of the how taxes affect income, wealth, and behaviors directly. They are not designed in a way that gives sufficient attention to the net effect that tax and spending systems combined, both on paper and in practice, have on the immediate needs or strategic priorities that underpin gender inequalities.”

Ms. Jane Nalunga, the Executive Director at SEATINI- Uganda said, “Despite the government’s efforts to increase women representation in fiscal policy formulation, public participation is still weak and low at 22%, according to the International Budget Project (IBP) 2019 Open Budget Survey.” She called for an increase in Public Tax Education to empower citizens to shape transparency and accountability in Uganda.

Hon. Henry Musasizi, Minister of State for Finance, Planning and Economic development acknowledged the practical recommendations presented by the Fair Tax Monitor report and said that the Ministry will adopt some of them in the local revenue mobilization strategy which is currently being developed to enhance the potential of the local revenue collection.

The third Fair Tax Monitor report was launched on 13th April 2022 under the Fiscal Justice for Women and Girls in Africa project co-funded by the European Union.
In 2018, Lutheran World Federation drilled a borehole in Base camp zone, Rwamwanja Refugee Settlement, Kamwange district. The borehole serves a total of 175 households and is managed by the refugees. In 2020, the borehole broke down making access to clean water a challenge for many households, forcing them to draw water from a nearby unprotected well that was constructed for cattle.

During the dry season, there was restricted access to the well as the water remained reserved for cattle, making life very difficult for many households who had to either walk a distance of 3km to access water from River Rinbil in Katalyeba village or harvest rain water. However, the rain was unreliable and insufficient to meet the households’ water needs.

Oxfam in Uganda repaired the borehole in July 2021 which improved access to clean water. A water user committee comprised of 5 members, both refugees and nationals, was trained on operation and maintenance of the borehole. Keleme Felesiwenyi, the chairperson of the committee said that this is promoting co-peaceful existence between refugees and the host community. Every two months, the committee collects 1,000 Ug shs as water user fees from each household that accesses water from the handpump. The community can now do regular repairs of the borehole whenever it breaks down using the collected fees to purchase spare parts and also pay the handpump mechanic for a routine maintenance check-up. The same fees is used for monthly facilitation of the water user committee for motivation purposes and currently there are funds in the account to address any eventualities regarding the handpump.

The refugees and host communities now have access to clean and safe portable water for domestic use. The walking distance in search for water has reduced by 3km and there is water reliability which has improved on personal hygiene and sanitation in the settlement camp.

Additionally, there is peaceful co-existence between the nationals and refugees because they now have a uniting factor which is the water use committee and sharing the source of water. These are as a result of solving the challenge of access to water in Katalyeba village in Rwamwanja Refugee Settlement.

“The most significant change to me and my community is the access to clean and safe portable water and the reduction in walking distance to fetch water. Initially we walked for over 3 kilometers to access water. This was tiresome, time consuming, and risky especially for our wives and children who take on most of the household chores,” said Geoffrey Birungi, one of the members of the water community members.
Isingiro District is highly vulnerable to external shocks of climate change such as droughts, heavy rainfalls and winds which have been caused by higher ground temperatures, reducing the ability of crops to deal with water stress. Vulnerability in relation to climate change has disproportionately affected women and girls, putting them more at risk since they are the primary users of natural resources and primary caregivers.

To commemorate Earth Day 2022 under the theme, “Invest in Our Planet,” Oxfam in partnership with African Climate Reality Project and Community Integrated Development Initiative organized a series of activities in Isingiro district aimed at increasing community awareness on the impacts of climate change and strengthening private and public efforts to combat climate change.

Mr. Jackson Muhindo, the Resilience Program Officer at Oxfam said, “We are concerned that farmers in Isingiro and other districts can no longer predict the weather patterns which is affecting their agricultural produce.

We will therefore continue to promote climate adaptation activities and support the protection of our natural resources.” He also called for investments in large scale restoration of natural resources like forests through tree planting.

The week long activities including community dialogues, a tree planting exercise, and a town clean up among others were attended by both refugees and host communities to encourage joint protection and preservation of the environment. Over 300 tree seedlings were planted.

The Isingiro district Environmental Officer, Mr. Bwengye Emmanuel appealed to the community to not only plant trees but also maintain them until they grow to sustain the environment. He also encouraged participants to embrace alternative sources of fuel such as biogas.
Albert Maniragalula is a 35 year old Burundian National who migrated to Uganda in 2016 after his parents and most of his relatives were killed. “After losing my parents, I knew I wasn’t going to survive either so I ran away together with my family of eleven members,” he said. Albert and his family met several hurdles in the bush and had to walk long distances before crossing the boarder.

Upon their arrival in Uganda, they were registered and taken to settle in Nakivale Refugee Settlement where they started their new life. Albert began doing casual jobs in the settlement in order to sustain his family, he later picked interest in molding energy saving stoves after observing that fuel was a big challenge among the refugees.

“I realized that women and girls were spending a lot of time walking long distances to find firewood but would sometimes return with nothing to use to cook their food. I decided to start molding stoves which I sell to these women at a small fee so that they can save firewood,” said Albert.

Albert showcased his stoves during an exhibition in Nakivale refugee Settlement. Here, he was identified by UNHCR staff who also interested him in making and using briquettes in the energy saving stoves.

While making briquettes, he also ventured into producing biogas locally using polythene bags, buckets, and human fecal waste. However, this new venture was quite challenging for Albert.

It is at this level that he was indentified by Oxfam during a pilot of the Biogas System facility. Albert under went a training in fixing pipelines for the facility. After training, he took up the role of digging pitholes for the production of the biogas which helped to supplement his income.

Albert quickly learnt how to fix the biogas pipelines and he was provided with a water tank and other equipment that has enabled him to produce biogas safely and increase its production for both cooking and lighting his house.

Albert’s family now uses biogas for both cooking and lighting. The bio gas serves as a cleaner, easier, and faster source of energy. He is also contracted to fix and repair pipelines for bio gas systems around the refugee settlement. The waste matter from the production of biogas is used as manure for Albert’s vegetable garden. From his savings, he was able to buy a cow and also pays school fees for all his dependants.
Oxfam staff during a reflection session on the linkage between climate change and unpaid care and domestic work. [Oxfam | 2022]

Oxfam’s research reveals that climate change intensifies the work involved in caring for people, animals, plants, and places. It reduces the availability and quality of public services in marginalized communities and directly compounds the unfair distribution of unpaid care work that sustains gender inequality. However, the intersections of climate change and care work have been overlooked.

As part of celebrating International Women’s Day 2022, whose them is “Gender Equality today for a sustainable tomorrow,” the Gender Justice and Women’s Rights team at Oxfam organized a reflection meeting for staff to internalize some of the issues often spoken to in various advocacy forums. In particular, this session explored Climate change and its linkage with the burden of care on women and girls. The discussion aimed at creating understanding and possible ideas on addressing the increasing unpaid care burden on women.

Ms. Nivatiti Nandujja, the Women’s Rights Coordinator at Oxfam led the discussion on biases including gender norms, the informal social rules that determine socially acceptable behavior for men and women, make caring and domestic work women’s duty.

Further discussions were on staff’s experiences on climate change and how it has affected them and the unpaid care work sector at individual level amidst the climate disasters including floods, dry spells and unpredictable weather.

The team discussed the need for care-sensitive and gender transformative climate actions that make care work possible and rewarding for all genders. Members also reflected on how they contributed to climate change by using charcoal which is a product of firewood from trees and forests. They resolved to reverse the climate change damage on the environment by planting trees and maintaining them.

Oxfam staff also agreed that there is need to engage policy makers further and urge them to provide and invest in affordable childcare facilities, infrastructure, affordable technology, and social services to significantly reduce the number of hours spent on care work, allowing women to participate more in paid work activities.
OXFAM IN THE NEWS

➢ Introduce children to sexual education at age of five - health ministry, 3rd April 2022, New Vision: https://www.newvision.co.ug/article/details/130800/introduce-children-to-sexual-education-at-age

➢ Reviews | The East African pipeline does not need, 9th April 2022, YRT News: https://yrtnews.com/reviews-the-east-african-pipeline-does-not-need/

➢ Raise income tax levels for rich Ugandans - tax monitor report, 13th April 2022, New Vision: https://www.newvision.co.ug/article/details/131633

➢ Alipoota Ku Nkwata Ya Ssente Z’omuwi W’omusolo, Ssente Gavumenti Zeteeka Mu Bamusigansimbi Tezisaana, 13th April 2022, BBS TV Livestream: https://www.youtube.com/watch?v=0FsXmds5

➢ Uganda’s regressive tax system contributing to income, gender inequality- report, 14th April 2022, Nilepost: http://nilepost.co.ug/2022/04/14/ugandas-regressive-tax-system-contributing-to-income-gender-inequality-report/

➢ Gov’t advised to change tax systems amid low revenue collections, 14th April, The Independent: https://www.independent.co.ug/govt-advised-to-change-tax-systems-amid-low-revenue-collections/

➢ Uganda’s Regressive Tax System Contributing to Income, Gender Inequality – Report, 14th April 2022, All Africa: https://allfrica.com/stories/202204140217.html

➢ Tax The Rich More, Experts Advise On Low Revenue Collections, 14th April 2022, Business Focus: https://businessfocus.co.ug/tax-the-rich-more-experts-advice-on-low-revenue-collections/

➢ Uganda losing over 2 Bn Shillings in capital freight annually by foreign based companies, 14th April 2022 Experts, District Focus: https://www.districtfocus.co.ug/business/202204/uganda-losing-over-2-bn-shillings-in-capital-freight-annually-by-foreign-based-companies-experts.html

➢ New report hints on Uganda’s tax opportunities, 19th April 2022, The Independent: https://www.independent.co.ug/new-report-hints-on-ugandas-tax-opportunities/

➢ THE BUSINESS SHOW: New report shows low income earners hugely taxed, 21st April 2022, Urban TV: https://www.youtube.com/watch?v=0FsXmds5-rM

