

Foreword

Gender-responsive budget analysis is increasingly becoming a tool for managing critical governance issues and for assessing the impact of economic policies on women.

Commonwealth Plan of Action for Gender Equality 2005–2015

The Commonwealth Secretariat has played a pioneering role in conceptualising gender-responsive budgeting (GRB) and initiated the development of relevant tools and methodologies. The promotion and implementation of GRB has been a key focus of the work of the Secretariat's gender programme for a number of years. Since 2005, Commonwealth Finance Ministers have committed to promoting and implementing GRB, and their meetings have reviewed progress every two years. GRB has also been endorsed by Commonwealth Heads of Government Meetings, including in the 2007 Kampala Communiqué.

This is because GRB is a key instrument in tracking how governments are investing in advancing gender equality and equity. The rationale for its use derives not only from the need to reduce gender inequality as a social justice issue but also from economic arguments based on efficiency and growth. Its importance was reflected in the themes of the Commonwealth Eighth Women's Affairs Ministers Meeting (8WAMM) in 2007 and the 52nd Session of the United Nations Commission on the Status of Women (CSW) in 2008, both of which focused on financing for gender equality and the empowerment of women.

GRB initiatives have become increasingly important in the context of globalisation and trade liberalisation, the changing nature of the aid architecture and increasing fiscal devolution to provincial or state governments and local government authorities. It is estimated that gender budget work in some form or another has been initiated in approximately 60 countries, of which at least half are members of the Commonwealth. Much of this work has focused on the expenditure side of the budget. However, and especially for those countries that have already implemented GRB initiatives, there is a need to look also at the revenue side. This means analysing the gendered impact of the revenue and tax system (not only taxes on personal and corporate income, but also indirect taxes, changes in tariffs and trade taxes and the introduction of user fees) and accounting for the care economy, focusing on the invisible contributions of women.

An earlier economic paper, *Gender Impacts of Revenue Collection: The Case of Taxation*, reviewed the literature on the gender dimensions of taxation and their implications for tax policy. It provided a starting point and framework for analysis of the nature of the differential impacts of tax systems on men and women, and emphasised the need for the design of gender-sensitive revenue measures. This paper, on the impact of tax reform in Uganda, is one of two case studies that examine these issues in the context of a specific country.* It looks at tax collection structures, the gender impacts of direct tax-

* The other is *Gender Impacts of Revenue Collection in India* by Nirmala Banerjee.

ation and the current burdens of taxation, and the impacts of user fees and value added tax (VAT). It also includes a gender analysis of the 2007/08 Budget Speech. The research involved a desk study and national-level consultations, as well as field work in two districts. Both focus group discussions and in-depth interviews contributed to the findings.

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We hope that this addition to the literature on the revenue aspect of GRBs will prove useful to those who are already undertaking or are considering work in this area.

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