



Tax Justice and Feminist Movements in Asia Pacific

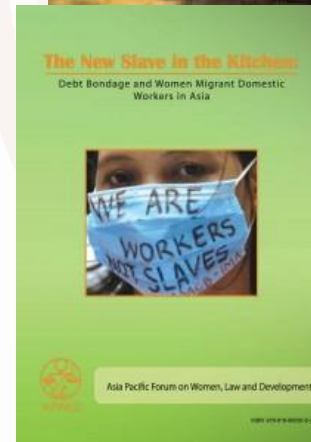
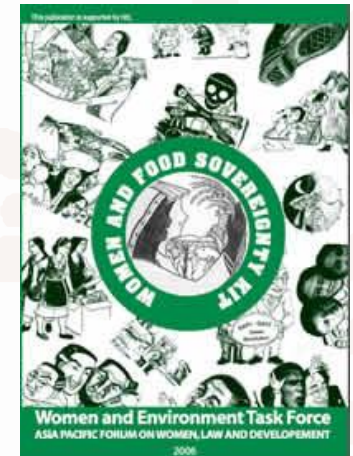
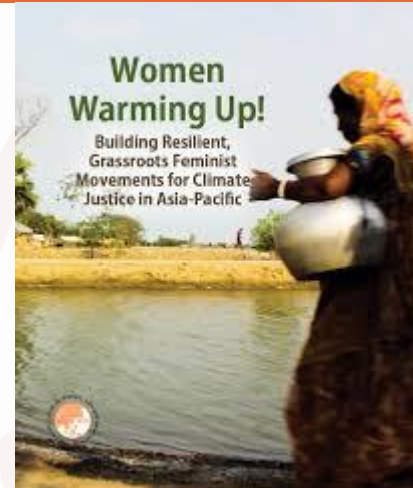
APWLD

30 YEARS OF ADVOCACY and ACTIVISM for
WOMEN'S HUMAN RIGHTS

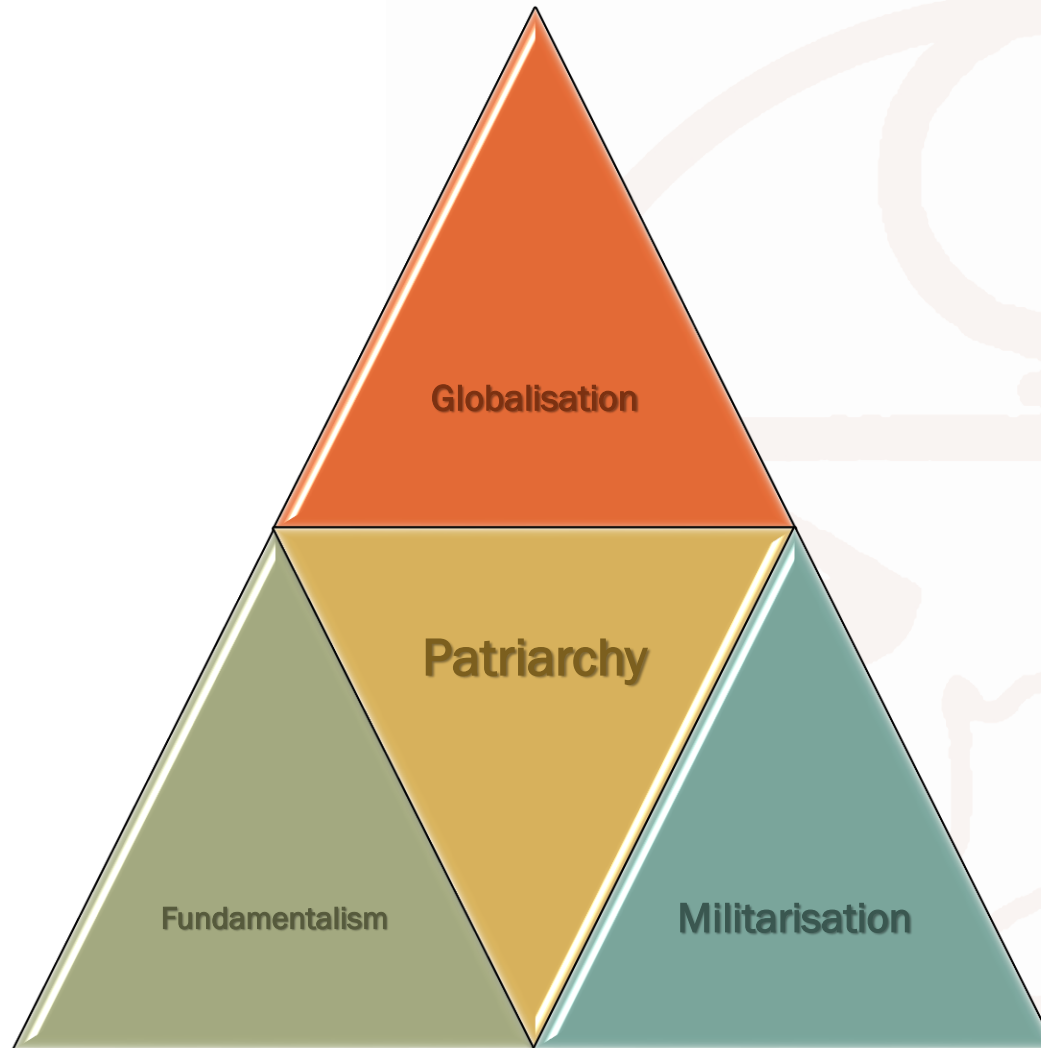
About APWLD

APWLD is Asia and Pacific's feminist, membership driven network.

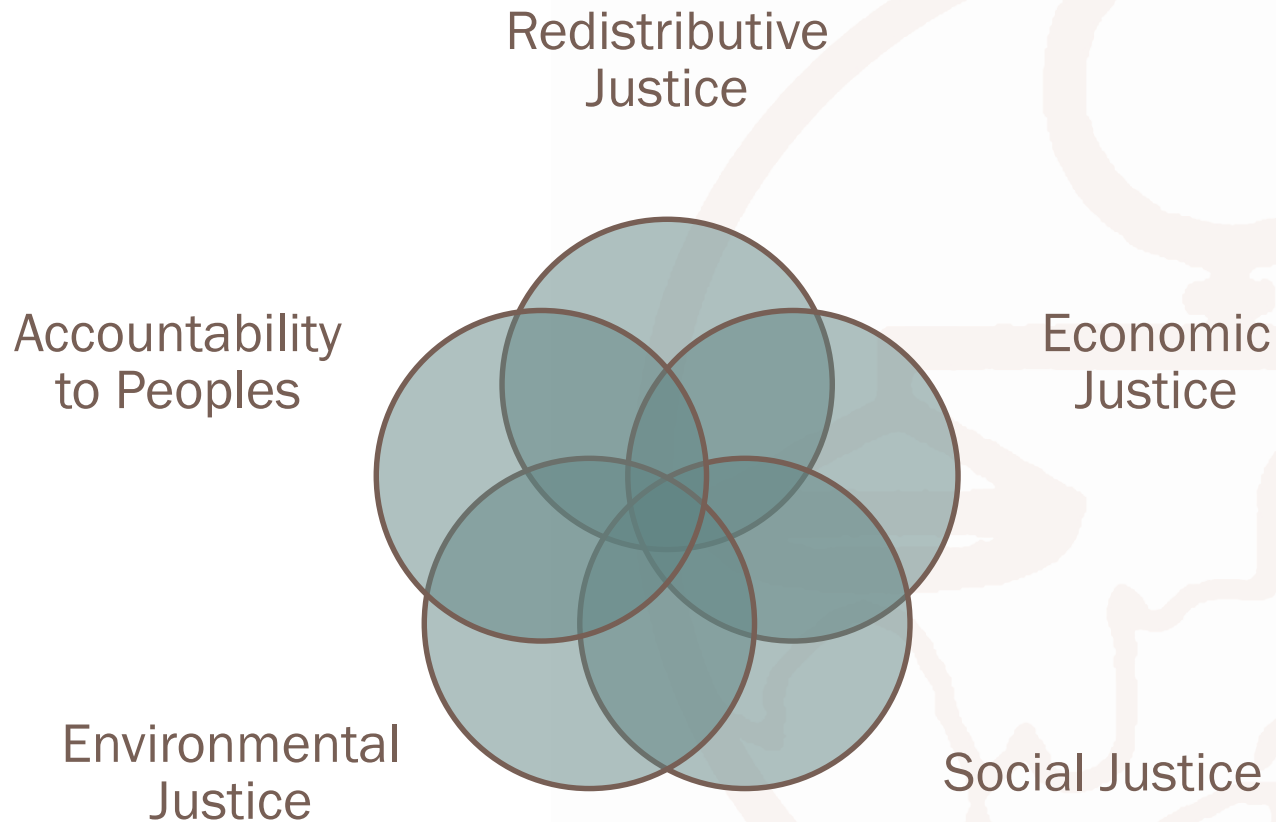
- 200 members in 26 Asia Pacific countries
- We work to advance women's movements **claim and strengthen women's human rights and achieve development justice**
- APWLD situates itself as part of broader peoples' movements. We support movement building through
 - Capacity Building ,
 - Building local expertise, evidence and tools
 - Facilitating Advocacy at local, national, regional and international fora
 - Strengthen movement architecture, networks and links



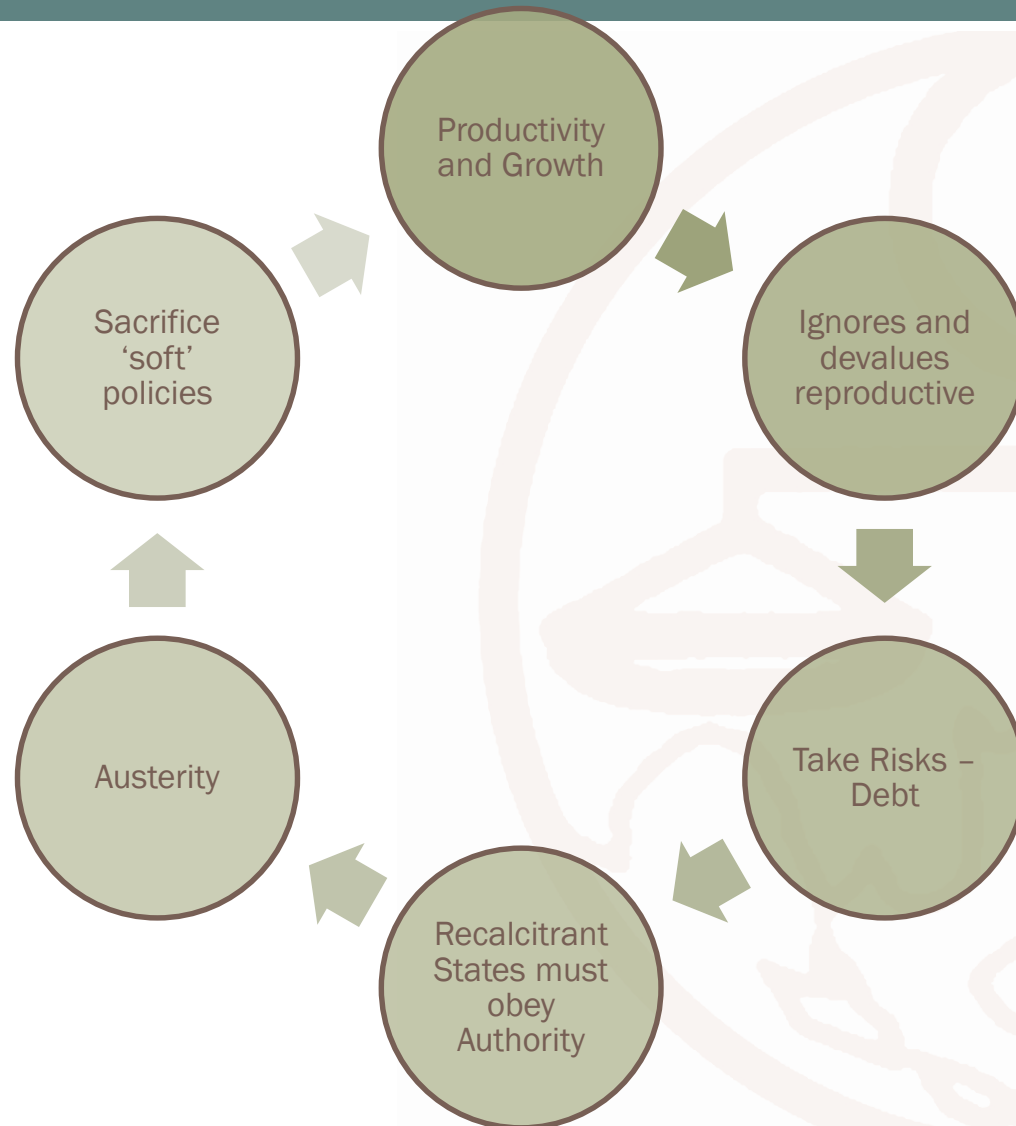
Our Analysis



A model of Development Justice should be framed by five foundational shifts



Neoliberal Patriarchy

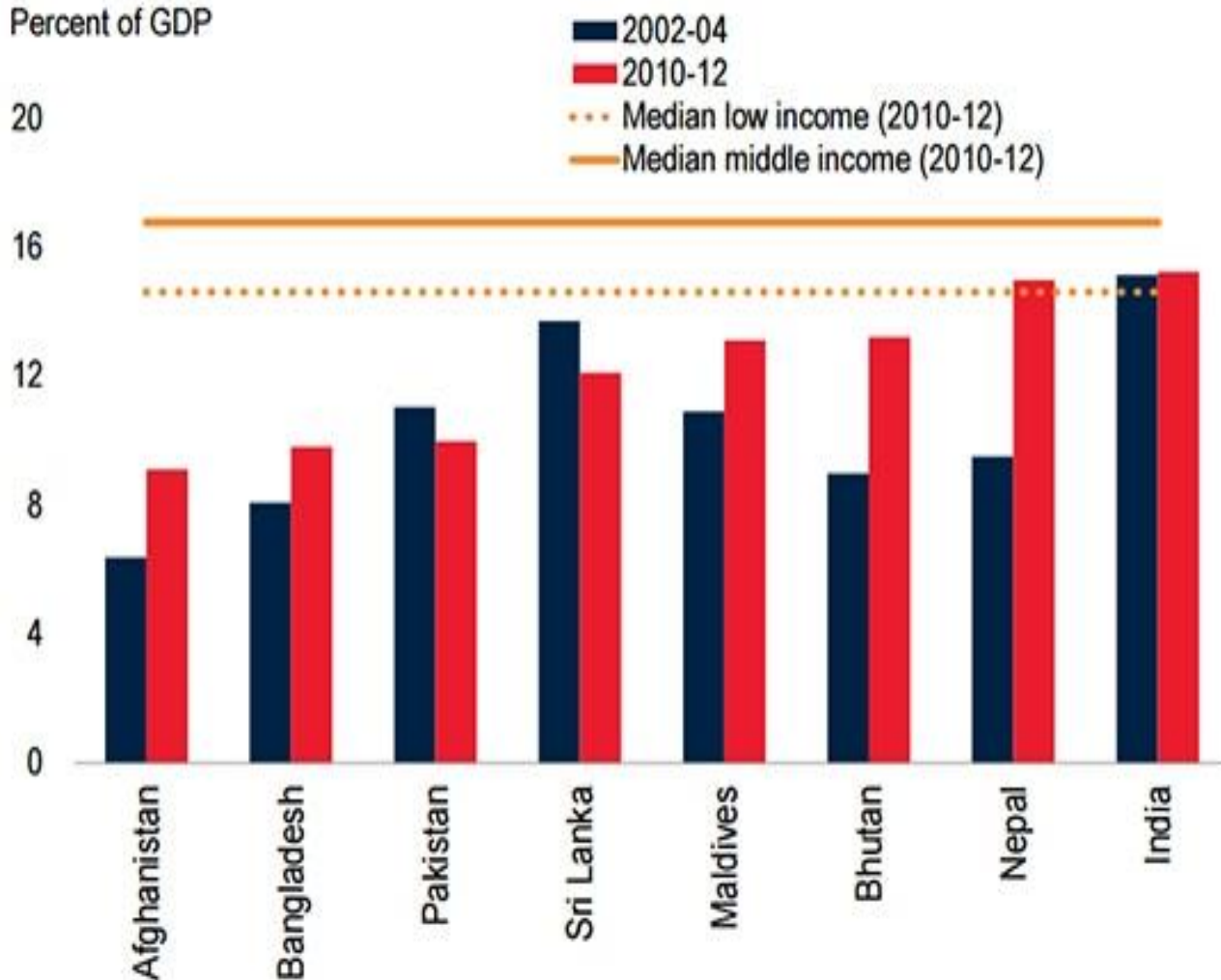


Direct to Indirect Tax Ratio, 2005

<u>Year</u>	<u>Average</u>	<u>OECD</u>	<u>Asia</u>
<u>1995</u>	<u>1.67</u>	<u>2.52</u>	<u>0.44</u>
<u>1996</u>	<u>1.69</u>	<u>2.50</u>	<u>0.53</u>
<u>1997</u>	<u>1.71</u>	<u>2.39</u>	<u>0.62</u>
<u>1998</u>	<u>1.79</u>	<u>2.40</u>	<u>0.56</u>
<u>1999</u>	1.64	2.34	0.50
<u>2000</u>	1.72	2.30	0.50
<u>2001</u>	1.75	2.36	0.76
<u>2002</u>	1.56	2.27	0.92
<u>2003</u>	1.47	2.21	0.91
<u>2004</u>	1.48	2.22	0.92
<u>2005</u>	1.49	2.27	0.91

Tax to GDP ratios

Tax to GDP ratios are low in SAR relative to developing country peers

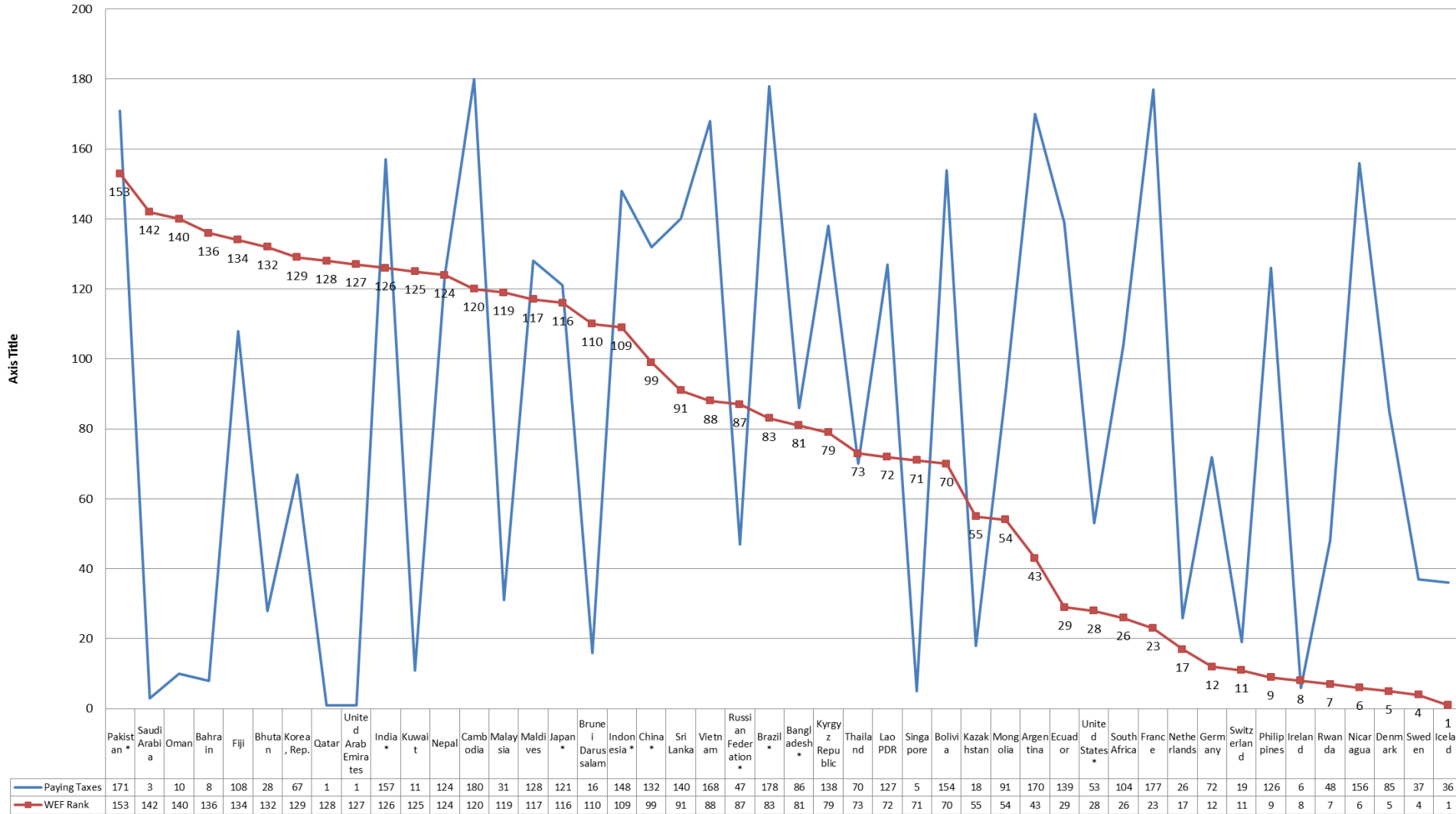


Tax to GDP ratio average is 14.8% of GDP in Asia Pac.

Source: World Bank calculations using data from the World Development Indicators, Government Financial Statistics, and IMF Country Reports.

World Bank Business vs Gender Equality

Rankings tax data



World Bank Business vs Gender Equality

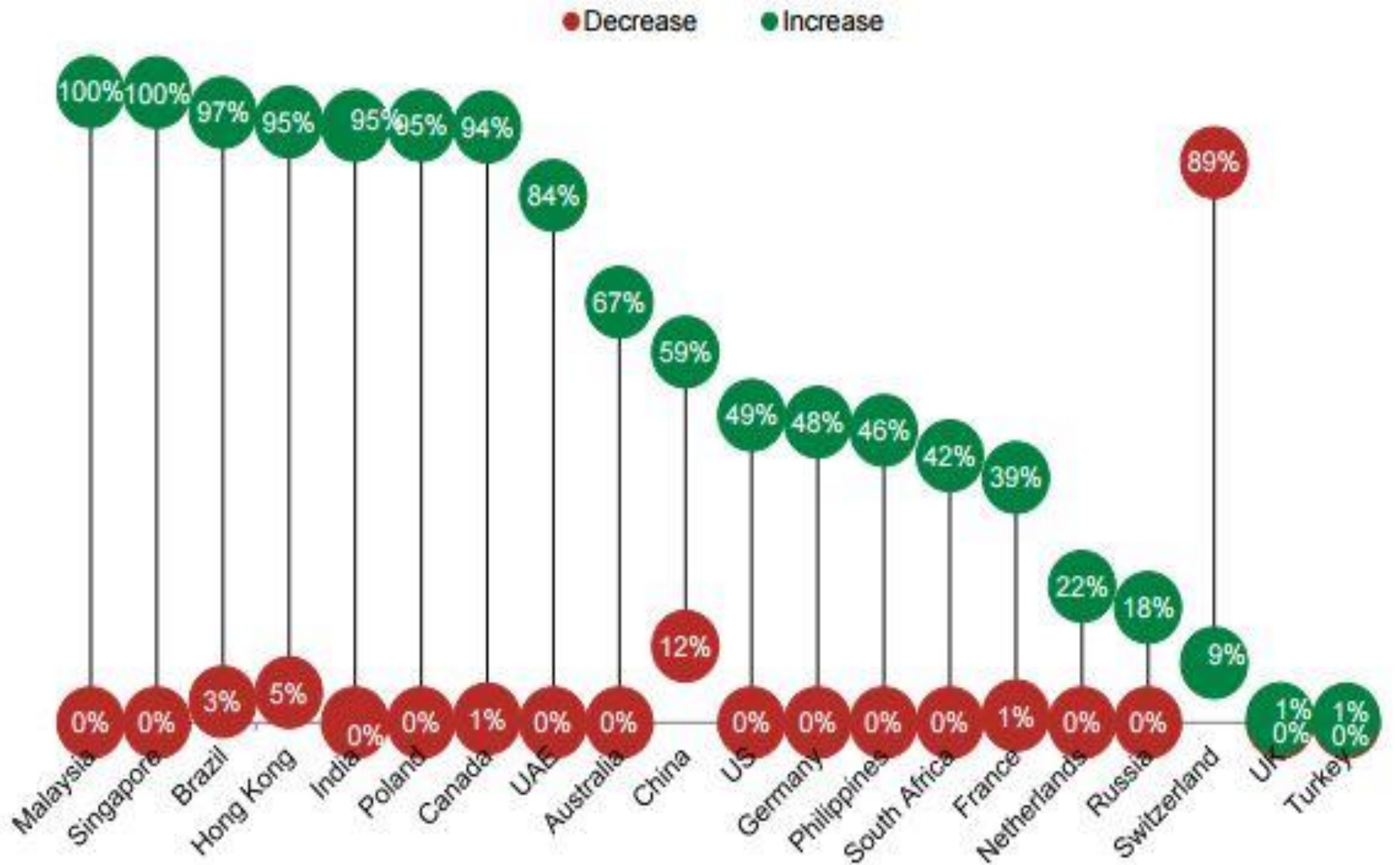
- “has forced countries to adopt an economic and regulatory environment that favors big agribusinesses and foreign corporations. How the Bank usurped the authority to rank nations—dictating national policies in sovereign nations, which are most harmful to the working poor, the indigenous, pastoralists, and smallholder farmers—remains a puzzle. (We are) rejecting the authority”
- Similar processes with the Doing Business Rankings regional banks – ADB practice for which the Bank has authority”
<https://aric.adb.org/ta-xincentives#>



Tax Havens

- 45% of illicit financial flows from Asia
 - HSBC leaks alone include \$4.1 billion from India
 - Asia loses at least \$34 billion in tax revenue from tax havens
- Tax havens enabled the largest theft in History - Former President Marcos held approx up to \$13.2 billion in Swiss tax havens.
 - Privatisation on a huge scale, tax breaks, removal of minimum wage, torture and extortion allowed the funds to be accrued.
 - 1.8 billion recovered

Proportion of wealth managers that expect HNW demand for tax advice to increase over the next 12 months



Source: Verdict Financial's 2015 Global Wealth Managers Survey

VERDICT FINANCIAL

Mega Trade deals and Tax

- TPP and RCEP
- US claims to have reduced 18,000 taxes through the TPP
- 24 Countries have faced ISDS tax suits. (i.e. India vs Vodaphone on 11bn deal)
- Regulatory

The rules of the road are up for grabs in Asia. If we don't pass this agreement and **write those rules**, competitors will set weak rules of the road, threatening American jobs and workers while undermining U.S. leadership in Asia.



Export Processing Zones

Zone	Location	Land Size (hectares)	Total Export Trade Volume (US\$)	Number of Companies	Notable Companies
Chittagong Export Processing Zone	Bangladesh	183	2,095,121,000 (2012/13)	Over 500 industrial plots	Nike, Reebok, H&M, Walmart, Tommy Hilfiger
Anshun Economic Development Zone	China	17,168	906,545,220 (2013)	34 industrial enterprises, 25 SMEs	Guizhou GuiHang Automotive Components, NaFine Chemical Industry Group, Guizhou Bailing Pharmaceutical Group, Kingstar Beer
Madras Export Processing Zone	India	107	408,000,000 (2006/07)	Over 200 companies, 110 SME units	HTC Global, Cognizant Technology Solutions, Computer Sciences Corporation
Tanjung Emas Export Processing Zone	Indonesia	101	-	12,000 employees	Sumitomo Corporation, Kubota, Essilor
Port Klang Free Zone	Malaysia	400	-	700 companies expected by 2016	Aker Solutions, Cargill, Baker Hughes, CWT, London Metal Exchange
Thilawa Special Economic Zone	Myanmar	2,400	*SEZ to finish construction in 2015		Investments from Mitsubishi corporation, Marubeni corporation, Sumitomo Corporation
Bataan Export Processing Zone	Philippines	1,600	-	Over 50 manufacturing "locators"	FCF Manufacturing (Coach, Inc.), Ford Body Stamping
Batam Free Trade Zone	Singapore - Indonesia	71,500	-	Over 1,000 companies	Panasonic, Casio, Sumitomo Corporation, Japan Servo, Epson, Nippon Steel, Halliburton, Philips
Southern Regional Industrial Estate	Thailand	360	-	16 industrial enterprises	Michelin Siam
Tan Thuan Export Processing Zone	Vietnam	300	2,800,000,000 (2011)	150 companies	FPT Telecom, Pepperl + Fuchs Vietnam, Innovative Technology Development Corporation

Export Processing Zones

- 80-90% of employees estimated women (particularly young), particularly in the lowest paid work.
- Tax holidays or permanently exempt
- Labour laws often reduced or not applicable
- Unions prohibited
- Favour export over domestic production
- Separate workers from community
- Trade mispricing used to justify zones

Opportunities

- Asia Pacific Tax Body
- Rising People's Movements against Trade Agreements
- Trade and Corporate Power Working Groups (RCEM, WMG and WITCH)
- UNCTAD
- GLOBAL STRIKE!!

