



GENDER AND ECONOMIC IMPACT ANALYSIS OF TAX POLICY AND PRACTICE MEASURES IN UGANDA

TERMS OF REFERENCE



Introduction

The Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI) is a regional non-governmental organisation founded in 1996 soon after the WTO Singapore Ministerial Conference, after realising that Africa in particular and Third World countries in general were marginalised in the WTO negotiations and other global processes.

SEATINI-Uganda is the regional coordinating office for East Africa. Although the offices operate independently, they subscribe to the overall SEATINI vision, mission, values and broad objectives. Our mandate is to influence trade, fiscal and trade related negotiations and policies at national, regional and global levels to ensure that they promote sustained development and improve livelihoods at national level and in the East African region. This has been done through information generation and dissemination, capacity building, advocacy, alliance building and networking.

SEATINI Uganda and Oxfam are implementing a project on Equitable Domestic Revenue Mobilization in Uganda. One of the objectives of the project is to improve fairness of revenue collection and management in Uganda, at national and subnational levels with an expected outcome of increased equitable resource collections and allocations at the district level. One of the preliminary activities of the project is to conduct a gender and economic impact analysis of tax policy and practice measures in Uganda.

It is upon this background that SEATINI Uganda and Oxfam would like to conduct a gender and economic impact analysis of regressive revenue raising policy.

Problem

In Uganda, women comprise more than half of the total population. More still according to the 2017 UBOS statistics, women spend 30 hours a week on unpaid domestic and care work, more than twice the amount of time spent by men. Overall, the percentage of unemployed women which stands at 11 percent exceeds that of men which stands at eight percent.



Women in developing countries, Uganda inclusive tend to purchase more goods and services that promote health, education and nutrition compared to men. This creates the potential for women to bear a larger VAT burden if the VAT system does not provide for exemptions, reduced rates or zero-rating for the basic household items and services. More still, the tax regime in Uganda does not exhibit any bias in the treatment of men and women despite the different gender roles they play. For instance, in the formal sector, women pay income tax the same way as their male counterparts. More still, Uganda's corporate tax regime is characterised by numerous tax incentives which deny the economy of revenue amounting to 4-5% of GDP. Most of the incentives benefit the large male-owned enterprises hence subjecting the small women-owned businesses to heavy taxes on the meagre profits they earn. The revenue lost due to the award of numerous tax incentives limits the amount of funds available to provide the services such as maternal health care which are much needed by women. Due to loss of revenue from the income tax regime, the government has had to immensely rely on indirect taxes such as VAT which contributes up to 16% of the total revenue collections. The Value Added Tax (VAT) exerts a gender bias because of women's different consumption patterns. Despite this evidence, there is still limited evidence on the magnitude of the impact of the different taxes on gender in Uganda. Therefore, there is need to conduct a gender and economic impact analysis of regressive revenue raising policy.

Specific Objectives

- **Create an understanding on the link between Gender and Tax**

Under this objective, attention will be directed towards understanding the link between gender and tax. Emphasis will be directed towards justifying the need for governments to ascertain the gender impact of different tax policies and practices before they are put in place.

- **Analyse Uganda's tax measures**

Under this objective, attention will be directed towards analysis of Uganda's tax policies and practices and how they impact the different gender groups given the roles they play in society. Focus will be on policies and practices at the national and Local Government level.

- **Provide concrete recommendations on how the government of Uganda can provide for gender responsive tax policies.**



The objective will focus on identifying strategies that can be adopted for government to put in place a gender responsive fiscal system.

Duration of the Development Process

The Development of the study will be two months

Activity	Responsibility	Timelines
Expression of Interest	Consultant	14 th December 2020
Selection of Consultant	SEATINI Uganda/OXFAM	17 th December 2020
Signing of Contract	SEATINI Uganda/Consultant	18 th December 2020
Submission of Inception Report	Consultant	23 rd December 2020
Submission of first draft	Consultant	29 th January 2021
Review of the first draft	SEATINI/OXFAM	5 th February 2021
Submission of Final report	Consultant	12 th February 2021

Management of the Process

- The Consultant will be working closely with SEATINI Financing for Development / Tax Justice Team.
- The Country Director of SEATINI Uganda will oversee the process.

Application

The suitable consultant shall have the following qualifications:

- At least a master's degree in a relevant field in the area of planning, public policy, development economics, law and tax.
- Specialised training in gender will be an added advantage.
- A thorough knowledge of the Uganda's tax system and analytical skills.



- Excellent skills in written and spoken English.

Method of Application

Interested consultants should submit a proposal to briefly describe how the consultant intends to undertake this assignment and possible sources of information/data. Applicants should also explain how their professional experience matches the skills and qualifications listed. The proposal should include:

- Suitability for the consultancy (maximum 1 page).
- Technical proposal for the evaluation, including an outline of the proposed methodology (maximum 2 pages). Reflecting the current Covid-19 pandemic innovative approaches could be considered.
- CV(s)/ company profile, including contact details for two references.
- A sample of previous work relevant to the assignment.
- Indicative budget (maximum 1 page) covering daily rate(s) and any related expenses in Uganda Shillings including tax.

Proposals should be submitted by COB on 14th December 2020 to info@seatiniuganda.org and cc: nregina@seatiniuganda.org with the subject: **Tax and Gender Research.**