



Gender Transformation & Empowerment

ISSUE BRIEF

**ANALYSING UGANDA'S TAX POLICY AND LAWS ON
ENERGY SAVING EQUIPMENT AND ITS IMPACT ON
UNPAID CARE AND DOMESTIC WORK**

2023

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1. Introduction

Unpaid care and domestic work is essential for people's well-being and the functioning of economies. On account of gendered social norms that view unpaid care work as a female prerogative, women across different regions, socio-economic classes and cultures typically spend disproportionately more time on unpaid care, domestic work, and reproductive roles than men. For some, this is in addition to their paid activities, thus creating the "double burden" of work for women. This is why the Beijing Declaration and Platform for Action emphasizes unpaid care and domestic work as a constraint for the realization of women's rights. The unequal distribution of unpaid care and domestic work between women and men represents an infringement of women's rights (UN, 2013) and also a brake on their economic empowerment. The Beijing Declaration and Platform for Action thus recommends that countries take steps to recognize and make visible the full extent of this work that is largely done by women and shifting macroeconomic policies to enable the redistributing and reducing women's unpaid care work through social protection measures, accessible and quality care services, and improved infrastructure.

Proponents of feminist economics argue that mainstream economics is too centered around men and patriarchal economic activities (such as construction and finance) with women's contribution to the economy consistently ignored. Mainstream orthodox economics which is deeply entrenched in the way countries plan, design and implement policies overlooks the fact that economic production also requires social reproduction. As such, unpaid care and domestic work is commonly left out of socio-economic policy documents and agendas due to a common misperception that, unlike standard market work, it is too difficult to measure or to assign its contribution to GDP. For example, while the Constitution of Uganda (1995) attempts to guarantee the right of women to have equal treatment with men in political, economic and social activities, it provides little detail on how women's care workload will be reduced or redistributed. The National Development Plan III on the other hand does not make any reference to unpaid care and domestic work despite its recognition being one of the first step to guaranteeing its reduction and redistribution, as well as the representation of those most burdened by it as a means to achieving gender equality and empowerment of women and girls. The National Gender Policy (2007) on the other hand, acknowledges that women work considerably longer hours if compared with an average male working day of 8 to 10 hours. It further recognizes that women bear the brunt of domestic tasks, in addition to agricultural and other productive

work. Although it proposes the need to monetize the contribution of the care/domestic economy of women's and men's contribution in the national accounts, it doesn't explicitly specify how this will be undertaken.

This issue brief thus attempts to propose, from a macroeconomic policy perspective, practical strategies to enhancing the recognition of unpaid care and domestic work, reduction of the amount of hours spent doing unpaid care and domestic work, redistribution of unpaid care and domestic work, and representation of the most marginalized caregivers to ensure that their voices are heard in the design and delivery of policies, services and systems that affect their lives. Specifically, the brief will focus on taxes on energy saving equipment that are used in care and domestic work in Uganda, as a macroeconomic policy that can be used to achieve the above.

2. Connecting energy saving equipment and unpaid care and domestic work

For purposes of this issue brief, energy saving equipment are interpreted to mean tools, appliances or devices that can be used to reduce the time and effort needed to perform or complete a care task in a household. Access to these time and labor saving equipment has a direct impact on domestic work, namely through easing the provision of water and fuel, food processing, cooking and washing. Oxfam's recent research in Uganda also revealed potential redistributive effects of introducing energy saving equipment to reduce the time spent by women and men in care and household tasks (Oxfam, 2018). On the whole, energy saving equipment such as water tanks/ reservoirs, laundry washing machines, refrigerators, vacuum cleaners, clean energy cookstoves, light bulbs, electric irons, gloves, and other devices have



a direct impact in reduction of time spent doing this work. This is because these equipment support in converging this work into one single space/ place i.e. the household, further increasing the possibility of redistributing the work across members of the household.

Water collection, just like fetching firewood for domestic use, is a particularly time-consuming task for women and girls and to a lesser extent for men and boys, in many parts of Uganda, particularly in the rural and peri-urban areas. Women are primarily responsible for collecting drinking water (WHO, 2017), water used for cooking and washing. They are also responsible for collecting firewood from the forests and in some cases hardwood lump charcoal from the market, especially given that 90% of households in Uganda depend on biomass for cooking and 90% of households rely on hand washing to do their laundry. Because of this, women and girls spend 9.9 hours a day doing these tasks. These tasks should be less time consuming and less hard physically and mentally – achieving this is possible through energy saving equipment.

For instance, clean, energy-saving cooking stoves have the potential to reduce time used for firewood collection as well as meal preparation times. In addition, introducing energy saving equipment in households can reduce the time spent by women on care and household tasks, and increase the amount of time men spend. For instance, men in households that own water-related equipment spend more time on water collection and more time on primary care if the household has more fuel-related equipment (Oxfam, 2018). Similarly, increased access to electricity can be associated with a reduction in time spent on care and domestic work. Although the same study by Oxfam found that increased availability of electricity meant domestic tasks were being carried out later in the evening, leading to less sleep. However, women are now able to enjoy other aspects of women's economic empowerment, such as participation, for longer hours, in the market economy, which allows them to earn an income.

While energy saving equipment have tremendous potential to reduce the drudgery of unpaid care and domestic work and free up time, accessing this equipment and being able to sustainably utilize them is a major challenge. This is particularly true for poorer households in contexts where existing social norms undervalue women's labor and where markets are not sufficiently developed such as in Uganda. We believe that through public financing and subsidies, this work can be reduced and or redistributed through enhanced access to this equipment as well as information and awareness to highlight the benefits and incentives of this household investment to the economy and wider population.

3. Taxation on energy saving equipment for care and domestic work

Taxation is a development tool. It can be used to generate revenue to fund public services, infrastructure and administration; redistribute and or curb inequalities within society; reprice certain goods and services that may be deemed bad to discourage people from purchasing or consuming them; and as a means for guaranteeing representation towards building healthier democratic processes, because just like trade unionists demanded in the past, “there is no taxation without representation”.

Overall, tax systems tend to disadvantage women compared to men, because women are more likely to do greater amounts of unpaid care and domestic work. They thus spend less time in paid work and earn less income. Uganda operates a regressive tax system. A regressive tax system is a tax system which is not based on one’s ability to pay. Since women, who comprise the largest proportion of poor people in the country, spend most of their income on consumption goods needed for care and domestic work, they are taxed more heavily because Uganda largely depends on indirect taxes, with 35% of the country’s total tax revenue generated through indirect taxes. Indirect Taxes are taxes levied on consumption of goods and services. Taxing consumption goods and services heavily in effect means that women’s ability to afford certain goods may be impeded.

This is the case for many energy saving equipment that are essential for reducing and redistributing unpaid care and domestic work. This equipment attracts a wide range of taxes, directly and indirectly, depending on whether they are manufactured locally or imported. These taxes include Value Added Taxes (VAT), and import duty. The companies dealing in the manufacture or importation of these equipment are also charged income tax.



4. The taxes applicable to energy saving equipment necessary for undertaking unpaid care and domestic work

a) Value Added Tax

VAT (also referred to as Goods and Services Tax in other jurisdictions) is a consumption tax charged at a rate of 18% on all supplies made by taxable persons. This tax is transferable to the buyer of the products supplied by the taxable person.

b) Withholding Tax

Withholding tax (WHT) is a form of income tax that is withheld at source by one person (withholding agent) upon making payment to another person (payee). This tax is deducted at source and remitted to URA in advance by the withholding agent. Every person who imports goods into Uganda is liable to pay withholding tax at the time of importation on the Customs Value of the goods at 6% except supplies & imports by organizations or persons exempt from income tax

c) Import Duty

This is a tax levied on goods imported (import duty) or exported (export duty) from Uganda at specific or ad valorem rates. The East African Community Customs Management Act 2004 (EACCMA) is the legal framework for customs operations in Uganda and the region as a whole.

Goods imported into the country from without the EAC must be valued for taxation purposes i.e. a customs value must be determined. The customs value forms the basis for computation of customs duties which include import duty, Value Added Tax, Withholding tax, Excise duty and other duties e.g. infrastructural levy and in some cases, the environmental levy. Applicable tax rates are defined in the Customs External Tariff.

Majority of energy saving equipment such as electronic products like washing machines, dishwashers, electric cookers, electric kettles, electric irons, microwaves, fridges among others are imported. Therefore, they attract an import duty along with a VAT of 18% and a 6% withholding tax. They also attract a 1.5% infrastructure tax to finance railway infrastructure development. Moreover, electricity, which a user requires to run the equipment, also attracts a VAT of 18% of the total amount paid. All these taxes are ultimately transferred to the buyer and make up the total price charged for the equipment upon its purchase. On the other hand, locally made products such as energy saving cook stoves, gloves, water tanks, and piped water, also attract VAT of 18%.

However, import duty is charged on imports which also further contributes to the total cost of the product.

In 2019, the government scrapped taxes on liquefied gas. The supply of liquefied gas is exempted from VAT under the VAT Amendment Act, 2021. Inputs imported for the production of gas cylinders by manufacturers of the cylinders also enjoy a duty remission of 0% under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004. Further, 0% duty remission on inputs used in the manufacture of energy saving stoves, tax exemption for plastic bag biogas digesters, excise duty for denatured ethanol for cooking, and VAT exemption for ethanol produced from cassava. In December 2021, the government introduced a cooking tariff to make the cost of cooking with electricity lower in homes. The new cooking tariff enables a consumer to pay 412 Shillings for each unit of electricity in the threshold approved by the Electricity Regulatory Authority (REA).

5. Implications of Uganda's tax system on energy saving equipment for unpaid care and domestic work

Various reports by civil society, women rights organizations, and academia have called on the urgency to recognize, reduce, redistribute and ensure representation of those that face the burden and difficulty of unpaid care and domestic work, noting that this can be done through the promotion of use of energy saving technology and services. For example, as already indicated, access to energy-efficient cook stoves could greatly reduce the amount of time women and girls spend on fuel collection, food preparation and cleaning (such stoves emit less smoke and soot, and therefore create less mess and pose fewer health risks than traditional cooking methods using firewood and open charcoal stoves). However, because of the related costs often attached to these equipment, the imperative for a reductive and redistributive approach can't be understated. This is also in recognition of the multiple and intersecting forms of challenges that women and girls already face based on their gender, class, age, ethnicity, ability – all of which work together to perpetuate the vicious cycle of gender inequality.

Recognition of unpaid care and domestic work means acknowledging that this work, which continues to be invisibilized, has real value. In theory, the contribution of this work should be counted as part of GDP. Unpaid care and domestic work is the solid foundation on which official industries and services, schools and universities sit. Because deeply entrenched societal norms and gender stereotypes shape people's perceptions of who is responsible for

meeting care needs, who needs care and how that care should be delivered¹, it is highly feminized. In Uganda, like many other African countries, 75% of all this work is carried out by women and girls. Women face the penalty of unpaid care and domestic work because it is not directly paid or remunerated. Because of this work, many women are unable to have full time jobs with a decent wage. Consequently, they are unable to have a pension, not being able to get the benefits that come from formal sector employment.

Whereas most of the advocacy to lower taxes, and therefore prices on clean energy/ energy saving equipment has foregrounded climate justice, the advocacy for gender justice can indeed benefit from this effort. In a country where over 90 percent of households use open charcoal and firewood cook stoves, a reduction in taxes on improved cook stoves and cooking gas could potentially increase their affordability and thus increase their access. The first step to reducing and redistributing unpaid care and domestic work in the households is recognizing the link between enhancing access to clean energy/ energy saving equipment and the achievement of gender justice through reducing the burden of unpaid care and domestic work. Unfortunately, current taxation frameworks are gender blind and tend to see taxation only from a functional revenue-raising potential rather than from a repricing and redistributive perspective. The dominant narrative on taxation is still ‘taxing for growth’ rather than ‘taxing for intersectional gender equality’², and therefore needs to be transformed.

Reduction of unpaid care and domestic work is about decreasing the total number of hours that women and girls spend on unpaid care and domestic work through better access to affordable and quality time-saving infrastructure and equipment such as electricity and electric equipment, piped water, water storage equipment, and sanitation facilities, and other cleaning and cooking equipment.

The removal of VAT on liquefied gas in 2019 led to a drop in its price by 20 percent, making it more affordable as a safe and energy-efficient cooking solution that is more efficient than traditional fuels and significantly reduces household air pollution. Households that have embraced alternate utilization of cooking gas reveal that they have experienced time savings in cooking and from fuel collection, including reduced effort, enhanced convenience and cleanliness, which also save time. Consequently, they have been able to enjoy short-term trade-offs, between and within paid work and unpaid work.

1 <https://www.unwomen.org/sites/default/files/Headquarters/Attachments/Sections/Library/Publications/2016/UN-Women-Policy-brief-05-Redistributing-unpaid-care-en.pdf>

2 Framing Feminist Taxation, Volume 1,

However, these gains have mainly been registered in urban and peri-urban areas. Within rural areas, most of the efforts have focused more on enhancing access to improved biomass cook stoves. Improved biomass cook stoves save up to 40-50 percent of charcoal and firewood compared to ordinary three-stone stoves. Existing research suggests that households can save ten hours a week or more from time spent in fuel collection, when they switch to modern fuels. Nonetheless, due to inflation, the price has recently surged by 30%. Currently, a buyer needs Shs 136,000 up from Shs110,000 while other retailers charge Shs138,000 from Shs115,000 to refill a 12.5-kilogram cylinder. According to data from the Ministry of Energy, at least 1 percent of Ugandans cook using liquefied petroleum gas.

“With the improved cook stove unlike the three stone fire, the food can’t get burnt while I am handling other tasks because I only put a few pieces of charcoal which remains burning for a longer time”.

“When I was only using a traditional charcoal stove, I used to make a lot of movements because I would wash clothes while having to tend to the fire. But since I got a gas cook stove, I do my work from the same place.”

Redistribution of unpaid care and domestic work is about allocating this work more fairly within the household as well as simultaneously shifting the responsibility of unpaid care and domestic work to the state. Achieving this requires rethinking social relationships and the ways in which states operate including foregrounding social welfare through change in social expectations so that the work can be redistributed; making sure that there is provision of good quality public services; and rolling out progressive tax reforms to change the structure of the tax system from largely comprising consumptive taxes and reduce the tax burden on the poor, majority of which are women.

Improving access to energy saving equipment such as water tanks and piped water through reduced taxes and thus reduced prices, would ultimately contribute to the redistribution of unpaid care and domestic work. Some women have asserted that because of the reduced drudgery associated with improved cooking stoves and the use of cooking gas stoves, ensuring supply of water, and sanitation, men are more responsive to undertaking tasks such as cooking and cleaning that society deems to be tasks specific to women and girls. Women reported that their husbands and sons are more willing to cook more using cooking gas stoves, as it is easier to use. Men are more receptive to using gas stoves because they don’t require them to get on the floor to fan the fire or touch in charcoal to refill the stove (which is perceived to be demeaning). On the other hand, since cooking using a gas stove happens

in the public space within the household which allows for this responsibility to easily be shifted from one person to another, men are more responsive to using it if compared to the traditional cookstoves which are often located in the private space of the household.

“According to the way we were brought up..., cooking is the responsibility of a woman. But since we got cooking gas, my husband is not afraid to cook. Even when I am cleaning the house, he will not first call me to remove the boiled milk or water, he will do it himself.”

Because the voices and experiences of the most marginalized caregivers and domestic workers inform the design and delivery of policies, services and systems that affect their lives, macroeconomic policies like tax policies have remained blind to the contribution of unpaid care and domestic work to the economy. Representation is also about recognizing the intersection between gender, ability, class, ethnicity, age and migrant status is important, because it is the poorest and most vulnerable women and girls in Uganda who currently face the double burden of unpaid care work and low paid precarious work.

A number of studies have extensively unpacked the disproportionate distribution of the burden of unpaid care and domestic work between men and women, and girls and boys, and the significant implications this has for girls’ and women’s ability to actively take part in the market economy, pursue certain type or category of employment and education opportunities, as well as take up key leadership and decision making positions. For instance, lowering VAT on piped water and making water tanks affordable can potentially free up 40 minutes a day and about 4 hours and a half per week from women collecting water. Every minute more that a woman spends on unpaid care and domestic work represents one minute less that she could spend participating in consultative and decision making spaces. This would consequently release women’s time to invest in education, their agency and life choices, and their ability to take up economic opportunities and to participate more broadly in economic, political, and social life. Time is a limited resource, which must be divided constructively. When women face long working hours or migrate away from their homes to work, their unpaid care work is typically shifted to older women or girls in the household, which invisibilizes them from full and effective participation and equal opportunities.

6. Recommendations

One of the fundamental concerns of gender justice and tax justice advocates including gender and tax policy makers should be, how to use taxation so that it does not intensify gender and intersectional inequalities. This will involve asking what constitutes a fair distribution of the burden of a given tax between men and women, taking into account their variation in time use, which ultimately determines how much they are able to earn over a given period of time. Overall, tax systems tend to disadvantage women compared to men, because women are more likely to earn less in paid work as their time is largely spent doing greater amounts of unpaid care and domestic work. They are taxed more heavily by consumption taxes because their incomes are spent buying consumption goods used in undertaking this work, on average. And even when tax systems support old age pensions or savings, women's old-age benefits are lower than men because of their lifelong economic inequalities.³

Therefore, in order to use tax policy as a tool for gender justice, it is imperative that:

1. Governments should ensure that women, who bear the drudgery of unpaid care and domestic work, are represented in the tax policy making process to ensure that their lived experiences and the challenges they face in accessing energy saving equipment inform this process. Women's rights organizations must become key players in the annual tax amendment process and take a place at the table in informing the tax amendment agenda towards recognizing the contribution that easing unpaid care and domestic work could potentially make towards widening and deepening the tax base. Every year, the Ministry of Finance, Planning and Economic Development, under the Tax policy department embarks on a process of public consultation in which it solicits for proposals to amend the tax policy framework. This thus presents an opportunity for both state and non-state actors to advance this agenda.
2. Specifically, gender justice and women's rights advocates should advance demands to lower or repeal VAT on utilities for domestic use i.e. electricity and water (piped water). They should also ally with climate and environmental justice advocates to lobby for the reduction in taxes charged on energy saving biomass cook stoves, particularly for use in rural communities; lower tax rates on water tanks. Further, the government should lower the tax on energy saving equipment like laundry washing machines, as an incentive for the establishment of public laundry services at a lower cost. Providing such subsidized services could in effect work to reduce workload through

3 Tax Justice Network Africa (2011). Taxation and Gender: Why does it matter? Africa Tax Spotlight, 2011, first quarter, volume 2 [online]. Available at: https://unctad.org/system/files/official-document/aldcafrica2020_en.pdf

elimination of certain tasks, but also redistribute the cost of this work from the household to the state.

3. The Government of Uganda should work towards establishing a more progressive tax system that targets income rather than expenditure. Progressive taxation means higher tax rates for people who earn or have more wealth, greater incomes, assets and other resources as these resources are redistributive from the wealthy to those who are poor. The country's current tax system is regressive, because it tends to increase the incidence of taxation on the poorest, majority of which are women while failing to generate enough revenue to fund key programmes and services needed to improve these women's lives, and provide essential subsidies such as those aimed at reducing and redistributing unpaid care and domestic work. Focusing on the value of using tax policy as a redistributive tool will further contribute to creating strategies that target revenue that is currently being lost through harmful tax practices such as illicit financial flows and tax abuse by multinational corporations and wealthy elites.
4. Rethink the GDP as a measure of economic growth as it fails to take into account the time and labor involved in unpaid care and domestic work which heavily subsidizes the market economy. Viewed from the point of view of classical economics, this work lowers the cost of labour (ILO 2009). Unpaid care and domestic work in effect is a "subsidy" to the business sector, as a transfer, a "gift" if you may, from one institution – the household/family – to the institution of the market. The fact that unpaid work may be important at a personal level, both to the giver and to the receiver, does not alter the fact that in its absence, in order to maintain the same standard of living for employees and their families, a higher real wage would be necessary, with consequences for cost structures and wage-profit rates for companies. Recognizing the value of unpaid care and domestic work is the first step towards redistributing and reducing women's disproportionate care burden.
5. Once unpaid care and domestic work is explicitly recognized and included in macroeconomic policy, more comprehensive structural shifts to fiscal policy can be undertaken. Despite States' obligations to ensure economic policies are non-discriminatory and prioritise the realisation of human rights and gender equality, regressive tax policies and austerity measures perpetuate women's disproportionate responsibility for unpaid care and domestic work and the lack of recognition of this work.⁴ If designed, funded and delivered using gender-transformative analysis, public services can challenge patriarchy and transform the structural causes of discrimination by redistributing power and resources more equitably and on a national level.⁵

4 Framing Feminist Taxation: Making Taxes work for women, <https://www.akinamamawaafrika.org/framing-feminist-taxation-making-taxes-work-for-women/>

5 Public Services International (2018). 'Advancing Women's Human Rights through Gender-Responsive

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