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Statement submitted by International Union for Land Value Taxation and Free Trade, a non-governmental organization in consultative status with the Economic and Social Council*

The Secretary-General has received the following statement, which is being circulated in accordance with paragraphs 36 and 37 of Economic and Social Council resolution 1996/31.

* The present statement is issued without formal editing.



Statement

In Building a Supportive Economic Architecture to achieve gender equality and empower all women and girls

Acknowledging the gender responsive implementation of the 2030 Agenda for Sustainable Development, the Commission on the Status of Women has affirmed the importance of undertaking legislative and other reforms to promote the economic rights of women and girls by calling for decent work, equal pay and equal rights and ownership and control over economic resources such as land, property, technology and financial services.

Based on the resolution adopted by the General Assembly on 25 September 2015, the 17 Sustainable Development Goals and 169 targets are calling for bold and transformative steps which are urgently needed to place the world on to a sustainable and resilient path.

Goal 5 of the Sustainable Development Goals calls for the achievement of gender equality and empowerment of all women and girls.

However, it does not fully address the issues that prevent achieving the outcomes outlined in target 5.a “Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws.”

Legislation is Not Sufficient

Legal reform is necessary but not sufficient. As outlined in the report of October 9-11, 1995 on Women’s Access, Control and Tenure of Land, Property and Settlement, Professor Asteya M. Santiago, of the University of the Philippines, indicated that a legal education programme on women’s land property and inheritance rights is also required, which include promoting a public debate on the issues surrounding customary law and women’s rights. The International Union for Land Value Taxation and Free Trade endorses this position. Further we advocate that the section of the Habitat Agenda ([A/CONF.165/14](#), [A/RES/51/177](#), [A/RES/S-25/2](#)) on ensuring access to land in which a transparent, comprehensive and equitable fiscal incentive mechanisms, as appropriate, to stimulate the efficient, accessible and environmentally sound use of land, as well as utilize land-based and other forms of taxation such as Land Value Taxation, in mobilizing financial resources for service provision. With such encompassing fiscal tools the eradication of extreme poverty would be addressed and thereby serve the rights and needs of women and children in particular.

Gender equality and social inclusion require investment in women and girls by enabling their ownership of local development resources, including land and land based resources. Living under limited financial conditions and insecure access to land and resources are certainly main barriers to achieving “gender equality and empowerment of all women and girls.”

Meaningful Participation of women at grassroots

Women at grassroots have succeeded in bringing about positive changes in their living conditions and environments through ongoing partnerships and negotiations with local and national authorities.

A side event on Women and Land Localizing the 2030 Agenda was held, during the sixtieth session of the Commission on the Status of Women. In the discussion it was noted that International Fund for Agricultural, Development and the Huairou Commission have partnered together to hold trainings on the Sustainable Development Goal where women at grassroots are considered as key agents for change and not just beneficiaries or “projects”. Women are especially affected by land rights and land access issues and lack of initiative to respond to those issues.

Strengthening Access to Land and Resources

In going forward, exclusive use of land based on selling price can be shifted to use of land based on rental value. Structuring advantageous fiscal reforms and other financial mechanisms such as a land value tax can promote a transition to an economic model that does not fall to the perils of land grabbing or holding land for speculation, and can prevent environmental destruction and depletion of resources. In many countries, the current system of property taxation discourages capital improvements on land thereby often subsidizes land held out of use for speculative investments. The International Union is concerned at the emphasis placed on Public Private Partnerships (PPPs) for funding the Sustainable Development Goals. As emphasized by Dr. Dambisa Moyo in her Keynote speech on “One World, One Vision: Tackling Global Imbalances to Achieve the 2030 Agenda” in the Second Committee on October 3, 2016, the fiduciary responsibilities of the Private Sector and the Public Sector may not be comparable or compatible. Therefore, the implementation of Land Value Taxation and other innovative instruments that capture gains in land value and recover public investments function as neutral tool that ensure equitable financing.

The International Union for Land Value Taxation and Free Trade call upon the Commission on the Status of Women to explore fiscal strategies, including Land Value Taxation, land trusts and community land cooperatives that would eliminate barriers to economic empowerment of women and their communities.