



# THE ROLE OF WOMEN IN THE TAX NET FOR REVENUE MOBILIZATION AND NATIONAL DEVELOPMENT IN SOUTH SUDAN

**Daniel Kon Ater, Ph.D.**

Deputy Commissioner for South Sudan Institute for Revenue Administration, SSRA, South Sudan  
danielkon@nra.gov.ss

## **Abstract**

*Women play a crucial but often under-recognized role in South Sudan's economic landscape, contributing significantly across the formal and informal sectors. However, women's participation in the formal tax net remains low due to structural, legal, digital, and socio-cultural barriers. This exclusion limits government revenue and perpetuates gender inequality. Drawing on best practices from Rwanda, Kenya, and Uganda, this paper advocates for gender-responsive tax reforms, digital transformation, targeted outreach, and capacity-building to integrate more women into the tax system. These steps are essential for sustainable revenue mobilization, inclusive growth, and national development.*

*Keywords: South Sudan, women, tax net, revenue mobilization, gender-responsive policy, economic empowerment, digital transformation, informal sector, SMEs, Africa, financial inclusion, public policy, sustainable development, gender equity, case studies*

## **INTRODUCTION**

Women are central to South Sudan's socioeconomic progress, actively engaged as entrepreneurs, traders, agricultural producers, and service providers in both urban and rural settings. Their significant roles in small and medium-sized enterprises (SMEs), local markets, and agriculture shape the nation's economic fabric. Yet, persistent barriers—ranging from limited access to business registration, lack of awareness about tax obligations, complex compliance processes, to restrictive social norms—keep many women outside the formal tax

system (African Tax Administration Forum [ATAF], 2023; OECD, 2022). This underrepresentation not only stifles government revenue but also perpetuates gender gaps in public services, economic participation, and leadership opportunities (ATAF, 2022; ECDPM, 2017). Addressing these challenges is vital for non-oil revenue mobilization, inclusive national development, public service delivery, and gender equity.

## **EXPANDING THE TAX BASE: WOMEN AS ECONOMIC ACTORS**

Women constitute the backbone of both formal and informal economies in South Sudan. However, many remain excluded from the formal tax system due to barriers in business registration and compliance (ATAF, 2023). Simplifying tax procedures, introducing micro-enterprise tax regimes, and providing incentives for women-owned businesses can help bring more women into the tax net and grow the national tax base.

### **Case Study 1: Rwanda’s Women-Friendly Tax Policies**

Rwanda implemented gender-responsive tax reforms, including simplified registration, support for women entrepreneurs, and outreach programs. These efforts increased the number of women-led businesses in the formal tax system, resulting in higher compliance and growth in non-oil revenue. The revenue was reinvested into women’s health and education, fueling empowerment and economic sustainability (ATAF, 2023). *Key Takeaway:* Policies that simplify compliance and provide targeted support can significantly boost women’s participation in revenue mobilization.

## **ENHANCING REVENUE MOBILIZATION: INCLUSIVE TAX POLICIES AND EDUCATION**

### **Inclusive Tax Policies**

Women frequently face barriers such as lack of access to information, costly and complex registration, and digital exclusion (OECD, 2022). Effective solutions include streamlining registration, offering tailored tax incentives, and disseminating information using accessible formats and local languages (ATAF, 2023).

### **Case Study 2: Kenya’s Digital Inclusion for Women Traders**

Kenya’s government, in partnership with mobile providers, developed M-Tax—a mobile-based tax payment platform. Special training for women vendors and business owners led to a surge in tax registrations among women. M-Tax reduced paperwork, eliminated travel barriers, and provided financial education (OECD, 2022). *Key Takeaway:* Digital innovation and capacity

building tailored to women's needs can increase women's formal economic participation and boost government revenue.

### **Tailored Outreach and Education**

Tax education programs should be adapted to the realities of women entrepreneurs, using community radio, market associations, and women's groups as communication channels to ensure broad and effective outreach (ATAF, 2022).

### **Case Study 3: Uganda's Women's Tax Education Campaigns**

Uganda Revenue Authority (URA) conducted tax education campaigns through radio, cooperatives, and community forums targeting women in the informal sector. These efforts demystified tax processes and clarified the benefits of formalization, leading to measurable increases in women's business registrations and tax payments. The resulting revenues supported investments in community infrastructure and social services (ATAF, 2022). *Key Takeaway:* Culturally relevant, community-based education boosts women's tax compliance and strengthens the social contract.

## **PROMOTING NATIONAL DEVELOPMENT AND GENDER EQUITY**

Expanding women's participation in the tax net generates revenue that can be invested in essential services like health, education, and social protection, directly benefiting women and their families (ECDPM, 2017). Involving women in tax policy formulation and public decision-making ensures that their perspectives shape equitable governance, further empowering them as economic and civic actors (ATAF, 2022). This approach strengthens the legitimacy and responsiveness of public institutions and aligns national priorities with the needs of all citizens.

## **LEVERAGING DIGITAL TRANSFORMATION**

Digital transformation offers an opportunity to reduce barriers to tax compliance, particularly for women in rural and underserved regions. Mobile money, e-tax platforms, and online business registration can lower administrative burdens and facilitate participation in the formal economy (OECD, 2022). However, effective digital inclusion requires investments in connectivity, digital literacy training, and user-friendly platforms designed for low-literacy and low-resource environments (IMF Public Financial Management Blog, 2018). Capacity building and sustained support are essential for maximizing the benefits of digitalization and ensuring that women are not left behind.

## CHALLENGES AND OPPORTUNITIES

### Challenges

Despite the promise of gender-inclusive tax reforms, multiple obstacles persist:

- a) **Socio-cultural Barriers:** Deep-rooted patriarchal norms and social expectations often limit women's economic agency and discourage them from registering businesses or engaging with formal institutions. Family and community influences can confine women to unpaid or home-based work, restricting their visibility and access to resources (ECDPM, 2017).
- b) **Limited Access to Financial and Legal Infrastructure:** Women often lack access to credit, banking, and legal support, especially in rural areas. Restrictive laws regarding property rights and collateral requirements further marginalize women from formal economic participation (OECD, 2022).
- c) **Digital Divide:** Significant gender gaps in digital access and literacy persist. Many women lack smartphones, reliable internet, or familiarity with digital financial services, impeding their ability to benefit from e-tax and digital registration platforms (IMF Public Financial Management Blog, 2018).
- d) **Institutional Weaknesses and Policy Gaps:** Tax authorities may lack gender-sensitive training, sufficient resources, and gender-disaggregated data to design and monitor effective policies. Bureaucratic inefficiencies and corruption can also erode trust and deter compliance (ATAF, 2023).
- e) **Insufficient Outreach and Awareness:** Many women are unaware of the tangible benefits of business formalization and tax compliance. Government outreach often fails to reach women in their languages, through trusted channels, or in accessible formats (ATAF, 2022).
- f) **Security and Political Instability:** Conflict, displacement, and instability disproportionately affect women, disrupting economic activity and access to support services. In such contexts, trust in formal systems is weakened, making tax compliance more challenging (ECDPM, 2017).

## Opportunities

Despite these challenges, South Sudan has several pathways to accelerate progress:

- a) **Learning from Regional Successes:** The experiences of Rwanda, Kenya, and Uganda show that gender-responsive tax policy, digital innovation, and community education can deliver results (ATAF, 2023; OECD, 2022).
- b) **Digital Leapfrogging:** Investing in mobile networks, e-tax platforms, and digital literacy can help South Sudan bypass traditional infrastructure gaps and bring more women into the formal economy (OECD, 2022).
- c) **Engaging Women’s Associations and Civil Society:** Partnerships with NGOs, cooperatives, and local associations can tailor outreach, build trust, and co-create solutions that address women’s needs (ECDPM, 2017).
- d) **Leveraging Donor and Multilateral Support:** International partners are increasingly committed to financing gender-inclusive innovation and digital transformation—resources South Sudan can tap for pilot projects, infrastructure, and training (IMF Public Financial Management Blog, 2018).
- e) **Harnessing the Demographic Dividend:** Women make up a significant share of South Sudan’s population. Integrating them into the formal economy can drive broad-based growth and strengthen public legitimacy (ATAF, 2022).
- f) **Improving Data and Monitoring:** Investing in gender-disaggregated data collection is essential for policy targeting, monitoring, and evidence-based advocacy (OECD, 2022).

## POLICY RECOMMENDATIONS

To realize the potential of women in revenue mobilization and national development, South Sudan should pursue a comprehensive, multi-level strategy:

### Simplify and Gender-Adapt Business Registration

Streamline business registration to reduce paperwork and costs, with decentralized, “one-stop-shop” services in local markets and rural areas. Ensure that forms, guidance, and assistance are available in local languages and designed for women’s needs (ATAF, 2023).

### **Develop and Enforce Gender-Responsive Tax Policies**

Design and implement tax policies that directly address women's barriers, such as micro-enterprise regimes, tax holidays for women-owned startups, and targeted exemptions or deductions. Ensure these policies are enforced consistently and transparently (OECD, 2022).

### **Scale Community-Based Tax Education and Outreach**

Collaborate with women's groups, religious bodies, and local leaders to create culturally relevant education campaigns delivered through radio, social media, and community events. These should clarify the benefits of tax compliance and formalization, and address common myths or fears (ATAF, 2022).

### **Invest in Digital Inclusion and Capacity Building**

Expand connectivity and access to affordable devices. Offer digital literacy and financial management training specifically targeted at women entrepreneurs. Develop accessible, user-friendly e-tax and registration platforms (IMF Public Financial Management Blog, 2018; OECD, 2022).

### **Foster Public-Private and Civil Society Partnerships**

Work with banks, mobile operators, NGOs, and women's associations to extend outreach, improve service delivery, and ensure reforms are practical, sustainable, and trusted (ECDPM, 2017).

### **Enhance Data Collection, Monitoring, and Gender Impact Evaluation**

Mandate collection of gender-disaggregated data on business and tax participation. Conduct regular impact assessments to monitor gender and revenue outcomes, and use the results to guide policy adjustments (OECD, 2022).

### **Address Socio-cultural Barriers through Legal Reform and Advocacy**

Support legal changes that promote women's property and inheritance rights, challenge discriminatory norms, and advocate for women's economic agency through traditional and modern media (ECDPM, 2017).

### **Build Institutional Capacity and Accountability**

Train tax officials in gender sensitivity and customer service, and implement accountability mechanisms to address corruption, harassment, or discrimination in tax

administration (ATAF, 2022). By implementing these recommendations, South Sudan can build a more inclusive, resilient tax system that both mobilizes critical domestic resources and advances gender equality and national development.

## CONCLUSION

Bringing more women into the tax net is fundamental for South Sudan's revenue mobilization, sustainable development, and gender equity goals. The successes seen in Rwanda, Kenya, and Uganda show that gender-responsive policies, digital innovation, and tailored community engagement is not only possible but impactful (ATAF, 2022; OECD, 2022; ECDPM, 2017). Prioritizing women's participation in the tax system is a strategic investment in the nation's stability, prosperity, and social cohesion.

## REFERENCES

- African Tax Administration Forum. (2022). The importance of advocating for tax and gender in Africa. <https://ataftax.org/news/importance-of-advocating-for-tax-and-gender-in-africa/>
- African Tax Administration Forum. (2023). New study by ATAF tackles gender inequality in Africa's tax sector. <https://www.ataftax.org/new-study-by-ataf-tackles-gender-inequality-in-africas-tax-sector>
- ECDPM. (2017). Gender budgeting in Sub-Saharan Africa (She Drives Change, Vol. 6, Issue 2). European Centre for Development Policy Management. <https://ecdpm.org/work/she-drives-change-volume-6-issue-2-may-june-2017/gender-budgeting-in-sub-saharan-africa>
- IMF Public Financial Management Blog. (2018, August). Gender responsive budgeting in East Africa. <https://blog-pfm.imf.org/en/pfmblog/2018/08/gender-responsive-budgeting-in-east-africa>
- OECD. (2022). Tax policy and gender equality: A stocktake of country approaches (OECD Taxation Working Papers, No. 61). OECD Publishing. <https://www.oecd.org/publications/tax-policy-and-gender-equality-b8177aea-en.htm>