

Is Tax Reform the Solution to Sexual Violence in Papua New Guinea?

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Abstract: This work attempts to solve the systemic sexual violence in Papua New Guinea (PNG). The incidence of which, remains so persistent that the abuse is an insidious threat abhorrently distinct in PNG. When more than 80-percent of the PNG population subsists in an informal economy – where there is by definition, no formal rule of law – women are inherently vulnerable. An exploration is taken into how tax, as an equally important half of fiscal policy, can be used to propel the adoption of a formal economy throughout PNG and improve gender equality. Specific tax reforms, including deductions to promote female land ownership and support for working mothers’ childcare costs, are considered for the ways in which they may assist women to earn their financial independence and escape repeated abuse.

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If you’re a woman, Papua New Guinea (PNG) is one of the most dangerous places you could find yourself. Here, sexual violence is so prevalent that it can only be categorized as epidemic. Whilst estimates are flawed, if you were to accept even the most conservative of measures, you’d be reading about an environment in which more than half of the female population will experience abuse in their lifetime.¹ Gender-based violence is defined as abuse – whether physical, sexual or psychological – towards an individual because of their sex. Sadly, many women in PNG suffer such violence whilst just a child.² This threat is so pervasive that many girls are unable to attend school because the risk of assault on the walk there is too great.³ Worse still, most victims aren’t fearful of attack by a lurking stranger; instead, they fear having to return home to their abusers every day.

A demographic measure of PNG in 2018 identified that 63-percent of married women suffered gendered abuse at the hand of their spouse.⁴ Of the males surveyed, 72-percent

- 1 “Papua New Guinea,” Human Rights Watch, last modified 2017, <https://www.hrw.org/world-report/2017/country-chapters/papua-new-guinea>.
- 2 “Return to abuser,” Médecins Sans Frontières, last modified 2016, <https://msf.org.au/sites/default/files/attachments/msf-pngreport-def-lrsingle.pdf>.
- 3 Steven Gosarevski, Helen Hughes, and Susan Windybank, “Is Papua New Guinea viable?” *Pacific Economic Bulletin* 19, no. 1 (2017): 144.
- 4 Fiona Hukula, “Gender based violence in Papua New Guinea,” Griffith Asia Insights, last modified 2020, <https://blogs.griffith.edu.au/asiainsights/gender-based-violence-in-papua-new-guinea/>.

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indicated beliefs that a husband was right to beat their wife under particular circumstances. Yet, more alarming, 70-percent of women agreed. Such attitudes are particularly apparent in remote regions. In Bougainville, one in five women reported their first sexual experience being rape⁵. When considering that 80-percent of men in this region suggested they'd committed violence against their partner, and 40-percent against a woman who wasn't, this isn't surprising. The fact that 80-percent of the population have been estimated to live rurally, renders such statistics particularly distressing.

Behind each statistic is a story often so horrific in nature that it's unspeakable. Whether it be the torture and murder of a woman accused of sorcery, or a girl forced into an early marriage, PNG women suffer. Most devastating of all is that most are powerless to save themselves or to enact change to save their daughters – an intergenerational cycle of trauma. Despite the brutality, a victim is fated to return to their abusers time and again, trapped by a financial impasse. The still common practice of a “bride price” in many villages means that, should a wife flee abuse, she'll condemn her family to repayment of this reverse dowry⁶. She may also lose custody of her children. The inability of local police to respond to spousal violence appropriately, or to comprehend its threat, is the final nail in the coffin on a climate where sexual violence is so insidious it's a cultural norm.

Entrenched attitudes of gender inequality in PNG make solving hegemonic masculinity an uphill battle. Whilst education is often touted as the solution to such problems, in the case of PNG, this is not what the evidence shows. Gender-based violence has been found to increase for those women with a higher education – likely their male counterparts don't appreciate their “liberated” attitudes.⁷ Providing women with basic education and knowledge of how they *should* be treated, but not empowering them with the means to walk away, only aggravates violence further. To truly prevent abuse from occurring in the first place, a more fundamental and sweeping change needs to occur – one that severs the current system enabling gender inequality to exist. The upheaval of such a systemic problem firstly requires an understanding of it, which requires a return to the beginning of PNG's economic story.

An Economic Problem

The economic history of PNG is dominated by a story of perennial inertia. Since its independence in 1975, economic growth has been exasperatingly slow. The few oscillations away from this trend, can be almost entirely attributed to the extractives sector.⁸ PNG's

5 “Papua New Guinea National Strategy to Prevent and Respond to Gender Based Violence 2016-2025,” Independent State of Papua New Guinea (2017): 41.

6 “Bashed up: family violence in Papua New Guinea,” Human Rights Watch, last modified 2015, <https://www.hrw.org/report/2015/11/04/bashed/family-violence-papua-new-guinea>.

7 Hukula, “Gender based violence in Papua New Guinea”, 2020.

8 Agogo Muwali, “South Pacific: macroeconomic crisis and structural reforms in Papua New Guinea,” *National Centre for Development Studies* Australian National University 97, no. 1 (1996): 5.

economic highlights reel includes liquidity shortfalls, mismanaged public expenditure and political corruption, interspersed with *brief* moments of stability.⁹ In 2020, more than 80-percent of the population relied on rural subsistence, meaning that the majority didn't participate in a formal economy, beholden to few rules.¹⁰ Such an environment has negligible opportunities for formal employment. In combination with corrupt governance and laughable rule of law, crime has flourished unchecked. It is altogether an environment that allows sexual assault to occur with effectively no risk to the assailant.

When women are constrained to such an informal economy – a market with no tax or government oversight – they are inherently vulnerable.¹¹ With no legislation to economically protect them, this quickly translates to no protection at all. Without addressing this root cause of gendered violence, no amount of education or anti-violence legislation will work, but merely treat the symptoms. Indeed, whilst PNG has introduced gendered violence legislation, such as *The Family Protection Act 2013*, it hasn't practically kept women in PNG any safer. Fostering a law-abiding culture that respects women requires changing gender attitudes *with* a concurrent extension in the presence of a formal economy. The counterintuitive solution to both is *taxation*. Whilst public spending has typically occupied the policy spotlight when it comes to solving gender inequality, tax too is an important half of the fiscal equation.

Currently, a trivial number of citizens are practically subject to tax in PNG. This is a shame because one of the most transformative effects of tax reform is the opportunity it presents to normalize changes in gender roles. Introducing tax that, through its equal application to men and women, encourages both men *and* women to work, would provide a critical starting point for the normalization of equal gender relations. Tax, if implemented properly to include consideration of how it will disproportionately impact different genders, is a legislation that is harder for citizens to ignore than an anti-violence act. Tax legislation that reaches *all* citizens, would provide a framework for women to earn their financial independence, a condition paramount to their livelihood. As women slowly achieve financial liberty, the knowledge that a woman can walk away will also become an incentive for a man to treat her better.

Secondly, tax reform, as a critical lever of economic development, is necessary to prompt the widespread adoption of a formal economy across PNG and away from subsistence survival. In PNG, sweeping tax reform that promotes formal entrepreneurial activity is much needed. Here the goal of reform is not simply to increase government revenue. Long-term economic development requires a tax system that can keep pace with and strategically fuel growth. Only then will the automatic stabilization processes of

9 Satish Chand, and Robert Stewart, "Economic reforms and structural change in Papua New Guinea: progress, performance and prospects," *Pacific Economic Bulletin* 12, no. 1 (1997): 54.

10 "Papua New Guinea Country Report," *BTI Transformation Index*, last modified 2020, <https://www.bti-project.org/en/reports/country-report-PNG-2020.html#pos11>.

11 "Transitioning from the informal to the formal economy," *International Labour Office* (2014): 69.

progressive income tax (PIT) and welfare payments play out. Reforms that convince the “little guy” to enter formal employment and produce an assessable income, will propel the presence of a formal economy throughout PNG. Most importantly, it will prompt adherence to legislation, perpetuating the rule of law and a society that respects women.

To encourage citizens who currently pay zero tax to register to make tax payments, might sound a preposterous suggestion. However, governments throughout history have managed to do so. Reforms targeting the accountability, transparency, and efficiency of tax infrastructure – essentially corruption – are necessary to assure fair treatment of citizens. Once citizens are assured of a level playing field, the right tax deductions allowed to the right people will persuade the “little guy” to begin reporting their income. Not only will this strengthen rule of law but will also lead to economic growth. And economic growth from the bottom up will trigger a much-needed raise in living standards for *all* citizens. At first glance, it is indeed counterintuitive to suggest that *tax* could increase economic growth. Yet strategic tax legislation that acts as an “invisible hand” will create the markets that PNG desperately needs.

A lesson in what not to do

Historically, PNG has relied on foreign investment into its extractives sector and privatization of its public enterprises to drive economic booms. Neither have led to sustained local development nor proliferation of formal markets. Evidence of mining exports contributing to local growth has yet to exist.¹² One account suggested that “*the mineral wealth and petro-dollars have vanished into thin air.*”¹³ To encourage this investment, tax exemptions were handed to mining investors in a manner that the International Monetary Fund (IMF) politely labelled in 2017 as “*too generous.*”¹⁴ Meanwhile, attempts to remove the corruption plaguing PNG’s public enterprises in the nineties through mass privatization simply transformed the informal sector into an even greater labor reservoir.

Limited private formal employment in PNG means there’s a slim tax base from which to draw revenue. Indeed, it was estimated that only 7-percent of the population bears the entire tax burden.¹⁵ Import taxes, being a consumption proxy, have been the only tax that PNG has been historically able to successfully collect. A Tax Review conducted during 2013-15 finally recognized the shortcomings of PNG’s “ad hoc” tax system. In the words of the Review: “*changes in PNG have outstripped the capacity and effectiveness...of the tax regime.*”¹⁶ By the time of the Review, PNG’s fiscal infrastructure had loopholes as

12 Dianne Kraal, “Petroleum industry tax incentives and energy policy implications: A comparison between Australia, Malaysia, Indonesia and Papua New Guinea,” *Energy Policy* 126, (2019): 214.

13 Muwali, “South Pacific,” 15.

14 Kraal, “Petroleum industry tax incentives and energy policy implications,” 212.

15 “Papua New Guinea Taxation Review: Tax Review Committee Report to the Treasurer. Part 1 of 2,” Tax Review Committee, accessed 04/07/2020, http://taxreview.gov.pg/wp-content/uploads/2015/11/15.10.22_taxreview.final_report_vol.1.pdf.

16 Ibid. p. 15.

large as the Bermuda Triangle. The absence of capital gains and wealth taxes or sufficient land-ownership legislation meant anyone with a calculator could manipulate their effective tax rate to approach zero.

Arguably most problematic is the lack of accountability or perceived “fairness” in PNG’s tax scheme. Corruption and the presence of haphazard “special deals” handed out ad arbitrium hardly promote tax morale. Tax exemptions have been handed out in a manner not all that dissimilar to Oprah Winfrey proclaiming: “*You get a car!*”. (PNG currently doesn’t know the total value of all its tax incentives.)¹⁷ Such an environment produces competition inefficiencies that a small business owner cannot predict. This further erodes the tax base and discourages formal participation. Problematic allocation of taxing rights between provincial governments doesn’t help either.¹⁸ An inefficient tax system that is difficult for the “little guy” to navigate and who is discouraged by corruption, multiplied by a population of 8.6 million, is a formula for perpetually stagnating living standards. Within such an anarchic environment, how is a woman possibly able to sustainably earn and *keep* the funds necessary to escape abuse.

Reform Thus Far

The forest for the trees

Thankfully, after its 2015 Tax Review and with some assistance from the IMF, the PNG government has begun reform attempts.¹⁹ Continuing this path is an urgent priority. PNG’s Medium-Term Revenue Strategy (MTRS), a roadmap for 2018-22, identified both systematic failings and outlined promising action steps.²⁰ This roadmap correctly diagnosed that there was not just a policy failing, but an equal need for legislative and administrative reform. A rewrite of the *Income Tax Act 1959* is underway with a consultation draft completed and estimated commencement in 2021.²¹ A separate *Tax Administrative Act*, after recognition of skills shortages and polite referrals to a lack of “*adherence*” to ethics codes, is also underway.²² By defining the “powers” of PNG’s tax office, the Internal Revenue Commission (IRC), this Act should increase public trust.

The MTRS hints at exciting progress, but thus far it is only hinting. Its tone emphasizes reform as merely a revenue generator rather than a pivotal development catalyst. In this instance, policy developers may have missed the forest for the trees. This tunnel vision

17 Kraal, “Petroleum industry tax incentives and energy policy implications,” 217.

18 Brian Brogan, “Taxation policy issues for Papua New Guinea,” *Pacific Economic Bulletin* 6, no. 2 (1991): 26.

19 Kraal, “Petroleum industry tax incentives and energy policy implications,” 217.

20 “Medium term revenue strategy: 2018-2022,” Internal Revenue Commission, last modified 2017, <https://irc.gov.pg/wp-content/uploads/2020/03/MTRS-2018-2022.pdf>.

21 “Papua New Guinea significant developments: Income Tax Act rewrite,” PWC Worldwide Tax, last modified 2020, <https://taxsummaries.pwc.com/papua-new-guinea/individual/significant-developments>.

22 “Medium term revenue strategy: 2018-2022,” Internal Revenue Commission (2017): 31.

on revenue was likely driven by PNG's recent trend of declining revenue.²³ However, the IRC must be willing to forego short-term revenue whilst waiting for workers to emerge from the shadows of the informal sector. Many of these individuals will initially fall into "zero-tax" categories, but this won't mean that the reform has failed. Even if the IRC *was* able to raise revenue, simply handing out such welfare money to the population without addressing structural inefficiencies beneath the surface will not raise sustained employment but merely inflation. And in the words of Milton Friedman: "*inflation is taxation without legislation.*"²⁴

Furthermore, current strategy appears to be focused on extracting more revenue from the foreign nationals working in PNG, rather than extending the formal economy by engaging the "little guy." It is unheard of, that in addition to wages, local PNG employers are providing their staff with motor vehicles, houses or paying school fees. Yet taxing such fringe benefits claims the attentions of local reform. Simply taxing foreign nationals more isn't a solution and shouldn't be how PNG "broadens" its tax base. PNG's tax infrastructure should focus on incentivizing local compliance and building trust, and any revenue data should be publicly available.

Enacting A Solution

Animating an economy

Reform attempts thus far are promising, but don't yet apply the surgical precision necessary to animate a fledgling formal economy. Reform of PIT is a good place to start. The tax-free threshold is currently 12,500 kina and an increase to 15,000 by 2022 is planned.²⁵ Neither of these numbers are high enough when considering the threshold of other developed economies in the region such as New Zealand or Australia. 15,000 kina equates to only AUD \$5,928. (The tax-free threshold in Australia is currently AUD \$18,200.) Whilst those lower income earning individuals captured in this threshold won't be contributing to tax revenue, this should not be of concern. The primary purpose here is simply to encourage such citizens to begin reporting their income and hence their participation in a formal economy. Differentials between top tax brackets also aren't appropriate as greater horizontal and vertical equity is needed to encourage participation. Those earning 70,000 kina are paying the same 40-percent tax rate as those earning 250,000. (In USD terms, a \$19,800 salary requires \$7920 in tax.)

The actual administration of income tax is also not without flaws. Employers are required to deduct fortnightly tax. This is a final tax with no refund payable – even if

23 Ibid. p. 1.

24 Gary Anderson, "The Fed, 2% Inflation and Ordinary People; One must recall Milton Friedman's observation that inflation is taxation without legislation," *The Wall Street Journal*, February 9, 2020.

25 "Medium term revenue strategy: 2018-2022," Internal Revenue Commission (2017): 11.

only one fortnight the entire year was worked by the employee.²⁶ However, individuals need to receive a tax refund for money fairly owed to them. Otherwise raising the tax-free threshold is pointless as individuals, with an effective rate at zero, won't be able to access it. An average PNG citizen may work multiple or seasonal jobs. Moving forward, PNG's tax infrastructure should allow for these economic nuances by enabling citizens to be legally compliant regardless of how many employers they may have. Allowing self-assessment, which has been proposed, will help. Without such changes, it would no doubt be simpler to train a monkey to do a tax return than to convince locals to participate in formal markets.

Indirect taxes also play an economic role. The MTRS indicated aspirations to raise sales tax in the future.²⁷ Sales tax is already at 10 percent. Increasing this rate further would be a mistaken attempt to increase short-term revenue. Realistically, if consumption taxes are to remain at all, administrative architecture allowing for input tax credits (to reduce double taxation) is required to prevent "cash under the table" behavior. More importantly, women are disproportionately burdened by an indirect tax given their tendency to spend a higher proportion of their disposable income on consumer goods. The gender bias of such a tax was evident when Ghana introduced a sales tax in 1994.²⁸ Such a mistake shouldn't be replicated in PNG.

Extending a formal economy across PNG, will steeply ramp-up the administrative burden on the IRC. Alongside the introduction of self-assessment will be the increased need to audit tax returns. Indeed, robust audit practices will assure citizens of fair treatment. Introducing a new administrative act will be meaningless without staff who are able to carry it out and so more should be hired. To address skill shortages and corruption, extensive training, including navigating bribery requests, should be provided. Given the characteristics of PNG's present economy, not every citizen will have technological access. Until internet becomes more widely available, the IRC should exercise flexibility in its compliance requirements. Finally, cooperation between provincial governments and the IRC, is necessary for simplicity, and coupling federal spending with local government adherence may foster it.

Hope springs eternal

The PNG government should set the goal that *every* eligible citizen is subject to the process of taxation. The act of merely including women in the tax return process itself, shouldn't be underestimated. The transformative power in this simple deed is to broadcast gender equality at a basic yet fundamental level. A government that actively welcomes

26 "Income tax – taxation of individuals," Internal Revenue Commission, last modified 2020, <https://irc.gov.pg/tax-information/other-income-of-individuals/>.

27 "Medium term revenue strategy: 2018-2022," Internal Revenue Commission (2017): 12.

28 "Why care about taxation and gender equality," OECD, accessed 30/04/2021, <https://www.oecd.org/dac/gender-development/44896295.pdf>.

women into the labor market provides the permission many need to pursue duties outside the immediate domestic sphere. In a nation that ranks 161 out of 162 in gender equality,²⁹ such a fundamental step towards gender parity at the economic level can't be overstated. The notion that women can be financial agents in their own right, may also curtail the bride price practice: a tradition that, worse than financially trapping women into a marriage, psychologically cages them into believing that they are merely property to be purchased.

Indeed, it is telling that other nations with an abysmal gender equality record also have flawed tax infrastructure. The Democratic Republic of Congo (DRC) is a nation with similar levels of gendered violence.³⁰ In Kananga, a populous city in the DRC, it was found that only 39-percent of citizens had even heard of the tax ministry, whilst fewer than 8-percent paid tax.³¹ In an attempt to prevent abuse, the DRC introduced legislation in 2006 to criminalize sexual violence, but this didn't put much of a dent in abuse.³² This sadly echoes PNG's own attempts to criminalize violence. A similar narrative is apparent in Somalia, where there is a substantial informal agrarian sector.³³ Enforcing legislation that bears no economic consequence across an informal economy is near impossible.

Beyond the general extension of a formal economy, particular tax reforms could specifically encourage women's safety. Tax legislation that not only allows but encourages women to earn financial independence, gives them a fighting chance to flee repeat abuse. The determination that PNG women show when crafting and selling *bilum bags*, a symbol of women's economic empowerment, shows that they are more than willing to earn their freedom if given a real chance.

In an environment where women often have no escape, they need the realistic possibility of owning their own property – a safe space – to exist. In PNG, delegation of land ownership is uniquely complex, with considerable land designated as customary.³⁴ Revising land legislation to allow for individual ownership and asset accumulation is fundamental to both economic prosperity and individual financial liberation. There are yet to be any significant plans to introduce land taxes in PNG – the cultural obstacles are understandable. However, to keep women safe it's necessary to have a widespread system of individual land ownership and end communal proprietorship. Strategic tax legislation

29 "The Next Frontier: Human Development and the Anthropocene", United Nations Development Programme (2020): 5.

30 "Democratic Republic of Congo," UN Women, accessed 1/05/2021, <https://africa.unwomen.org/en/where-we-are/west-and-central-africa/democratic-republic-of-congo>.

31 "Jonathan L. Weigel, "The participation dividend of taxation: how citizens in Congo engage with the state when it tries to tax them," *The Quarterly Journal of Economics* 135, no. 4 (2020): 1857.

32 "New laws have little impact on sexual violence in DRC," UN Office for Coordination of Humanitarian Affairs, accessed 1/05/2021, <https://reliefweb.int/report/democratic-republic-congo/analysis-new-laws-have-little-impact-sexual-violence-drc>.

33 "The Complexity of Sexual and gender-based violence," CISP, accessed 29/04/2021, https://www.international-alert.org/sites/default/files/Somalia_ComplexitySexualViolence_EN_2015.pdf.

34 "Land ownership in Papua New Guinea explained," Business Advantage Papua New Guinea, accessed 09/08/2020, <https://www.businessadvantagepng.com/landownership-in-papua-new-guinea-explained/>.

can assist in this process. Various first home buyer assistance schemes – perhaps deductible mortgage payments – could encourage purchasing of property. Evidence for this policy can be found in Nepal, which allowed women partial land tax exemption *if* ownership was registered in their name. A study on the impact of this policy found that there was “*at least some [positive] impact on female land ownership.*”³⁵

There is the potential to package land taxes with capital gains tax (CGT) – currently neither exist. CGT would broaden the tax take whilst reducing inequality by allowing a reduction in other tax rates, including the corporate rate (as the IRC has been hoping to do).³⁶ The introduction of loss deductions on capital would also encourage individuals to start-up more enterprises by reducing the risks of doing so, which would further encourage participation in a formal economy.

Women should be allowed the choice to file a separate tax return to their husband if they wish. Given gender wage inequality, women are often taxed at a higher marginal rate when filing jointly. Indeed, shifts from household to individual tax filing has been shown to increase women’s participation in the labor force.³⁷ Eminently, should a woman wish to have a say in how her income is spent, the power to file her *own* return would begin to communicate this right as a cultural norm. It would also enable the government to assist working mothers more directly.

Those women trying to escape domestic violence with their children face even greater hurdles to achieving financial independence. Tax reforms that support working mothers and their childcare costs would shrink some such hurdles. A small rebate for up to three dependents is currently allowed on an individual’s tax return, although there has been discussion to remove this feature.³⁸ However, this rebate should be expanded not removed. To allow both men *and* women to maintain employment, deductions for certain childcare costs should be introduced. An entirely tax-deductible childcare fee would particularly reduce effective costs for working individuals. Further, it’s currently stipulated that individuals can’t claim for a dependent who is “*maintained*” by another family member.³⁹ A mother who doesn’t wish to financially rely on her partner, who is also realistically paying for her children, should be able to file a separate return and access the childcare benefit, irrespective of whether the husband wishes to claim the deduction. If a mother can demonstrate, perhaps simply using receipts, that she is predominantly caring for her dependents, then *she* should be able to access the rebates.

Another means of shrinking the hurdles faced by abused women trying to achieve independence is to allow early access to superannuation. PNG has approximately

35 Anuradha Joshi, Jalia Kangave, and Vanessa van den Boogaard, “Gender and tax policies in the global south” (2020): 18.

36 “Papua New Guinea Taxation Review,” Tax Review Committee (2015): 15

37 “Women in the Labor Force: The Role of Fiscal Policies,” International Monetary Fund (2020): 7.

38 “Income tax – taxation of individuals,” Internal Revenue Commission (2020).

39 Ibid.

14-percent compulsory contributions taxed at the employee's marginal rate.⁴⁰ For those women surviving paycheck to paycheck to escape often-fatal violence, a stable retirement is beneath even the last of their concerns, not to mention that given the fledgling state of PNG's economy, compulsory superannuation is likely a deterrent to growth. How to measure which women should be deemed "abused" and allowed early access is undoubtedly difficult, but doesn't mean an attempt shouldn't be made.

As tax reforms are rolled out, the government will need to adopt public relations strategies to educate the public and encourage their adherence. This should be centered on building trust – this is what will drive compliance. Collaboration with representative bodies such as the Business Council – a voice of the private sector – would contribute to this process. Consideration of how to engage with citizens who have limited technology and rural residence is necessary. Collaboration with local leaders may help here. Once tax reform has stimulated sustainable economic growth, increased government revenue will then enable further expenditure on welfare. Secondary reforms including industrial relations and labor protection, can then also be introduced, not to mention welfare targeting women's safety.

Final Remarks: Rewriting the rulebook

PNG shifting itself from a *deals* to *rules* economy will allow it to leapfrog years of stagnating growth. With an economy of few official participants, weak rule of law, and perpetually stalling growth, is it any surprise that development on gender equality has similarly stalled? Economic growth, via the extension of a formal economy throughout PNG, will raise living standards and rule of law. This would provide a critical framework for a safer society for women and protect them with legislation that could practically reach them. Tax reform can not only help achieve this, but also provide a vital step in disseminating ideas of gender equality by treating men and women equally. The concurrent growth in a formal economy with advancements in gender equality is what will produce sustainable progress on sexual violence against women.

The Tax Review and MTRS were a good start towards the much-needed tax reform in PNG. Now it's time for diagnoses to be *truly* corrected. This is where aid should be directed. Tax reform won't stop sexual violence altogether, but it will advance systemic economic change. Without tax reform, PNG will be left with a government that can't help its citizens and women who can't help themselves to escape their abusers. Without an economy that works for them, women won't achieve empowerment.

40 "Tax facts and figures 2020: Papua New Guinea," PWC Publications (2020): 14, [https:// www.pwc.com/pg/en/publications/PNG_Tax_Facts_and_Figures/png-tax-facts-and-figures-2020.pdf](https://www.pwc.com/pg/en/publications/PNG_Tax_Facts_and_Figures/png-tax-facts-and-figures-2020.pdf).

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