

# Tax body map



A body map is used to look at the effects of not having public services on local people's rights, especially women (and youth).

## Objectives

- To understand the relationship between tax, lack of quality public services, and the violation of women's rights.

## Steps in the process

1. Find a safe space to do the body map exercise with a women-only group (or youth-only group).
2. Draw the outline of a woman on the ground or on a large sheet of paper. You may ask one of the participants to volunteer to lie down on the floor and draw around them. You can also draw the body freehand.
3. You may want to review the public service map tool with participants.
4. Now ask them: "How does the lack of public services affect you, your body and your health?" Give participants cards/post-its to stick on the part of the body where the effect is felt. During the discussion, the facilitator can relate the lack of public services to unpaid care work and how that burden is supported by women's time and bodies (in addition to their taxes). For instance, if local people are not able to pay for water services or do not have a workable water point, this may mean that the women and girls have to go to fetch water, thus burdening their bodies and reducing their options to do paid work.

5. How does the lack of public services affect gender-based violence? Show it on the map again with cards/post-its, perhaps in a different colour. You can use the “how” question technique to encourage participants to think about how public institutions could reduce violence on women and girls, such as police, judges, lighting, safer transport.
6. Who is in charge of purchasing basic products such as soap, food, baby needs and water? How does a high VAT tax on them affect women? Show it in the map again with cards/post-its, perhaps in another colour.

## Ideas for action

- How would you improve the situation of women in your context through tax and public services?

## Resources

- ActionAid's Tax Power Campaign Reflection-Action Toolkit, ActionAid, December 2015.