Tax reform should benefit children and youth
Position Paper of Child Rights Coalition Asia
on the Philippine Tax Reform Bill
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Child Rights Coalition Asia (CRC Asia) supports the call for the reform of the current tax system for the benefit of the Filipino children and youth. The tax reform should include provisions that will guarantee (1) the transparency on public resources, (2) the earmarking for health, education, and protection, and (3) the participation of members of society, including children, in the budget process.

Transparency on public resources
CRC Asia supports a tax reform policy that helps in ensuring that information on public resources is freely accessible to the public in a timely manner. A transparent public financial system contributes to increased public budget for children by impeding corruption and mismanagement of funds.

Earmarking for basic social services
CRC Asia pushes for a tax reform policy that directs the appropriation of funds for basic social services. The revenues from the tax reform policy should be allocated to education, health, housing, child protection, and other basic services for children and their families. The services should be accessible to the most vulnerable sectors, including the persons and children with disabilities.

CRC Asia welcomes the personal income tax reduction that can directly benefit children and the youth. A reduced personal income tax means that family breadwinners will have a higher take home pay, which will translate to increased allocation for children’s health, education, and other survival and development needs.

CRC Asia also supports the taxation of sugary drinks to promote children’s nutrition and create a healthy Filipino society. This policy should urge those in the food industry to provide nutritious yet affordable options for children and their families. The resources gained from the tax on sugary drinks should also be earmarked for fulfilling children’s right to potable water in schools and other public places.

Participation of members of society, including children
CRC Asia calls for a tax reform policy that upholds the participation of civil society and children in all stages of the budget cycle. The public, including the children, should be given a space to have meaningful contribution to the budget process.
Through these more aggressive public financial policies, CRC Asia expects a strengthened economic and political environment that is more favorable to the realization of children’s rights. CRC Asia envisions a public financial system that upholds the best interests of the current and future generations of children.

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CRC Asia is a regional network of child rights and human rights organizations working to mainstream child rights perspectives and agenda into the national, regional, and international advocacy. It aims to lead in the strengthening of child rights movements, promotion of innovative programs, and advocacy for better policies for children in the region.

For more information:
AMIHAN ABUEVA
Regional Executive Director
amihan.abueva@crcasia.org

PROF. ELIZABETH PROTACIO-DE CASTRO, PhD
Chairperson of the Board of Trustees
secretariat@crcasia.org