Choosing to challenge

General Features



02 March 2021

Tax Adviser shares the experiences of four female tax practitioners, including the challenges they have faced and the skills and support that have helped them to build their career

International Women’s Day is a global day celebrating the social, economic, cultural and political achievements of women.

The day also marks a call to action for accelerating gender parity. Significant activity is witnessed worldwide as groups come together to celebrate women’s achievements or rally for women’s equality.

Marked annually on March 8th, International Women's Day is one of the most important days of the year to:

- celebrate women's achievements;
- raise awareness about women's equality;
- lobby for accelerated gender parity; and
- fundraise for female-focused charities.

Today, 87% of companies are highly committed to gender equality – a huge increase from 56% in 2012. A commitment to equality often comes from senior leaders, management and male employees.

Workplace culture is also becoming more diverse and inclusive. Thanks to company-wide initiatives and strategies, employees are benefiting from equal opportunities to grow and advance both personally and professionally. A diverse workplace is self-reinforcing. If women and minority groups feel welcomed in a workplace, that workplace will attract further candidates who can make their own unique and value-adding contributions to the company.

More employers realise that inflexible working environments are driving away talented women from their companies who need to balance careers with family care. Employers are therefore coming up with solutions that include job sharing, part-time jobs, remote working, affordable childcare, paid family leave, and flexible start and end times. Companies are also striving to close the gender pay gap by empowering women to speak out against unequal pay, making women more aware of higher-paid roles, pushing against the damaging stereotype of gendered jobs – and, of course, by simply paying women fairly.

Companies are also realising the value of having more women in leadership. There's been an increase in female representation at executive level, which means women now have greater influence in shaping the business and culture of their company – hopefully for the better!
Employees are setting up and leading groups within companies that help support women and create a connected community of like-minded people that can help one another succeed.

Training and networking opportunities also help women in the workplace, as do mentoring programmes. Mentors in particular can act as role models that inspire, offer skills and experience, and open up professional networks. Despite leaps in

progress, women are still underrepresented in the workplace, particularly women of colour, women with disabilities and LGBTQ women.

Many companies still need to understand that women's experiences are diverse and reach beyond gender, which requires personalised approaches to issues preventing career advancement. Strategies like unconscious bias training, target setting or metrics sharing are needed to overcome this unequal representation. But beyond tangible solutions, global mindsets also need to change for women to succeed in the workplace.

This year's theme for International Women's Day on 8 March is Challenge to Change. Jane Ashton and I are delighted that the ATT and CIOT are celebrating this day with our members, students, volunteers and partners.

In this feature, Tax Adviser showcases the stories of four inspirational women who share their experiences of professional life in international tax, the challenges they have faced and their reflections on what needs to change. Please look out for our social media activity and follow the hashtags #challengetochange and #eachforequal where you will learn more from other organisations and people who are celebrating this day, worldwide.

Here at the ATT and CIOT we are committed, amongst other things, to:

- challenging the representation on our volunteer committees and panels through our Equality, Diversity and Inclusion committee;
- flying the flag for female speakers on our branches and events programme;
- developing more case studies of female members who will inspire the next generation; and
- celebrating achievements through our networks and on social media.

I hope that by the time you have read this article, showcasing the contributions of four international women in tax, you will be motivated to challenge to change!

See www.internationalwomensday.com for more information and ideas.

Opportunities for change

There are opportunities for each of us to challenge ourselves to identify at least one positive change we can make in support of our female colleagues, friends and family members. You might consider the following, which are suggestions from the

International Women’s Day website:

- Call out when you see or hear gender stereotypes or bias.
- Question and challenge all-male speaker panels.
- Mentor a woman and help her build her networks.
- Fly the flag for women amongst family and friends.
- Listen more openly to everyone, all genders.
- Respect and embrace difference.
- Notice gender representation on senior leadership teams.
- Reflect on how fair and equal your actions and comments are.
- Value women’s contributions and achievements more.
- Be aware of bias and question assumptions that you make about women.
- Keep an open mind about equality and inclusion.

Cognitive diversity
Dilpreet K. Dhanoa, Barrister, Field Court Tax Chambers

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This year marks the 112th anniversary of Women’s Day being observed, and the 111th anniversary of it being recognised globally (or so historians can broadly agree). It provides serious pause for reflection in considering how far women have come in levelling out the playing field.
Tax is a rigorous discipline. It does not exist in a social vacuum; far from it, it

pervades every aspect of our lives. For that very reason, I would argue that intellectual (or cognitive) diversity is even more important than any other diversity. Women should not be counted for the sake of statistics, but rather because of their expertise and ability to bring a different perspective. As a profession, it is intellectual diversity we should be striving for. It transcends distinctions and celebrates individuals for the uniqueness, expertise and perspectives that they bring to
their work.

Importantly, intellectual diversity blurs the distinction between the various labels. It transcends the gender, race and any other debate on diversity. Tax is blind to these things. Demographic diversity can bring certain perspectives, but there is little use in such diversity if the thinking of those around the table is aligned one way. Real diversity can be achieved when the individuals around a table are respectful of one another, and importantly, have intellectual diversity that pushes and challenges the boundaries of the issues at hand.

Tax requires cognitive diversity, and the tax profession is actually quite good at bringing a range of disciplines (and as a result intellectually diverse people) together – be they lawyers, economists, accountants or policy-makers. It is this diverse approach and thinking in tax which means that very often the traditional labels can be set to one side. As women, we do face challenges in the workplace but this is not unique to tax. We have wonderful role models in individuals such as Professor Judith Freedman, Professor Rita de la Feria, Professor Tsilly Dagan, Dr Anzhela Cédelle, Dr Alice Pirlot and Emma Chamberlain OBE (to name but a few) – all of whom I have been very fortunate to have been taught by, and each of whom have really paved the way for young women in tax. In addition to these formidable women, it would be remiss to forget their male colleagues – many of whom provide this intellectual diversity and challenge to young men and women entering the profession.

My own chambers is a prime example: there is extraordinary diversity within a relatively small group of individuals, and the open-mindedness amongst members regularly results in healthy debates ensuing – reflective of a world in which labels are not decisive of whether you have a proverbial place at the table. The only ticket is meritocracy, genuine intellectual curiosity and a passion for tax (of course!). It is often said that the only colour the tax practitioner recognises is green (the dollar) so it is inherently a subject which accepts diversity. It is that diversity of thought,

challenging and being challenged, and pursuit of true intellectual rigour that allows for labels to be set aside – and in that vein for women to succeed in tax.

Tools for success
Joanne Clarke, Tax Director (VAT), Pinsent Masons LLP

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At this stage in my career, I am thankful that I feel confident enough to say that I am a highly technical, commercial and trusted tax advisor, although the journey was not always easy or the path clear! Looking back, I see a few key reasons why I was able

to progress the way I have as a woman in tax and at a reasonably quick pace too.

Firstly, my technical ability. Instinctively, I would credit my CTA qualification for this as I feel it is a significant contributing factor for my success. However, my personal drive and amazing mentors were, without a doubt, key catalysts. My tax technical abilities often created opportunities for me to work on more interesting and complex projects and be given greater responsibilities. It also became apparent, as I relocated to the Middle East, that when you look at the tax profession as a whole globally, being a woman in tax with a professional tax qualification is a bit like Willy Wonka's Golden Ticket!

Secondly, a couple of years into my career in tax I learned that speaking up, having an opinion and sharing it was one of the greatest things that I could do to earn the respect of those around me, build trust and continue to develop my technical knowledge through healthy tax debates and discussions – even when my opinions challenged more senior colleagues' views or I was the only woman in the room! It is important to be seen and to be heard. I know this is not always an easy thing to do and my only words of wisdom would be to ensure that you have amazing people to support you and to give you the confidence you need.

Lastly, my emotional intelligence has served me well. Often, women can be perceived as 'too emotional' and therefore not acting professionally. While research does show that men and women are equally emotionally intelligent, women do tend to be better at emotional self-awareness, empathy, and so on. Personally, I was measured as highly emotional intelligent and I began to understand how important this was for a career in tax where relationships are of key importance to success. I have always tried to build trusted and respected relationships with others as I progressed through my career.

There have been many challenges I have faced along the way as a result of being a woman in tax – from 'boys clubs' and being the only woman in a room of 250 professionals, to realising that pay was not equal!

There are still a lot of steps to be taken to ensure equality in this industry, but I do feel that when we each individually put our own best foot forward and support each other, the obstacles are a little easier to push to one side to allow us progress!

Effort, dedication and support
Susana Bokobo, External Tax Expert, International Monetary Fund

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When I started out 30 years ago in the world of taxes, and especially international taxation, I felt that I was stepping into an aggressive, competitive and male-dominated environment. In terms of inclusion of female professionals, it was certainly a difficult field to access for those who aspired to genuinely belong there while making a worthwhile and perhaps even lasting contribution. With the passage of time, however, many have managed to enter the profession, and some have left their mark. This is where my story begins.

I earned a Degree in Law from Universidad Autónoma de Madrid, where I also completed a PhD in Tax Law. As a tax law specialist, I later realised that I needed to increase my understanding of the economic aspects of taxation and so I obtained a Diploma in Accounting and Financial Management at the EAE School of Business.

After starting my career as a university lecturer, I took on a range of legal advisory roles in both the public and the private sector, first at the Ministry of Finance, then at the Supreme Court, and finally at a large multinational company.

The depth and breadth of this varied professional experience raised my professional profile to such a degree that I was appointed as a speaker and panellist at the United Nations and the OECD. But these achievements did not happen in a blink of an eye. They came after many ups and downs and, especially, as a result of great determination and never giving up. I should also mention the long working hours and frequent travel abroad (roughly 30 trips a year), which for a working mother can be somewhat problematic. Nevertheless, thanks to the unconditional support of my husband I was able to manage my domestic life and maintain a high performance at work without feeling (too) guilty.

This combination of effort, dedication and support led to my being appointed as a trusted tax advisor to the United Nations for the resolution of disputes and for natural resources in developing countries, and, most recently, joining the roster of the International Monetary Fund.

After all these years, if I had to describe my contribution in the international taxation arena, I would say there is a common thread running through the way I deal with people, situations and problems: seeking cooperation instead of confrontation and always offering a calm and balanced perspective to find the best solution for all concerned.

Capacity building in Africa
Belema Obuoforibo, Director, IBFD Knowledge Centre

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I oversee IBFD’s global editorial operations, covering our offices in Amsterdam, Beijing, Kuala Lumpur, and Washington. I am also a member of IBFD’s Executive Board. I qualified as a Chartered Tax Adviser in 2004. Before joining IBFD in 2007, I worked for almost ten years at LexisNexis UK, where I was lead editor on the Yellow and Orange Tax Handbooks, and a tax writer on Simon’s Taxes.

In addition to being a publisher of tax information, IBFD provides consultancy services to governments, particularly on tax treaties and domestic law reform. IBFD is frequently asked by governments to conduct capacity building training for staff of their tax authorities and finance ministries. Next to my current role at IBFD, I am involved in IBFD’s capacity building work in Africa. I frequently lead teams to provide training to African government officials.

Over the past decade, African governments have increased their focus on tax policy and its role in economic development. Across the continent, governments have reduced their dependence on natural resources as their main source of revenue. Much attention has shifted instead to creating robust tax systems – old treaties are

up for renegotiation, and domestic laws are being overhauled. This necessitates training in tax treaty policy, tax treaty interpretation and application, and domestic anti-avoidance rules. I have been privileged to play a role here, training tax officials from all over Africa.

My work in Africa gave me the idea of an annual Africa tax conference, targeted at African tax professionals, which would tackle cross-border tax issues from an African perspective.

It would also be a vital platform for the African voice in the global debate on international tax reform.

And so, in 2015, IBFD launched the Africa Tax Symposium. The event has now become the premier African conference on international taxation. We host the Symposium annually in a different African country, and, so far, have held the event in five countries.

Through my work in Africa, I have seen up close the vital contribution that women make to the tax profession in Africa. For example, over the past 15 years, I have seen a marked increase in the number of women who are partners in law and accountancy firms. And, on the tax administration side, it is not uncommon to see women heading up large divisions of the revenue authorities. Some countries (Liberia, Nigeria, Uganda, Zimbabwe) have also appointed women as heads of their revenue bodies.

The story is not much different among the main thinktanks and policy making bodies on the continent. Women have played a key role in much of the influential policy work on African taxation, especially in current discussions on reforming international taxation. Our Africa Tax Symposium is notable for the high number of women experts on every panel.

I am impressed by these developments for women in Africa. I look forward to greater progress in the years ahead.