

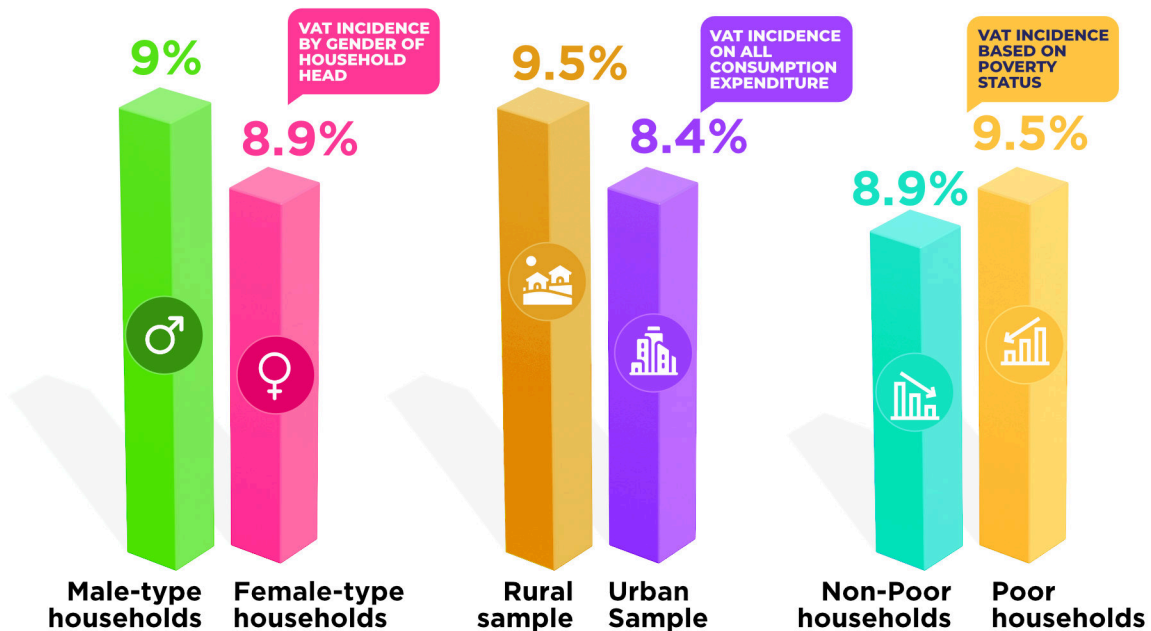


Network For Women's Rights in Ghana
(NETRIGHT)

GENDER ANALYSIS OF GHANA'S TAX SYSTEM



WHO FEELS THE VAT BURDEN MORE?



Expenditure shares on food and non-alcoholic beverages; housing; health and education are slightly higher among female-headed households than male-headed households.

The incidence of VAT on food and non-alcoholic beverages for female-type households was slightly higher compared to male-type households. High incidence of VAT on food may have implications for household food security and health concerns.



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