

# Impact of Tax Rebate on Land Registration to Women's Empowerment in Nepal

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## SUMMARY

Access to ownership and control over land and other forms of property is considered one of the means to achieve gender equality and empower women and girls. In Nepal, the 2011 census indicated that only 19.71% women had some ownership over land or property. The roadmap for Sustainable Development Goals proposes to increase this figure to 40% by the year 2030. Nepal has implemented several incentives to improve the women's ownership of land and property important among them is tax rebate on land registration in the name of women and joint ownership among spouses as well. By 2015, it is estimated that the ownership of women has increased to 26%, and looking at the present trend the number of women with access to statutory ownership of land and property will significantly improve. This study is undertaken to assess the other side of the story: how far these policy reforms have impacts in empowering women, do women have actual control over the land they own, and how far they have been socially and economically strengthened.

In this background, the study has been conducted with an objective to analyze the status of land registration after the government's encouragement policies and its relation to women's empowerment. The data are based on primary and secondary sources. Though the Government started providing symbolic tax rebate on women's land registration since 2006 gradually increasing by 2019 up to 25% to 50% depending upon different criteria, the statistics from secondary sources for the last 5 years (2015- 2019) are analyzed. Major indicators for social empowerment of women are the cases of domestic violence and violence against women and girls. Regarding economic independence, different indicators like women's access to formal employment has also been analyzed. Primary data sources are key informant interviews (KII) using checklist based on Gender Evaluation Criteria (GEC) tools in four municipalities in different parts of Nepal.

The study shows increasing trend in the percentage of women land registration equivalent to huge

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amount and tax rebate. It was found that the major motive behind women's land registration was to escape from higher taxation in most of the cases, but this initiation has at least motivated families to register land in women's name. Findings show that in general women's access to statutory land ownership has increased rather than full control over the land and property they 'own' but this has provided sense of security and supported in women's empowerment by enhancing their social status and reducing domestic violence, increasing women's agriculture productivity, improving confidence level to participate in household decision making, access to education and formal employment, access to civil and political affairs, greater mobility and social independence etc. Statistical and perceptual analysis show that there is a positive correlation between tax rebate on land registration, increased women's ownership, and their social and economic empowerment.

The study provides evidence in support of the policy interventions undertaken to enhance women's empowerment through increased women's access to land and property.