

Freedom to Move

Women's experience of urban public transport in Bangladesh, Brazil and Nigeria, and how lost tax revenues can pay to improve it



Freedom to Move

"It would be wonderful if I could feel safe on the bus and could go to school or any other place without a single hint of fear of anything in my eyes. But that's not what life here is like."

15-year-old girl, Brazil

This paper was researched by Angela Nakefeero for ActionAid.

ActionAid would like to thank Glauce Arzua, Kate Carroll, Rachel Colbourne-Hoffman, Anna Goslawska, Nishat Fahmi Hasan, Wangari Kinoti, Maíra Martins, Ruwa Matsika, Livia Salles, Lovisa Moller, Marcelo Montenegro, Savior Mwambwa, Ene Obi, Nkechi Ilochi-Omekedo, Gabriela Pinto, Asgar Ali Sabri, Rachel Sharpe, Ojobo Atuluku and Tasallah Chibok.

The report was edited by Hannah Brejnholt, Karen Ansbæk, and Bridget Burrows

Photos: ActionAid Copy edit: Eva Perroni Design: www.NickPurserDesign.com

Published by ActionAid, November 2016

Freedom to move: women's experience of urban public transport in Bangladesh, Brazil and Nigeria, and how lost tax revenues can pay to improve it, ActionAid, November 2016

Cover photo: Women from Maré de Sabores come together on the International Day for the Elimination of Violence Against Women at the Maré Complex, in Rio de Janeiro 2014 PHOTO: ACTIONAID



Table of contents

1.	Executive Summary	4				
1.1 1.2	Introduction Women need more	4				
1.2	United Nations obligations	5 5				
1.4	Five key barriers to gender responsive transport	6				
1.5	Country contexts	8				
1.6	The solution: Four keys to gender responsive transport	11				
1.7	Tax pays for gender responsive transport	11				
2.	What are gender responsive public services?	12				
2.1	What are public services?	12				
2.2	What is a gender responsive public service?	12				
2.3	What is gender responsive public transport?	12				
2.4	How should gender responsive transport be funded and run?	13				
3.	The cities we chose and what we examined	14				
3.1	The cities	14				
3.2	What we examined: Key research questions and methodology	15				
4.	Five key barriers to gender responsive transport	16				
4.1	Inappropriate design of urban public transport	16				
4.2	Unsafe urban public transport leading to sexual violence	17				
4.3	Unaffordable transport and multiple tickets	19				
4.4	Unreliable, inadequate and poor quality transport vehicles	20				
4.5	Weak or absent legal and policy frameworks on the delivery of gender responsive urban					
	public transport	21				
5.	What is it like for women around the world? Women's voices from Dhaka, Abuja and São Paulo	22				
6.	What would make urban public transport gender responsive - and what					
	would it cost?	25				
6.1	What would it cost to make urban public transport more responsive?	27				
7.	Tax pays for transport that meets women's needs	28				
7.1	Tax foregone due to tax treaties	28				
7.2	Tax foregone due to tax incentives	29				
7.3	Earmarking taxes: An example from Brazil	29				
8.	Conclusions and recommendations	30				
App	pendix 1	32				
End	Endnotes					

1. Executive Summary

1.1 Introduction

Millions of people use public transport every day; it is the lifeblood of cities and the most efficient way to move people. Over half the population, however, are marginalised in these systems as the specific needs of women and girls are not catered for; leaving them vulnerable to violence and less able to fully access their rights. For women and girls worldwide, the freedom to move safely around cities is greatly restricted, whether by gender-blind planning and design of transport infrastructure or by social and cultural norms that tolerate violence towards women.

Poor street lighting, a lack of buses and stops, all-male transport staff, lack of public toilets and inadequate policing has created an environment where sexual violence against women in the city can thrive. Women and girls living in poverty are even more affected and exposed to this violence. It is reported that in São Paulo, Brazil, a woman is assaulted in a public space every 15 seconds, whereas 84% of Bangladeshi women surveyed said they have experienced insults or sexual comments whilst travelling.²

This report looks at the quality of public transport provision for women and girls across three major cities: Dhaka (Bangladesh), Abuja (Nigeria) and São Paulo (Brazil). Bus services were examined as they were the most readily comparable component of public transport. This report analyses the issue of women's security on public transportation and offers solutions for bus systems which facilitate women's freedom to move. Currently, the Governments of Bangladesh, Nigeria and Brazil are failing to provide safe, secure and reliable services for women and girls. Safe public transportation systems are a necessary prerequisite for women and girls to be able to exercise their right to freedom of movement and their right to enjoy and use their cities' services without the threat of sexual violence or harassment.



In Abuja, Nigeria, public transport from the outskirts can be expensive, busy and without shelter or lighting, dangerous. PHOTO: WALE ELEKOLUSI/ACTIONAID

1.2 Women Need More

It is hard to imagine any major city without a public transportation network. Millions of people utilise public transport to get to work every day, visit friends and relatives, move goods and access key services like education and healthcare.

Women and men's mobility patterns typically differ, and consequently, so does their use of public transport systems. As women do the majority of unpaid work; caring for children, the elderly and the sick and often combine these unpaid caring responsibilities with paid work, their travel patterns are often more frequent and complex than those of men.

As part of their unpaid care work, women often escort vulnerable people around the public transportation network, such as taking children to school or the elderly to medical services. Women are likely to be under pressure to speedily negotiate transport systems when, for instance, they are rushing home from work to pick up children. Gender responsive public transport systems that are safe, reliable and affordable are essential in ensuring education and economic security for women, access to basic rights like childcare and health facilities, and in tackling gender inequality.

We found through interviews with women and girls, and reviewing government and urban transport documents that women's perspectives have not been considered in urban transport planning and design. As a result, women are more likely than men to: walk or use alternative modes of transport, use off-peak and peripheral public transport routes (out of the city centre), feel unsafe and be at increased risk of violence while using urban public transport. When women and girls cannot access public transport, or cannot access it safely, their rights to education, health, mobility, and employment are both impeded and violated. This invisible institutional sexism increases women's inequality.

"After completing overtime at the factory we were going home in a local minibus and as there was no space in the back one of us had to sit with the driver...after a few minutes the driver started groping the girl sitting in the front...she got nervous and did not utter a word... when the minibus came to a halt she immediately got out of the bus and slapped the driver with her shoes in front of everyone..."
Female factory worker, Bangladesh.

1.3 United Nations Obligations

Leaders from around the world adopted the 2030 Agenda for Sustainable Development in September 2015. This new agenda includes a set of 17 Sustainable Development Goals (SDGs) to end poverty, fight inequality and injustice, and tackle climate change by 2030.

SDG 11, on sustainable cities and communities, places responsibility on UN member states to make cities and urban areas inclusive, safe, resilient and sustainable. In particular, subsection 11.2 emphasises the mandate of states to provide safe, affordable, accessible and sustainable transport systems for all. This includes expanding public transport systems while paying special attention to the needs of those in vulnerable situations, which includes women, children, people with disabilities and older people.³

At the UN Habitat III Conference in October 2016, governments established a new urban agenda highlighting new challenges that will be tackled over the next 20 years. Right to the city was included for the first time in a UN declaration (an important paradigm that strengthens the fight for gender responsive public services). Urban mobility and public transportation is one of the key issues on this new urban agenda.⁴



An activist shares her message of solidarity at the launch of the Safe Cities for Women campaign in Cambodia, 2014. PHOTO: SAVANN OEURM/ACTIONAID

1.4 Five Key Barriers to Gender Responsive Transport

Inappropriate design of urban public transport

This may include: inadequate lighting in streets and at bus and train stations; routes that don't link up and badly placed bus stops with long walking times; lack of separate toilets and rest areas within bus and railway stations; lack of priority seating and lack of rails or ramps to help boarding for the elderly, people with disabilities, pregnant women and children.



In Heliópolis, São Paulo, street lighting is a major concern for women away from the main highways. PHOTO: ACTIONAID

Unsafe urban public transport leading to sexual violence

Women feel unsafe on public transport and justifiably so: recent research showed that 35% of women in São Paulo have experienced violence and harassment on public transport.⁵ The state bus company SPTrans registered 36 cases of sexual harassment from January to October 2015; undoubtedly many more go unreported.⁶ Women avoid travelling at night when the threat of danger and violence is more likely, but this restricts their freedom of movement and affects a range of choices including the types of work and leisure activities they participate in.



In Freetown, Sierra Leone, a solidarity march in 2015 calls for justice after several cases of extreme violence against women.

PHOTO: ACTIONAID

Unaffordable and multiple tickets

Women do the majority of unpaid care work and often combine it with activities to earn money. Unpaid care work involves using transport to: take children to school, take children and the elderly to medical appointments, carry out household shopping as well as visiting friends and relations who may be unwell. As a result, women will need to make shorter and more frequent journeys with multiple stops at different services and locations, often while carrying children and goods. In most transport systems, fares are charged on a per person basis, with travellers frequently paying multiple fares as they transfer from bus to bus or to different modes of transport. Given that women generally have lower cash incomes than men and may be travelling with children or elderly relatives, this places an unequal cost burden on them.

In Dhaka, 80% of low-income female factory workers (formal and informal) cannot afford public transport and have to walk to work, against 61% of low-income male production workers. In São Paulo, it costs approximately US\$3 for a return journey to the city centre, and yet the minimum wage in Brazil is around US\$200 per month. For those travelling daily to the city centre, public transport costs could amount to almost half their monthly wage.

markets, etc.



In São Paulo, women reported that they often fear using public transport.

PHOTO: ACTIONAID

Unreliable, inadequate and poor quality transport vehicles

In each of the cities examined, the number of buses was inadequate for the number of women using them.
Consequent overcrowding means women and girls struggle to board and disembark which leads to more incidences of sexual harassment against them. The favela of Heliópolis in São Paolo is severely under-served by buses, which leads to women and girls having to wait at bus stops for long periods of time. Given their time pressures to combine commuting to work with unpaid care responsibilities, when journey times get longer and more unpredictable, women are forced into choosing income-earning activities that are closer to home regardless of other factors such as skills, safety, pay level, availability of



Around Abuja, buses often pick up from areas without shelter or protection.

PHOTO: WALE ELEKOLUSI/ACTIONAID

Weak or absent legal and policy frameworks

Bangladesh, Brazil and Nigeria are all signatories to international and regional commitments on gender equality and women's empowerment. When it comes to delivering the rights of women and girls in the area of public transport, however, there is a clear absence of any legal or policy frameworks at the national and local levels that ensure women's safety and equal access. Such a framework may include providing an adequate number of seats for women on buses and/or better judicial response and legal processes for reporting violence. Since there are few women within decision making bodies for public transport planning and provision, women's perspectives are not heard and their safety is often overlooked.

1.5 Country contexts

Dhaka, Bangladesh



In Lalbag, Dhaka, 10 year old Salma (left) walks to school. PHOTO: NICOLAS AXELROD/ACTIONAID

"It was unpleasant weather, and the poor drainage systems had created water logs even on the main roads of Dhaka city. I reached the crowded bus stop. The rain had made my clothes cling to my body. The men were staring at parts of my body and that hurt me. I looked around to find a

washroom or toilet in the bus stop so that I could change into the dry clothes I was carrying. There was not a washroom I could use. The bus arrived. Everyone rushed towards the gate. They will use all the physical strength in their body from pushing, pulling and elbowing, in the process I felt a pinch on my bottom, I turned around to scream but there were so many people behind me

that I couldn't say anything. The bus conductor pushed me aside and was shouting that the nine seats allocated for women are taken. I was screaming that the other seats are general seats for both men and women, but he wouldn't let me enter the bus and men behind pushed me away from the gate and boarded. I saw the bus leaving the stop and I stayed with a lot of anger and pain."

Hawanur Khantun, Dhaka resident.



What would gender responsive transport cost in Dhaka?

In Dhaka, there are currently 9,311 registered buses and 8,459 registered minibuses.⁸ It is estimated that an additional 3,000 buses are needed to meet current demand.⁹ The cost of purchasing these 3,000 needed extra buses would equate to approximately US\$207 million, with each bus costing on average US\$69,000 (not including operational costs).¹⁰ These cost calculations are for buses with priority seats for women but without ramps for people with disabilities. Installation of security cameras on state funded buses would cost an

estimated additional US\$500 for two cameras per bus.¹¹ It would cost approximately US\$ 1.5 million to fit every bus in the city with two security cameras.¹²

In Bangladesh around US\$85 million is lost every year from just one tax that it's lowering for companies from richer countries - enough to buy a thousand new buses!

Recent research carried out by ActionAid shows that Bangladesh is losing approximately US\$85 million a year from just one clause in its tax treaties that severely restricts the rights of Bangladesh to tax dividends of overseas companies. With a change in just one clause in its tax treaties, Bangladesh could take an important step towards meeting the huge demand for better, more available public transport. US\$85 million a year could go a long way to improving the availability of buses thereby improving the lives of millions of women and girls commuting on a daily basis.

Abuja, Nigeria



Farida shows that the public transport she relies upon is both overcrowded and unaffordable.

PHOTO: WALE ELEKOLUSI/ACTIONAID

Farida was pregnant and a mother of two living in Nyanya, a satellite town outside of the Nigerian capital Abuja. She commuted daily to Abuja for work rising at 4am to get to work by 7am as she had to bathe and prepare food for her family. She joined long queues of passengers waiting to board a city bus service run by a private company, El Rufai buses. These buses charge 100 naira (US\$0.3) per passenger, per trip. It is the cheapest transport service within Abuja, however, fares

over a month add up to a quarter of the average minimum wage and are thus unaffordable for many. Women, who more commonly either work in the informal sector or do not receive an income, find fares a more significant challenge.¹⁴

The routes have neither designated waiting areas nor shelter spaces for commuters, and are very overcrowded. Farida, like other women, the elderly and physically challenged persons, had no choice but to stand in queues with her toddler, for over 30 minutes daily, amidst the shoving and cursing from desperate co-passengers. Due to the limited number of buses plying Farida's route in comparison to the number of users and the traffic gridlock, going home was always a challenge. She had toleave

work early to be able to catch the last bus. On occasions when Farida runs late, she walked down the unlit parking lot for these buses with her toddler close to her bosom. Without any visible security, she feared rape or assault dwelling in the shadows.

What would gender responsive transport cost in Abuja?

To reduce over-crowding ActionAid Nigeria estimates there would need to be an additional 600 buses based on routes in Abuja. The costs of purchasing these additional 600 buses is US\$54 million, based on the cost of one 53 seat bus at approximately US\$90,000 (not including operational costs). ¹⁵ According to a staff member from the FCT Transport Secretariat, to improve the bus terminal in Nyanya and make it a permanent structure it would cost US\$15 million. ¹⁶

Nigeria's government forfeits US\$2.9 billion of revenue every year by giving out tax incentives to foreign companies. 600 more buses are needed to meet demand in Abuja, which would cost a fraction of the amount, at US\$54 million.

In one case in Nigeria, because of an extraordinary 10-year tax break granted by the government to some of the world's biggest oil and gas companies, including Shell, Total and ENI, Nigeria lost out on approximately US\$3.3 billion in tax revenue.¹⁷ Nigeria is Africa's largest economy, the continent's largest oil producer, and has the continent's largest reserves of natural gas. It is also Africa's most populous country and is marked by big inequalities, with more than 60% of the population living on less than one dollar a day.¹⁸ The US\$3.3 billion lost to this tax break would have many times over enabled the state to pay for the additional 600 buses (US\$54 million) needed to meet current demand in Abuja, allowing women and girls much greater freedom to move and obtain their rights to employment, education and health.

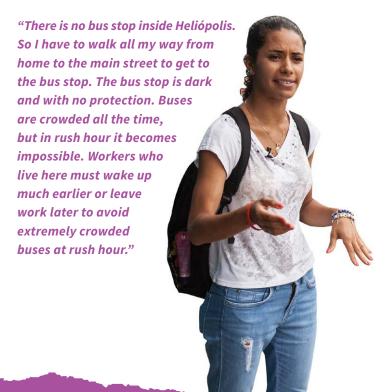
São Paulo, Brazil



Ninive explains that her daily commutes through São Paulo are frequently difficult and dangerous.

PHOTO: ACTIONAID

Ninive Nascimento, 26 lives in the favela of Heliópolis in São Paulo. She is studying at a university in the centre of São Paulo, almost 20 kilometres away. She also runs a project funded by Facebook in the favela from 9am to 5pm teaching the local street vendors and small businesses to use social media to improve their marketing. At 6pm she heads to university. She is often tired, but what really upsets her is the feeling of being unsafe on this journey and on her return at 11pm to reach her home.



What would gender responsive transport cost in São Paulo?

In Heliópolis, a poor area of the city of São Paulo, it is estimated that 1,300 LED light lamps are needed to cover 24 kilometres of streets found within the community. With each streetlight costing USD \$670, it would cost around US\$870,000 to provide street lighting for 200,000 people living in Heliópolis, equal to the government spending USD \$4 per person.¹⁹

The Brazilian government has taken a positive step forward with the introduction of a progressive new law that could help fund their public transport needs. The Urban Mobility law 12.587/2012 sets the guidelines for a National Policy on Urban Mobility, and earmarks major funds for public transport.²⁰ It establishes that 100% of the tax collected by fuel bought in Brazil (CIDE combustível) must be invested in public sector spending on public transport.¹⁹ Some estimates based on the national consumption of gas, oil, diesel and ethanol estimate that this could bring in US\$ 3 billion each year in additional tax revenue, with an addition of US\$0.03 for every litre consumed. The amount would roughly correspond to 40% of the annual operation cost of public transport – and is expected to provide a huge boost to public transport in the coming years. In order to ensure this money is well-spent to meet women's needs, however, women in Brazil must be better included in decision-making about public transport planning and design.

1.6 The Solution: Four Keys to Gender Responsive Transport

To make the significant improvements required in public transport systems across the three cities studied firstly requires better funding. Southern countries must: retain more of their taxing rights over the profits of foreign companies; resist from giving away so much in tax incentives to foreign investors and ensure multinational companies pay their fair share of taxes by closing tax loopholes.

In response to the issues identified around public transport in the cities of Dhaka, Abuja and São Paulo, ActionAid believes that to make public transport work for women and girls it must be:

Publicly delivered:

It is clear that the state should play a bigger role in regulating, subsidising and even providing public services in order to make it available, accessible and safe for women and girls, addressing their strategic needs and reducing gender inequalities.

Participatory:

Governments must include women in the physical planning and design of cities and public transport systems, ensuring gender-responsive safety designs, ticketing systems or route selection and the implementation of specific gender policies for urban public transport.

Accountable:

Governments should make public transport providers and their staff live up to agreed standards, and give sanctions resulting from their performance.

Effectively managed:

Governments should develop a multi sectoral approach to ensure women's right to freedom of movement within the city. This approach must be grounded in efforts that prevent violence against women and girls, including: challenging patriarchal norms and gender-based discrimination through

the education system; ensuring equal educational and employment opportunities for women and girls; and increasing women's political participation and decision-making power.

1.7 Tax pays for Gender Responsive Transport

When examining the tax-foregone figures it is clear, when even looking at a very limited number of features, that closing tax loopholes can lead to substantial increases in revenue for governments. Corporate tax dodging clearly undermines the efforts of governments to secure resources to cover the costs of gender responsive public services. Governments must ensure that the additional revenue from closing tax loopholes prioritises women's unique needs and goes towards the provision of quality public services that uphold and protect women's rights.

All states are obliged to protect human rights as part of their duty to citizens.

This includes the obligation to provide public services, ensure freedom of movement, safety and security, and ensure that every person can live a life of dignity irrespective of gender or status.



Activists reach out to sellers and the public at a market in Abuja, 2013, as part of the Tax Justice campaign.

PHOTO: KATE HOLT/ACTIONAID

2. What are gender responsive public services?

"Once I was on the bus and felt something strange touching behind me. I turned to one side, turned to the other and it seemed that the person was following me, purposely staying close behind me. I tried to move away but the bus was crowded. I could not do anything because I have no way of proving that something was wrong. And it's simple, right? I would say something and the person would say that they didn't do anything."

Woman from São Paulo, Brazil.²¹

All states are obliged to protect human rights as part of their duty to citizens.

This includes the obligation to provide public services, ensure freedom of movement, safety and security, and ensure that every person can live a life of dignity irrespective of gender or status.

2.1 What are public services?

According to the UN, public services include, 'those conventionally regarded as basic services that support human rights, such as health and education services; those not conventionally regarded as basic services but that also support women's human rights, such as employment and economic services; those that are fundamental components of governance itself, such as electoral and related political services, civil registration, and legal, justice and police services'.22 ActionAid also acknowledges that those services commonly referred to as 'infrastructure and utilities' (including water, electricity, road, transport, sewerage and telecommunications) play a crucial role in supporting women's economic and social rights, because when they function well, they enable women to spend more time outside the home in non-care activities and ensure an adequate standard of living. By contrast, limited access to and poorly functioning public services can deepen gender inequalities, gender-based violence and exclusion.

2.2 What is a gender responsive public service?

A gender responsive public service is one that takes into account women's practical and strategic needs. This means providing the service itself (the practical need), for example clean water or basic health care. It also means addressing the sometimes less obvious, long term, strategic goals based on women's unequal position in society (the strategic need), such as promoting legal redress to violence or ensuring control over women's bodies.²³

2.3 What is gender responsive public transport

A gender responsive approach to public transport is not about ensuring women and men have the same access to, use and control over the service. It would start by questioning whether the investments in transport are adequate in responding to the different practical and strategic priorities of specific groups of women and people with different gender identities and sexual orientation. It determines whether the delivery, access and use of public transport empowers people to challenge gender inequalities and unequal power relations. To meet women's practical needs, a gender responsive public transport system would be affordable, available, accessible and safe for women and girls: it would be free or very low cost; bus/train/tram stops would be accessible and in safe places; and drivers and other users would respect all passengers' rights. To meet women's strategic needs, women would play an active role in decision making around transport policy and would be able to fully access justice and recourse should violations against them be committed.

Although education and health services are perceived as more likely to transform people's lives, by focusing on public transport we aim to show how ALL public services play a critical role in empowering women and achieving gender equality. Public transport is not a neutral space, and gender blind policies are currently restricting women's opportunities and exacerbating inequalities.

2.3 How should gender responsive transport be funded and run?

In order to reduce gender inequalities, genderbased violence and exclusion, governments must fund quality public services that are affordable, available, accessible and safe for all women and girls. For this to be realised, the needs and interests of women and girls from all backgrounds need to be taken into account in the design, delivery and monitoring of services. Similarly, achieving gender responsive public services calls for the elimination of institutional sexism and gender-blindness, the removal of barriers to sustainable financing of public services, and effective use of public resources.²⁴ When empowered to take part, women and girls can challenge and dismantle the structural inequalities and unequal power relations that affect their daily lives.

While governments have the power to collect revenues in order to deliver public services, many low-income countries encounter significant revenue losses due to tax incentives and deliberate tax avoidance by companies.²⁵ If such tax legislation was changed and loopholes closed, governments could increase their revenue and have a bigger budget available to spend on meeting their obligations to deliver gender responsive public services.



A women's coalition in solidarity with the Safe Cities for Women campaign in Somaliland, 2014. PHOTO: ACTIONAID

3. The cities we chose and what we examined

Women are the worst affected by rapid and badly managed urbanization

Fifty-four per cent of the world's population is living in urban settings and this number is projected to grow to 66% by 2050. In this context, urban living can become a real challenge. With cities becoming more demographically dense and socio-economically segregated, social and economic inequality is likely to increase. In many cultures, women are often perceived to have no place in the public sphere and so are given little voice in the design and planning of a city. Thus, the planning, development and

management of urban locales are both male-centric and founded on gendered divisions and inequality. As this report will highlight, this context further exacerbates segregation and severe social problems due to irregular lands and informal settlements, inefficiency and poor quality of basic services and low mobility and quality of transport.

Rarely is sufficient attention given to women's specific challenges or priorities in regards to urban planning and design, yet cities need to be understood as a common good, one in which everyone can fully enjoy their right to the city.

3.1 The cities

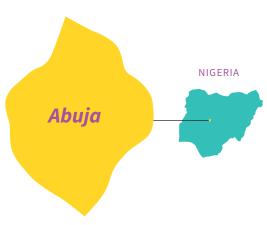
Dhaka, Bangladesh

With a population of over 8.5 million, Dhaka accommodates more than one-third of Bangladesh's total urban population and about nine per cent of the total population of the country in an area of 797 square kilometres.²⁹ Population density is extremely high with 27,700 people per square kilometre, the third highest in the world.³⁰



Abuja, Nigeria

A purpose built capital city, with a population of over 2 million, Abuja is one of the fastest growing cities in the world. As of 2015, the city is still experiencing an annual growth of at least 35%, still retaining its position as the fastest growing city on the African continent and one of the fastest in the world. ³¹



São Paulo, Brazil

With almost 12 million inhabitants and an additional 20 million inhabitants living in the larger metropolitan area, São Paulo is the 12th most populous city in the world. Despite being a well-structured city, São Paulo struggles with a crowded transport system. Over the last 60 years, the Brazilian government's dominant urban transport policy has been to design a city for automobile access and use. As a result, very few resources have been invested in urban public transport. Hosting the 2014 football World Cup and 2016 Olympic Games put pressure on the government to modernise city infrastructure to accommodate visitors to the events, which led to the development of 500 km of newly integrated train and bus systems in São Paulo. However, it has not led to the development of gender-responsive public transport that meets the rights of the most vulnerable users.



3.2 What we examined: Key research questions and methodology

The aim of this study was to analyse the gender gaps in current urban public transport systems and assess major concerns for women public transit users in the cities of Dhaka (Bangladesh), Abuja (Nigeria) and São Paulo (Brazil). After identifying these gaps and concerns, an estimated cost for the delivery of gender responsive urban public transport was calculated for each city.

Key questions included:

What elements make urban public transport non-responsive to the needs of women in Bangladesh, Brazil and Nigeria?; What are the costs of delivering urban public transport in its current form?; What would it take and cost to make urban public transport services in Bangladesh, Brazil and Nigeria gender responsive?; What are the barriers (social, cultural, policy etc.) preventing the delivery of urban public transport services in a gender responsive way?; What are gender-blind urban public transport services? What are the economic and other costs of NOT making urban public transport services suitable for women?

Our methodology included:

Carrying out a literature review of existing documents on urban transport across the three locales. A key informant guide was shared with ActionAid country offices to guide the collection of relevant documents, information and data on urban transport. In addition, consultative and technical discussions via Skype were conducted with country teams, to fill in information gaps that emerged from the literature review.²⁹

The research focused on buses as it was the most comparable mode of public transport across the differing country contexts. Our recommendations, however, suggest minimum standards for management of gender responsive public transport as a whole.



A woman walks alone down a narrow street in Phnom Pen, Cambodia PHOTO: CHARLES FOX/ACTIONAID

4. Five key barriers to gender responsive transport

We found that there are five key ways that public transport is failing to account for women's needs and safety and restricting their rights to freedom of movement in Dhaka, São Paulo and Abuja:

- 1. inappropriate design of urban public transport;
- 2. unsafe urban public transport leading to sexual violence against women;
- 3. unaffordability and lack of multiple tickets;
- 4. unreliable, inadequate and poor quality transportation vehicles; and
- 5. weak or absent legal and policy frameworks on the delivery of gender responsive urban public transport.³⁶

4.1 Inappropriate design of urban public transport

"The buses will not always stop in bus stops. Also there are not enough bus stops, so women have to run up or down from a moving vehicle wearing their traditional clothes which often leads to accidents. Mobility at night for women is restricted as transport is unavailable and also unsafe. Narrow alleys and lack of street lights are also a common phenomenon in the cities of Bangladesh."

Shaheda, Bangladesh³⁷

Badly designed urban public transport is not only inconvenient for most women and girls, it also places them at risk of sexual harassment and violence. Gender-blind planning and design may include include: inadequate lighting in streets and at bus stations; routes that don't link up and badly placed bus-stops that require long walking distances; lack of separate toilets and rest areas within bus stations; and lack of storage space, priority seating,

rails and ramps to help boarding for special groups such as the elderly, people with disabilities, pregnant women and children.

In all three countries examined in this study, most forms of public transport currently fail to consider women and girls in the design and planning stages. ActionAid research revealed a lack of buses and stops, poor, limited or no lighting at stops and stations, no sheltered waiting areas and a lack of public toilets.

In the Heliópolis favela in São Paulo, 58% of women who travelled at night reported an absence of lighting at bus and train stations.³⁸ The favela is severely underserved by buses, which leads to women and girls having to wait at bus stops for long periods of time.

In Abuja, several satellite towns are incorporated into the overall metropolitan region. People living in these towns use the publically owned Abuja Urban Mass Transport Company (popularly called El-Rufai after the former minister who introduced the service). As it is the cheapest available transport option, it is used by the majority of commuters from the outer suburbs. The routes have neither designated seating areas for vulnerable users, nor sheltered spaces for commuters. The absence of basic gender sensitive facilities and infrastructure such as toilets and rubbish bins at bus stations discourages many women from accessing the service. While security checkpoints are found in roads leading into the city, the absence of security personnel at the company's bus stations generates a level of risk for commuters, especially women.

In Bangladesh, the law states that six of a maximum of 60 seats should be reserved for women and people with disabilities. ³⁹ The rest are supposedly general seats for all the public to utilise, but in practice because of gendered discrimination towards women by male staff and passengers, the general seats are frequently all taken by men.

4.2 Unsafe urban public transport leading to sexual violence

"If I attend college in two years I can get to do what I like, which is working with children. I'm only afraid of the way I have to walk to college, because it is very dark. The fear has never stopped me going to class because I have a major goal. But I go all the way praying, asking God to protect me, because I am afraid of being robbed and raped." Jaqueline, Heliópolis in São Paulo, Brazil.40

The brutal gang-rape and fatal assault of 23-year-old student Jyoti Singh on a New Delhi bus in December 2012 sent shockwaves across India. The subsequent widespread protests against the government were reported around the world. The horrific attack provoked national discussions on sexual violence and discrimination towards women, and led to legislative and practical changes such as the introduction of panic buttons on buses. This gender-related crime highlighted the widespread problem of women's safety as they move around their cities across the world.

Personal safety and harassment on public transport are major concerns for women; women are frequently subject to unwanted sexual contact and violence both on-board, and on their journey to and from, public transport. Safety risks may include verbal harassment or threats, stalking, sexual assault or rape. Fear of violence is a very real barrier to mobility and public transport access for women. Whereas men prioritise transport efficiency, women prioritise safety and security in their respective travel decisions.

In a baseline survey on safe cities conducted by ActionAid Bangladesh in 2014, 84% of Bangladeshi women surveyed said they experienced derogatory comments or sexually coloured abusive language, 57% reported unwelcomed sexual advances and 48% reported being subjected to obscene language from strangers including bus drivers and conductors. The same report indicated that 66% of Bangladeshi women found the bus-terminals to be unsafe. A separate study states that 56% harassment cases are associated with boarding, 22% at ticket counters, 18% by bus drivers and conductors and 4% during transit.

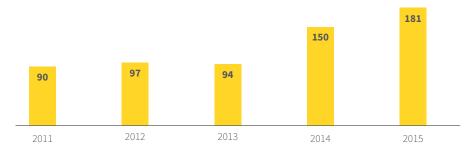
Across Brazil, women are subjected to gendered violence, harassment and sexual assault at alarming rates. In 2014, according with Government official data, there were a reported 47,646 cases of rape an estimated one case of rape reported every 11 minutes, with approximately 35% of cases not being reported at all.⁴⁵ Women are also exposed to violence and harassment in public spaces, with recent research indicating that 35% of women in São Paulo have experienced violence and harassment on public transport.⁴⁶

The state bus company SPTrans registered 36 cases of sexual harassment from January to October 2015, yet this figure is likely to be inaccurate as most sexual crimes against women go unreported.⁴⁷ As a comparison, there are a growing number of cases of rape in the subway of São Paulo. Between 2014 and 2015, the police registered 123 allegations of rape, a growth in 28% from the 96 registered cases in 2014.48 Assaults and robberies are also a major concern for women. In the first four months of 2016, São Paulo city registered 544 assaults and robberies, most of them happening during the evening period (63%) and affecting women more than men (almost 60% of victims were female).49 Figure 1 highlights the growth in reported cases of sexual assault in trains and subways in São Paulo.



In Freetown, Sierra Leone, a solidarity march in 2015 calls for justice after several cases of extreme violence against women.

Cases of sexual abuse in subway and trains in São Paulo



Source: Delpom (Delegacia de Policia do Metropolitano)

Such an unsafe environment directly impacts women's lives and provokes changes in their behaviour.

Most women report having to leave home at certain hours for fear of some sort of harassment or violence. The scarcity of buses at night forces them to wait long hours at bus stops in the dark, increasing their vulnerability to violence and assault. ⁵⁰ Table 2 shows the concerns of poor women living in Heliópolis, a favela in São Paulo, when faced with waiting alone for transport at night.

Table 1: Reasons women are afraid of waiting for public transportation alone in the Heliópolis favela of in the outskirts of São Paulo city

Yes, I'm afraid					
I'm afraid of being robbed	92%				
There is little or no policing	82%				
The transport takes a long time to arrive					
I'm afraid of being raped					
There's poor lighting at the bus stop					
I'm afraid of catcalling	58%				
I catch the bus too late at night	20%				

Source: ActionAid Brazil, 2014

While there are laws on women's safety and security in place across all three cities, they are weakly enforced and enacted upon. This is partly due to discriminatory cultural attitudes and gender biases within law enforcement agencies. For instance, the vast majority (95%) of women and girls surveyed in Bangladesh encountered several challenges in

seeking help from the police. Some of these challenges include: police victim-blaming instead of taking action against the perpetrator (65%); police taking the complaint lightly and not prosecuting the perpetrator (57%); police recording the incident without taking further action (37%); women being intimidated and therefore fear going to the police (28%), and women risking further harassment by police when they reported cases of violence (12%).⁵¹



Garment factory workers in a protest demonstration in Phnom Penh, Cambodia, 2014.

4.3 Unaffordable transport and multiple tickets

The Asian Development Bank's Gender Toolkit for transport describes how in many countries "women and girls often have daily mobility patterns that are more complex than men", due to their traditionallydefined gender roles in society.⁵² These gender roles frequently combine unpaid domestic and family care-giving tasks, for which women are primarily responsible, along with other responsibilities such as paid employment, income-earning activities and community and social obligations. These unpaid care tasks can include activities such as accompanying children to school, accompanying dependent family members such as elderly relatives to medical services, food shopping or attending the market for the family. The daily travel patterns associated with such tasks require shorter, more frequent journeys with multiple stops to and from these services and locations, with women often carrying children, shopping and other goods. As women in urban areas tend to make a greater number of shorter trips to a number of locations than men, they require effective urban public transport scheduling and affordable ticketing options. Yet women are at an economic disadvantage when using public transport systems, facing higher costs than men as fares are generally charged on a per journey and per person basis.

As women typically have lower cash incomes and often have less decision-making control over household financial resources than men, they may have limited money available for public transport. This greatly restricts their ability to take other modes of transport which may be safer or more convenient. In Bangladesh, for example, local bus transport costs less than US\$0.5 per trip, while a journey by rickshaw will cost between US\$1-2.5.53 In Dhaka, where the minimum wage is 1,500BDT (US\$19),54 80% of low-income female formal and informal sector workers cannot afford public transport and have to walk to work, against 61% of low-income male formal and informal sector workers.55 In São Paulo, it costs approximately US\$3 for a return journey to the city centre, and yet the minimum wage

in Brazil is around US\$200 per month. For those travelling daily to the city centre, public transport costs could amount to almost half their monthly wage.

Across Brazil, it is reported that the price of public transport rose beyond inflation in recent years, with an average impact of 13% on average household income.⁵⁶ Although the government of São Paulo subsidizes 21% of the cost of transport,⁵⁷ a concession has been given to private companies to operate the system with all costs of improvement being paid for through ticket prices, creating a heavy burden on users.⁵⁸ Even existing social benefits like free fares for elderly and people with disabilities or half fares for students, are transferred directly to the cost of others' transport fares.⁵⁹ Although the authorities have introduced several strategies to curb the situation, including giving those working in formal jobs access to a combined ticket option (where more than one mode of transport may be used within a designated timespan), this does not extend to informal workers, the majority of whom are women. This makes public transport unaffordable and inconvenient for most women and girls.



A women's coalition in solidarity with the Safe Cities for Women campaign in Somaliland, 2014.

4.4 Unreliable, inadequate and poor quality transport vehicles

"After completing overtime at the factory we were going home in a local minibus and as there was no space in the back one of us had to sit with the driver...after a few minutes the driver started groping the girl sitting in the front...she got nervous and did not utter a word... when the minibus came to a halt she immediately got out of the bus and slapped the driver with her shoes in front of everyone..."

Female factory worker, Bangladesh.⁶⁰

Whilst population sizes in the cities examined are constantly growing, the number of buses servicing the public have not increased to compensate for this growth. For instance, the number of buses in circulation in Brazil has not increased for over a decade; while in 2000 there was a bus for every 427 people, in 2010 there was one bus for every 649 people. In Nigeria, the Abuja Urban Mass Transport Company had a total of 492 buses, however 100 of these buses were de-commissioned in 2015. This severely impacts the daily lives of women and girls as they are more likely to be groped on overcrowded buses, or pushed aside in the rush to board.

São Paulo has 1,310 bus lines with 115,000 vehicles attending to 15.6 million passengers per day.⁶³ Yet

gender responsive public transport requires more than good quality infrastructure. Women in deprived areas of the city, like the highly populated yet poorly serviced favelas struggle to access buses since bus stops and routes do not adequately cover the areas they live and work in. As many women tend to make shorter and more frequent journeys, they often spend a lot of time waiting at bus stops due to unreliable and poorly scheduled buses. In addition, women spend a lot of time in transit due to heavy traffic, rather than being able to pursue economic interests or participate in leisure activities.

Despite bus schedules being clearly stated at bus stops in Abuja, anecdotal evidence suggests that due to heavy traffic, buses often take much longer than stated, with one bus taking over an hour for a route that would ordinarily take 20 minutes. In Brazil, it takes over double the amount of time to travel by public transport as it does to travel by car, which men are more likely to own.⁶⁴

Women may turn down employment or training opportunities further away from home if the transport system is not adequate and does not allow them to travel to and from work in time to also meet their unequal burden of unpaid domestic care work. Instead, they may have little choice but to accept lower-paid local job opportunities or informal income sources closer to or at home, which negatively impacts their ability to achieve economic equality.



A street exhibition in London 2016 shares quotes from women who have experienced urban violence.

PHOTO: ANDREW AITCHISON/ ACTIONAID

4.5 Weak or absent legal and policy frameworks on the delivery of gender responsive urban public transport

Although there are some legal frameworks in place across all three countries, there are clear policy gaps and institutional biases that directly inhibit women's practical and strategic transport needs. In Bangladesh, there are no policies in place around street lights, cameras or structures such as separate toilets, which would support women's practical needs while travelling. Although there are laws which would support women to access justice, for example, outlining that sexual harassment is a crime, these are either not well implemented or not implemented at all. A prevailing culture of silence means that women tend not to report crimes to the police. ActionAid research found that 81% of respondents would not choose police assistance, and of these 95% feel that telling the police makes matters worse. Sixty-five percent of the women interviewed felt the police would blame the victim and twelve percent feel that there is a possibility of being harassed if they go to the police. 65 This pattern of lack of law enforcement and fear of the police is mirrored in Brazil and Nigeria.

In Nigeria and Bangladesh, there are particular challenges surrounding unequal power relations and institutional gender-biases with currently no women involved in public transport decision-making processes.. In Abuja, the one woman present at any meetings of the Abuja Mass transport company is the company secretary, who exercises little power. There is however some progress being made in Brazil: according to national data in 2014, 29.7% of women occupy leadership posts in private sectors of transport, storage and communications. ⁶⁶ In addition, Brazil upholds participation and accountability mechanisms, such as civil society conferences, where the public can inform public

policies that form the basis for designing national plans. These plans assess different issues connected to women, cities, education, health and other national services. Although an advance, it relies on the political will of government leaders to forward and fulfil those plans.

Until women secure equal access to and full participation in decision-making processes related to transport policy, there may be little change to the ongoing safety and affordability issues faced by women and girls on public transport systems. There is an urgent need to review existing laws and policies, implement those already in place but aren't sufficiently acted upon and develop accountability frameworks so that women are involved across all levels of policymaking. Gender-inclusive policy development processes are a critical prerequisite for women and girls to be able to exercise their right to freedom of movement within cities and to exercise and enjoy their human rights.



Celebrating the Safe Cities for Women campaign launch in Lesotho, 2015.

5. What is it like for women around the world?

Women's voices from Dhaka, Abuja and São Paulo

Dhaka, Bangladesh:

Hawanur Khantun's experience

"It was unpleasant weather, and the poor drainage systems had created water logs even on the main roads of Dhaka city. The umbrella I had with me could only protect my head but the rest of the body remained open to the rain. I did not pull my trousers up even though the water came crushing on my feet every time a vehicle passed by, as I would rather avoid the unnecessary attention.



I reached the crowded bus stop and bought the ticket, only to find out that the bus would be late. I patiently waited in the queue and realised that I would not be able to reach my university before 11:00am. I had to miss my accounting classes for that day, my third class in a row I am missing out on. The rain had made my clothes cling to my body, which made me give a little entertainment to the mundane life of the men of all ages waiting with me at the bus stop. They were staring at parts of my body and that hurt me more than the dripping dress. I looked around to find a washroom or toilet in the bus stop so that I could change into the dry clothes I was carrying in my plastic bag, not only to avoid unwanted attention but mainly because I couldn't afford to fall sick. Even this expectation was wrong, as there was not a washroom I could use at that particular moment. I later found out that there are only 67 public toilets for over 15 million residents in Dhaka.

As I was still contemplating how to change to my dry clothes, the bus arrived. Everyone rushed towards the gate, without bothering about the queue. They will use all the physical strength in their body from pushing, pulling and elbowing. In the process I felt a pinch on my bottom, I turned around to scream but there were so many people behind me that I couldn't say anything. The man behind me was instead screaming at me for pausing and looking behind, 'Why did you stop? Don't you want to get on the bus? Oh! Look how slow she moves!'

By the time I reached the gate, the bus conductor pushed me aside and was shouting that the nine seats allocated for women are taken. I was screaming and indicating to him that the other seats are general seats for both men and women, but he wouldn't let me enter the bus and men behind pushed me away from the gate and boarded. I saw the bus leaving the stop and I stayed with a lot of anger and pain. I had to wait for the next bus. This is a regular event that bus helpers do not take women as they say no women seats are vacant, also they regularly make women sit on the heated engine.

The bright side of the whole event was that I was now in the front of the queue and was very positive that the next bus would definitely have a women seat this time.



Abuja, Nigeria: Farida's experience

Farida was pregnant and a mother of two, a boy and a girl aged five and three, living with her family in Nyanya, a satellite town outside of the Nigerian capital Abuja. She commuted daily to Abuja to her work at the Heartland Construction Company. In order to meet a strict 7am check-in time, she needed to wake up as early as 4am, bathe and prepare her child for school and cook for the family.

With her toddler in one hand, Farida joined long queues of passengers waiting to board a city bus service run by a private company, locally known as El Rufai buses. These buses charge NGN100 (US\$0.3) per passenger, per trip and is the cheapest transport service within Abuja. One return trip for each working day a month, however, amounts to a quarter of the average minimum wage and is unaffordable for many. Women, who more commonly work in the informal sector or do not receive an income for domestic work or unpaid care duties, find fares a more significant challenge.⁶⁷

The routes have neither designated waiting areas nor shelter spaces for commuters, and are very overcrowded. Farida, like other women, the elderly and physically challenged persons, had no choice but to stand in queues for over 30 minutes daily with her toddler, amidst the shoving and cursing from desperate co-passengers. Sometimes she was lucky enough to find a seat on the bus, but other times she competed with men for seating space and ended up standing. Due to the limited number of buses plying Farida's route in comparison to the number of users and the traffic gridlock, going home was always a challenge. She had to leave work early to be able to catch the last bus. On occasions when Farida ran late, she walked down an unlit parking lot towards the buses with her toddler close to her bosom. Without any visible security, she feared rape or assault dwelling in the shadows.

Sadly, in March 2012, 5 months into her pregnancy, Farida was on her way to the office and had to jostle with other passengers for a space in the bus. Finally, she managed to get one, but it was at a cost. Halfway into the journey, she realised she was bleeding. Farida had to disembark and went straight to the hospital. She was treated and placed on rest for 4 days. Though Farida notified her office of this situation, she was sacked when she resumed work 1 week later. Farida has since drifted between jobs and has given up the hope of holding a job in the city, given her last experience. Now that she is out of a job again, her husband is left as the sole breadwinner and they struggle to pay their children's school fees or meet basic needs of the family. She has recently happily delivered a healthy baby.



São Paulo, Brazil: Ninive and Keila's stories

It's almost 6pm and Ninive Ferreira Nascimento, 26, is packing her things to take a bus that will lead her to university. She is majoring in marketing at a private university in the centre of São Paulo, almost 20 kilometres away from her home in the favela of Heliópolis. A favela is an informal settlement or slum in Brazil. They house millions of the city of São Paulo's residents, but are not recognised by the government and therefore not provisioned with adequate public services or housing. To get between her home and university, Ninive takes two buses. From 9am to 5pm she runs a project funded by Facebook in the favela that teaches local street vendors and small businessmen and women how to use social media to improve their marketing and increase selling. After a full day's work, she heads to university to start the second part of her day.

Ninive is tired but what really upsets her is the feeling of being unsafe along this journey to get to university, and to return home later at around 11pm.

"There is no bus stop inside Heliópolis. So I have to walk all the way from home to the main street to get to the bus stop. The bus stop is dark and with no protection. Buses are crowded all the time, but in rush hour it becomes impossible. Workers who live here must wake up much earlier or leave work later to avoid extremely crowded buses at rush hour."

Women's strategies to avoid violence from overcrowded and unsafe transport can also become an economic burden for them. Keila Maria Ribeiro Barbosa, 28, pays twice the price of the cheapest possible fare just to make sure she gets home safely.

"I live far from my work. I have to take a different bus that goes the long route around the city because I am afraid of getting off at my usual stop once it is dark. There is no lighting and it is next to wasteland. I've heard several stories of violence and assault around there. Women are considered easy prey because they are less strong than men."

The fear of violence also affects Keila's family budget:

"If my usual bus is delayed, to avoid waiting at the bus stop I pay more to catch the intercity bus and then change again to finally reach my destination. If I am late, the lady who looks after my two children charges me for extra hours. They should put lighting at bus stops in the city, particularly where there is wasteland or a wall behind the bus stop. It's very dangerous. They should avoid putting bus stops close to such places."

6. What would make urban public transport gender responsive - and what would it cost?

There is a need for much more focused and comprehensive research on gender and public transport. Although there is a growing body of research in this area, statistical data on gender issues and concerns in urban transport is still limited and data is not disaggregated by gender. Hence, estimating the cost of making public transport across the three countries gender responsive is a difficult task. To advance knowledge in this area, progress must be periodically monitored, and the results used to inform programmes, policy commitments and investments.

The following measures are important to ensure that urban public transport systems are gender responsive.

Appropriate design of urban public transport

Such as:

- adequate lighting in streets and at bus and train stations;
- routes that link up and well placed bus-stops that shorten walking times;
- separate toilets and rest areas within bus and railway stations and trains; and
- storage space, priority seating, rails and ramps to help boarding for special groups such as the elderly, people with disabilities, pregnant women and children.

Safe urban public transport that reduces the risk of sexual violence against women and girls

Such as:

- installing panic buttons, security cameras, improved lighting, and use of payment cards to avoid the use of money, thus reducing the risk of assaults;
- providing information about where to report gender violence and harassment, and specific services to respond to violence when it happens such as crisis centres and mandatory counselling services in all transport service facilities;
- enforcing existing laws on violence against women and girls in public spaces;
- promoting public awareness and advocacy for safety and security on public transport;
- encouraging positive social values and practices that deal with the perpetrators instead of blaming victims;
- allocating resources to deal with the financial and social obstacles of women seeking justice; police training and increased presence in dangerous locations.

Affordable and multiple ticketing

Governments must:

- regulate public transport so that schedules, routes and pricing systems respond to the needs of women, including affordable off-peak, multiple trip and group traveller ticketing; and
- integrate transport systems bringing together the transport, legal and security sectors, urban planning, women's organisations and the private sector.

Reliable and well maintained urban public transport

Governments must:

- make sure an appropriate quantity of public transport is available to meet the needs of its population to reduce overcrowding;
- ensure the physical design of public transportation systems reduces the risk of sexual violence against women and girls; and
- ensure availability in areas at the margins of cities in which women live and require public transport services.

Strong legal and policy frameworks and implementation

That includes:

- developing and reviewing responsive urban transport policies and laws;
- developing strategies and affirmative action to encourage more women into the urban transport workforce:
- conducting gender training on women's rights for all levels of staff at transport authorities and public transport providers; and
- more training and hiring of women in the transport sector, using affirmative action policies, since public transport systems are highly male dominated.

Participatory public transport

Governments should:

- ensure that women have full knowledge of and understand their rights to gender responsive transport;
- ensure that women meaningfully participate in the design of cities including the physical planning of cities and public transport, including safety designs, ticketing systems or route selection;
- ensure women's participation in needs assessment, prioritisation, planning, budgetary allocations, design, implementation and monitoring of public transport; and
- include women when carrying out and reviewing overall legislation and national budgeting regarding city planning and public transport, including implementation of specific gender policies for urban public transport.

Accountable public transport

Governments should:

- make public transport providers and their staff live up to agreed standards, by assigning penalties or giving sanctions as a result of their performance;
- hold transport providers accountable by elected officials, other government units or directly by people who use the service, especially women, for example through the use of complaint boxes, public audits and community scorecards);
- ensure the pathway for women to lodge complaint should is clear and accessible; and
- ensure integrated systems, financial management, proper procurement, results-based management and gender responsive human resource management that is truly public- and consumeroriented.

Effectively managed public transport

Governments should:

- develop a multi sectoral approach that ensures women's right to freedom of movement safely in cities, including public awareness campaigns that tackle sexism entrenched in society and reproduced in the education system, the workplace, the police and the judiciary;
- provide coordination with other public services to prevent a culture of violence against women;
- utilise the media as well as public spaces on public transport and bus stops to promote for awareness raising.

Publicly delivered transport

In the three countries examined, the private sector plays a huge role in urban transport provision.

Transport, however, needs to be understood as a right of every citizen, and not simply a privilege for those who can afford it. When looking at how current transport systems discriminate against women, it is clear that the state should play a bigger role in regulating, subsidising and even providing public transport services in order to make them available, accessible and safe for women and girls. Moreover, governments must ensure that safe public transit for women and girls accounts for and accommodates their practical and strategic needs and priorities.

If the private sector is involved, it should be regulated by the government or an independent body composed by government and civil society representatives, so that services do not remain concentrated in the hands of a few. The private sector tends to service popular and main routes where companies are sure to make a profit. Whilst the private sector's primary obligation is to its shareholders, governments have an obligation to ensure and uphold the freedom of women to move in order for them to attain their rights. As the private sector will only cover routes it deems profitable and may not make their services gender responsive without a profit imperative, governments have a duty to ensure availability in areas in which women live and require transport to and from, which are more likely to be in the margins of big cities.

6.1 What would it cost to make urban public transport more gender responsive?

"The bus is always crowded and most often I have to sit with male passengers. One day I sat beside a man aged about 45 years. Within minutes, the man put his hand on my leg." Latifa, small trader, Bangladesh⁶⁸

Rough cost estimates of tangible elements of public transport have been calculated to give an indication of the financing required to make it more gender responsive in Dhaka, São Paulo and Abuja.

Dhaka, Bangladesh

In Dhaka, there are currently 9,311 registered buses and 8,459 registered minibuses.⁶⁹ It is estimated that an additional 3,000 buses are needed to meet current demand.⁷⁰ The cost of purchasing these 3,000 needed extra buses would equate to approximately U\$\$207 million with each bus costing on average U\$\$69,000 (not including operational costs).⁷¹ These cost calculations are for buses with priority seats for women but without ramps for people with disabilities. Installation of security cameras on state-funded buses would cost an estimated additional U\$\$500 for two cameras per bus.⁷² It would cost approximately U\$\$ 1.5 million to fit every bus in the city with two security cameras.⁷³

São Paulo, Brazil:

In Heliópolis, a poor area of the city of São Paulo, it is estimated that 1,300 LED light lamps are needed to cover 24 kilometres of streets within the community. With each streetlight costing USD \$670, it would cost around US\$870,000 to provide street lighting for 200,000 people living in Heliópolis, equal to the government spending USD \$4 per person.⁷⁴

Abuja, Nigeria:

To reduce over-crowding ActionAid Nigeria estimates there would need to be an additional 600 buses based on routes in Abuja. The costs of purchasing these additional 600 buses is US\$54million, based on the cost of one 53 seat bus at approximately US\$90,000 (not including operational costs).⁷⁵ According to a staff member from the FCT Transport Secretariat, to improve the bus terminal in Nyanya and make it a permanent structure it would cost US\$15million.⁷⁶



7. Tax pays for transport that meets women's needs

This report has highlighted a clear need for more gender responsive public transport in regards to safety, accessibility and availability. The question is, where does the money for these vital improvements come from when government budgets are already stretched?

Tax revenue is one of the most important, sustainable and predictable sources of public finance there is.

Shockingly, low-income countries are losing billions of dollars of corporate tax revenue every year through multinational companies aggressively avoiding taxes. Either by exploiting loopholes in tax laws, or receiving large and unjustified tax exemptions with little benefit to the country in which they operate in, corporations are impeding upon governments' ability to uphold their role as protector of the people, and of women in particular.

7.1 Tax foregone due to tax treaties

Right now, stretching across the world is a web of tax treaties between governments. Among the many matters tax treaties regulate is when a country can or cannot tax foreign-owned companies. Some of the world's largest corporations have been involved in aggressive tax planning and avoidance that relies on tax treaties.⁷⁷

There are several troubling problems with tax treaties. They are reducing the tax that some of the world's poorest countries can collect from multinational companies. Tax treaties in practice favour companies of wealthier countries, taking taxing rights away from the poorer countries in which they operate. Even though some treaties are decades old and

signed by a different government many elections ago, they are still as powerful as they were when they were first agreed upon, overriding national laws and state sovereignty. Until recently, there has been little public scrutiny of them.

Recent research carried out by ActionAid shows that Bangladesh is losing approximately US\$85 million a year from just one clause in its tax treaties, severely restricting the rights of Bangladesh to tax dividends of overseas companies. As mentioned previously in this report, in Dhaka alone, another 3,000 buses are necessary to meet the huge needs of the city population, costing approximately US\$207 million. With a change in just one clause in its tax treaties Bangladesh could take important steps meet the huge demand for better more available public transport. US\$85 million a year could go a long way to improving the provisioning and availability of public buses and thereby improving the lives of millions of women commuting in Dhaka on a daily basis.

So why do governments sign tax treaties? Reasons claimed include that tax treaties help avoid double taxation (the same income or transaction being taxed in two different countries) and help to attract more foreign investment. But these reasons are not very convincing. In many cases, wealthy countries do not tax income earned abroad, so cancelling out the lower income country's right to tax is frequently leading to double non-taxation; tax not being paid in any jurisdiction. ⁷⁹ Most of the evidence on whether tax treaties lead to more foreign direct investment is inconclusive at best. ⁸⁰

Some governments are already starting to change their tax treaties for the better. Governments should not sign tax treaties that dramatically take away poorer countries power and right to tax, and undermine their fight against poverty and inequality. Tax foregone due to tax incentives



7.2 Tax foregone due to tax incentives

Governments also offer multinational companies a reduction in their tax bill through tax incentives. Again, the main rationale for offering tax breaks to companies is to attract foreign investment, although there is extensive evidence that tax breaks usually have little or no effect on companies' investment decisions.81 Tax incentives are a form of public spending, but currently many governments are giving corporate tax incentives in an untargeted, non-transparent way, for unnecessarily long time periods. This is without any analysis of whether they bring benefits to the country and without parliamentary oversight, reducing the accountability of governments to their citizens. Through unchecked tax incentives or continuing to lower corporate income tax, governments can end up competing against each other in a tax "race to the bottom".

In one case in Nigeria, because of an extraordinary 10-year tax break granted by the government to some of the world's biggest oil and gas companies; Shell, Total and ENI, Nigeria lost out on approximately US\$3.3 billion in tax revenue.82 Nigeria is Africa's largest economy being the continent's largest oil producer, and holding the continent's largest reserves of natural gas. It is also Africa's most populous country and is marked by big inequalities with more than 60% of the population living on less than one dollar a day.83 US\$3.3 billion would have many times over enabled the state to pay for the additional 600 buses needed (US\$54 million) to meet current demand in Abuja, allowing women much greater freedom to move and obtain their rights to employment, education and health.

7.3 Earmarking taxes: Example from Brazil

A positive step forward has been taken in Brazil with the introduction of a new law that could help fund their public transport needs. The Urban Mobility law 12.587/2012 sets the guidelines for a National Policy on Urban Mobility and earmarks major funds for public transport.84 It establishes that 100% of the tax collected by fuel bought in Brazil (CIDE combustível) must be invested in public sector spending on public transport.85 Some estimates based on the national consumption of gas, oil, diesel and ethanol estimate that this could bring in US\$ 3 billion every year in additional tax revenue, with an addition of US\$0.03 for every litre consumed. The amount would roughly correspond to 40% of the annual operation cost of public transport and is expected to provide a huge boost to public transport in the coming years. In order to ensure this money is well-spent to meet women's needs, however, women in Brazil must be better included in decision-making about design and planning of transport in the city.

To make significant improvements in public transport across the three cities examined firstly requires funding. Changes in taxation could make a significant difference. Southern countries must: retain more of their taxing rights over the profits of foreign companies; resist from giving away so much in tax incentives to foreign investors; and ensure multinational companies pay their fair share of taxes by closing tax loopholes.

8. Conclusions and Recommendations

This study has found that gender responsive public services are vital to reduce gender inequalities and violence against women and girls. The report examined bus services as a form of public transport and has demonstrated how a lack of gender responsive public services in major urban areas leads to increased inequality and is a major barrier to women fully enjoying their rights. This report has also shown how closing tax loopholes would significantly increase countries' spending potential and would enable greater spending on gender responsive public services such as public transport.

The report has found that there is a range of elements linked to the availability, accessibility and safety of public transport for women that limits their right to move freely around cities.

Availability:

The report looked at buses, which women commonly used across the countries studied. There are simply not enough buses or other relevant collective public vehicles to meet women's needs and the needs of a growing population. Even where buses are present, they are not affordable for many women. In addition, ticketing systems in the three countries studied disadvantaged poor women and those who make multiple smaller journeys.

Accessibility:

This report has found that public transport is often not physically accessible to women who have to walk a long way on dangerous routes from their homes or workplace to a bus stop, sometimes with their children or elderly relatives. Furthermore, the case studies show that buses may be physically difficult for women to board because due to overcrowding or discrimination.

Safety:

This report found that women feel unsafe on public transport. Women often experience sexual harassment and even violence on their way to bus stops, while waiting for buses, and on the bus itself. This creates a barrier for women from their right to use public transport, which in turn limits their choices in life.

Based on an analysis of the non-gender responsive features of present public transport systems, this report examined some of the costs associated with making public transport available, accessible and safe for women in Bangladesh, Nigeria and Brazil.

The respective governments have a responsibility to cover these costs. Governments claim that they cannot afford quality public services. Yet, when examining the tax foregone figures it is clear, even looking at a very limited number of features, that closing tax loopholes can lead to substantial increases in public-spending revenue. Corporate tax dodging undermines the efforts of governments to secure resources to cover the costs of gender responsive public services.

Recommendations

Ensure public transport is Publicly Delivered

- Regulate, subsidise or provide public services.
- Ensure schedules, routes and pricing systems respond to the needs of women and girls.
- Ensure physical design reduces risk of sexual violence against women and girls.
- Ensure information about where to report gender violence and harassment is easily available and that there are specific services to respond to violence when it happens.
- Ensure an appropriate quantity of public transport is available to meet the needs of its population.
- Ensure availability in areas at the margins of cities in which women live and require public transport services.

Ensure public transport is Participatory, Accountable and Effectively Managed

- Ensure women meaningfully participate in the design of cities including the physical planning of cities and public transport.
- Ensure women's involvement when carrying out and reviewing overall legislation and national budgeting regarding city planning and public transport.
- Ensure public transport providers and their staff live up to agreed standards and give penalties or sanctions resulting from their performance.
- Carry out public awareness campaigns to tackle sexism entrenched in society and reproduced in the education system, the workplace, the police and the judiciary.
- Ensure integrated systems, financial management, proper procurement, results-based management, gender responsive human resource management that are truly public- and consumer-oriented.
- Use affirmative action policies to include women staff such as female bus drivers, since public transport systems are highly male dominated.
- Ensure training on women's rights for all levels of staff at transport authorities and public transport providers.

Ensure public transport is Publicly Funded through Progressive Taxation

- Review and revise their own tax rules and treaties.
- Develop a public policy framework for granting tax incentives to ensure corporate transparency and accountability.
- Remove tax incentives to investors whose costs in foregone revenue are not clearly shown to be outweighed by their benefits to the economy and society.
- Stop trying to undercut each other's tax revenues by lowering effective tax rates for multinationals, through whatever means.
- Support the creation of an international body for tax cooperation at the United Nations, with a broad mandate and sufficient resources.

Appendix 1: A summary on the key features on gender and urban public transport in Bangladesh, Brazil and Nigeria

	Bangladesh ⁸⁶									
Criteria		Male	Female	Brazil ⁸⁷		Nigeria		Comments		
	Buses	34%	21%	Buses, and vans Trains, subway and ferryboat	40% 4%	Buses	29%	There is no disaggregated data in Abuja and São Paulo. This means that it is difficult to compare women's options across		
	Cars	7%	4%	Cars	24%	Cars	33%	countries. Buses are the		
Main mode of	Auto rickshaw	6%	7%	Motorcycle	13%	Motorcycle	21%	most common form of urban public transport overall Brazil whilst in Bangladesh women tend		
urban transport	Rickshaw	32%	47%	Bicycles	7%	Taxi	17%	to use rickshaws more.		
	Walking	20%	19%	Walking	12%			Based on anecdotal evidence this is because		
	Other	1%	2%					it avoids unwanted touch more common on buses. In Nigeria cars are the favoured form of transport, but without further break- down we do not know the reasons behind this.		
Ownership and control: private vs public	Both government and private sector driven			Both government and private sector driven.		Both government and private sector driven.		Urban public transport systems - even when partially run by the state, are largely owned and controlled by the private sector i.e. private companies and individuals.		
Regulatory authority and policy frameworks	The Road Transport and Highways Division, under the Ministry of Road Transport and Bridges, plus several agencies such as the Bangladesh Road Transport Authority, Bangladesh Road Transport Corporation and Bangladesh Traffic Police, are mandated to regulate urban public transport in Bangladesh.		The Ministry of Cities and several agencies are mandated to regulate urban transport. These include both state and city councils for public transport/ urban mobility, and the National Council for Transport Policy Integration.		Urban public transport is regulated by the Transport Secretariat of the Federal Capital Territory (FCT), where Abuja is located. There is a policy on public transport in Nigeria and for FCT, however, the FCT transport policy is not publically available.					
Institutional mechanism for planning and coordination	Transpor	ity and D	haka ination	The constitu of 1988 deleg to states a municipaliti plan, impler and monitor p transport sys São Paul Transporte (SPTrans) is body at São I city level to m the bus trans	gated nd es to nent public stem. o S.A. the Paulo anage sport	of the FCT Ad the apex bod for the pla coordination services in in	ort Secretariat ministration is dy responsible anning and n of transport the area where s located.			

The national budget of Bangladesh (2016 -2017) Although the Abuja Mass is approximately US\$ 43 Urban Transport Company billion, of which 11% is government owned, it is expected to generate funds and communication i.e. US\$ with little or no budget from 4.8 billion.88 Twenty seven the government. The percent of the transport and company's budget compared to the actual the Ministry of Civil Aviation amount spent in 2015 was: Share of the total and Tourism will be used for Budget= US\$46 million budget women's advancement.89 Actual= US\$6 million recognizing transport as a social right the The examples range from As the revenue raised from investing in training as a fares was so little, the 2016 way to support women's budget was reduced. At economic empowerment US\$25 million, the budget is and improving tourism still ambitiously high infrastructure. The focus considering the fare revenue raised in 2015. communications budget may diminish the potential Whilst we looked at basic There are laws in place road safety, we need to governing road safety i.e. look more at how laws laws banning drink-driving, and policies can support wearing of helmets for reduction in violence. riders, seat belts, speed Are there practical safety governing road safety i.e. limits. Vehicles owned Safety and security measures in place such as laws banning drink-driving, measures/rate of by the Abuja Mass Urban CCTV, lighting, separate wearing of helmets for accidents/injuries Transport Company in toilets and rest rooms? riders, seat belts, speed 2014 were fitted with speed Are there laws and limits to guard against over policies supporting speeding. Some vehicles are women's strategic needs fitted with CCTV for safety in place? How easy is it to report gender based purposes. violence? etc The key transport agencies leadership posts in **Participation** are male dominated. Women are still of women in Women are not represented Currently there are no transport on top leadership of the under-represented in the women in decision-making agencies- top Abuja Urban Mass governance and bodies or in leadership level leadership Transport Company; one management of urban positions. public transport. and decisionfemale serves on the Board making of Directors as the Company decision making Secretary.

Endnotes

- 1. ActionAid, 2015, 'I wish I could live without fear'. Blog: Vijeyarasa, R. Available at: http://www.actionaid.org/2015/03/i-wish-i-could-live-without-fear?width=970&height=290&inline=true.
- 2. ActionAid, 2015, 'Woman in the city III: A summary of baseline data on violence against women and girls in seven countries' (page 26). Available at http://www.actionaid.org/sites/files/actionaid/women_and_the_city_iii.pdf.
- 3. See: https://sustainabledevelopment.un.org/sdg11.
- 4. Habitat III. 2016. In the Our Shared Vision section, pg 2. Available at: Draft New Urban Agenda.
- 5. Datafolha 2014. Available at http://datafolha.folha.uol.com.br/opiniaopublica/2014/04/1440470-duas-em-cada-tres-paulistanas-dizem-ja-ter-sido-vitimas-de-assedio-sexual.shtml.
- 6. http://www1.folha.uol.com.br/saopaulo/2015/11/1703472-mulheres-sofrem-mais-assedio-no-transporte-publico-segundo-datafolha.shtml.
- 7. NariUdyog Kendra, Bangladesh, 2000, "Study on gender dimension in Dhaka urban transport project" (page 11). Available at http://siteresources. worldbank.org/INTGENDERTRANSPORT/Resources/bangurbantransport.pdf.
- 8. Dhaka Transport Coordinating Authority FAQ: http://www.dtcb.gov.bd/FAQ.aspx . Refers to: www.brta.gov.bd. See: http://en.prothom-alo.com/bangladesh/news/93111/3-000-new-buses-for-Dhaka-city-by-2017.
- 9. www.brta.gov.bd.
- 10. Bangladesh Bus Owners' Association.
- 11. Ibid.
- 12. Calculated as 21,000 registered buses x 500 US\$ for two cameras = 1.5 million US\$.
- 13. ActionAid, 2016, Mistreated the tax treaties that are depriving the world's poorest countries of vital revenue, (page 19).
- 14. See: http://www.ilo.org/dyn/travail/travmain.sectionReport1?p_lang=en&p_countries=NG&p_sc_id=1&p_year=2011&p_structure=1 and: https://www.naij.com/496992-nlc-plans-submit-new-minimum-wage-nass.html The average minimum wage is: 18,000NGN (US\$57).
- 15. Estimates given by a senior manager in the Abuja Urban Mass Transport Company in March 2016 to ActionAid Nigeria.
- 16. Interview with Federal Capital Territory Transport Secretariat by ActionAid staff member March 2016.
- 17. ActionAid, 2016, 'Leaking revenue how a big tax break to European gas companies has cost Nigeria billions' (page 4). Available at: https://www.actionaid.org.uk/sites/default/files/publications/leakingrevenue.pdf.
- 18. Ibid
- 19. http://www.capital.sp.gov.br/portal/noticia/7347#ad-image-0.
- 20. Law of the Urban Mobility National Policy 2012, Brasil. (article 24 of the Law No. 12.587/2012). See: http://repositorio.unesp.br/handle/11449/140299.
- 21. See: https://blogpontodeonibus.wordpress.com/2014/08/10/assedio-sexual-no-transporte-coletivo-vagao-rosa-panterao-onibus/.
- UNDP, 2009, A user's guide to measuring gender sensitive public service delivery, (page 2). Available at: http://www.arabstates.undp.org/content/rbas/en/home/presscenter/events/2012/November/regional_governance_week/_jcr_content/centerparsys/download_16/file.res/UsersGuide2MeasuringGenderSensitiveBasicDeliveryService_en%5B1%5D.pdf.
- 23. ActionAid, 2015, Promises to keep: Using the Sustainable Development Goals to stand with Fearless Women to end violence', (page 10). Available at:https://www.actionaid.org.uk/sites/default/files/publications/promises_to_keep_-_using_the_sustainable_development_goals_to_stand_with_fearless women to end violence.pdf.
- 24. ActionAid, 2015, 'Promises to keep: Using the Sustainable Development Goals to stand with Fearless Women to end violence'. Available at:https://www.actionaid.org.uk/sites/default/files/publications/promises_to_keep_-_using_the_sustainable_development_goals_to_stand_with_fearless_women_to_end_violence.pdf.
- 25. ActionAid International, 2015, *In-depth study of tax incentives in Bangladesh*, *Brazil and Nigeria*.
- 26. UNDESA, 2014 World Urbanisation Prospects. Available at:http://www.un.org/en/development/desa/news/population/world-urbanization-prospects-2014.html
- 27. Centre on Housing Rights and Eviction COHRE, Women and Housing Rights Program 2008 "Women, Slums and Urbanisation: Examining cause and consequences", (page 10-15). Available at: http://globalinitiative-escr.org/wp-content/uploads/2013/05/women_slums_and_urbanisation_may_2008.pdf.
- 28. The right to the city is an idea and a slogan that was first proposed by Henri Lefebvre in his 1968 book *Le Droît à La Ville*. Lefebvre summarises the ideas as a "demand... [for] a transformed and renewed access to urban life". David Harvey described it as follows: "The right to the city is far more than the individual liberty to access urban resources: it is a right to change ourselves by changing the city. It is, moreover, a common rather than an individual right since this transformation inevitably depends upon the exercise of a collective power to reshape the processes of urbanization. The freedom to make and remake our cities and ourselves is, I want to argue, one of the most precious yet most neglected of our human rights." Harvey, D. Social justice and the city, university of Georgia press, Athens and London, 2009, http://bit.ly/WAjjKp.
- Wikipedia. Statistical Pocket Book, 2011 (pdf-file) 2011 Population Estimate. See: https://en.wikipedia.org/wiki/List_of_cities_by_population_density. Accessed 7 May 2016.
- 30. Ibid.
- 31. See: https://www.naij.com/776472-investigation-abuja-model-city-failing.html and See: "Top 5 Cities To Do Business In Nigeria. ABUJA Is 2nd". Abuja Facts. 22 April 2015 and http://data.un.org/.
- 32. 2014 Brazilian Cities Population Estimates" (PDF) (in Portuguese). IBGE. https://en.wikipedia.org/wiki/List_of_cities_by_population_density. Retrieved 2 October 2014.
- 33. https://www.itdp.org/tod-in-brazil-a-history/.
- $34. \quad \text{https://www.itdp.org/new-sao-paulo-master-plan-promotes-sustainable-growth-eliminates-parking-minimums-citywide-2/}.$
- 35. Please contact ActionAid for background methodology documents.
- 36. Asian Development Bank 2013 "Gender toolkit: Transport. Maximizing the Benefits of Improvement for All". Available at: https://www.adb.org/sites/default/files/institutional-document/33901/files/gender-tool-kit-transport.pdf.
- 37. ActionAid Bangladesh, 2015, The rights and realities of women in urban spaces.
- 38. ActionAid Brazil 2013, Safe Cities Baseline.
- 39. http://esdo.org/gender-transport/.
- 40. ActionAid Brazil case study.
- 41. Independent, 2015 Lizzie Dearden "Delhi bus rapist blames dead victim for attack because "girls are responsible for rape". Available at http://www.independent.co.uk/news/world/asia/delhi-bus-rapist-blames-dead-victim-for-attack-because-girls-are-responsible-for-rape-10079894.html. Blog,Pintu Hansdah 2013 "2012 Delhi rape case Jyoti Singh Pandey". Available at http://delhi-rape-case.blogspot.co.uk/.
- 42. Al Jazeera 2016, "India orders panic buttons for women installed on buses". Available at http://www.aljazeera.com/news/2016/06/india-orders-panic-buttons-women-installed-buses-160602202344011.html.
- 43. ActionAid, 2015. Women in the city III: A summary of baseline data on violence against women and girls in seven countries" (page 26). Available at http://www.actionaid.org/sites/files/actionaid/women_and_the_city_iii.pdf.
- 44. M. S. Rahman, K. Nahrin "Bus Services in Dhaka City- Users' Experiences and Opinions" Journal of Bangladesh Institute of Planners, Vol. 5, December 2012, (page 101). Available at http://www.bip.org.bd/SharingFiles/journal_book/20130804133114.pdf.

- 45. Anuário Brasileiro de Segurança Pública, 2015 Available at: http://www.forumseguranca.org.br/storage/download//anuario_2015.retificado_.pdf See also: http://www.bbc.com/portuguese/brasil-36401054.
- Datafolha, 2014. Available at http://datafolha.folha.uol.com.br/opiniaopublica/2014/04/1440470-duas-em-cada-tres-paulistanas-dizem-ja-ter-sido-vitimas-de-assedio-sexual.shtml.
- 47. http://www1.folha.uol.com.br/saopaulo/2015/11/1703472-mulheres-sofrem-mais-assedio-no-transporte-publico-segundo-datafolha.shtml.
- 48. http://noticias.uol.com.br/cotidiano/ultimas-noticias/2016/02/11/cresce-numero-de-denuncias-de-abuso-sexual-no-metro-de-sao-paulo.htm.
- 49. http://www.ondefuiroubado.com.br/sao-paulo/SP.
- 50. ActionAid, 2015, "Women and the city III: A summary of baseline survey on women's experience on violence in seven countries", (page 28). Available at http://www.actionaid.org/sites/files/actionaid/women_and_the_city_iii.pdf.
- 51. ActionAid, 2015, "Woman in the city III: A summary of baseline data on violence against women and girls in seven countries" (page 27). Available at http://www.actionaid.org/sites/files/actionaid/women_and_the_city_iii.pdf.
- 52. Asian Development Bank "Gender toolkit: transport" maximize the benefits of improved mobility for all, 2013, (page 1). Available at https://www.adb. org/sites/default/files/institutional-document/33901/files/gender-tool-kit-transport.pdf.
- 53. Currency exchange calculations based on BDT/USD rate on 28.04.16.
- 54. See: http://www.wageindicator.org/main/salary/minimum-wage/bangladesh.
- 55. NariUdyog Kendra, Bangladesh, 2000, "Study on gender dimension in Dhaka urban transport project" (page 11). Available at http://siteresources.world-bank.org/INTGENDERTRANSPORT/Resources/bangurbantransport.pdf.
- 56. C.H. Riberio de Calvarho, R.H. Morales Pereira "Effects of income and fare variation on demand for bus transit services in Brazil". 187 Discussion paper, IPEA 2011. (page 9). Available at http://repositorio.ipea.gov.br/bitstream/11058/5180/1/DiscussionPaper_187.pdf.
- 57. R. S. Vieira "Distributional Effects of Transit Fare Subsidies in São Paulo, Brazil", University of Illinois at Urbana-Champaign (page 2). Available at https://editorialexpress.com/cgi-bin/conference/download.cgi?db_name=ITEACAS2016&paper_id=40.
- 58. For info on the special categories for half rate of free fares, see: http://www.jusbrasil.com.br/topicos/10991015/artigo-39-da-lei-n-10741-de-01-de-outubro-de-2003 and paragraph 2 of article 230 of Brazilian Constitution of 1988 at http://www.jusbrasil.com.br/topicos/10643718/paragrafo-2-artigo-230-da-constituicao-federal-de-1988.
- 59. For info on the special categories for half rate of free fares, see: http://www.jusbrasil.com.br/topicos/10991015/artigo-39-da-lei-n-10741-de-01-de-outubro-de-2003 and paragraph 2 of article 230 of Brazilian Constitution of 1988 at http://www.jusbrasil.com.br/topicos/10643718/paragrafo-2-artigo-230-da-constituicao-federal-de-1988.
- 60. ActionAid 2014, 'Safe Cities for Women: From reality to rights', (page 23). Available at http://www.actionaid.ie/sites/files/actionaid/safe_cities_final_report.pdf.
- 61. Academic Journal of Inter-disciplinary studies, 2013, Vol.2 No.1.
- 62. Abuja Urban Mass Transport Company report.
- 63. Secretary of Transports of São Paulo SPTRANS at http://www.sptrans.com.br/a_sptrans/.
- 64. S. Margulis "Strategic note 2- Urban Mobility: Listening to the voice of the streets", Strategic Affairs Secretary of the Presidency of the Republic 2014, (page 4). Available at :http://compaso.com.br/notas_site/ns166.pdf.
- ActionAid Bangladesh & Bangladesh Institute of Development Studies research, 2015. See http://en.prothom-alo.com/bangladesh/news/55656/
 Cities-are-not-safe-for-women.
- 66. 2014 Women 's Social Economic Annual Report by Secretary for Women 's Policies of Brazilian federal government: www.spm.gov.br/centra-de-conteudos/publicações/publicações/2015/livro_raseam_completo.pdf.
- 67. See: http://www.ilo.org/dyn/travail/travmain.sectionReport1?p_lang=en&p_countries=NG&p_sc_id=1&p_year=2011&p_structure=1 and: https://www.naij.com/496992-nlc-plans-submit-new-minimum-wage-nass.html The average minimum wage is: 18,000NGN (US\$57).
- 68. ActionAid 2015, "Women and the city: A summary of baseline data on violence against women and girls in seven countries", (page 17). Available at: http://www.actionaid.org/sites/files/actionaid/women_and_the_city_iii.pdf.
- 69. Ibid.
- 70. See: http://en.prothom-alo.com/bangladesh/news/93111/3-000-new-buses-for-Dhaka-city-by-2017.
- 71. Bangladesh Bus Owners' Association.
- 72. ibid
- 73. Calculated as 21,000 registered buses x 500 US\$ for two cameras = 1.5 million US\$.
- 74. http://www.capital.sp.gov.br/portal/noticia/7347#ad-image-0.
- 75. Estimates given by a senior manager in the Abuja Urban Mass Transport Company in March 2016.
- 76. Interview with Federal Capital Territory Transport Secretariat by ActionAid staff member March 2016.
- 77. ActionAid, 2016, 'Mistreated the tax treaties that are depriving the world's poorest countries of vital revenue'.
- 78. ActionAid, 2016, 'Mistreated the tax treaties that are depriving the world's poorest countries of vital revenue', (page 19).
- 79. Price Waterhouse Coopers, 2013 Evolution of territorial tax systems in the OECD.
- 80. ActionAid, 2016, 'Mistreated the tax treaties that are depriving the world's poorest countries of vital revenue'.
- 81. IMF. Fiscal Affairs Department, 'Revenue Mobilization in Developing Countries,' March 2011. See also, ActionAid, 2013 Give us a break: How big companies are getting tax-free deals.
- 82. ActionAid, 2016, "Leaking revenue how a big tax break to European gas companies has cost Nigeria billions" (page 4). Available at: https://www.actionaid.org.uk/sites/default/files/publications/leakingrevenue.pdf.
- 83. Ibid
- 84. For details of the law see: http://www.camara.gov.br/proposicoesWeb/fichadetramitacao?idProposicao=372713 and http://www.transportes.gov.br/cide.html.
- 85. Law of the Urban Mobility National Policy 2012, Brasil. (article 24 of the Law No. 12.587/2012). See: http://repositorio.unesp.br/handle/11449/140299.
- 86. Dhaka Urban Transport Network Development, 2012, *Global status report on road safety,* 2015, Academic Journal of Inter-disciplinary Studies, 2013, Vol 2 No 1
- 87. See: Mobilidade Urbana 2011, SIPS Sistema de Indicadores de Percepção Social, (page 4). Available at: http://www.ipea.gov.br/portal/images/stories/PDFs/SIPS/110124_sips_mobilidade.pdf.
- 88. Government of the people's Republic of Bangladesh, Budget in brief. Available at: http://www.mof.gov.bd/en/budget/16_17/brief/en/Chart2_E.pdf and http://www.mof.gov.bd/en/budget/16_17/speech/BS_English_Final_1.6.16.pdfpage 50 and page 10 (Women and Child development).
- 89. Government of the people's Republic of Bangladesh, Budget Speech 2016/2017 (page 10) Available at: http://www.mof.gov.bd/en/budget/16_17/gender_budget/en/G-3_21_53_civil%20Aviation_English.pdf.
- 90. Ibid
- $91. \quad http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2016/loa/lei-no-13-255_1401165.pdf.$
- 92. See: http://www.camara.sp.gov.br/orcamento2016/wp-content/uploads/sites/17/2015/11/PL0538-2015.pdf.
- 93. http://www.camara.gov.br/proposicoesWeb/fichadetramitacao?idProposicao=522343.
- 94. 2014 Women 's Social Economic Annual Report by Secretary for Women 's Policies of Brazilian federal government: www.spm.gov.br/centra-de-conteudos/publicações/publicações/2015/livro_raseam_completo.pdf.



ActionAid is a global movement of people working together to achieve greater human rights for all and defeat poverty. We believe people in poverty have the power within them to create change for themselves, their families and communities. ActionAid is a catalyst for that change.

International Registration number: 27264198

Website: www.actionaid.org
Telephone: +27 11 731 4500

Fax: **+27 11 880 8082**

Email: mailjhb@actionaid.org

ActionAid International Secretariat, Postnet Suite 248, Private Bag X31, Saxonwold 2132, Johannesburg, South Africa.

#TaxPower #SafeCitiesBecause http://www.actionaid.org/publications/freedom-move