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# Editorial

Women's empowerment remains one of the most significant determinants of sustainable development, social justice, and inclusive economic growth in the twenty-first century. Despite remarkable progress in education, healthcare, and political participation, women across the globe continue to face structural inequalities in employment opportunities, wage parity, asset ownership, entrepreneurship, and access to financial resources. Fiscal policy through government taxation, public expenditure, budgeting mechanisms, and welfare interventions has emerged as a powerful instrument for addressing these disparities and fostering gender-inclusive development. Fiscal policy traditionally focuses on economic stabilization, revenue generation, and resource allocation. However, in contemporary governance frameworks, it has increasingly been recognized as a tool for social transformation. Gender-responsive fiscal policy ensures that government budgets and taxation systems are designed in ways that address the unique socio-economic challenges faced by women. By allocating resources toward women-centric programs such as maternal healthcare, education, skill development, entrepreneurship support, and social protection schemes, governments can create enabling environments for women to participate more actively in economic and social life. One of the most effective approaches in this regard is Gender Budgeting, which evaluates public expenditure through a gender lens. Countries such as India have institutionalized gender budgeting within national planning processes. The Government of India introduced the Gender Budget Statement in the Union Budget in 2005–06, aiming to assess the extent to which public expenditure benefits women. Over the years, increased allocations for programs such as *Beti Bachao Beti Padhao, Pradhan Mantri Matru Vandana Yojana, Mahila Shakti Kendra*, and Stand-Up India have reflected policy commitments toward women's advancement. Government of India such initiatives demonstrate how fiscal instruments can support women's health, education, entrepreneurship, and social security. Tax policies also play a crucial role in women's empowerment. Progressive taxation can reduce economic inequality, while tax incentives for women-led enterprises encourage female entrepreneurship. Reduced tax burdens on products essential for women's health and hygiene such as the removal of Goods and Services Tax (GST) on sanitary napkins in India represent important steps toward gender-sensitive taxation. Similarly, financial incentives for companies promoting workplace diversity and equal pay can help bridge gender gaps in employment. Public expenditure on education and healthcare significantly impacts women's empowerment. Increased government spending on girls' education improves literacy rates, delays child marriage, and enhances workforce participation. Investments in maternal healthcare reduce mortality rates and improve overall well-being. Furthermore, targeted subsidies for childcare services can enable women to balance professional and domestic responsibilities, thereby increasing labour force participation. Rural women, particularly in developing economies, often face compounded challenges due to poverty, limited infrastructure, and restricted access to credit. Fiscal policies aimed at expanding rural employment opportunities, self-help groups, microfinance initiatives, and agricultural subsidies for women farmers can significantly improve their economic independence. Institutions such as Self-Employed Women's Association and programs supported by United Nations Women have highlighted the transformative potential of financial inclusion for women at the grassroots level. Nevertheless, challenges persist. Gender-blind fiscal planning, inadequate implementation, bureaucratic inefficiencies, and insufficient monitoring mechanisms often limit the effectiveness of such policies. In many countries, women continue to remain underrepresented in policy-making institutions, leading to fiscal priorities that may not adequately reflect

gender concerns. Addressing these challenges requires stronger institutional accountability, data-driven policy formulation, and active participation of women in governance structures. The global commitment toward achieving the United Nations Sustainable Development Goals (SDGs), particularly Goal 5 on gender equality, underscores the urgency of integrating women-centric fiscal measures into national development agendas. Fiscal reforms must move beyond welfare-based approaches toward long-term structural transformation that promotes equal opportunities, financial independence, and leadership roles for women. Empowering women through fiscal policy is not merely a matter of social equity, it is an economic imperative. Studies consistently show that greater female labour participation contributes significantly to GDP growth, poverty reduction, and intergenerational development outcomes. Governments, policymakers, and financial institutions must therefore prioritize gender-responsive fiscal strategies to build resilient, equitable, and prosperous societies. As the world confronts economic uncertainties, climate challenges, and social inequalities, empowering women through effective fiscal policy is no longer optional, it is essential for building a just and sustainable future.

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