 DOI: https://doij.org/10.10000/IJLSI.11958


# INTERNATIONAL JOURNAL OF LEGAL SCIENCE AND INNOVATION

[ISSN 2581-9453]

Volume 3 | Issue 4

2021

# Global Perspectives on Gender Equality and Taxation

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## ABSTRACT

*A comprehensive understanding of gender issues in tax policy, the execution of legal and political requirements, and the attainment of gender equality necessitate several changes and further study to strengthen the knowledge base. However, gender-differentiated results are produced by ostensibly gender-neutral tax systems and tax policy decisions, since the distributional and allocative impact of taxes is strongly connected to socioeconomic reality. Insofar as the EU is involved in taxes, it is obligated to ban discrimination and achieve gender equality. The requirements on gender equality also apply to European governance instruments that coordinate Member States' tax policies, such as the European Semester and the Europe 2020 agenda. It is not enough to just address underlying socioeconomic gaps as one cause of gender disparities in tax outcomes. To support long-term economic growth and poverty reduction, development initiatives must guarantee that policy actions in the field of taxes do not have a detrimental impact on intended gender equality results. The manner in which a government earns income may also have distinct effects on men and women. Incorporating a gender equality lens into general tax policy analysis has the potential to dramatically improve the quality of public policy. Initiatives to promote female labour force participation, for example, may be hindered by tax policies driven by goals unrelated to gender issues. This article will explain how the current tax policy has resulted in widespread structural discrimination against women. The article will also show and evaluate the potential advantages of gender equality goals, which have emerged as a new trend in sustainability-oriented tax policy.*

***Keywords:*** *Gender Equality, Neoliberal Tax, Inclusive Growth, Personal Income Tax, Corporate Tax, Consumption Tax.*

## I. INTRODUCTION

Gender equality and women's empowerment are development goals in and of themselves, as expressed, for example, in the third Millennium Development Goal. Individually, the

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 [ISSN 2581-9453]

importance of gender equality and taxation has been well recognised. The broad idea of tax fairness has become synonymous with what is beneficial for economic growth and has been divorced from social justice, resulting in growing income disparities and poverty. As a result, despite the fact that most domestic tax laws are gender neutral, many components of taxes have had a significant indirect influence on gender-related socioeconomic disparities. Despite strong growth achievements in many economies, national tax rules and international tax policies have worked against economic gender equality. The United Nations expected 2020 to be a watershed moment for gender equality measures. Instead, the UN claims that the pandemic's continued expansion is jeopardising the little advances gained in gender equality in the past.

The Covid-19 outbreak coincides with the 25th anniversary of the Beijing Platform for Action. UN objectives and tax changes over the previous decades have produced tax structures that are incompatible with the resource mobilisation and redistribution required for human rights fulfilment. This is why, on the basis of human rights, the Secretary-General issued a call to action, highlighting three cross-cutting priorities: ensure women's equal representation in all covid-19 response planning and decision-making, drive transformative change for equality by addressing the paid and unpaid care economy, and, finally, target women and girls in all efforts to address the socioeconomic inequality.[2] Many components of taxes have a significant indirect impact on gender-related socioeconomic disparities. Gender disparities in employment rates and patterns, as well as gender inequalities in unpaid care work, employment rates, income, old-age security, poverty, and wealth, are all strongly related to the allocative and distributional outcomes of tax rules.[3]

A substantial portion of these redistributive tax policies have been targeted at families for a variety of reasons. One example is household-based tax schemes in the form of tax credits or basic deductions aimed at assisting low-income households. Another example is joint taxation for couples to support a specific family style, such as the breadwinner family. Historically, tax laws have been one of the most significant tools for governments with redistributive goals. All these redistributive family/household-oriented tax policies and regulations have apparent gender equality implications that are rarely acknowledged.

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[2] UN, Policy Brief: The Impact of COVID -19 on Women, 9 APRIL 2020; Shared Responsibility, Global Solidarity: Responding to The Socio-Economic Impacts of Covid-19 March 2020 https://www.un.org/Sites/Un2.Un.Org/Files/Sg_Report_Socio-Economic_Impact_Of_Covid19.

[3] Asa Gunnarsson, Margit Schratzenstaller and Ulrike Spangenberg, 'Gender Equality and Taxation in the European Union' (European Parliament, 2017) (Research Paper for European Parliament's Committee on Women's Rights and Gender Equality and commissioned, overseen and published by the Policy Department for Citizen's Rights and Constitutional Affairs).

Taxation has been utilised in welfare economies to eliminate economic disparities and improve people' well-being.

Gender equality tax concerns in underdeveloped nations are addressed through indirect taxes rather than direct income taxes. In the majority of low- and middle-income nations, VAT and other goods and services taxes have played a critical role in resource mobilisation.[4] As a result, these countries' total tax regimes have been more regressive than progressive. Because women are over-represented among the poorest, the regressive profile is a gender issue as well as a low-income issue. Kathleen Lahey has linked the problem of tax-related gender equality to the fundamental tax equity concept of ability-to-pay. She contends that the idea is important to both tax policy and human rights. Taxing individuals on the edge of existence who lack the means to pay taxes "violates constitutional and human rights to life and equality."[5]

The fundamental issue is that, even though several nations and worldwide organisations guarantee political and economic gender equality, tax policies and tax laws are typically not based on these concerns. The most difficult issue in addressing the persistent socioeconomic inequities between men and women, as well as the lack of gender equality insights in national tax policies, is shifting the long-term tax policy agenda away from the one-sided “taxing for growth” paradigm.

## II. Growth stimulation as the one-way message of neoliberal tax policy

Fiscal taxation for economic growth, with tax neutrality as a guiding principle, has been a prominent position on tax sustainability since the early 1980s. Fiscal efficiency has been described in connection to optimum tax theory, which essentially means avoiding distorting tax rules that are seen as causing undesired extra costs in the economy. Principles of neutrality benchmarks taxes that disrupt market processes' economic efficiency as little as feasible, indicating a trade-off between efficiency and equity Redistributive taxes and transfers are thought to reduce incentives to labour, save, and earn money. The optimum income tax problem is based on the concept of a trade-off between equity and efficiency.[6]

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[4] Cottarelli, Carlo. 2011. Revenue Mobilization in Developing Countries. IMF.

[5] Lahey, Kathleen, A. 2018. Gender, Taxation and Equality in Developing Countries. Issues and Policy Recommendations. UN Women, 45.

[6] Diamond, Peter and Saez, Emmanuel. 2011. The Case for a Progressive Tax. From Basic Research to Policy Recommendations. The Journal of Economic Perspectives 25 (4): 165-190; Mirrlees, James A. 1971. An Exploration in the Theory of Optimum Income Taxation. Review of Economic Statistics 38 (2): 175-208.

The following are brief summaries of the key elements of these tax reforms:[7]

- Broader labour income tax bases, but low progressivity.
- Moderate capital and corporate taxation.
- Uniform tax rates on consumption of goods and services.
- In-work tax subsidies; and
- A move from direct to indirect taxes.

## III. TAX SCHEDULES AND TAX BASE ISSUES

Progressivity has declined. The evolution in the EU Member States might serve as an example of various tax law modifications that have led to lower progressivity in the income tax system. The adoption of flat tax regimes is one avenue of change, particularly in the shifting economies of the “new” Member States. The dualization of personal income taxes is another tendency in tax changes that reduces progressivity. The global income taxation system, which applies a straight progressive income tax schedule to all forms of income generated globally, has been losing popularity in advanced nations over the last three decades.

It has been superseded in several European nations by the so-called Nordic dual income tax model, which was initially implemented in the Nordic countries.[8] Almost all other EU Member States have dualized their income tax systems by instituting relatively low uniform tax rates on all or at least some forms of capital income. This dualization of income tax systems diminishes income taxation's overall redistributive power. Simultaneously, the direct progressive tax schedules applied to labour incomes in many nations anticipate significant basic income tax rates, undermining employment incentives, particularly for women.[9]

## IV. A NEW TREND IN INCLUSIVE GROWTH PLANS AND TAXES IS EMERGING

After the publication of Thomas Piketty's book Capital in the Twenty-First Century,[10] Among economists, a new wave of study has arisen with a larger emphasis on the relationships between inequality, taxation, and economic development. Concerns about the dangers of growing income and wealth disparities have been expressed, providing a starting point for critical study. One consequence is the income inequality literature, which has documented the

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[7] Sandford, Cedric. 1993; Messere, Ken (ed). 1998. The Tax System in Industrialized Countries. Oxford University Press; Sorensen, Birch, Peter. 2010. Swedish Tax Policy. Recent Trends and Future Challenges. Stockholm: Swedish Ministry of Finance

[8] Mutén and Andersson, 1991.

[9] Supra 2

[10] Thomas Piketty, Capital in the Twenty-First Century (Belknap Press of Harvard University Press 2014).

growth of top incomes over time and investigated alternatives for how high earners may pay more taxes.[11] Based on lessons learned through financial crises, economic recessions, and rising income disparities in advanced nations over the previous few decades.

In institutions that previously only promoted a one-way message, such as the European Commission (EC), the Organization for Economic Cooperation and Development (OECD), and the International Monetary Fund (IMF), there is a growing awareness of the importance of combining growth-promoting tax reforms with analyses and policies on economic inequalities (IMF). The shifting perspective is connected to Agenda 2030's declaration about building circumstances for sustainable, inclusive, and sustainable development.[12] The shift is also connected to research and policy papers produced by these groups, which have integrated growth- and equality-enhancing viewpoints, leading to the conclusion that inequality, in the end, will have a detrimental impact on growth promotion.[13] The OECD's new policy direction is outlined in the New Approach to Economic Challenges project, which advocates for the adoption of longer-term perspectives in the institutional context on how economies are affected by history, social norms, and political decisions. The new Policy is characterised as 'tax design for inclusive growth,' and it introduces four key tax concepts to support it:[14]

- Broadening tax bases.
- Strengthening the overall progressivity of the fiscal system.
- Affecting pre-tax behaviours and opportunities.
- Enhancing tax policy and administration

In addition, the OECD researcher makes a comprehensive list of further study to develop the idea of inclusive growth. Those most significant from the standpoint of human rights are those concerning the relationship between taxation and gender, as well as taxes that might improve equality of opportunity.[15] When advocating for a policy direction on tax measures to achieve the 2030 Agenda, the IMF reached a similar result.[16]

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[11] Michael Forster, Ana Llena-Nozal, and Vahé Nafilyan, 'Trends in Top Incomes and their Taxation in OECD Countries' (2015) OECD Social, Employment and Migration Working Papers No 159.
[12] United Nations General Assembley 2015, para 3.
[13] Ostry, Jonathan, D, Berg, Andrew and Tsangarides, Charalambos, G. 2014. Redistribution, Inequality and Growth. International Monetary Fund; Cingano, Federico. 2014. Trends in Income Inequality and its Impact on Economic Growth. OECD Social, Employment and Migration Working Papers No. 163.
[14] 'Final NAEC Synthesis, New Approaches to Economic Challenges' (OECD, 2015)
[15] Bert Brys and others, 'Tax Design for Inclusive Economic Growth' (2016) OECD Taxation Working Papers No 26.
[16] Gaspar, Vitor et al., Jan 2019, Fiscal Policy and Development: Human, Social, and Physical Investment for the SDGs. IMF Staff Discussion Note (SDN/19/03).

## V. Gender equality and inclusive growth are two of the most important issues facing the world today

Diane Elson and Marzia Fontana have concluded that gender-equitable inclusive growth must be growth that does not cause irreversible harm to the well-being of men and women.[17] According to a World Commission on Environment and Growth study, the concept states that future development of the planet would be deemed sustainable if the current generation could meet its own requirements without jeopardising future generations' ability to do so as well.[18] To contribute to the advancement of tax law in guaranteeing a sustainable future for its population, five elements of tax policies for sustainable tax systems should be addressed.

These are the social, economic, environmental, institutional/cultural, and equity viewpoints.[19] Well-being appears to be a key notion for connecting inclusive development and gender equality. In order to reduce the gender gap in well-being, two components of tax policy are considered important: the distributional impact and the total amount of tax receipts, including both direct and indirect taxation.[20] The European Parliament has declared unequivocally that gender equality is not only a fundamental human right in and of itself, but would also help to more inclusive and sustainable growth.[21]

## VI. Critique of inclusiveness

However, inclusivity does not provide any guidance on how low-income developing nations would be able to earn revenue to fund the increased spending required to meet the SDGs. According to IMF estimates, these nations will need to raise an additional 15 percent of their GDP in income. The inclusive growth paradigm, which is based on distributional equality aims, has been chastised for relying solely on market-led growth. The estrangement from the socioeconomic reality of middle-income, poor, and transition nations is a major problem. One line of criticism is that inclusivity has devolved into a recognition of equality of opportunity, a formal access to possibilities, rather than being part of a comprehensive, system-oriented understanding of distributional rights.[22]

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[17] Elson, Diane and Fontana, Marzia, 2019, Conceptualizing Gender- Equitable Inclusive Growth. In Elson, Diane and Fontana, Marzia (eds), Gender Equality and Inclusive Growth: Economic Policies to Achieve Sustainable Development. UN.

[18] Report of the World Commission on Environment and Development: Our common future, 1987.

[19] Mumford, Ann and Gunnarsson, Asa. 2019. Sustainability in EU Tax Law 54(2) Inter-economics. Review of European Economic Policy 134-137.

[20] Seguino, Stephanie, 2019, Tools of Macroeconomic Policy: Fiscal, Monetary and Macroprudential Approaches.

[21] European Parliament, Resolution on gender equality and taxation policies in the EU, 2018/20195 (INI), No. 34.

[22] Saad-Filho, Alfredo, 2010, Growth, Poverty, and Inequality: From Washington Consensus to Inclusive

Following the pandemic catastrophe and the significant demand for additional and innovative sources of funding, In the call for new measures in tax policy, a far more confrontational, radical approach might be used.to be noticed The EU's Directorate for Taxation and Customs has issued strong statements on tax evasion and avoidance, as well as the vast sums wasted in tax havens.[23]

## VII. ACTIVISM

The exclusion of women's socioeconomic and daily living situations is a worldwide democratic issue that requires both political acknowledgment and the creation of a comprehensive information foundation. In 2017, Bogota, Colombia hosted the first global gathering with the objective of launching a worldwide women's movement campaign on tax justice for women's rights. A group of activists, researchers, and international organisation representatives drafted a declaration based on human rights instruments like the 2030 Agenda for Sustainable Development Goals (SDGs), the UN CSW61 Agreed Conclusions, the Addis Ababa Agenda for Action,[24] and Article 2.1 of the International Covenant on Economic, Social, and Cultural Rights (ICESCR 1976). The declaration's point of view is founded on a critique of how global tax systems promote and produce rising impoverishment and marginalisation of women in the economy. The main message is that nations throughout the globe must develop gender-responsive fiscal systems in order to meet their human rights commitments to their female residents. In summary, the demands are as follows:

-Put an end to all types of tax evasion.

- Eliminate all forms of inequity in the tax burden on women.

- Eliminate gender discrimination in tax policy.

- Raising tax revenue to enhance government investments in gender equality programmes such as public education, health, care services, transportation, food security, and housing.

## VIII. A THEORETICAL FRAMEWORK FOR TAX JUSTICE FOR WOMEN

Economic imbalances between men and women provide a gendered dimension to tax fairness and social justice policy concerns. Of course, generalisations regarding women's socioeconomic situations are difficult to draw. Men, on average, earn more and have more wealth than women. Another significant distinction is that women tend to be concentrated in lower income categories and have greater rates of poverty than males. Women are less likely

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Growth. DESA Working Paper No. 100.
[23] IMF. 2020. Special Series on Fiscal Policies to Respond to Covid-19.
[24] Financing for Development 69/313.

to have capital gains income and a financial buffer, which is a significant determinant driving inequalities in wealth accumulation.[25]

Nonetheless, despite the intersections of sex with other demographic variables such as age, race, location, and class, statistical disparities between men and women in economic position remain. Typically, women's businesses are income-generating enterprises that provide services and do not attract risk capital. The term "livelihood firms" refers to businesses that are founded with the goal of making a living rather than establishing a corporate empire. These businesses make a little profit and have limited aspirations for capital creation.[26] Given these characteristics about disparities between men and women, it is clear that the socioeconomic reality of women's life must be considered in policy decisions involving the taxation of labour, entrepreneurship, and investments.

However, if the whole context of women's economic subordination is to be understood, study cannot be restricted to the income side of the public budget. In welfare state policy, the mechanisms of income and social transfers are linked.[27] Another major gender element is that tax and social security rules reflect the state's preferred manner of arranging families and paid productive labour on the market against unpaid reproductive, caring work in the home, as well as which social realms of employment should be male and female.[28] Gender studies of taxes present a critical epistemology that questions the fundamental ontological categories, conceptions, and presumptions that underpin tax legislation and public finances. Feminist tax academics are particularly sceptical of central assumptions about tax justice and efficiency.

## IX. Gender issues in personal income taxation

Gender issues of taxes are most visible in personal income taxation at first look. The fundamental architecture of income tax schedules and social security payments influences disposable after-tax income and work incentives. Personal income taxes and social security contributions are both included in the taxation of personal income. Personal income taxes collect all types of personal income, independent of source, including income from dependent labour and self-employment, profits earned by unincorporated businesses, capital income, and transfer income in some countries. Personal Income Taxation and social contributions on labour, as well as other taxes and levies based on labour income, account for over half of total tax collections in EU Member States. In contrast, low-income and developing nations rely

[25] Kornhauser 2011, Abramovitz and Morgen 2006, Young 2000.
[26] See also, Vada 2007: 49–50, Andersson-Skog 2007.
[27] Supra 23.
[28] Apps 2009 Apps and Rees 2009, Gunnarsson 2007, 2011a, Pfau-Effinger 2004.

more on indirect consumption taxes to generate money.[29]

## X. GENDER ISSUES IN INDIRECT CONSUMPTION TAXATION

There has long been debate and growing concern that the burden of VAT falls disproportionately on women, but there is a general dearth of research based on gender disaggregated data that can illustrate what influence certain rates and exemptions have on different spending patterns. Women spend a larger percentage of their income on consumption than persons in higher income groups because they are over-represented among the poorest in a community and, due to the gender pay gap, are also over-represented in the lowest income deciles.[30] This argument was established with a specific focus on developing nations where commodities taxes, particularly VAT, were imposed by the IMF and World Bank as part of significant structural adjustment programmes linked to investment.

The potential regressive impacts of VAT on essential requirements are also at the heart of the current discussion on tampon taxes, despite the fact that they are clearly exclusively items used by women. Studies on developing nations reveal a complicated pattern of zero rating, varied rates, and exclusions for fundamental items, casting doubt on and supporting a tax policy approach of utilising VAT for social and redistributive purposes.[31] VAT generates more than four times the amount of personal income taxes in low-income nations, and VAT revenues in middle-income countries are fast nearing the same level.[32]

## XI. GENDER ISSUES IN CORPORATE INCOME TAXATION

Because companies are legal entities without a defined gender, corporate taxation is frequently thought to have no gender impact, and only taxes on persons are considered to have an impact on gender equality. This viewpoint ignores gender disparities in business ownership and share ownership, as well as diverse business profiles among investors, employees, and consumers, as well as the distributional repercussions.[33] Company taxation also includes complicated concerns linked to international corporate income taxation. A thorough analytical approach for investigating the gender implications of corporate taxation. There is no such thing; there are just a few studies of partial features in the literature. One

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[29] Supra 3.
[30] Joshi, Anuradha 2016. Gender and Taxation. ICTD Annual Meeting, 10-12 February 2016. Addis Ababa: ICTD.
[31] Barnett and Crown 2004; Wanjala and Were 2011.
[32] Women´s Budget Group. 2016, 16
[33] Women´s Budget Group. 2016. The impact on women of the 2016 Budget: Women paying for the Chancellor's tax cuts.; Hodgson, Helen & Kerrie Sadiq. 2016. Gender Equality and a Rights Based Approach to Tax Reform. 28th Australasian Tax Teachers Association Conference. Tax and Time Travel: Looking Backwards and Looking Forwards. UNSW Business School, Sydney.

aspect contributing to this study gap is a lack of data. A first step in analysing the gender impact of corporation taxes is to collect enough gender-disaggregated data on firm owners, shareholders, and workers. Gender impact evaluations for tax incentives may also need gender-disaggregated data on a company's size, year of creation, or legal status.[34]

However, some efforts have been undertaken to address the gender elements of the distributional impact of changes in corporate taxation. Because women are significantly under-represented in the group of company owners or corporate shareholders, it may be expected that the direct advantage women get from a rise in after-tax corporate earnings as a consequence of corporate tax cuts is lower than that of males. The taxing for growth policy has also promoted reductions in personal income tax rates on capital income, which have been accompanied by significant reductions in corporate income tax rates, resulting in a significant reduction in the overall tax burden on capital income, from which men presumably benefited disproportionately.

Tax expenditures designed to stimulate certain activities done by businesses, such as investment in research and development (R&D), or targeted at helping specific categories of organisations, such as small and medium-sized enterprises (SMEs), frequently lower the tax base or tax obligation (SMEs). Tax breaks for companies and company owners, respectively, may have gender-differentiated impacts if women's participation rates in a specific subset of enterprises differ from men. Examples include tax breaks for early-stage entrepreneurs, a group in which women are underrepresented. Firm size and profitability also play a role; tax breaks do not assist businesses that are too small to pay taxes.[35]

## XII. Gender issues regarding tax evasion

Internationalization of economies has boosted capital and labour mobility, driving tax rivalry between jurisdictions, but also taxpayer behaviour manifested in a practise to decrease tax burden. Tax categories utilised in this tax planning include aggressive tax planning, damaging tax practises, illegal financial flows, tax fraud, tax abuse, tax evasion, and tax avoidance. Most of these tax methods are technically lawful, but they are viewed as immoral and, more importantly, disobedient to the meaning of the law. Not all categories are the consequence of active international tax rivalry. Some refer to activities that take advantage of differences between two countries or use the most advantageous tax treaties to the taxpayer's benefit.[36]

[34] Supra 31
[35] Gender, Taxation, and Income Inequality, Edmonton: Parkland Institute.
[36] Hearson, Martin, 2014, Tax-motivated illicit financial flows: A guide for development practitioners. U4, Anti-corruption Resource Centre.

 [ISSN 2581-9453]

Tax havens, which are now more accurately characterised as secrecy jurisdictions to underline the legal features of tax and financial schemes, are yet another major danger to revenue raising and redistribution within the fiscal system. A massive percentage of the world's wealth is concealed in tax havens, where it is not subject to taxation in any sovereign state. Following the financial crisis, it became clear that further steps were needed to reduce the negative impacts on domestic tax mobilisation in both developed and developing nations. Not unexpectedly, prior to these crises, poor nations were overlooked in multilateral institution-driven policy studies on tax havens.[37]

The history of neglect in treating emerging economies as equal partners or equally important in the international collaboration required to address national revenue losses fuels the already very destructive spiral of legitimacy in developing countries.[38] The backdrop of tax evasion has a clear gender equality dimension, as articulated by the Bogota Declaration and UN organisations. The CEDAW Committee made a very interesting comment when it expressed concern about Switzerland's financial secrecy policies and corporate reporting and taxation rules, stating that these regulations have the potential to limit other states' ability to organize the maximum available resources for the fulfilment of women's rights.[39] Profit shifting by multinational corporations is a significant complication in international/European corporate tax rivalry, businesses to reduce corporation tax payments by taking use of nominal tax rate differentials or using unique tax regimes, including "treaty shopping". Profit, as previously said, shifting is certainly occurring on a huge basis. Again, corporate tax losses must be considered, compensated for by tax hikes on less mobile tax bases, which disproportionately affect women disproportionately.

## XIII. EPILOUGE

For a long time, gender equality and taxes have been significant themes in the development policy debates on public finance, financing for development, and the government's obligation to its citizens. Gender-diverse tax policy outcomes are the consequence of core tax policy rationales and objectives, which are affected by an understanding of what constitutes optimum taxation for economic growth. It proposes that tax neutrality should be used as a guiding principle for the eventual objective of taxing for growth. By focusing solely on avoiding excessive tax burdens on the economy, other tax aims and principles, such as justice related to redistributive features of taxes, have been overlooked. Gender equality is one of the

[37] Cobham, Alex, 2012, Tax Havens and Illicit Flows. In Reuter, Peter, Draining Development? Controlling Flows of Illicit Funds from Developing Countries. The World Bank.
[38] South Centre Tax Initiative and the Global Alliance for Tax Justice. 23 July 2020.
[39] CEDAW/C/CHE/CO/4-5 (2016), para 40

European Union's core principles and goals.

Gender equality was recognised as a key problem for future sustainability-oriented policies by the European Commission in its most recent pledge to meet the 2030 Sustainable Development Goals. A unified notion of fair and sustainable tax bases is a critical problem in a human-rights-driven change of society, which is critical for achieving gender equality through tax reforms. To effectively address gender issues in taxes, it is also necessary to solve the numerous research gaps. In terms of direct taxes, removing tax exemptions in the corporate and personal income tax may also promote gender equality in terms of tax burden, since males gain preferentially from such exclusions.

This is mostly because they are more likely to own a business, be a shareholder, or be a homeowner who may claim these deductions. Although data on the taxation of labour incomes is easily available, the majority of tax data is gathered exclusively at the household level. There is also a paucity of gender-disaggregated statistics on wealth, capital income, company, and consumer taxation, as well as tax compliance and tax fraud concerns. Several threads in the international evolution of taxes over the last decades have led to structural difficulties that impede and even contradict the foundation for gender equality. A broader issue is that tax equality has become synonymous with what is beneficial for economic growth. The relationship between gender equality and capital income taxes will be given special emphasis to make the case that sustainable tax bases are primarily a women's concern. The need to minimise gender disparities should be expressly stated in the Annual Growth Survey's economic recommendations and goals. Reviewing Member States' tax systems as part of the European Semester, as well as making country-specific suggestions, necessitates detailed studies of the impact on socioeconomic gender inequalities, as well as addressing the need for sufficient institutional measures.

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 [ISSN 2581-9453]