

<b>Course title:</b> <i>Gender Equitable Taxation</i>
<b>Teacher/Teachers:</b> Prof. Dr. Svetislav V. Kostić, ass. Lidija Živković
<b>Course status:</b> optional
<b>Number of ECTS:</b> 3 ECTS
<b>Requirements:</b> /
<p><b>Aim of the course:</b></p> <p>The course is designed to develop a framework for understanding the gender perspective of key tax law institutions and re-evaluation thereof on the basis of gender equality principle. Students will be stimulated to critical thinking in order to better understand the need, challenges of and obstacles for the effective implementation of gender equality principle in the field of tax law. This aim shall be realized by analysing the gender perspective of different forms of taxation (personal income tax, property and wealth taxes, consumption taxes, corporate income tax), as well as closely related concepts such as tax evasion and avoidance, and identifying gender biases they encompass.</p>
<p><b>Course outcome:</b></p> <p>Upon the completion of the course, the students will have a general overview of the concept, principles and aims of gender equitable taxation. They will be able to understand taxation and revenue collection as tools that could and should be utilized in achieving a higher level of protection of women's rights. Students will be able to use gender equality principle as a basis for re-evaluating the applicable sources of tax law and generally accepted taxation concepts and theories.</p>
<p><b>Course content:</b></p> <ol style="list-style-type: none"> <li>1. Introduction: How is taxation relevant for gender equality?             <ol style="list-style-type: none"> <li>1.1. Basic tax law concepts and related issues</li> <li>1.2. Evolution of modern tax systems from a gender perspective</li> <li>1.3. Sources of public international law relevant for taxation from a gender perspective</li> <li>1.4. Fiscal policy, welfare state and gender perspective as a precondition for a fairer tax system</li> </ol> </li> <li>2. The effects of tax structure on gender equity: Recognizing gender biases             <ol style="list-style-type: none"> <li>2.1. Gender issues in personal income taxation</li> <li>2.2. Gender issues in property and wealth taxation</li> <li>2.3. Gender issues in corporate income taxation</li> <li>2.4. Gender issues in the taxation of consumption</li> </ol> </li> <li>3. Public expenditures side: Gender responsive budgeting</li> </ol>
<p><b>Literature:</b></p> <p><b>Required reading:</b></p> <ol style="list-style-type: none"> <li>1. C. Grown, „What Gender Equality Advocates Should Know About Taxation”, <i>AWID Discussion Paper</i>, Association for Women's Rights in Development, Toronto 2005.</li> <li>2. I. Valodia, „Gender, poverty and taxation: An overview of a multi-country study of gender and taxation”, <i>Agenda: Empowering Women for Gender Equity</i>, No. 81, Gender &amp; Poverty Reduction, 2009.</li> <li>3. K. A. Lahey, „International Transactions, Taxation, and Women: The Critical Role of Gender Analysis” <i>U.B.C. Law Review</i>, Vol. 42, No. 2, 2010.</li> <li>4. J. Birchall and M. Fontana, „The gender dimensions of expenditure and revenue policy and systems”, <i>Bridge Development Gender</i>, Institute of Development Studies, 2015.</li> <li>5. K. A. Lahey, „Gender, Taxation and Equality in Developing Countries: Issues and Policy Recommendations”, <i>Discussion Paper</i>, UN Women, April 2018.</li> </ol>

**Additional reading:**

1. K. Barnett, C. Grown, „Gender Impacts of Government Revenue Collection: The Case of Taxation”, *Commonwealth Economic Paper Series*, Commonwealth Secretariat, 2004.
2. Imraan Valodia, Terence Smith and Debbie Budlender, „Has Gender-Based Tax Reform Been Good for All South African Women?” *Agenda: Empowering Women for Gender Equity*, No. 47, 2001.
3. K. A. Lahey, „Uncovering Women in Taxation: The Gender Impact of Detaxation, Tax Expenditures, and Joint Tax/Benefit Units” *Osgoode Hall Law Journal*, Vol. 52, No. 2, 2015.
4. J. Stotsky, „Gender Bias in Tax Systems” *Tax Notes International*, June 9, 1997.
5. J. Stotsky, „Gender Budgeting: Fiscal Context and Current Outcomes”, *International Monetary Fund Working Paper*, July 2016.
6. J. Stotsky, Sakina Shibuya, Lisa Kolovich, and Suhaib Kebhaj, „Trends in Gender Equality and Women's Advancement” *International Monetary Fund Working Paper*, February 2016.
7. D. Elson, „Monitoring Government Budgets for Compliance with CEDAW,” Unpublished Report, UNIFEM, New York 2005.
8. H. Hodgson and K. Sadiq, „Gender equality and a rights-based approach to tax reform” in *Tax, Social Policy and Gender: Rethinking equality and efficiency* (ed. Miranda Stewart), ANU Press 2017.
9. J. Weiss-Wolf, „U.S. Policymaking to Address Menstruation: Advancing an Equity Agenda”, *William & Mary Journal of Race, Gender, and Social Justice*, Vol. 25, No. 3, Spring 2019.
10. Shannon Weeks McCormack, „Postpartum Taxation and the Squeezed-out Mom”, *Georgetown Law Journal*, Vol. 105, No. 5, 2017.
11. N. E. Shurtz, „Gender Equity and Tax Policy: The Theory of Taxing Men”, *Southern California Review of Law and Women's Studies*, Vol. 6, No. 2, Spring 1997.
12. N. C. Staudt, „Taxation and Gendered Citizenship”, *Southern California Review of Law and Women's Studies*, Vol. 6, No. 2, Spring 1997.
13. P. Apps, „Tax Reform, Ideology and Gender”, *Sydney Law Review* Vol. 21, No. 3, 1999.

**Instruction methods:**

Primary interest is in active involving students in their own knowledge acquisition and in stimulating their critical thinking for better understanding the implementation of gender perspective in every legal branch, including this one. Learning approach will be insofar based on collaborative, inquiry-based, student-centred approach to teaching. The teaching method includes analysis of the relevant case-law and case studies focusing on complex legal issues thus providing students with an opportunity to apply sources of law to facts of hypothetical cases. Also, comparative approach will be conducted enabling students to identify similarities between their national tax law system and other families of tax law systems around the world. Classes will be organized in a way that leaves enough time for student discussions, which are to be encouraged and moderated by the lecturer.

<b>Number of classes of active lectures:</b>	<b>Theoretical classes: 30</b>	<b>Practical classes: 15</b>
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**Evaluation of knowledge (maximum number of points: 100)**

Pre-exam obligations	Points	Final exam	Points
Activities during lectures	5	Written exam	30
Activities during practical work	15	Oral exam	
Tests/assignments	30		
Seminar paper	20		