**WORKING SCHEDULE 2024/25**

**Course: GENDER EQUITABLE TAXATION**
Number of Classes: Lectures: 15, Practical Work: 3
Lecturers: Prof. Dr. Svetislav V. Kostić; Doc. Dr. Lidija Živković
Basic Literature:
— A. Abreu, R.K. Greenstein, Rebranding Tax/Increasing Diversity, Denver Law Review, Issue 1, 2018 p. 1.
— A.C Infanti, LGBT Taxpayers: A Collision of Others, Georgetown Journal of Gender and Law, Issue 1, 2012.
— I. Valodia, „Gender, poverty and taxation: An overview of a multi-country study of gender and taxation", Agenda: Empowering Women for Gender Equity, No. 81, Gender & Poverty Reduction, 2009.
— K. A. Lahey, „International Transactions, Taxation, and Women: The Critical Role of Gender Analysis" U.B.C. Law Review, Vol. 42, No. 2, 2010.
— K. A. Lahey, „Gender, Taxation and Equality in Developing Countries: Issues and Policy Recommendations", Discussion Paper, UN Women, April 2018.
— D. Vujadinovic, M. Froehlich, T. Giegerich, Gender Competent Legal Education, Springer, 2023.

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Office Hours (valid for the course duration):
- Prof. Dr. Svetislav V. Kostić, LL.M. – Thursday, from 17.30 to 18.30, Office No. 141
- Doc. Dr. Lidija Živković, LL.M. – Tuesday, from 19h, Office No. 402.

Room*: Sem. 217, Monday, Thursday*

| Class | Date | Day | Term | Topic | Lecturer | Lecture(L) Pract. work(PW) | Reading assignment |
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| **Week 1.** | | | | | | | |
| **1.** | **17 March** | Monday *Sem. 217* | **18.05 – 20.40** | **Evolution of modern tax systems from a gender perspective**<br>**Fiscal policy, welfare state and gender perspective as a precondition for a fairer tax system** | **Prof. Dr. Svetislav V. Kostić** | L3 | **C. Grown, "What Gender Equality Advocates Should Know About Taxation", AWID Discussion Paper, Association for Women's Rights in Development, Toronto 2005.**<br>**H. Hodgson & 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.** |

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| 2. | 20 March | Thursday *Sem. 217* | 18.05 – 20.40 | Recognizing gender biases in tax law (Part I) | Doc. Dr. Lidija Živković | L3 | J. Stotsky, “Gender Bias in Tax Systems” Tax Notes International, June 9, 1997. |
| Week 2. | | | | | | | |
| 3. | 24 March | Monday *Sem. 217* | 18.05 – 20:40 | Recognizing gender biases in tax law (Part 2) | Prof. Dr. Svetislav V. Kostić | L3 | I. Valodia, „Gender, poverty and taxation: An overview of a multi-country study of gender and taxation”, Agenda: Empowering Women for Gender Equity, No. 81, Gender & Poverty Reduction, 2009. |
| 4. | 27 March | Thursday *Sem. 217* | 18:05 – 20:40 | Tax Case Law from a Feminist Perspective | Doc. Dr. Lidija Živković | L3 | B. Crawford, A. Infanti, “Feminist Judgements: Rewritten Tax Opinions”, Cambridge University Press, 2017. |
| Week 3. | | | | | | | |
| 5. | 31 March | Monday *Sem. 217* | 18.05 – 20.40 | Public Expenditures Side: Gender Responsive Budgeting | Prof. Dr. Svetislav V. Kostić | L3 | J. Stotsky, “Gender Budgeting: Fiscal Context and Current Outcomes”, International Monetary Fund Working Paper, July 2016.<br>D. Elson, “Monitoring Government Budgets for Compliance with CEDAW,” Unpublished Report, UNIFEM, New York 2005. |
| 6. | 10 April | Thursday *Sem.* | 18.05 – 20.40 | Students’ presentations | Doc. Dr. Lidija Živković | PW3 | |

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