

# GENDER AND TAX LAW

## 1 Research Questions || Are there different practices based on gender in tax law?



- || Are these practices legally acceptable?
- || Can/Should different practices be made within the scope of positive practices to eliminate historical inequalities?
- || Tax systems treat men and women differently?

## 2 Methodology

Socio-legal approach

Comparative approach

## 3 Hypothesis

- The change of gender policies in the historical process reflected on tax law.
- Different practices based on gender in tax law cause discrimination and are unlawful. Unless it is justified, based on legitimate aim and in accordance with proportionality.
- States are obligated to take positive actions to eliminate historical and social inequalities based on gender. Tax can be a tool in this area.

## 4 Change/Transformation

### Policy making perspective

from Neutral policies to Gender mainstreaming

### Legal perspective

from Formal equality to Substantive equality

### State obligations

from Negative obligations to Positive obligations

### Generations of human rights

from Fundamental to Diversity

## 5 Legal Status Problems

*Sex/gender/family status*

- || Different taxation between men and women (e.g. widow/widowers)
- || More tax burden on woman? (Pink tax / Tampon tax)
- || More tax burden on man? (Military/fire service taxes)
- || More tax burden on LGBT+? (e.g. transgender surgery expenses)
- || Is the tax burden on women/men/LGBT equal in family taxation? (Right to marry, second earners, children...)
- || Are the tax benefits equal between parents? (e.g. daycare tax allowance for female employee)

## 6 Legal Protection Standards

*Treaties/case law/national provisions*

- || Source value of non-tax treaties? (CEDAW, ECHR etc.)
- || CEDAW- Which rights and obligations does it bring?
- || ECHR- adequate protection? Which direction is the case law of the ECtHR?
- || Do the provisions in the Turkish Constitution provide effective protection? What are the current constitutional amendment debates?

