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 ECHR?
     - Do the provisions in the Turkish Constitution provide effective protection? What are the current constitutional amendment debates?