TAX POLICY, WOMEN AND
THE LAW

UK and Comparative Perspectives

ANN MUMFORD

CAMBRIDGE UNIVERSITY PRESS
CONTENTS

Acknowledgements  page vii
Table of authorities  ix

Cases  ix
Statutes  ix

1 Introduction  1
Scope and methodology  1

2 What is tax policy?  13
What is tax policy for women?  15

3 Tax policy in action: gender budgeting  23
Tax as an embedded institution  23
The gender-budgeting movement: the ‘new’ old  28
Objectives of gender budgeting  30
Relationship between gender budgeting and gender mainstreaming  33
The search for embeddedness: gender budgeting as an auditing process  43

4 Corporate social responsibility and the possibility of common aims  60
Introduction to tax and corporate social responsibility: corporation tax as a starting point  61
Corporate social responsibility, tax and gender  64
Tax and corporate social responsibility in partnership  71

5 Tax policy in context  81
Dealing with complex systems  81
Response one: complexity and systems theory  83
Response two: tax policy theorised – critical tax theory  91
6 Tax policy applied: taxation of the family unit 103
   Introduction to the Arctic Systems case: the issues 106
   The impact of child centrism 107
   Independent taxation 126
   The issues in Arctic Systems in comparative context 129
   Incentives: the tax system as inducement/deterrent to marriage 136
   Tax and family law 145

7 Tax policy in systems revisited: families, tax law and the interaction of institutions 157
   What is the 'new institutionalism'? 158
   New institutionalist approaches to organising economies, and tax law 167

8 Putting into the system: gender, markets and tax policy 171
   The market and equality 172
   Tax as a forum 175
   Clarity, spheres and states 179

9 Conclusion 183
   The market and equality revisited 184
   Tax as a forum, employed 186
   Clarity in spheres and states, considered 188

Bibliography 193
Index 221