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P8_TA(2019)0014

Gender equality and taxation policies in the EU

European Parliament resolution of 15 January 2019 on gender equality and taxation policies in the EU (2018/2095(INI))

(2020/C 411/06)

The European Parliament,

- having regard to Articles 2 and 3(3) of the Treaty on European Union (TEU),
- having regard to Articles 8, 10, 11, 153 and 157 of the Treaty on the Functioning of the European Union (TFEU),
- having regard to Articles 23 and 33 of the Charter of Fundamental Rights of the European Union,
- having regard to the EU Action Plan on Human Rights and Democracy 2015,
- having regard to the Council conclusions of 16 June 2016 on gender equality (00337/2016),
- having regard to the European Pact for gender equality for the period 2011-2020 annexed to the Council conclusions of 7 March 2011 (07166/2011),
- having regard to the Convention for the Protection of Human Rights and Fundamental Freedoms (ECHR), in particular Article 14 thereof prohibiting discrimination,
- having regard to the International Covenant on Economic, Social and Cultural Rights and the UN report of 15 January 2016 entitled ‘Final study on illicit financial flows, human rights and the 2030 Agenda for Sustainable Development’ by the Independent Expert on the effects of foreign debt and other related international financial obligations of states on the full enjoyment of all human rights, particularly economic, social and cultural rights,
- having regard to the UN Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) of 18 December 1979,
- having regard to the Beijing Declaration and Platform for Action adopted by the Fourth World Conference on Women on 15 September 1995, and to the subsequent outcome documents adopted at the UN Beijing + 5 (2000), Beijing + 10 (2005) Beijing + 15 (2010) and Beijing + 20 (2015) special sessions,
- having regard to the Council of Europe Convention on preventing and combating violence against women and domestic violence (Istanbul Convention), and Article 3 thereof, defining ‘gender’ as ‘the socially constructed roles, behaviours, activities and attributes that a given society considers appropriate for women and men’, and the Inter-American Convention on the Prevention, Punishment, and Eradication of Violence against Women (Convention of Belem do Pará) of 1994,
- having regard to UN General Assembly Resolution 70/1 of 25 September 2015 entitled ‘Transforming our world: the 2030 Agenda for Sustainable Development’,
- having regard to the key conventions of the International Labour Organisation (ILO) on gender equality, including the Equal Remuneration Convention (No 100), the Discrimination (Employment and Occupation) Convention (No 111), the Workers with Family Responsibilities Convention (No 156) and the Maternity Protection Convention (No 183),
- having regard to the joint submission to CEDAW presented by the Centre for Economic and Social Rights (CESR), Alliance Sud, the Global Justice Clinic at New York University School of Law, Public Eye and the Tax Justice Network entitled ‘Swiss Responsibility for the Extraterritorial Impacts of Tax Abuse on Women’s Rights’, which highlights the disproportionate tax burden on women, particularly women on low incomes and women in developing countries, that results from the loss of public revenue due to cross-border tax abuse,

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- having regard to the Commission staff working document of 3 December 2015 entitled ‘Strategic engagement for gender equality 2016-2019’ (SWD(2015)0278),
- having regard to the Commission’s Europe 2020 strategy for smart, sustainable and inclusive growth,
- having regard to the Commission’s 2018 European Semester country reports,
- having regard to the Commission’s 2017 report on equality between women and men in the European Union,
- having regard to the Commission report entitled ‘Taxation Trends in the European Union — Data for the EU Member States, Iceland and Norway, 2018 Edition’,
- having regard to the Commission report of 8 May 2018 on the development of childcare facilities for young children with a view to increasing female labour participation, striking a work-life balance for working parents and bringing about sustainable and inclusive growth in Europe (the ‘Barcelona objectives’) (COM(2018)0273),
- having regard to Council Directive 2004/113/EC of 13 December 2004 implementing the principle of equal treatment between men and women in the access to and supply of goods and services,
- having regard to the proposal for a Council Directive of 18 January 2018 amending Directive 2006/112/EC as regards rates of value added tax (COM(2018)0020),
- having regard to the Gender Equality Index of the European Institute for Gender Equality (EIGE),
- having regard to the 2015 UN Women report entitled ‘Progress of the world’s women 2015-2016. Transforming economies, realising rights’,
- having regard to the 2005 Final Report of the Group of Specialists of the Council of Europe on Gender Budgeting, which defines gender budgeting as a ‘gender-based assessment of budgets incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality’,
- having regard to the 2015 study of the European Parliament Research Service entitled ‘Bringing transparency, coordination and convergence to corporate tax policies in the European Union — I — Assessment of the magnitude of aggressive corporate tax planning’,
- having regard to the concluding observations of the CEDAW Committee on extraterritorial obligations regarding the gender impact of illicit financial flows and corporate tax avoidance on Switzerland of 2016 and on Luxembourg of 2018 ⁽¹⁾,
- having regard to the 2016 policy briefing of the Institute of Development Studies entitled ‘Redistributing Unpaid Care Work — Why Tax Matters for Women’s Rights’,
- having regard to the study of April 2017 by Parliament’s Policy Department C: Citizens’ Rights and Constitutional Affairs entitled ‘Gender equality and taxation in the European Union’,
- having regard to the April 2018 UN Women report entitled ‘Gender, taxation and equality in developing countries’,
- having regard to its resolution of 11 September 2012 on the role of women in the green economy ⁽²⁾,
- having regard to the OECD Report on the Implementation of the OECD Gender Recommendation (June 2017) and the Tax and Benefit Models 2015,

⁽¹⁾ CEDAW/C/CHE/CO/4-5, paragraphs 40-43 (Switzerland 2016); CEDAW/C/LUX/CO/6-7, paragraphs 10, 15, 16 (Luxembourg 2018).

⁽²⁾ OJ C 353 E, 3.12.2013, p. 38.

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- having regard to its resolution of 9 June 2015 on the EU Strategy for equality between women and men post 2015 ⁽¹⁾,
 - having regard to its resolution of 28 April 2016 on women domestic workers and carers in the EU ⁽²⁾,
 - having regard to its resolution of 26 May 2016 on poverty: a gender perspective ⁽³⁾,
 - having regard to its resolution of 14 March 2017 on equality between women and men in the European Union in 2014-2015 ⁽⁴⁾,
 - having regard to its recommendation of 13 December 2017 to the Council and the Commission following the inquiry into money laundering, tax avoidance and tax evasion ⁽⁵⁾,
 - having regard to Rule 52 of its Rules of Procedure,
 - having regard to the joint deliberations of the Committee on Economic and Monetary Affairs and the Committee on Women's Rights and Gender Equality under Rule 55 of the Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs and the Committee on Women's Rights and Gender Equality (A8-0416/2018),
- A. whereas Articles 2 and 3 of the TEU acknowledge non-discrimination and equality between women and men as two of the core values and aims on which the EU is founded; whereas Articles 8 and 10 of the TFEU oblige the European Union to aim at eliminating inequalities, promoting gender equality and combating discrimination when defining and implementing its policies and activities; whereas the Charter of Fundamental Rights contains rights and principles that refer to the prohibition of direct and indirect discrimination (Article 21(1)) and equality between men and women (Article 23); whereas the rights stipulated in the Charter are directly relevant for Member States when implementing Union law (Article 51);
- B. whereas across the European Union women remain underrepresented in the labour market with the overall employment rate of women still being almost 12 % lower than that of men; whereas in the EU 31,5 % of working women work part-time compared with 8,2 % of working men;
- C. whereas it is of utmost importance to address the gender employment gap and to narrow the gender pension gap, which stands at nearly 40 % in the EU on average and stems from accumulated inequalities throughout the course of women's lives and their periods of absence in the labour market;
- D. whereas the gender pay gap in the EU stands at 16 % meaning that women in the EU, across the economy, earn on average 16 % less per hour than men do;
- E. whereas the cumulative effect of the multiple gaps affecting women (gender pay and employment gaps, career and childcare breaks, and full-time versus part-time work) contributes substantially to the gender pay gap and gender pension gap, resulting in a higher risk of exposure to poverty and social exclusion for women, with negative impacts also extending to their children and families;
- F. whereas the Beijing Platform for Action emphasises the need to analyse from a gender perspective different policies and programmes, including those related to taxation, and to adjust them where needed to promote a more equitable distribution of productive assets, wealth, opportunities, income and services;
- G. whereas CEDAW requires that families be based on the principle of equality, justice and individual fulfilment for each member, treating women equally to men also in tax law, as individuals and autonomous citizens rather than as dependants of men;

⁽¹⁾ OJ C 407, 4.11.2016, p. 2.

⁽²⁾ OJ C 66, 21.2.2018, p. 30.

⁽³⁾ OJ C 76, 28.2.2018, p. 93.

⁽⁴⁾ OJ C 263, 25.7.2018, p. 49.

⁽⁵⁾ OJ C 369, 11.10.2018, p. 132.

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- H. whereas Member States, as signatories to the International Covenant on Economic, Social and Cultural Rights, have committed to comply with the obligation to mobilise the maximum resources available in order to have funds available to progressively realise economic, social and cultural rights;
- I. whereas personal income tax regulations, which implicitly disadvantage women regarding access to and conditions of employment or employer-provided pensions, may violate Article 14 of Directive 2006/54/EC ⁽¹⁾ of the European Parliament and of the Council of 5 July 2006 on the implementation of the principle of equal opportunities and equal treatment of men and women in matters of employment ⁽²⁾;
- J. whereas the Commission staff working document 'Strategic Engagement for Gender Equality (2016-2019)' identifies key areas for gender equality, including taxation policies, but lacks binding provisions or a call for commitment to gender mainstreaming at Member State level;
- K. whereas taxation policies may have explicit or implicit gender biases; whereas an explicit bias means that a tax provision directly targets either men or women in a distinct way, while an implicit bias means that the provision nominally applies equally to all but in reality there is discrimination as the policy interacts with behaviour/income patterns that impact genders differently; whereas most Member States have abolished tax regulations that explicitly differentiate between men and women but implicit tax biases are still prevalent throughout the EU as tax regulations interact with socioeconomic realities;
- L. whereas policy choices to raise and redistribute revenues can impact women's income and economic security disproportionately and reduce their access to quality public services, undermining their ability to exercise their economic and social rights and progress towards gender equality;
- M. whereas the lack of a gender perspective in EU and national taxation policies reinforces current gender gaps (employment, income, unpaid work, pension, poverty, wealth, etc.), creates disincentives for women to enter and remain in the labour market, and reproduces traditional gender roles and stereotypes;
- N. whereas the design of tax policies is an essential feature of the Europe 2020 strategy; whereas the main focus of the European Semester remains ensuring compliance with the Stability and Growth Pact and whereas gender aspects tend to be disregarded in priorities and recommendations, particularly those relating to taxation;
- O. whereas regressive changes in the taxation of labour, corporations, consumption and wealth, observable in recent decades across the Member States, have resulted in a weakening of the redistributive power of tax systems and contributed to the trend in rising income inequality; whereas this structural change in taxation has shifted the tax burden towards low-income groups, and therefore women in particular, on account of the unequal distribution of income between women and men, the small share of women among top-income earners, the above-average consumption ratios for women as regards basic goods and services and the comparatively high share of labour income and small share of capital income in women's total income ⁽³⁾;
- P. whereas women in particular may suffer from economic inequalities because of the unequal distribution of income between women and men, the small share of women among top-income earners, and the comparatively high share of labour income and small share of capital income in women's total income ⁽⁴⁾;
- Q. whereas on average corporate tax rates have fallen dramatically since the 1980s, from above 40 % to 21,9 % in 2018, while in contrast, the rate of consumption taxes (of which VAT is a large component) has increased since 2009, reaching 20,6 % in 2016 ⁽⁵⁾;

⁽¹⁾ OJ L 204, 26.7.2006, p. 23.

⁽²⁾ European Parliament Policy Department C, *Gender equality and taxation in the European Union*, 2017.

⁽³⁾ European Parliament Policy Department C, *Gender equality and taxation in the European Union*, 2017.

⁽⁴⁾ European Parliament Policy Department C, *Gender equality and taxation in the European Union*, 2017.

⁽⁵⁾ European Commission, DG Taxation and Customs Union, *Taxation Trends in the European Union — Data for the EU Member States, Iceland and Norway — 2018 Edition*.

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- R. whereas current macroeconomic policies should better reflect the importance of unpaid care and domestic work and whereas evidence shows that 80 % of care in the EU is provided by unpaid informal carers, 75 % of whom are women; whereas certain taxation policies, underfunded public services and access to social services disproportionately affect low-income groups, and especially women, as they often fill the gaps in caregiving, education and other kinds of family support, typically without remuneration, perpetuating women's disproportionate responsibility for care; whereas it is the poorest and most vulnerable women in EU countries who face the double burden of informal care work and low paid precarious work ⁽¹⁾;
- S. whereas almost all Member States have dualised their income tax systems by applying a higher marginal tax rate to the income of the second earner and by introducing uniform tax rates for most types of capital income; whereas the disproportionately high tax burden for second earners in most Member States as a result of the direct progressive tax schedules applied to labour incomes is one of the main disincentives for women's participation in the labour market ⁽²⁾, in addition to other joint tax and benefit provisions and the costs and lack of universal childcare services;
- T. whereas the levels of the inactivity trap (currently at 40 %) and the low-wage trap, which disproportionately affect women and discourage them from full participation in employment, are determined to a significant degree by direct tax provisions, in addition to the loss of benefits;
- U. whereas in some Member States families can still have tax reductions when having a dependent spouse, allowances for married couples and/or tax credits for sole-earner couples, which perpetuate asymmetries with single-parent families, single parents being mostly women, and fail to recognise the diversity of family situations existing in the EU; whereas such tax advantages usually disincentivise married women from accessing the labour market and directly or indirectly provoke the reallocation of women's time from paid to unpaid work;
- V. whereas the impact of taxation on gender gaps concerning corporate wealth, personal wealth and property is an under-developed area of research and there is an urgent need to ensure that gender-disaggregated data in these areas is available;
1. Calls on the Commission to support gender equality in all taxation policies and to issue specific guidelines and recommendations to Member States in order to eliminate tax-related gender biases and to ensure that no new tax, spending laws, programmes or practices that increase market or after-tax income gender gaps are established;
 2. Stresses that, in accordance with the principle of subsidiarity as defined in Article 5(3) of the TEU, Member States are free to set the rules for their tax policies, provided they comply with EU rules; stresses, furthermore, that EU decisions on tax matters require unanimous agreement by all Member States;
 3. Calls on the Commission to promote EU ratification of the CEDAW Convention, as it did for the Convention on the Rights of Persons with Disabilities and is doing for the Istanbul Convention;
 4. Encourages the Commission to enhance the status of the Strategic Engagement for Gender Equality by adopting it as a communication ⁽³⁾ and to include clear objectives and key actions to enhance equality between women and men through a sectoral analysis, including taxation aspects, of all EU actions; calls on the Commission and the Member States to ensure that EU legislation against indirect and direct gender discrimination is properly implemented and its progress systematically monitored, in order to ensure that men and women are equal actors;

⁽¹⁾ Institute of Development Studies, *Redistributing Unpaid Care Work — Why Tax Matters for Women's Rights*. Policy Briefing. Issue 109. January 2016.

⁽²⁾ European Parliament Policy Department C, *Gender equality and taxation in the European Union*, 2017.

⁽³⁾ As called for in the Council conclusions on Gender Equality of 16 June 2016.

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Direct taxation*Personal income taxation*

5. Notes that tax policies have varying impacts on different types of households (dual-earner households, female and male single-earner households, etc.); underlines the negative consequences of failing to incentivise women's employment and their economic independence and draws attention to the high gender pension gap resulting from joint taxation; stresses that tax systems should no longer be based on the assumption that households pool and share their funds equally and that individual taxation is instrumental to achieving tax fairness for women; considers it essential that men and women become equal earners and equal carers; urges all Member States to phase in individual taxation while ensuring full preservation of all financial and other benefits linked to parenthood in current joint taxation systems; acknowledges that transition periods towards such an individual taxation system may be necessary in some Member States; calls, during these transition periods, for the elimination of all tax expenditures based on joint income and notes the need to ensure that all tax benefits, cash benefits and in-kind government services are given to individuals in order to ensure their financial and societal autonomy;

6. Takes note of the Commission communication of 20 November 2017 entitled 'EU Action Plan 2017-2019 — Tackling the gender pay gap' (COM(2017)0678), which recognises eight areas for action and calls on the Member States to step up their efforts to tackle the gender pay gap effectively in order to improve the economic situation of women and safeguard their economic independence;

7. Notes that the net personal average tax rates for second earners with two children stood at 31 % on average for the EU OECD members and 28 % for all OECD countries in 2014; calls on the Commission to continuously monitor and strengthen the application of the equal pay for equal work and work of equal value principle between women and men in Member States, to ensure that inequalities are eradicated in both the labour market and taxation sectors; calls on the Commission and the Member States to tackle horizontal and vertical segregation in the labour market by eliminating gender inequalities and discrimination in employment and, in particular through education and awareness-raising, encouraging girls and women to take up studies, jobs and careers in innovative growth sectors, including in ICT and STEM subjects;

8. Calls on the Member States to ensure that tax incentives related to employment and self-employment do not discriminate on the basis of gender and to consider tax incentives and other fiscal benefits or services for second earners and single parents; calls on the Member States furthermore to look at different ways of tackling the issue of women's underrepresentation in the labour market and to address potential economic disincentives for second earners entering the labour market; notes that gender bias may occur also in work-related tax deductions and exemptions, such as favourable tax treatment of extra working hours, which benefit mostly professions that are currently occupied by men;

9. Calls on the Member States not to reduce the progressive nature of their personal income tax systems, for example by attempting to simplify personal income taxation;

10. Calls for personal income tax (structure of rates, exemptions, deductions, allowances, credits, etc.) to be designed to actively promote equal sharing of paid and unpaid work, income and pension rights between women and men, and to eliminate incentives that perpetuate unequal gender roles;

11. Considers that, owing to labour market inequalities, women may be disproportionately affected by certain tax policies; believes that the appropriate way to tackle this problem is through the reform of labour market instruments to address the issue of women's economic independence; calls for the Member States and the Union institutions to promote studies on the effects of the gender gap on the pensions and financial independence of women, taking account of issues such as the ageing population, gender differences in health conditions, and life expectancy, the fact that family structures have changed and the number of single-occupancy homes has risen, and differences in women's personal situations;

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Corporate taxation

12. Calls for the Member States identified in the European Semester for their aggressive tax planning provisions to amend their legislation and close these provisions as soon as possible⁽¹⁾; is concerned by the risk that, while working on coordinating their corporate tax bases, Member States may find new provisions to facilitate aggressive tax planning by corporations, leaving it to Member States to find other sources of taxation (including consumption taxes), which have a disproportionate effect on women;

13. Calls on the Member States to rationalise the tax incentives or breaks they give to corporations, to ensure that these incentives and tax breaks mostly benefit small enterprises and favour real innovation, and to assess *ex ante* and *a posteriori* the potential impact of these incentives on gender equality;

Taxation of capital and wealth

14. Notes that corporation and wealth taxes play a crucial role in reducing inequality through redistribution within the tax system and in providing revenues to fund social provisions and social transfers;

15. Notes that unavailability, prohibitive costs and lack of sufficient infrastructure offering quality childcare services remain a significant barrier to, primarily, women's equal participation in all aspects of society, including employment; calls on the Member States to enhance tax policies to improve the availability and accessibility of affordable, high-quality childcare services, through tax incentives in order to reduce the obstacles for women to taking up paid employment and contribute to a more equal distribution of paid and unpaid work within households, and thus minimise gender pay and pension gaps; emphasises that these policies should allow women's integration in the labour market and particularly focus on low-income families, single-parent families and other disadvantaged groups;

16. Calls on Member States to fully implement Council Directive 2004/113/EC of 13 December 2004 implementing the principle of equal treatment between men and women in the access to and supply of goods and services, which, among other matters, addresses and prohibits discrimination based on sex in the provision of financial goods and services in insurance and related fields; calls for data to be collected in order to obtain precise information regarding possible gaps in the implementation process; stresses that, property ownership is subject to the subsidiarity principle and that there is no property ownership law in the EU that would discriminate against women or men, as the right to property lies with the owner;

17. Deplores the fact that, overall, the contribution of wealth-based taxes to overall tax revenues has remained rather limited, at 5,8 % of overall tax revenues in the EU-15 and 4,3 % in the EU-28⁽²⁾;

18. Deplores the fact that the share of taxes on capital has shown a declining trend since 2002 as a consequence, *inter alia*, of the general tendency of no longer applying the regular personal income tax schedule to capital incomes, but rather taxing them at relatively moderate flat rates, observable in many Member States⁽³⁾;

Indirect taxation

19. Notes that the share of consumption taxes rose in the Union from 2009 to 2016; notes that VAT typically accounts for between two thirds and three quarters of consumption taxes in the Member States and that VAT has reached a share of about one fifth of overall tax revenues on average in the EU⁽⁴⁾;

20. Notes that gender bias occurs where tax legislation intersects with gender relations, norms and economic behaviour; notes that VAT exerts a gender bias because of women's consumption patterns, which differ from those of men as they purchase more goods and services with the aim of promoting health, education and nutrition⁽⁵⁾; is concerned that this,

⁽¹⁾ European Commission, *European Semester: Country Reports*, 7 March 2018.

⁽²⁾ European Parliament Policy Department C, *Gender equality and taxation in the European Union*, 2017.

⁽³⁾ European Parliament Policy Department C, *Gender equality and taxation in the European Union*, 2017.

⁽⁴⁾ European Parliament Policy Department C, *Gender equality and taxation in the European Union*, 2017.

⁽⁵⁾ La Fiscalidad en España desde una Perspectiva de Género (2016) — Institut per a l'estudi i la transformació d'ela vida quotidiana / Ekona Consultoria.

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combined with women's lower income, leads to women bearing a larger VAT burden; calls on the Member States to provide for VAT exemptions, reduced rates and zero-rates for products and services with positive social, health and/or environmental effects, in line with the ongoing revision of the EU VAT Directive;

21. Considers period poverty to be an ongoing issue in the EU, with Plan International UK estimating that 1 in 10 girls cannot afford sanitary products; regrets that female hygienic products, and care products and services for children, elderly people or people with disabilities, are still not considered as basic goods in all Member States; calls on all Member States to eliminate the so-called 'care and tampon tax' by making use of the flexibility introduced in the VAT Directive and applying exemptions or 0 % VAT rates to these essential basic goods; recognises that a reduction in price due to an exemption of VAT on these products would have an immeasurable benefit for young women; supports the movements undertaken to promote widespread sanitary supply availability and encourages Member States to provide complementary feminine hygiene supplies in certain (public) spaces such as schools, universities and homeless shelters, and for women from low-income backgrounds, with the aim of eradicating period poverty completely across EU public bathrooms;

Impact of tax evasion and avoidance on gender equality

22. Notes that tax evasion and tax avoidance are major contributors to gender inequality in the Union and globally as they limit the resources available to governments to increase equality at national and international level ⁽¹⁾;

23. Recalls its recommendations of 13 December 2017 following the inquiry into money laundering, tax avoidance and tax evasion ⁽²⁾, and those from previous special committees (TAX and TAX2) drawn up with a view to fighting tax evasion and avoidance in the EU; calls on the Member States to adopt public country-by-country reporting, an EU CCCTB and a revised interest and royalties directive as soon as possible;

24. Calls on the Commission and the Member States to promote gender-equal taxation reforms in all international fora, including the OECD and the UN, and to support the creation of a UN intergovernmental tax body with universal membership, equal voting rights and equal participation of women and men; stresses that this body should be well equipped to develop specific gender taxation expertise;

25. Notes that double taxation treaties between Member States and developing countries do not usually promote source taxation, therefore benefiting multinational corporations at the expense of mobilisation of domestic resources by developing countries; notes that the lack of domestic resource mobilisation prevents fully financed public services such as healthcare or education in these countries, which disproportionately impacts women and girls; urges the Member States to mandate the Commission to review existing double taxation treaties so as to examine and address these problems, and to ensure that future double taxation treaties include gender equality provisions in addition to general anti-abuse provisions;

26. Calls on the TAX3 special committee to include a gender perspective in the formulation of its recommendations;

Gender mainstreaming in tax policies

27. Calls on the Commission and the Member States to carry out regular gender impact assessments of fiscal policies from a gender equality perspective, focusing on the multiplier effect and implicit bias to ensure that neither direct nor indirect discrimination feature in any fiscal policies in the EU;

⁽¹⁾ UN 'Final study on illicit financial flows, human rights and the 2030 Agenda for Sustainable Development' of the Independent Expert on the effects of foreign debt and other related international financial obligations of states on the full enjoyment of all human rights, particularly economic, social and cultural rights, 2016.

⁽²⁾ OJ C 369, 11.10.2018, p. 132.

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28. Calls on the Member States to share best practices on the design of their labour markets and taxation systems to help reduce gender pay and pensions gaps, which may therefore promote more fairness and equality in tax treatment between men and women;

29. Reminds the Commission that since the Lisbon Treaty incorporated the Charter of Fundamental Rights into primary law, it has a legally binding obligation to promote gender equality in its policies and actions;

30. Recognises that many advocacy and civil society groups feel marginalised from discussions about taxation policy due to a lack of expertise, and that industry and financial groups are thus over-represented in budgeting consultative processes in many Member States; calls for the Member States to address this issue by providing education on budgetary processes in addition to opportunities for genuine consultation with civil society;

31. Calls on the Commission to meet its legal obligation to promote gender equality, including in its assessments of fundamental tax policy design; underlines that reviews of Member States' tax systems within the European Semester, as well as country-specific recommendations, require thorough analyses in this regard;

32. Calls on the Commission to use the priorities of the Europe 2020 strategy to tackle structural weaknesses in Europe's economy, address the gender pay and pensions gap, improve the EU's competitiveness and productivity and underpin a sustainable social market economy which benefits all women and men;

33. Recalls its position on the proposal for a directive on public country-by-country reporting⁽¹⁾, which proposes ambitious measures to enhance tax transparency and public scrutiny of multinational enterprises, as this would allow the wider public to have access to information about the profits made, subsidies received and taxes paid in the jurisdictions where they operate; recommends placing comprehensive gender analysis at the heart of all existing and future levels of research and policies on tax justice with a view to achieving greater tax transparency and accountability; urges the Council to reach a common agreement on the proposal to enter into negotiations with the other institutions in order to adopt a public country-by-country reporting requirement, one of the key measures to find greater transparency on tax information of companies for all citizens; recalls the need for Member States to conduct regular spillover analyses of the material impact of these measures, including analyses of the gender biases of tax policies, of their ability to raise domestic revenues to finance women's rights, on other Member States and developing countries, while acknowledging that some work has taken place in this regard in the framework of the Platform on Tax Good Governance;

34. Notes that gender equality is not only a fundamental human right but that achieving it would contribute to more inclusive and sustainable growth; emphasises that gender budget analysis would allow for improved information on the distributional impact of public investment on men and women; calls on the Commission and the Member States to implement gender budgeting in a way that explicitly tracks what proportion of public funds are targeted at women and that ensures that all policies for mobilising resources and allocating expenditure promote gender equality;

35. Calls on the Commission to promote best practices on taxation policies that take gender impact into account and promote gender equality, particularly in terms of taxation of household income and VAT; calls on the Commission to include a gender analysis in its annual Taxation Trends in the European Union report;

36. Recalls that despite the joint statement on gender mainstreaming annexed to the 2014-2020 MFF Regulation, no significant progress has been made in this area, and that the Commission took no account of its implementation in the MFF mid-term review; calls for the annual budgetary procedures to evaluate and integrate the impact of EU policies on gender equality (gender budgeting); expects a renewed commitment by Parliament, the Council and the Commission to gender mainstreaming in the next MFF, and its effective monitoring, including during the MFF mid-term revision, by taking due account of the principle of equality between women and men enshrined in Article 8 of the Treaty on the Functioning of the European Union;

⁽¹⁾ Texts adopted, P8_TA(2017)0284.

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37. Calls on the Member States to uphold their legal obligation under the Charter of Fundamental Rights to promote gender equality when implementing EU law and when implementing national policies that are governed by EU law;
38. Underlines that further research and better collection of gender-disaggregated data are required as regards gender-differentiated distributional and allocative effects of the taxation system; calls, in particular, on the Member States to collect tax data on an individual basis and not only on a household basis, and to close the gender data gaps on consumption patterns and the use of reduced rates, on the distribution of entrepreneurial income and related tax payments and on the distribution of net wealth, capital income and related tax payments;
39. Regrets that the majority of Member States fail to collect or evaluate individualised income tax data and that many Member States still collect the data at household level only through joint tax provisions;
40. Encourages the Member States to design an adequate tax-benefit incentive structure across policy measures that encourages migrant women to (re)engage in training or take unemployment;

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41. Instructs its President to forward this resolution to the Council and the Commission.
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