Amendment 1

Report
Marisa Matias, Ernest Urtasun
Gender equality and taxation policies in the EU (2018/2095(INI))

Motion for a resolution
Recital K

Motion for a resolution

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

Amendment

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 more research needs to be conducted on the prevalence and impact
regulations interact with socioeconomic realities; of implicit tax biases;

Or. en
Amendment 2

Report
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Motion for a resolution
Paragraph 6

6. 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; benefits in current joint and individual taxation systems; points out that the democratic choice of families to opt into the most suitable taxation system based on their particular circumstances is of vital importance for helping restore citizens’ trust in fair taxation;
Amendment 3

Report
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Motion for a resolution
Paragraph 12

12. Notes that in some Member States the provision of private tax relief on pensions benefits high earners and men disproportionately; believes that a universal pension system which gives women equal access to a comprehensive pension guarantee is the best way to support gender equality in older age;

12. 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;

Or. en
Amendment 4

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Motion for a resolution
Paragraph 20

20. Calls on the Member States to eliminate gender gaps in wealth across the EU in terms of financial assets, property ownership, business assets, insurance entitlements, pension savings and stock options; notes that the reduction in capital gains and property taxes primarily benefits men, as they are more likely to control such resources; 

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2 ActionAid. Making tax work for women’s rights.
Issue 109.  

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:

Or. en
Amendment 5

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Motion for a resolution
Paragraph 24

24. 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; is concerned that this, 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

Amendment
24. Points out that thanks to the tax neutrality principle, taxation policies do not constitute any form of discrimination against either of the sexes; stresses, however, that they may carry an implicit bias, meaning that the provision nominally applies equally to all, but in reality could potentially be biased against either women or men, given different behaviour and lifestyle patterns or particular situations that may impact differently on women and men; calls, therefore, on the Member States to take this phenomenon into consideration and
services with positive social, health and/or environmental effects, in line with the ongoing revision of the EU VAT Directive; to make use of the advantageous provisions offered by the EU VAT Directive to remedy possible implicit bias in taxation policies;

2 La Fiscalidad en España desde una Perspectiva de Género (2016) - Institut per a l’estudi i la transformació de la vida quotidiana / Ekona Consultoría.
Amendment 6

Report
Marisa Matias, Ernest Urtasun
Gender equality and taxation policies in the EU (2018/2095(INI))

Motion for a resolution
Paragraph 25

Motion for a resolution

25. **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;**

Amendment

25. **Welcomes the proposal of 18 January 2018 for a Council Directive amending Directive 2006/112/EC as regards rates of value added tax, which would give Member States more flexibility to provide VAT exemptions, reduced rates and zero rates for goods and services, including for sanitary products; recognises that many women, low-income families, persons with disabilities, socially excluded persons, including the homeless, or other persons from disadvantaged backgrounds face difficulties in affording different basic goods and services, including**
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; sanitary products; highlights therefore that a reduction in the price of such goods and services due to exemption from/reduction of VAT on those products would have a great impact on many individuals in need and their families, and calls on Member States to take the necessary action in order to address the issue of poverty holistically and support the immense work being done by various NGOs that are providing targeted assistance tailored to the needs of those individuals and their families;

Or. en
Amendment 7

Motion for a resolution

Paragraph 38

38. Calls on the Commission to meet its legal obligation to promote gender equality by mainstreaming gender aspects in the assessments of fundamental tax policy design conducted within the European Semester; underlines that reviews of Member States’ tax systems within the European Semester, as well as country-specific recommendations, require thorough analyses with regard to effects on socioeconomic gender gaps, the prohibition of discrimination and the promotion of substantive gender equality, and should also address the need for
adequate institutional measures at Member State level;
Amendment 8

Report
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Motion for a resolution
Paragraph 41

41. 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

Amendment
41. Notes not only that equality between women and men is a fundamental human right and a core value of the European Union, but that enhancing it would contribute to more inclusive and sustainable growth; calls, therefore, on the Commission and the Member States to continue implementing gender budgeting in line with the principles of non-discrimination and equality between women and men;
promote gender equality;
Amendment 9

Report
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Gender equality and taxation policies in the EU (2018/2095(INI))

Motion for a resolution
Paragraph 43

43. **Regrets** that gender equality has not been recognised as a horizontal priority in the multiannual financial framework 2021-2027 and believes that this contravenes the principle of gender mainstreaming in Article 8 of the TFEU; urges the EU institutions to immediately integrate gender budgeting with regard to revenues and expenditures in the budgetary process, in line with the EU’s gender mainstreaming obligation;

Amendment
43. **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;