

**ACTION PLAN ON GENDER MAINSTREAMING
OF THE SUBCOMMITTEE ON TAX MATTERS
9TH PARLIAMENTARY TERM**

Gender equality forms an integral part of the European Union's fundamental values, enshrined in Articles 2 and 3 of the Treaty on European Union, while also being firmly established in Article 8 of the TFUE, stipulating that: "*In all its activities, the Union shall aim to eliminate inequalities, and to promote equality, between men and women.*" Article 23 of the Charter of Fundamental Rights of the European Union further stipulates that "*Equality between women and men must be ensured in all areas, including employment, work and pay*".

Gender mainstreaming requires the assessment of the different implications of our public policies on both men and women at every stage of policy making and processes - from the design to the implementation, monitoring and evaluation - with a view to achieving equality between women and men.

The European Parliament decided, in its resolution of 13 March 2003, that the gender perspective should be integrated in the work of its committees and delegations, and it set out the basis on which the Gender Mainstreaming Network should be established.

One of the most recent developments in this area was the addition of Rule 228a to Parliament's Rules of Procedure on 31 January 2019 (currently Rule 239 in the last version of Rules of Procedures of July 2019), which reads as follows: "*The Bureau shall adopt a gender action plan aimed at incorporating a gender perspective in all Parliament's activities, at all levels and all stages. The gender action plan shall be monitored bi-annually and reviewed at least every five years.*"

In line with European Parliament resolutions from 13 March 2003, 17 November 2011, 8 March 2016 and 15 January 2019 and in order to ensure that continuous attention is paid to the issue of gender mainstreaming, the FISC Subcommittee intends to integrate in its regular functioning and work, the following objectives and actions:

1. Organisation of the Subcommittee's work

- Gender neutral language: All documents related to the work of the subcommittee should use gender neutral language, in accordance with the European Parliament's guidelines on "Gender neutral language in the European Parliament".
- Hearings and workshops: When organising hearings, there should be a gender balance of experts and invited speakers. The President or presiding Member shall ensure that speaking time reflects the gender balance of the Members present.
- Distribution of written material and training: The information/written material on gender aspects of policy related issues and best practices in gender mainstreaming should be circulated in the Subcommittee by the Gender Mainstreaming Network Member and by the Secretariat. For this purpose, the FISC Secretariat will coordinate with the FEMM Committee and the Gender Mainstreaming Network.
- Selection of staff: The selection procedure in the FISC secretariat should be carried out with the aim of gender balance and equity.
- Ensuring gender balance: The Subcommittee should, where possible, strive for gender balance when it comes to appointments and distributions of reports and opinions, as well as when determining the composition of delegations, working groups and missions.

2. In the area of policies

- Reports and opinions: Whenever relevant, a gender perspective is integrated into reports and opinions. In preparing reports and opinions, due attention is given to available studies and analyses on gender equality and women's rights carried out by the European Parliament's policy departments and impact assessment units as well as other organisations outside the European Parliament.
- Gender-sensitive quantitative and qualitative indicators: Whenever relevant, the FISC Subcommittee shall ask for gender-sensitive quantitative and qualitative indicators and gender disaggregated data in the monitoring and evaluation of policies, programs and projects.
- Studies: The FISC Subcommittee should aim to contribute to improving the knowledge and research about gender issues (including gender representation and participation in decision-making processes) in the area of taxation and about any need for differentiated gender-based solutions. The FISC Subcommittee may request to produce such a study when necessary.
- Hearings and exchanges of views: The FISC Subcommittee should consider and discuss also gender-related issues in dealing with policies or pieces of legislation and should contribute to the sharing of experiences and good practices from Member States and international organisations or fora regarding tax policies aiming at ensuring gender equality.
- In addition, the Subcommittee could consider monitoring the state of play on the recommendations made by the EP in 2019 in its report on gender equality

and taxation policies¹ or on the 2017 study by the European Parliament Policy Department C on the same topic². This could take place in the format of a report, opinion, hearing or a study.

- LGBTI: Also the situation of other vulnerable groups, including the LGBTI people, should be taken into consideration, where relevant.

3. Monitoring and evaluation of the gender action plan

- Implementation of this action plan is followed regularly by the Members responsible for gender mainstreaming. Whilst all staff are responsible for gender mainstreaming, a person within the FISC Subcommittee shall be tasked with monitoring the implementation of this action plan, in cooperation with the Members responsible. The results of this monitoring will be presented in an annual report;
- The Members responsible shall report back annually by appropriate means to the Subcommittee on the work of the Gender Mainstreaming Network.

This action plan was adopted by FISC coordinators on 25 May 2021.

FISC representatives in the Gender Mainstreaming Network are:

- Monica Semedo - Member
- Kira Peter-Hansen - Substitute

FISC Secretariat representative in the Gender Mainstreaming Network is Laurin Berresheim

¹ European Parliament resolution of 15 January 2019 on gender equality and taxation policies in the. Text adopted: P8_TA(2019)0014.

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