

Spring Budget 2022 Pre-Budget Briefings

Taxation and gender

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A pre-budget briefing from the UK Women's Budget Group – Spring 2022

Key points:

- Tax is the **necessary financial contribution** that individuals and companies make to a well-functioning society. Women tend to benefit particularly from the public spending that tax can be used to finance.
- A wholesale reform of the tax system is needed to make it **more progressive and better able to contribute to the funding of public expenditure**.
- This requires ensuring that all forms of income and capital gains are **taxed in the same progressive way**.
- The taxation of different forms of employment should be reformed so that **tax cannot be reduced by claiming bogus self-employment**.
- The Marriage Tax Allowance and the Higher Income Child Benefit Charge should be abolished to **restore genuinely independent taxation**.
- The system of National Insurance Contributions should be made fairer by **abolishing its Upper Earnings Limit and applying it to workers above State Pension age**.
- The Health and Social Care levy when it comes into force in 2023 should be **reframed as an addition to income tax, rather than national insurance**, to be supplemented by progressive reforms to capital gains tax, wealth and inheritance taxes.
- Ways of taxing wealth to **reduce wealth inequality** should be explored.
- Inheritance tax should be replaced by the progressive taxation of receipts to **reduce wealth inequalities and promote social mobility**.
- **Local taxation needs urgent reform: basing it on local income tax and a land value tax** should be considered. In the meantime, council tax should be reformed to reflect current property values more accurately and progressively and **central government funding to enable needs to be met fairly across Local Authorities should be increased**.
- New ways of using tax to **prevent environmental damage** that do not increase inequalities should be explored.
- Alcohol taxes should be increased primarily to **benefit the nation's health, including the effects of violence against women and girls**.
- A windfall tax on energy companies should be introduced to tax the increased profits resulting from the increase in energy prices and to help support families struggling to pay their energy bills.
- **Tax reliefs, allowances and exemptions should be treated like any other expenditure** with their gains rigorously assessed against their costs to the Exchequer.
- **Tax avoidance, both through tax havens and in the UK, should be tackled more effectively**, through the abolition of tax reliefs and allowances and funding HMRC properly to employ more and better qualified staff.

Introduction

Fair taxation is the means by which individuals and companies can make their proportionate financial contribution to a well-functioning society. The coronavirus pandemic has shown how public investment in vital key sectors, such as adult social care, childcare, health and education, is needed both for normal times and to protect the economy from future crises, including pandemics.

This is an opportune time to make the tax system fairer by ensuring that those with the highest incomes and greatest wealth pay the a greater share of their incomes and wealth in tax. If some of the increased revenue from such taxation were spent on improving social security this would stimulate the economy by shifting disposable income from the rich to those who are more likely to need and spend it, boosting overall demand. Further, as the WBG has shown, if the remainder of the increased revenue was invested in social infrastructure the economy would be boosted further, and the revenue raised by the employment generated would reduce the net cost of such expenditure considerably.¹

For such tax reform to be possible, the government must resist the temptation to portray paying tax as undesirable (for example, by the promotion of ‘tax-free’ childcare or savings accounts) or even as a necessary evil, but instead show support for taxation as a socially necessary contribution to society. A significant change in attitude towards tax payment in the rhetoric and actions of UK politicians is needed within and outside parliament.

No more austerity

The current level of public debt should not be seen as a reason for further austerity measures. Women, being more likely to take up caring roles, are particularly vulnerable to cuts in state spending on public services and social security. Cuts to public spending since 2010 left the UK economy unprepared and vulnerable to the pandemic, and the same time as tax giveaways

that benefited men and higher income taxpayers disproportionately reduced revenues by £47bn.² Public debt is now higher as a result of the macroeconomic effects of these short-sighted policies.

Additional public spending is urgently required not only to pay for the costs of the pandemic, but also to put right the effects of the ‘austerity’ cuts in public services and social security payments that left the UK so unprepared for it.

Tax rises

The government has brought in three major tax rises at and since the Spring 2021 budget. WBG has long called for the government to increase its revenue and share of spending in the economy. We therefore welcome an overall willingness to raise taxes, but have specific points to make about the form and impact of each of these tax rises.

Below we comment first on these measures and the further reforms that we would like to see in these and related areas of taxation, before moving onto other tax issues.

Personal Tax Allowance and Higher Rate Threshold

The Chancellor moved away from previous income tax policy at the Spring 2021 budget, by freezing the personal allowance and higher rate threshold from 2021/22 to 2025/26, despite having still increased them in line with inflation for 2020/21.³ WBG has for many years criticised above inflation increases to the personal allowance and higher rate threshold, introduced by successive governments since 2010, as these are regressive and disproportionately benefit men.⁴ We also support raising a larger proportion of revenue from the income tax system, one of the fairest taxes we have.

Total tax revenue as a share of national income is low in the UK compared with similar European countries, due to less being raised from income taxes and social security contributions (15% of national income, compared with an average of

¹ Care-led recovery

² WBG calculations using OBR policy measures database (Nov 2017) (<http://bit.ly/2l70HWH>)

³ HMRC (2021) Income Tax Personal Allowance and the basic rate limit from 6 April 2022 to 5 April 2026

(<https://bit.ly/3rfaygb>)

⁴ WBG (2021) Taxation and gender (<https://bit.ly/3uVdUXl>)

20% across G7 countries and 25% in Scandinavia).⁵ In particular with an exceptionally large tax-free allowance, 42% of UK adults no longer pay income tax, eroding the tax base on which the government can hope to raise revenue in the future.⁶

Freezing the personal allowance has been criticised as a stealth tax. Increasing the number of tax bands and raising higher rates of tax would have been a more progressive way to raise additional tax and reduce gender inequality.

For the income tax system to be fairer in itself and, at the same time provide increased revenue, it needs to be both more progressive and more inclusive, with a steeper rise in rates from a lower basic rate as well as a lower personal allowance. Abolishing the personal allowance and using the extra revenue to fund a flat payment to all adults (similar to a partial Basic Income), would make the system as a whole more progressive.⁷ To fund such a payment by raising income tax rates, especially those on higher incomes, would be even more progressive.

Independent taxation

It was disappointing that the 2021 Spring Budget did not seize the opportunity to abolish two measures which undermine independent taxation:

- The Marriage Tax Allowance that allows the lower earner in a couple who are married or in a civil partnership to transfer up to 10% of their annual personal allowance to the higher earner, as long as neither pays income tax at more than the basic rate.
- The Higher Income Child Benefit Charge that withdraws 'child benefit' through the tax system from a higher rate taxpayer's income if they or their partner has claimed Child Benefit.

Both these measures make one partner's tax liability depend on the other's income, thereby undermining the right to independent taxation, an

important contribution to women's equality, introduced in 1990 with all-party support. The Marriage Tax Allowance also increases the incentive for low- to middle-income couples to have just one earner, although the tax reduction does not go to the partner at home but to the greater earner – 85% of whom are men.⁸

Corporation Tax

The 2021 Spring Budget also included the raising of the headline rate of corporation tax to 25% in 2023. This is welcome, but it could be raised further, particularly now that there is international cooperation on corporation tax levels and on where profits are declared for tax purposes. Returning the rate to 26%, the level it was at in 2011/12, would raise around £19bn.

The current 19% rate will be maintained for firms with profits of £50,000, and the increase tapered above that level. As a result 70% of companies are completely unaffected by the tax rise and only businesses with profits of £250,000 or greater will be taxed at the full 25% rate - about 10% of firms.

Corporation tax is paid only by profitable firms. Exempting some firms introduces distortions in the tax system that may encourage inefficient avoidance behaviours and also reduce the tax base. There is no evidence that such a measure will be progressive, with smaller companies not necessarily corresponding to lower incomes for their owners.

Super deduction

More significant is the 130% super-deduction from taxable profits available to companies for investment before the increased rate of corporation tax is implemented, expected to cost £25 billion over the two years it is in operation. It benefits only large pre-existing firms,⁹ since it requires profits to be set against, and small and medium sized firms already had similar tax reliefs. The Super Deduction is not designed to focus

⁵ M. Conte, H. Miller and T. Pope (2019) How do other countries raise more in tax than the UK?, IFS Report R160 (<https://bit.ly/35K0F1u>)

⁶ Ibid

⁷ New Economics Foundation (2019) Nothing personal: replacing the Personal Tax Allowance with a Weekly National Allowance (<https://bit.ly/3fd0AoC>)

⁸ See more detail discussed in WBG briefing on TTA (2013) Recognising marriage in the tax system will not benefit women (<http://bit.ly/2zKGC1r>)

⁹ Tax Watch (2021) The Amazon tax cut (<https://bit.ly/3qypKUy>)

investment in any particular way, except that it must be on physical plant and machinery.¹⁰

It is therefore very likely to disproportionately benefit men, who are more likely to work in sectors that can benefit from investment in physical plant, and misses the equally urgent need for non-physical investment, for example in training. There is also no requirement for investment to promote the transition to a lower emissions economy. This was a missed opportunity to focus investment on tackling climate change and promoting equality.

The Super Deduction, will cost £25bn in total, which would have been better invested in the National Infrastructure Bank, and the NIB provided with a clear mandate for what constitutes desirable investment, including investment in the social infrastructure.

A wholesale review of existing tax reliefs and allowances should be instituted for business reliefs. Any tax reliefs, allowances and exemptions that remain, including the Super Deduction, should be treated like any other Government expenditure with their gains rigorously assessed against their costs and their equality impacts considered.

A recent proposal is to have a windfall tax on the profits of energy companies who have benefitted from the recent rise in energy prices and use that money to mitigate effect of the price rise on the poorest households.¹¹ The WBG supports this proposal.

National Insurance increases and the Health and Social Care levy

The final tax increase, announced and enacted in September 2021, increased employer, employee and self-employed National Insurances Contributions (NICs) by 1.25%.

This will be introduced from April 2022, when revenues raised by increased NICs will be added to existing health and social care funding. From April 2023, the increase will be replaced by a formally separate “Health and Social Care Levy” and will also apply to employed individuals above State Pension age, with NICs rates returning to their previous levels 2021-22 levels. Receipts from the Levy will be divided between the NHS, the Ministry of Housing, Communities and Local Government, for distribution to local authorities, and the bodies responsible for health and social care in the devolved administrations. The government also announced a 1.25 percentage point increase in rates of dividend tax to be used in similar ways. WBG has demonstrated that the additional revenue raised by these increases, even if it were all to be devoted to social care, to be wholly inadequate to “fix social care once and for all”.¹² But even within this inadequate funding there is only £1.7bn for social care for three years after 2023 and no guarantee that that these funds will go to social care then. WBG and the New Economics Foundation have calculated that a social care system that meets the needs of all through high quality care could be partially funded (44%-49%) by the increased tax revenue from the additional jobs created (between 0.9 million and 1.36 million).¹³

Further, raising national insurance contributions is not the best way to pay for social care. NICs are more regressive than income tax – with a lower threshold at which payments start, and a higher rate threshold beyond which employees pay a lower rate. The majority of those earning between the two thresholds are women. NICs are charged on only income earned from employment, and not on other forms of income which wealthier individuals are more likely to receive.

The increase in dividend tax by 1.25% is a minor step to make the proposed NICs increase seem fairer. But there remains a significant gap between tax on income from earnings and tax on income

¹⁰ HM Treasury (2021) Budget 2021 – super deduction (<https://bit.ly/30sQ5bY>)

¹¹ Hansard UK Parliament (1 Feb 2022) Oil and gas producers: windfall tax (<https://bit.ly/3t7Cp47>)

¹² WBG (2021) Government’s announced plan will not ‘fix social care once and for all’ – we need a free universal social care system (<https://bit.ly/3CO7htw>)

¹³ WBG and NEF (2022) Universal quality social care – appendix (<https://bit.ly/35hUNz5>)

from wealth, including on forms of income, such as rent, on which no additional tax will be levied.

Other tax issues

Besides issues raised by the above three tax rises there are many other reforms needed to the tax system. Here we concentrate on some of the most urgent.

Wealth taxation

Wealth inequality has increased even more than income inequality over recent years. However, wealth itself is not taxed, and some dividend and savings income, and the capital gains that arise from holding wealth are substantially under-taxed compared with income that arises from employment. The WBG calls for serious investigation of the possibility of introducing either a permanent or at least a one-off wealth tax. The Wealth Tax Commission found that a single 5% tax on net wealth over £2m could raise £81bn.¹⁴

Since wealth is highly correlated with income, the under-taxation of wealth and income from wealth increases both income and wealth inequality, reinforcing external tendencies towards inequality and the long-term pressures on the tax system that inequality produces. It also reinforces gender gaps in income and wealth. Women are less likely than men to have income from savings and dividends and have lower levels on average of such income.¹⁵ They are also less likely to make capital gains.

Income from capital and capital gains

Rates for taxing unearned income should be the same as, or possibly higher than, those applying to earned income. On the same grounds, a surcharge equal to the NICs paid on earned income should be paid on all unearned income and capital gains. Capital Gains Tax (CGT) should be charged at income tax rates and the annual exempt amount and other reliefs should be abolished or

significantly reduced. The Office of Tax Simplification estimates that such a move could raise up to £14bn a year.¹⁶

In any reform of CGT, consideration should be given to abolishing or reducing any special treatment for transfers between spouses to prevent its use for tax minimisation purposes and to extend independent taxation to capital gains. CGT forgiveness at death should be abolished but charged at whatever point inherited assets are sold.

Home ownership

The favourable tax treatment of home ownership for CGT encourages an additional investment demand for housing over and above need, as does the additional allowance within inheritance tax for houses passed on to family members. Both of these measures advantage those who can afford to 'get on the housing ladder', inflating house prices and rents, while at the same time making suitable housing unaffordable to many, and channelling investment into raising house prices rather than more productive investment.

Such tax relief is biased towards those who can afford expensive property and consequently increases inequality too. Men are more likely to be able to afford to buy a property on their own than women.¹⁷

Instead, the taxation of housing should be reformed, by abolishing any permanent relief from CGT (while possibly allowing some of its payment to be delayed across successive house purchases and transfers between residents). Consideration might also be given to imputing and taxing the in-kind rents that owner occupiers enjoy. Any revenue raised by these measures could be redirected to tackling the housing shortage. This would benefit women in particular, who are 67% of statutory homeless people.¹⁸

¹⁴ Wealth Tax Commission (2020) A wealth tax for the UK: final report (<https://bit.ly/3kmtkQ1>)

¹⁵ Scottish Widows (2020) Women and retirement 2020 (<https://bit.ly/3db6eKK>)

¹⁶ Office of Tax Simplification (2020) Capital Gains Tax review – first report: simplifying by design (<https://bit.ly/3aPLoyQ>)

¹⁷ WBG (2019) A home of her own: women and housing (<https://bit.ly/3pKSLwR>)

¹⁸ Ibid.

Inheritance tax

Inheritance of wealth hinders social mobility, all the more so because housing wealth is such a divider between those who can hope to inherit from their parents and those who cannot. The current structure of inheritance tax, with its many allowances and reliefs is inadequate to tackling these issues. Tax reliefs within it only serve to concentrate inherited wealth, as does CGT forgiveness at death.

The system of Inheritance and Capital Transfer Taxes should be reformed so that lifetime receipts, rather than bequests, are progressively taxed at income tax rates (possibly allowed to be spread over many years¹⁹). Such a system would not only be fairer but give an incentive to distribute wealth to more recipients, reducing the brake it applies to social mobility.

Taxation on different ways of earning

Not only is income from wealth taxed differently from income from work, differences in the taxation of different forms of work is in urgent need of reform:

- Earnings taken in the form of company profits tend to be taxed at lower tax rates; this option is not generally available to most employees, but taken by some of the highest paid, most of whom are men.
- National Insurance Contributions (NICs) are payable only on earnings, and at a reduced rate for the self-employed (including those in the gig economy, classified as "self-employed", but more like employees in many respects).

These differences create unfortunate opportunities for tax avoidance and can also lead to workers losing employment rights.²⁰ NICs rates and benefits for the self-employed should be harmonised with those of employees. And legislation should be brought in to prevent

employers treating workers that are effectively employees as self-employed, who then lose employment benefits and protection.

Local taxation

Local government in England has very limited revenue-raising powers²¹ and relies heavily on central government funding, which also compensates for differences between LAs in the needs they have to meet and their ability to raise revenue locally. But central government funding was nearly £29 billion lower (in real terms) in 2019–20 than it was a decade earlier, a 77% fall in revenues per person (£560).²²

England's 2021-22 Local Government Finance Settlement will make the situation worse. Of a projected £2.2 billion (4.5%) increase in core funding, less than £0.3 billion will come from central government²³ with the other £1.9 billion from increases in council tax bills of up to 5%. Councils in more deprived areas may not be able to increase council tax in this way, resulting in the communities with greatest needs having the smallest budgets and therefore having had to make the greatest reductions in services.²⁴

This particularly affects women in poorer areas, who tend to be more dependent on the services that local authorities provide, both for themselves and because they are often the ones who make up for the lack of such services for their family by their own unpaid work.²⁵ It has also affected women's opportunities for employment, since women are more likely than men to be employed by local authorities, whose gender pay gap tends to be smaller and who are more likely to be family-friendly employers than the private sector.

Council tax

Although charged on occupants rather than owners, council tax is the nearest that we have to a property tax. However, it is highly regressive, with those in lower bands paying proportionately

¹⁹ Special provision would be needed for the less well-off widowed and for a joint residence.

²⁰ Stuart Adam (2016) Tax and benefit reforms, IFS post-Autumn Statement briefing 2016 (<http://bit.ly/2IMF6aj>)

²¹ Institute for Government (2019) Local government funding in England (<https://bit.ly/2IPdQFN>)

²² Harris, T H Hodge & D Phillips (2019) English local government funding: trends and challenges in 2019 and beyond (<https://bit.ly/32Uyx0i>)

²³ Institute for Fiscal Studies (2020) Assessing England's 2021-22 local government finance settlement (<https://bit.ly/3n1ZhPg>)

²⁴ Innes, D T G (2015) Central cuts, local decision-making: changes in local government spending and revenue in England, 2009-10 to 2014-15 (<http://bit.ly/2l6Pi9v>)

²⁵ WBG (2019) Triple whammy: the impact of local government cuts on women (<http://bit.ly/2G6YC9M>)

far more than those in the highest bands. Moreover, it is based on outdated property values, reducing the amount paid by those who have done best out of increasing house prices. The banding is in urgent need of reform, reducing its usefulness for other purposes, such as targeting those in greatest need of help with rising energy prices, as the government intends with the announced Council Tax Rebate of £150 in April 2022 for band A-D properties.²⁶

WBG believes that a new settlement for local government funding is urgently needed. Larger and more redistributive central funding is required to support all, and especially the poorest, local authorities. Consideration should be given to replacing council tax with a local income tax combined with a land value tax, or in the absence of such a reform, council tax should be reformed to reflect current property values more accurately and progressively. Replacing Council Tax, Stamp Duty and the Bedroom Tax with a single proportional property tax could reduce the amount paid by 19 million households, increase fairness and simplify the tax system.²⁷

It is vital that the Fair Funding Review, due to be launched soon, results in a long-term method of funding that reduces inequalities in what local authorities can do, rather than increasing their reliance on council tax and business rate receipts, exacerbating these inequalities further.²⁸

Indirect taxes

There are a number of reforms of indirect taxation that the WBG advocates. Here we concentrate on the most significant:

The environment

Rocketing energy and fuel prices are currently causing major disruption to the economy. This is because the tax system has not been used to incentivise industry, home and car owners to move to more efficient fuel use and lower carbon

fuels. Instead price competition between energy suppliers was prioritised over the use of greener energy sources or reducing consumption. Similarly, we had ten years in which fuel duties were not increased, indeed occasionally reduced.²⁹

As well as having severe revenue and environmental costs, cuts in fuel duty primarily benefit men, who are more likely to drive and drive longer distances than women.³⁰ They also benefit better-off households, as unlike for many other consumers goods, the proportion of income spent on fuel is roughly proportional across the income distribution.³¹ Research suggests that carbon emissions in the UK may be 5% higher due to the decade-long freeze, as well as resulting in a £11 billion cut in annual revenue by 2020/21.³²

Urgent measures are needed to encourage a move to a lower carbon future. Taxes can play their part in this. Rises in fuel duty should be reinstated, as well as other environmental taxes, with financial support given to those in fuel poverty and those for whom reducing their use of fossil fuels is exceptionally costly.

Unfortunately, the Chancellor chose to do the opposite in the Autumn Budget 2021, opting to freeze fuel duty for a further year and reduce Air Passenger Duty (APD) on short haul domestic flights. The cut to APD is expected to cost net £135 million in the period to 2026-27³³ and result in 410,000 more passengers on domestic flights, with that increase split evenly between additional flights taken and those displacing journeys that would otherwise have been taken by car.³⁴

Alcohol duties

There are significant economic and social costs related to alcohol consumption, with estimates placing the economic burden between 1.3% and

²⁶ Department for Levelling Up, Housing and Communities (2022) Households urged to get ready for £150 council tax rebate (<https://bit.ly/3IkAtLR>)

²⁷ Fairer Share (n.d.) Proportional property tax (<https://bit.ly/2ZQVixG>)

²⁸ County Council Network (2021) Council tax 'cannot be the answer' (<https://bit.ly/3vgl7IQ>); WBG (2021) Local government, gender and Covid-19 (<https://bit.ly/3bTLuM>)

²⁹ Next Green Care (2020) Fuel duty rates (<https://bit.ly/38UC38h>)

³⁰ Department of Transport (2016) Road use statistics Great Britain 2016 (<http://bit.ly/1ScwLEM>)

³¹ IFS (2018) IFS Green budget 2018 (<https://bit.ly/2Oy5808>)

³² Carbon Brief (2020) Budget 2020: key climate and energy announcements (<https://bit.ly/2Zji55l>)

³³ OBR (2021) Climate-related measures in the Budget and Spending Review (<https://bit.ly/3haLDai>)

³⁴ *ibid*

2.7% of GDP.³⁵ While in the UK duties on alcohol are high relative to many other countries, they do not cover the costs of alcohol-related harm, including violence to women and girls.

The 2021 Autumn Budget saw alcohol duty frozen for a further year from April 2022. The Chancellor also announced welcome reform of the inconsistent current system for taxing alcohol. However the new bands still tax wine more heavily than beer of equivalent strength. On top of that, making the total tax give-away on alcohol approximately £0.7 bn, there will a new tax relief - "Draught Relief" of 5% - that will apply to drinks served from draught containers over 40 litres³⁶. It is designed to benefit pubs as a community focus and those who drink draught beer or cider in them: the typical beneficiary being envisaged is clear.

Repeated studies have shown that increasing the price of alcohol reduces consumption and harm, including violence against women and girls.³⁷ The 12-month freeze in the alcohol duty escalator announced in the March 2020 budget should not be extended and the escalator reapplied.

Value Added Tax (VAT)

The regressivity of VAT in the UK is reduced by most foods and children's clothing being zero-rated. Indirectly this reduces the incidence of VAT on households with women members, since they are more likely than men to live with children and in poorer households.³⁸ In the absence of wholesale reform of the tax system in a more progressive direction, the zero-rating of food and children's clothing for VAT should continue.

Tax avoidance and evasion

The system of tax reliefs leads to large reductions in tax collected, particularly from the wealthy and large corporations who can pay for more advice as to how use such reliefs to reduce their taxable income. Such tax breaks also give official

endorsement to the view that payment of tax is an undesirable burden that can legitimately be avoided by clever schemes, rather than being a necessary and desirable contribution to a well-run society.

The current system of poorly designed tax reliefs, allowances and exemptions undermines the integrity of the tax system as a whole, by creating opportunities for tax avoidance that go far beyond the original intentions of their design. There is little logic to the allowances and reliefs provided. In practice, they tend to go to the better-off, largely men, and are not subject to the same levels of scrutiny as other forms of Government expenditure.

Corporate tax avoidance, especially through tax havens, worsens gender equality not only in the UK, but worldwide. It makes other necessary legislation, such as on employment and safety regulation and on minimum wages, harder to implement. All these factors especially impact on women in poorer countries, who are often employed at low wages in industries that are free to move to countries with, lower taxes and less employment regulation and social protection, weakening those workers' bargaining power.

Men are not only more likely to gain from tax avoidance, but they are also more likely to be employed, and to be better paid, within the financial services sector, much of which specialises in advising firms on 'tax efficiency', and where some of the most spectacular discrimination has been demonstrated by court cases in recent years. Well under 20% of the principals at the five largest accountancy firms in the UK are women.³⁹

Conclusion

The tax system needs substantial reform to make it more progressive, more inclusive and to challenge the view of tax as a burden. Such reform

³⁵ Public Health England (2016) The public health burden of alcohol and the effectiveness and cost-effectiveness of alcohol control policies (<https://bit.ly/3pSGPIC>)

³⁶ HM Treasury (2021) Autumn Budget and Spending Review 2021 - Table 5.1: Autumn Budget 2021 policy decisions (<https://bit.ly/35nS4Ej>)

³⁷ Public Health England (2016) The public health burden of alcohol and the effectiveness and cost-effectiveness of alcohol control policies (<https://bit.ly/3pSGPIC>)

³⁸ De Henau, J, Himmelweit, S and Santos, C (2010) Gender equality and taxation: a UK case study (<https://bit.ly/3favYpZ> pp 261–298).

³⁹ Financial Reporting Council (2015) Key facts and trends in the accounting profession (<http://bit.ly/2zHJxtN>)

should be underpinned by gender and distributional analysis of the tax system. This should examine not only the incidence of taxation on men and women (and other groups), but also the total revenue raised towards public spending, given the importance of such spending to women and those on lower incomes.

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