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Spring Budget 2023 Pre-Budget Briefings

Taxation and gender

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Pre-Budget briefing from the UK Women's Budget Group – Spring 2023

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.***
- *High levels of wealth should be taxed and all forms of income and capital gains should be **taxed in the same progressive way**.*
- *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**.*
- *The taxation of different forms of employment should be reformed so that **tax cannot be reduced by claiming bogus self-employment**.*
- *National Insurance Contributions should be made fairer by **abolishing the Upper Earnings Limit** and **making it payable on all forms on income and by those above State Pension age.***
- *The income tax system should be redesigned to raise more revenue by increasing the number of people who pay it, but with more progressive bands.*
- *New ways of using tax **to prevent environmental damage** that do not increase inequalities should be explored.*
- *Alcohol taxes should be increased and put on a less gendered basis, primarily **to benefit the nation's health, including the effects of violence against women and girls**.*
- *The windfall tax on energy companies' increased profits resulting from rising energy prices should be increased and its loopholes removed, using the extra revenue to help invest in green energy and 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.*

As income and wealth disparities rise and the rich claim an increasing share of the nation's wealth[1], public services are failing to meet the pressures on them, and many households cannot afford even the basic necessities of life. This situation makes it all the more important to have a fair taxation system which ensures that those who can afford to and/or have gained from current crises contribute to relieving the hardship others experience.

Women are overrepresented among those experiencing the greatest deprivation due to rising costs of living and public service failures.[2] But women are less likely than men to be in the categories of people whose income and wealth have increased disproportionately over the last few years.[3] Recent revelations of firms profiteering from energy and other price rises and of increasing inequalities in wealth and income make reform of both personal and business taxation all the more urgent.

Fair taxation is the means by which individuals and companies can make their proportionate financial contribution to a well-functioning society. This requires public expenditure both to support those facing unaffordable rises in the cost of living in the short-run and to invest for the longer term in vital key sectors, including adult social care, childcare, health and education, neglected for too long even before the pandemic.[4]

We cannot afford more austerity

The current level of public debt should not be used as an excuse for further cuts to public spending on the grounds that the current levels of taxation are as much as the economy can bear. The current tax take may be high by UK standards, but it is not by those of better functioning European economies[5], and it could be much more equitably distributed.

Cuts to public services and social security since 2010 left the UK economy unprepared and vulnerable to the pandemic, with revenues at least £47bn lower due to tax giveaways that benefited men and higher income taxpayers disproportionately.[6] Women, being more likely to take up caring roles, are particularly vulnerable to cuts in state spending on public services and social security. There is now a consensus that UK austerity between 2010 and 2020 was a mistake, leading to a slower economic recovery, higher debt, and public services functioning well below those of comparable economies.[7]

Additional public spending is urgently required not only to make up for the effects of the pandemic, but also to put right the long-term effects of the 'austerity' cuts in public services and social security payments that left the UK so unprepared for it.

Making the tax system fairer

Rising inequality and the desperate need to rebuild our public services make this an opportune time to make the tax system fairer by ensuring that those with the highest incomes and greatest wealth pay the greatest share of tax.

For such tax reform to gain popular support, tax should be actively recognised as the best way of enabling fair financial contributions to society. A significant change in attitude towards tax payment in the rhetoric and actions of UK politicians is needed within and outside parliament, resisting the temptation to portray tax as inherently undesirable. Tax cuts are not costless and tax breaks should be costed in

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[1] "Since 2020, the richest 1% have captured almost two-thirds of all new wealth – nearly twice as much money as the bottom 99% of the world's population" Oxfam (2023) Survival of the Richest: How we must tax the super-rich now to fight inequality
"The richest 1% are now wealthier than 70% of the UK's population combined" Daily Mail 08/02/2023

[2] WBG (2022) The Cost Crisis: a Gendered Analysis, The Gendered Impact Of The Cost-of-Living Crisis on Public Services

[3] R. Palmer (2020) Wealth, tax and gender. Paper for the Commission on a Gender Equal Economy; HMRC (2022) Income and tax, by gender, region and country: 2019 to 2020.

[4] Commission on a gender-equal economy (2020) Creating a caring economy: a call to action.

[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] WBG calculations using OBR policy measures database (November 2017)

[7] J. Van Reenen (2015) Austerity in the UK: past, present and future; A. Stirling (2019) Austerity is subduing UK economy by more than £3,600 per household this year. NEF; Oxfam (2013) The true cost of austerity and inequality.

exactly the same way of other forms of expenditure.

Taxing wealth and income from wealth more fairly

Wealth inequality has increased even more than income inequality over recent years. Many organisations such as Tax Justice UK[8], Oxfam[9], Bright Blue[10], IPPR and Common Wealth[11] are now calling for wealth taxation and/or more effective taxation of income and gains from wealth, because wealth itself is not taxed directly, 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. 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.

Taxing wealth directly

The Wealth Tax Commission's Tax Simulator shows how taxing wealth, net assets over £5m, at a progressively rising rate (with net assets of £10m taxed at 1%) could raise £27bn annually from the wealthy, most of whom have gained enormously from structural economic changes over the last decade.[12] Alternatively, the Wealth Tax Commission found that a one-off, or periodic, 5% tax on net wealth over £2m could raise £81bn.[13]

Since men predominate among those owning high levels of assets, introducing such a tax would contribute to reducing gender inequalities in wealth holdings. Of those who in 2019-2020 received more than £100,000 in income from property, interest, dividend and others, 75% are men.[14]

The Wealth and Assets Survey shows that, on average between April 2018 and March 2020, men held £100,000 more in wealth than women.[15] At the household level, a single-person household has a median wealth of £110,600, while a lone-parent household (typically a lone mother[16]) with dependent children has £29,400.[17]

Non-doms

The treatment of non-domiciled residents in the UK ('non-doms') is another area in which tax could be made fairer. Non-doms receive at least £10.9 billion in offshore income and capital gains each year on which they are not taxed in the UK. Taxing this income would raise more than £3.2 billion in additional tax revenue each year and also remove the current disincentive to invest in the UK.[18]

We do not know of any breakdown by gender of those claiming non-dom status.

Inheritance tax

Inheritance of wealth hinders social mobility. 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 Capital Gains Tax (CGT) forgiveness at death. In particular Business Relief and Agricultural Property Relief are widely used as loopholes to avoid paying inheritance tax, pushing up land prices. Both reliefs should be abolished or fundamentally reformed, generating up to £1.4bn annually in additional revenue.[19]

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[8] Tax Justice UK (2022) Five policies that could raise up to £37 billion in tax

[9] Oxfam (2023) Survival of the Richest

[10] S. Robinson and R. Shorthouse (2022) Rightfully rewarded. Reforming taxes on work and wealth.

[11] J. Evans, C. Hayes and G. Dibb (2022) Buy back better. The case for raising taxes on dividends and buybacks. IPPR and Common Wealth

[12] http://taxsimulator.ukwealth.tax/#/ These figures include British citizens from the Sunday Times Rich List who are not resident in the UK.

[13] Wealth Tax Commission (2020) A wealth tax for the UK: Final report

[14] HMRC (2022) Income and tax, by gender, region and country: 2019 to 2020; R. Palmer (2020) Wealth, tax and gender. Paper for the Commission on a Gender Equal Economy

[15] 85% of lone parents are women: ONS (2022) Distribution of individual total wealth by characteristic in Great Britain: April 2018 to March 2020.

[16] ONS (2022) Families and households

[17] ONS (2022) Total Wealth: Wealth in Great Britain. July 2006 to March 2020. Table 2.9: Distribution of household total wealth, by household type.

[18] Advani, Burgherr and Summers (2022) Reforming the non-dom regime: revenue estimates, CAGE Policy Briefing no. 38

[19] Resolution Foundation (2018) Passing On: Options for reforming inheritance taxation

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 years[20]), incentivising distributing wealth to more recipients. This is likely to benefit women.

Home ownership

The favourable tax treatment of home ownership for CGT encourages an additional demand for housing, as does the additional allowance within inheritance tax for houses passed on to family members. Both measures advantage those who can afford to 'get on the housing ladder', inflating house prices and rents, while 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, often through parental support, hampering social mobility and increasing inequality. Men are more likely to be able to afford to buy a property on their own than women.[21]

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.[22]

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 more than those in the highest bands. 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.

WBG believes that a new settlement for local government funding is urgently needed. Councils in more deprived areas will not be able to fund adequate provision of public services through council tax alone. This would result in the communities with greatest needs having to make the greatest reductions in services.[23] Larger and more redistributive central funding is required to support all local authorities, especially the poorest. Local authorities need more funding if public services are to be prevented from declining further, let alone restored to their pre-2010 levels.

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 often make up for the lack of such services for their family by their own unpaid work.[24] 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.

It is vital that the Fair Funding Review, now delayed until at least 2025[25], 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.[26]

Consideration should be given to replacing council tax with a local income tax combined

[20] Special provision would be needed for the less well-off widowed and for a joint residence.
[21] WBG (2019) A Home of Her Own: Women and Housing
[22] Ibid.
[23] Innes D TG. (2015) Central Cuts, Local Decision-Making: Changes in Local Government Spending and Revenue in England, 2009-10 to 2014-15
[24] WBG (2019*) *Triple whammy: the impact of local government cuts on women**
[25] IFS (2023) The economic and fiscal outlook: modelling the impact on local government
[26]County Council Network 'Council tax 'cannot be the answer''; WBG (2021) Local government, gender and Covid-19

with a land value tax. In the absence of such a change, 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 save 19 million households money, increase fairness and simplify the tax system.[27]

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[28]. The Office of Tax Simplification estimates that such a move could raise up to £14bn a year.[29]

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.

Women are less likely than men to have income from savings and dividends and have lower levels on average of such income.[30] They are also less likely to make capital gains.

Taxation and National Insurance contributions on different ways of earning

Differences in how earnings are taxed create unfortunate opportunities for tax avoidance and can also lead to workers losing employment rights.[31]

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).

NICs rates and benefits for the self-employed should be harmonised with those of employees. Legislation should be brought in to prevent employers treating workers that are effectively employees as self-employed, who then lose employment benefits and protection.

NICs should be extended to be payable on all income and by pension-age individuals. Doing so would raise £12 billion. The regressive structure of NICs should be reformed by abolishing the Upper Earnings Limit, ensuring that the rates paid on higher earnings match those paid by lower earners. This could raise an additional £20 billion[32].

Raising more revenue

WBG has long called for the government to increase its revenue and share of spending in the economy. We welcome the limited tax increases that have been brought in recently, although we have specific points to make about the form and impact of each and remain anxious about the possibility that tax cuts will be brought in just before the election (as promised by the prime minister when he was Chancellor).

Income tax

Despite budgets since 2010 introducing above inflation increases to the personal allowance and higher rate threshold, Rishi Sunak, as Chancellor, froze both thresholds from 2021/22 to 2025/26, but promised a cut in the basic rate of income tax from 20p to 19p in 2024/25[33]. WBG had for many years criticised these increases in tax thresholds as regressive and

[27] Fairer Share (n.d.) Proportional Property Tax
[28] In his 2022 Autumn Statement, the Chancellor cut CGT allowances from £12,000 per annum to £3,000 by 2024/5
[29] Office of Tax Simplification (2020) Capital Gains Tax Review – first report: Simplifying by design
[30] Scottish Widows (2020) Women and Retirement 2020
[31] Stuart Adam (2016) Tax and benefit reforms, IFS post-Autumn Statement briefing 2016
[32] Advani et al (2021) Fixing National Insurance: A better way to fund social care, CAGE Policy Briefing no. 33
[33] HMRC (2021) Income Tax Personal Allowance and the basic rate limit from 6 April 2022 to 5 April 2026; HMT (2022) Spring Statement 2022

benefitting men disproportionately [34]. However, freezing thresholds while cutting tax rates is even more regressive. It allows inflation to bring more people into paying tax at each level, but reduces the amount those with higher income, already paying tax, must pay. It also increases gender inequality in disposable incomes.

The UK raises less than similar European countries from income taxes and social security contributions (15% of national income, compared with an average of 20% across G7 countries and 25% in Scandinavia).[35] 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[36]. But in the absence of wealth taxes, income tax is the fairest way of raising revenue that we have.

For the income tax system to promote gender equality and be fairer, and at the same time provide increased revenue, it needs to be more progressive and inclusive, with a steeper rise in rates from a lower basic rate as well as a lower personal allowance. This is anathema to the tax-cutting rhetoric of the current government, whose main focus is on tax rates, and in its 2019 manifesto it promised not to raise the rates of income tax, National Insurance or VAT. [37]

As a result, Conservative Chancellors have raised income tax through lowering thresholds. Thus, to raise revenue the current Chancellor, Jeremy Hunt, extended the personal allowance and higher rate threshold freeze for two more years to 2027/28 and lowered the threshold for additional tax from £150,000 to £125,000[38]. It is not clear whether he intends to fulfil Rishi Sunak's earlier pledge to cut income tax rates by 1p in 2024/25, a move that combined with frozen thresholds would be highly regressive.

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.[39] To fund such a payment by raising income tax rates, especially those on higher incomes, would be even more progressive.

Independent Taxation

The Government has not taken the opportunity to abolish two measures brought in since 2010 that undermine independent taxation, even though the first would increase revenue.

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.[40]

Both measures impede gender equality and should be abolished.

Corporation Tax

The headline rate of corporation tax will rise to 25% in 2023. Announced by Rishi Sunak in 2021, reversed by Kwasi Kwarteng in September 2022, and now reinstated by Jeremy Hunt, this rise is a welcome move. However, the rate 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.

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[34] WBG (2021) Taxation and gender
[35] M. Conte, H. Miller and T. Pope, (2019) How Do Other Countries Raise More in Tax than the UK? IFS Report R160,
[36] *ibid*
[37] Conservative Party Manifesto 2019 p15 (http://bitly.ws/A9db)
[38] HMRC Reducing the annual exempt amount for Capital Gains Tax
[39] New Economics Foundation (2019) Nothing Personal: replacing the Personal Tax Allowance with a Weekly National Allowance
[40] See more detail discussed in WBG briefing on TTA (2013) Recognising marriage in the tax system will not benefit women

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.

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

Taxing oil and gas companies

The government acquiesced to cross-party calls for a windfall tax on energy companies' increased profits resulting from rising energy prices, announcing a 25% "Energy Profits Levy" to partly fund a £15bn package of support for households struggling with rising energy bills[41].

This time-limited windfall tax takes the combined rate of tax on profits on oil and gas producers from 40% to 65%. It took effect from May 2022 and was expected to raise about £5bn. The government plans to phase out the 25% levy "if oil and gas prices return to historically more normal levels" or by 2025 at the latest. The levy is offset by an 80% allowance for investment in UK oil and gas extraction which means that companies get an overall 91p tax saving for every pound they invest in new hydrocarbons projects[42].

Energy firms are profiteering from the same high prices that are causing hardship to millions of families. While this continues such excess profits should be taxed at near 100% and its loopholes removed. Tax exemptions and reliefs for oil and gas companies should be abolished and fiscal incentives transferred to green and clean energy sources.

Indirect taxes[43]

The environment

High energy and fuel prices are currently causing major disruption to the economy. This is partly because the tax system has not previously 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 greener energy sources or reducing consumption. Similarly, we had ten years in which fuel duties were not increased, indeed occasionally reduced.[44]

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.[45] They also benefit better-off households, as unlike for many other consumer goods, the proportion of income spent on fuel is roughly proportional across the income distribution.[46] Research suggests that carbon emissions in the UK may be 5% higher due to the decade-long freeze, as well as resulting in an £11 billion cut in annual revenue by 2020/21[47].

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 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.

Alcohol Duties

There are significant economic and social costs related to alcohol consumption, with estimates placing the economic burden between 1.3% and 2.7% of GDP.[48] 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 plan announced in the Autumn 2021 budget to reform alcohol duties so that all drinks are

[41] HM Treasury Energy Profits Levy Fact Sheet
[42] Guardian (27 May 2022) "Sunak U-turns on 'energy profits levy' in £15bn cost of living package"
[43] There are a number of reforms of indirect taxation that the WBG advocates. Here we concentrate on the most significant.
[44] Next Green Care (2020) Fuel duty rates
[45] Department of Transport (2016) Road Use Statistics Great Britain 2016
[46] IFS (2018) IFS Green budget 2018
[47] Carbon Brief (2020) Budget 2020: Key climate and energy announcements
[48] Public Health England (2016) The Public Health Burden of Alcohol and the Effectiveness and Cost-Effectiveness of Alcohol Control Policies

taxed similarly according to their alcoholic content is a sensible one, but not if alcohol duties are repeatedly frozen, as they have now been again until at least August 2023.[49] Many studies have shown that increasing the price of alcohol reduces consumption and harm.[50]

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 women are more likely than men to live with children, particularly in poorer households.[51] 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 allowances leads to large reductions in tax collected, particularly from the wealthy and large corporations who can pay for more advice as to how to reduce their taxable income through tax reliefs. 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. In practice, the reliefs 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. These factors impact especially on women in poorer countries, who are often employed at low wages in industries that are free to move to countries with less regulation, lower taxes and less 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', where some of the most spectacular gender discrimination has been demonstrated by court cases in recent years.

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 should be underpinned by gender and distributional analysis. This should examine not only taxation's incidence 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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[49] HM Treasury (19 December 2022) Government announces six-month extension to alcohol duty freeze.

[50] Public Health England (2016) The Public Health Burden of Alcohol and the Effectiveness and Cost-Effectiveness of Alcohol Control Policies

[51] De Henau, J., Himmelweit, S. & Santos C. (2010) “Gender Equality and Taxation: A UK Case Study” in C. Grown and I. Valodia (eds) *Taxation and Gender Equity: A Comparative Analysis of Direct and Indirect Taxes in Developing and Developed Countries* (pp 261–298).