

Taxation and Gender Equity

A comparative analysis of direct and
indirect taxes in developing
and developed countries

Edited by
Carein Grove and Imraan Valodia

Routledge

Taylor & Francis Group

LONDON AND NEW YORK

International Development Research Centre

Ottawa • Cairo • Dakar • Montevideo • Nairobi • New Delhi • Singapore

<i>List of figures</i>		xi
<i>List of tables</i>	•	xv
<i>Notes on contributors</i>		xix
<i>Acknowledgements</i>	.	xxiii
<i>List of abbreviations</i>		xxvii
1	Taxation and gender equality: A conceptual framework CAREN GROWN	1
2	Methodology and comparative analysis CAREN GROWN AND HITOMI KOMATSU	23
3	Gender equality and taxation in Argentina CORINA RODRIGUEZ ENRIQUEZ, NATALIA GHERARDI AND DARIO ROSSIGNOLO	64
4	Gender equality and taxation in India: An unequal burden? PINAKI CHAKRABORTY, LEKHA CHAKRABORTY, KRISHANU KARMAKAR AND SHASHI M. KAPILA	94
5	Gender analysis of taxation in Mexico LUCIA C. PEREZ FRAGOSO AND FRANCISCO COTA GONZALEZ	119
6	An investigation into the gender dimensions of taxation in Ghana ERNEST ARYEETAY, ISAAC OSEI-AKOTO, ABENA D. ODURO AND ROBERT DARKO OSEI	151
7	Gender equality and taxation in Morocco AHMED EL BOUZZAOUI, ABDESSALAM FAZOUANE, HIND JALAL AND SALAMA SAIDI	179
8	Gender equality and taxation in South Africa • DEBBIE BUDLENDER, DANIELA CASALE AND IMRAAN VALODIA	206

x *Contents*

9	Gender equality and taxation in Uganda SARAH SSEWANYANA, LAWRENCE BATEGEKA, MADINA GULOBA AND JULIUS KIIZA	233
10	Gender equality and taxation: A UK case study JEROME DE HENAU, SUSAN HIMMELWEIT AND CRISTINA SANTOS	261
11	Conclusion and policy recommendations IMRAAN VALODIA	299
	<i>Index</i>	314