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Nota di contenuto	; Introduction / Lisa Philipps, Kim Brooks, Asa Gunnarsson and Maria Wersig -- The "Capture" of Women in Law and Fiscal Policy : The Tax/Benefit Unit, Gender Equality, and Feminist Ontologies / Kathleen A Lahey -- Tax, Markets, Gender and the New Institutionalism / Ann Mumford -- Gender Equity in Australia's Tax System : A Capabilities Approach / Miranda Stewart -- Challenging the Benchmarks in Tax Law Theories and Policies from a Gender Perspective : The Swedish Case / Asa Gunnarsson -- Taxing Surrogacy / Bridget J Crawford -- A Gender Perspective Approach Regarding the Impact of Income Tax on Wage-earning Women in Spain / Paloma de Villota -- Gender and Taxation in Kenya : The Case of Personal Income and Value-added Taxes / Bernadette M Wanjala and Maureen Were -- Dismembering Families / Anthony C Infanti -- The Tax/Benefit Implications of Recognizing Same-sex Partnerships / Casey Warman and Frances Woolley -- Income Redistribution Through Child Benefits and Child-related Tax Deductions : A Gender-neutral Approach? / Kirsten Scheiwe -- Overcoming the Gender Inequalities of Joint Taxation and Income

Splitting : The Case of Germany / Maria Wersig -- Income Splitting and Gender Equality : The Case for Incentivizing Intra-household Wealth Transfers / Lisa Philipps -- Indirect Discrimination in Tax Law : The Case of Tax Deductions for Contributions to Employer-provided Pension Plans in Germany / Ulrike Spangenberg -- Gender and Capital Gains Taxation / Marjorie E Kornhauser.

Sommario/riassunto

This volume takes a critical look at the gender of tax policy around the world. Contributors based in eight different countries examine the profound effects that gender norms and practices have had in shaping tax law and policy, and how taxation in turn impacts upon the possibilities for equality along gender, race, class, sexuality and other lines. Chapters explore how the gendered fiscal state might be theorised; how structural choices about rates and bases in tax policy design contribute to gender inequality; how tax policy affects family configurations and perceptions of what constitutes f
