

Editor: Rita de la Feria

# TAXATION AND INEQUALITIES



EATLP  
INTERNATIONAL  
TAX SERIES  
VOLUME 23

IBFD



# Taxation and Inequalities

## Why this book?

Over the last two decades, the term “fair taxation” has become ubiquitous in public debate. This is undoubtedly linked to both the growing social concerns about income and wealth inequalities, and the increased awareness of other inequalities, such as in gender and race, and their intersections. Yet, there is also a political economy dimension to this increased popular awareness of “fairness” in tax policy; the term is sufficiently elastic to cover different taxation preferences, simple enough to be intuitively understood by voters, and suitably pro-social to convey a compelling story. From a normative perspective, however, it is precisely this conceptual elasticity that renders the term problematic.

Everyone wants fair taxation, but what do we mean by it? What impact can taxation have on inequalities? To what extent should the tax system be used to redress them? And do we (truly) want it to do so?

This book offers an answer to these questions. Based on extensive new tax law data – spanning the whole tax system, from tax policy to tax administration, and collated by over 60 academics located in over 30 countries – it presents a novel analytical and conceptual framework of taxation and inequalities, one that is informed not solely by tax law, but also by legal theory, human rights, constitutional and administrative law, as well as by a variety of other disciplines, including public economics, political economy, political science, moral philosophy, sociology, and moral and social psychology. The aim is both to fill a critical scholarship gap and to inform policy, contributing to what is perhaps the most challenging question faced by tax policymakers of our times: How can we build a fair tax system?

<b>Title:</b>	Taxation and Inequalities
<b>Date of publication:</b>	July 2025
<b>ISBN:</b>	9789087229504 (print), 9789087229511 (PDF), 9789087229528 (e-pub)
<b>Type of publication:</b>	Book
<b>Number of pages:</b>	1086
<b>Terms:</b>	Shipping fees apply. Shipping information is available on our website.
<b>Price (print/online):</b>	EUR 110   USD 121 (VAT excl.)
<b>Price (eBook: e-Pub or PDF):</b>	EUR 88   USD 97 (VAT excl.)

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# **Taxation and Inequalities**

2024 EATLP Congress, Antwerp, Belgium

6–8 June 2024

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Volume 23  
EATLP International Tax Series

IBFD

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ISBN 978-90-8722-950-4 (print)

ISBN 978-90-8722-952-8 (eBook, ePub); 978-90-8722-951-1 (eBook, PDF)

ISSN 1574-9789 (print); 2589-9112 (electronic)

NUR 826

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## Table of Contents

### List of Contributors

xliii

### Part I General Report

<b>Chapter 1:</b>	<b>Tax Fairness: Reconceptualizing Taxation and Inequalities</b>	<b>3</b>
	<i>Rita de la Feria</i>	
1.1.	What is tax fairness?	3
1.2.	Taxation and inequalities: Constitutional, philosophical and sociological underpinnings	7
1.2.1.	Legal mandates on equality and non-discrimination	9
1.2.2.	Legal mandates on equality and non-discrimination in taxation	12
1.2.3.	Equality benchmarking: Public finance v. taxation	15
1.2.4.	Beyond legal mandates: Attitudes to inequalities	20
1.3.	Tax policy and economic inequalities	24
1.3.1.	Income inequality: Personal income taxes	33
1.3.2.	Income inequality: Other taxes	41
1.3.3.	Wealth inequality	50
1.3.4.	Global (personal) tax competition	59
1.4.	Tax policy and non-economic inequalities	64
1.4.1.	Gender and sexual orientation inequalities	68
1.4.2.	Other non-economic inequalities	79
1.5.	Tax enforcement and inequalities	87
1.5.1.	Revenue maximization	91
1.5.2.	Automation of tax administrations	96
1.6.	Reconceptualizing taxation and inequalities	104
1.6.1.	General trends on taxation and inequalities	104
1.6.2.	A new analytical framework for taxation and inequalities	108

Part II  
Thematic Reports

<b>Chapter 2:</b>	<b>Taxation and inequality: A human rights perspective</b>	117
	<i>Ilias Trispiotis</i>	
2.1.	Introduction	117
2.2.	Substantive equality and tax law	119
2.3.	Two relationships between tax law and equality	130
<b>Chapter 3:</b>	<b>Ten Observations About Income Inequality</b>	133
	<i>Daniel Shaviro</i>	
3.0.	Introduction	133
3.1.	Inequality is not a single thing	133
3.2.	Hence, progressivity likewise is not just a single thing	134
3.3.	Declining marginal utility is important to distributional policy, but it is not the only thing that is important	136
3.4.	The leading empirical debate regarding recent increases in high-end inequality may merit a distinctive kind of split verdict	137
3.5.	Excess returns may be quite important to the analysis of high-end inequality	138
3.6.	Realization doctrine poses an important obstacle to increasing tax burdens at the top	139
3.7.	To further aid people at the bottom, social benefits and demogrants/refundable tax credits would need to play an important role	140
3.8.	The timeframe question (e.g. current-year versus whole-life) is critical to evaluating inequality	141



3.9.	The existence of different household types is also important to the analysis of inequality	142
3.10.	Mobility and dynastic considerations are important to how one should normatively evaluate inequality	143
3.11.	Conclusion	145
<b>Chapter 4:</b>	<b>Inequality and the Taxation of Wealth Transfers</b> <i>David G. Duff</i>	147
4.1.	Introduction	147
4.2.	Wealth and inequality	147
4.3.	Theory	151
4.3.1.	Arguments for and against taxing transfers of wealth	151
4.3.2.	Design	156
4.4.	Practice	160
4.4.1.	Design	160
4.4.2.	Abolition	164
4.5.	Conclusion	166
<b>Chapter 5:</b>	<b>Taxation and Gender Inequality: Direct Tax</b> <i>Åsa Gunnarsson</i>	169
5.1.	Introduction	169
5.2.	General trends in tax reforms – Shifting the tax burden from men to women	171
5.2.1.	Less redistributive power of tax systems	172
5.2.2.	Gender equality in tax policies at Member States level	173
5.3.	Personal income taxation	174
5.3.1.	Tax unit, tax ability, family support and protection	174
5.3.1.1.	Gender equality issues regarding tax units in national reports	176
5.3.2.	Design of income tax schedules and social security contributions	177

5.3.3.	Gendered aspects of tax expenditures in PIT schemes	179
5.3.4.	Gendered issues in corporate and business taxation of small and medium-sized enterprises	180
5.4.	Concluding comments	182
<b>Chapter 6:</b>	<b>Taxation and Gender Inequality: VAT</b>	183
	<i>Cristina Trenta</i>	
6.1.	Introduction	183
6.2.	Methodology and delimitations	184
6.2.1.	Terminology and key concepts	184
6.3.	Impact of EU VAT on women	186
6.3.1.	Diverse consumption behaviours	188
6.3.2.	VAT regressivity	189
6.3.2.1.	Different methods of calculation	190
6.3.2.2.	Crucial considerations for women	191
6.3.3.	Women and reproductive health	193
6.3.3.1.	Abortion: Evolution and complexities	195
6.3.3.2.	VAT, women and reproductive health	197
6.3.4.	Reduced VAT rates	198
6.3.5.	EU VAT and intersectionality	200
6.4.	Analysis and conclusions	201
<b>Chapter 7:</b>	<b>Tax and Inequalities</b>	205
	<i>Sofia Ranchordas</i>	
7.1.	Introduction	205
7.2.	Tax and inequalities: General debate	208
7.2.1.	Global tax inequalities	210
7.2.2.	Gender	210
7.2.3.	Race	212
7.2.4.	Procedural asymmetries and tax literacies	213
7.3.	Digitalization, automation and inequalities	216
7.3.1.	The Dutch childcare benefits scandal	218

7.4.	Discussion: Tax, inequalities and power asymmetries	221
7.5.	Conclusion	223
<p>Part III</p> <p>National Reports</p>		
<b>Chapter 8:</b>	<b>Australia</b>	227
	<i>Miranda Stewart, Tina Gan and Diya John</i>	
8.1.	Taxation and inequalities: Constitutional underpinnings	227
8.1.1.	Equality and non-discrimination legislation	227
8.1.2.	Constitutional links between equality and taxation	231
8.2.	National tax policy and inequality	232
8.2.1.	Tax policy and income inequality	232
8.2.1.1.	Income inequality as a consideration in the design of personal income taxes	232
8.2.1.2.	The tax base and tax expenditures	234
8.2.1.3.	Income inequality as a consideration in the design of corporate, consumption and other taxes	235
8.2.1.4.	Wealth and capital taxes	237
8.2.1.5.	Political dimensions of tax progressivity and inequality	238
8.2.2.	Tax policy and other inequalities	240
8.2.2.1.	Gender equality as a consideration for tax policy	240
8.2.2.2.	Gender advocacy and the campaign to abolish the GST “tampon tax”	241
8.2.2.3.	Tax and transfers for people with disabilities, or other vulnerable social groups	242
8.2.2.4.	Intergenerational equity and retirement saving	243
8.2.2.5.	Discrimination on the basis of sexuality, race or other characteristics	244
8.2.3.	International tax, tax competition and inequality	247
8.2.3.1.	Preferential personal tax regimes for migrants	247
8.2.3.2.	Tax treaties and non-discrimination requirements	248
8.3.	Tax enforcement and inequality	249
8.3.1.	Enforcement of tax laws and income inequality	249

8.3.1.1.	Approach to enforcement and compliance including evasion and avoidance	249
8.3.1.2.	Tax amnesties	251
8.3.2.	Tax enforcement and other inequalities	252
8.3.2.1.	Digitalization of compliance and enforcement	252
8.3.2.2.	Legal safeguards on the use of digitalized compliance and enforcement efforts	253
8.3.2.3.	Tax compliance assistance programmes	254
8.3.2.4.	Discretion of tax administration to employ equity-based relief	255
<b>Chapter 9:</b>	<b>Austria</b>	257
	<i>Tina Ehrke-Rabel and Anna Anderwald</i>	
9.0.	Introduction	257
9.1.	Taxation and inequalities – Constitutional underpinnings	258
9.1.1.	Equality and non-discrimination legislation	258
9.1.2.	Constitutional links between equality and taxation	259
9.2.	National tax policy and inequality	261
9.2.1.	Tax policy and income inequality	261
9.2.1.1.	Income inequality as a consideration in the design of personal income taxes	261
9.2.1.2.	Income inequality as a consideration in the design of corporate, consumption, and other taxes	264
9.2.1.3.	Wealth and capital taxes	265
9.2.1.4.	Ease of avoidance of personal income, inheritance and wealth taxes	266
9.2.1.5.	The use of tax expenditures to limit income inequality	267
9.2.1.6.	Political dimensions of income and capital tax progressivity in regard to income inequality	268
9.2.1.7.	Political dimensions of consumption taxes in regard to income inequality	269
9.2.1.8.	Presence and quality of public debate in regard to income inequality	271
9.2.2.	Tax policy and other inequalities	271
9.2.2.1.	Gender equality as a consideration for tax policy	271
9.2.2.2.	Policy and politics of consumption taxes in regard to gender	272

9.2.2.3.	Policy and politics of individuals and family units in regard to personal income taxation	272
9.2.2.4.	Specialized tax rules targeted at vulnerable social groups	273
9.2.2.5.	Role of citizenship and nationality in tax benefit eligibility	274
9.2.2.6.	Inter-generational equality as a tax policy consideration	274
9.2.2.7.	Public debate regarding indirect discriminatory effects of taxation	275
9.2.3.	Tax competition and inequality	275
9.2.3.1.	Preferential personal tax regimes aimed at emigrants	275
9.2.3.2.	Public debate regarding migration-based regimes	276
9.3.	Tax enforcement and inequality	276
9.3.1.	Tax enforcement and income inequality	276
9.3.1.1.	Cases concerning selective enforcement of tax laws according to demographic factors	276
9.3.1.2.	Tax amnesty programs	276
9.3.1.3.	Tax fraud prosecutions	277
9.3.2.	Tax enforcement and other inequalities	277
9.3.2.1.	Digitalization of compliance and enforcement	277
9.3.2.2.	Legal safeguards on the use of digitalized compliance and enforcement efforts	277
9.3.2.3.	Tax compliance assistance programs	278
9.3.2.4.	Discretion of tax administration to employ equity-based relief	278
<b>Chapter 10:</b>	<b>Belgium</b>	279
	<i>Casper Kikken, Pierre-Louis Krug and Elly Van de Velde</i>	
10.1.	Taxation and inequalities: Constitutional underpinnings	279
10.1.1.	Equality and non-discrimination legislation	279
10.1.1.1.	The principle of equality and non-discrimination	279
10.1.1.2.	Inequalities explicitly addressed	280
10.1.1.3.	Protection of equality	281
10.1.2.	Constitutional links between equality and taxation	283
10.2.	Tax policy and inequality	285
10.2.1.	Tax policy and income inequality	285

10.2.1.1.	Income inequality and personal income tax	285
10.2.1.2.	Income inequality and corporate income tax	288
10.2.1.3.	Income inequality and wealth tax	288
10.2.1.4.	Income inequality and immovable withholding tax	289
10.2.1.5.	Income inequality and inheritance taxes	289
10.2.1.6.	Income inequality and VAT	290
10.2.1.7.	Inequality and favourable tax schemes	291
10.2.2.	Tax policy and other inequalities	293
10.2.2.1.	Income taxation and gender equality	293
10.2.2.1.1.	Tax individualization	294
10.2.2.1.2.	Tax-free allowance	296
10.2.2.2.	People with disabilities and vulnerable groups	298
10.2.2.3.	Indirect taxation	298
10.2.2.4.	Nationality	299
10.2.2.5.	Intergenerational inequality	299
10.2.2.6.	Federal ombudsman	300
10.2.3.	Tax competition and inequality	301
10.3.	Tax enforcement and inequality	301
10.3.1.	Tax enforcement and income inequality	301
10.3.1.1.	Tax amnesties and regularizations	301
10.3.1.2.	Tax fraud prosecution	302
10.3.1.3.	The perception of tax fairness	303
10.4.	Tax enforcement and other inequalities	304
<b>Chapter 11:</b>	<b>Brazil</b>	307
	<i>Vanessa Rahal Canado</i>	
11.1.	Taxation and inequalities: Constitutional underpinnings	307
11.1.1.	Equality and non-discrimination legislation	307
11.1.2.	Constitutional links between equality and taxation	309
11.2.	Tax policy and inequality	311
11.2.1.	Tax policy and income inequality	311
11.2.1.1.	Income inequality as a consideration in the design of the income tax, social contributions, property and wealth taxes	311
11.2.1.2.	Income inequality as a consideration in the design of consumption taxes	317

11.2.2.	Tax policy and other inequalities	318
11.2.3.	Tax competition and inequality	321
11.3.	Tax enforcement and inequality	321
11.3.1.	Tax enforcement and income inequality	321
11.3.2.	Tax enforcement and other inequalities	324
<b>Chapter 12:</b>	<b>Bulgaria</b>	327
	<i>Savina Mihaylova-Goleminova</i>	
12.1.	Taxation and inequalities: Constitutional underpinnings	327
12.1.1.	Equality and non-discrimination legislation	327
12.1.2.	Constitutional links between equality and taxation	328
12.2.	Tax policy and inequality	331
12.2.1.	Tax policy and income inequality	331
12.2.2.	Tax policy and other inequalities	338
12.2.3.	Tax competition and inequality	338
12.3.	Tax enforcement and inequality	340
12.3.1.	Tax enforcement and income inequality	340
12.3.2.	Tax enforcement and other inequalities	341
12.4.	Conclusion	343
<b>Chapter 13:</b>	<b>Canada</b>	345
	<i>Allison Christians</i>	
13.1.	Taxation and inequalities: Constitutional underpinnings	345
13.1.1.	Equality and non-discrimination legislation	345
13.1.1.1.	Constitutional protections for the principles of equality and non-discrimination in Canada	345
13.1.1.2.	Types of inequalities addressed by Canadian national law	346
13.1.1.3.	Legal sources of protection against inequalities and their evolution over time	347
13.1.2.	Constitutional links between equality and taxation	349
13.1.2.1.	Constitutional mandates on taxation respecting equality and non-discrimination	349

13.1.2.2.	Role and legal status of Canada's Taxpayers' Bill of Rights	350
13.2.	National tax policy and inequality	353
13.2.1.	Tax policy and income inequality	353
13.2.1.1.	Income inequality as a consideration in the design of personal income taxes	353
13.2.1.2.	Income inequality as a consideration in the design of corporate, consumption and other taxes	355
13.2.1.3.	Wealth and capital taxes	356
13.2.1.4.	Ease of avoidance of personal income, inheritance and wealth taxes	356
13.2.1.5.	The use of tax expenditures to limit income inequality	356
13.2.1.6.	Political dimensions of income and capital tax progressivity in regard to income inequality	357
13.2.1.7.	Political dimensions of consumption taxes in regard to income inequality	358
13.2.1.8.	Presence and quality of public debate in regard to income inequality	359
13.2.2.	Tax policy and other inequalities	359
13.2.2.1.	Gender equality as a consideration for tax policy	359
13.2.2.2.	Policy and politics of consumption taxes in regard to gender	361
13.2.2.3.	Policy and politics of individuals and family units in regard to personal income taxation	362
13.2.2.4.	Specialized tax rules targeted at vulnerable social groups	362
13.2.2.5.	Role of citizenship and nationality in tax benefit eligibility	363
13.2.2.6.	Intergenerational equality as a tax policy consideration	363
13.2.2.7.	Public debate regarding indirect discriminatory effects of taxation	363
13.2.3.	Tax competition and inequality	364
13.2.3.1.	Preferential personal tax regimes aimed at emigrants	364
13.2.3.2.	Public debate regarding migration-based regimes	364
13.3.	Tax enforcement and inequality	364
13.3.1.	Tax enforcement and income inequality	364
13.3.1.1.	Cases concerning selective enforcement of tax laws according to demographic factors	364
13.3.1.2.	Tax amnesty programs	365



13.3.1.3.	Tax fraud prosecutions	365
13.3.2.	Tax enforcement and other inequalities	366
13.3.2.1.	Digitalization of compliance and enforcement	366
13.3.2.2.	Legal safeguards on the use of digitalized compliance and enforcement efforts	366
13.3.2.3.	Tax compliance assistance programs	366
13.3.2.4.	Discretion of tax administration to employ equity-based relief	366
<b>Chapter 14:</b>	<b>China (People's Rep.)</b>	369
	<i>Na Li</i>	
14.1.	Taxation and Inequalities: Constitutional Underpinnings	369
14.1.1.	Equality and non-discrimination legislation	369
14.1.1.1.	Constitutional protections for the principles of equality and non-discrimination in China	369
14.1.1.2.	Types of inequalities addressed by Chinese national law	370
14.1.1.3.	Legal sources of protection against inequalities and their evolution over time	371
14.1.2.	Constitutional links between equality and taxation	373
14.1.2.1.	Constitutional mandates on taxation respecting equality and non-discrimination	373
14.1.2.2.	Taxpayers' Bill of Rights	373
14.2.	National Tax Policy and Inequality	375
14.2.1.	Tax policy and income inequality	375
14.2.1.1.	Income inequality as a consideration in the design of individual income taxes	375
14.2.1.2.	Income inequality a consideration in the design corporate, consumption and other taxes	377
14.2.1.3.	Wealth and capital taxes	378
14.2.1.4.	Ease of avoidance of personal income, inheritance and wealth taxes	378
14.2.1.5.	The use of tax expenditures to limit income inequality	379
14.2.1.6.	Political dimensions of income and capital tax progressivity with regard to income inequality	381
14.2.1.7.	Political dimensions of consumption taxes with regard to income inequality	382
14.2.1.8.	Presence and quality of public debate with regard to income inequality	382

14.2.2.	Tax policy and other inequalities	383
14.2.2.1.	Gender equality as a consideration for tax policy	383
14.2.2.2.	Policy and politics of consumption taxes in regard to gender	383
14.2.2.3.	Policy and politics of individuals and family units with regard to individual income taxation	384
14.2.2.4.	Specialized tax rules targeted at vulnerable social groups	384
14.2.2.5.	Role of citizenship and nationality in tax benefit eligibility	385
14.2.2.6.	Inter-generational equality as a tax policy consideration	386
14.2.2.7.	Public debate regarding indirect discriminatory effects of taxation	386
14.2.3.	Tax competition and inequality	386
14.2.3.1.	Preferential personal tax regimes aimed at emigrants	386
14.2.3.2.	Public debate regarding migration-based regimes	387
14.3.	Tax Enforcement and Inequality	387
14.3.1.	Tax enforcement and income inequality	387
14.3.1.1.	Cases concerning selective enforcement of tax laws according to demographic factors	387
14.3.1.2.	Tax amnesty programmes	388
14.3.1.3.	Tax fraud prosecutions	388
14.3.2.	Tax enforcement and other inequalities	388
14.3.2.1.	Digitalization of compliance and enforcement	388
14.3.2.2.	Legal safeguards on the use of digitalized compliance and enforcement efforts	389
14.3.2.3.	Tax compliance assistance programmes	389
14.3.2.4.	Discretion of tax administration to employ equity-based relief	390
14.4.	Conclusion	390
<b>Chapter 15:</b>	<b>Croatia</b>	<b>393</b>
	<i>Natasa Zunic Kovacevic and Stjepan Gadzo</i>	
15.1.	Taxation and inequalities: Constitutional underpinnings	393
15.1.1.	Equality and non-discrimination legislation	393
15.1.2.	Constitutional links between equality and taxation	396

15.2.	National tax policy and inequality	398
15.2.1.	Tax policy and income inequality	398
15.2.1.1.	Income inequality as a consideration in the design of personal income taxes	398
15.2.1.2.	Income inequality as a consideration in the design of corporate, consumption and other taxes	402
15.2.1.3.	Wealth and capital taxes	404
15.2.2.	Tax policy and other inequalities	406
15.2.2.1.	Gender equality and the policy and politics of individuals and family units in regard to personal income taxation	406
15.2.2.2.	Policy and politics of consumption taxes in regard to gender	408
15.2.2.3.	Specialized tax rules targeted at vulnerable social groups	408
15.2.2.4.	Inter-generational equality as a tax policy consideration	408
15.2.2.5.	Role of citizenship and nationality in tax benefit eligibility	409
15.2.3.	Tax competition and inequality	409
15.3.	Tax enforcement and inequality	410
15.3.1.	Tax enforcement and income inequality	410
15.3.1.1.	Cases concerning selective enforcement of tax laws according to demographic factors	410
15.3.1.2.	Tax amnesty programmes	411
15.3.1.3.	Tax fraud prosecutions	411
15.3.2.	Tax enforcement and other inequalities	412
<b>Chapter 16:</b>	<b>Czech Republic</b>	<b>415</b>
	<i>Jan Neckář, Michal Radvan and Tereza Svobodová</i>	
16.1.	Taxation and inequalities: Constitutional underpinnings	415
16.1.1.	Equality and non-discrimination legislation	415
16.1.2.	Constitutional links between equality and taxation	416
16.2.	National tax policy and inequality	419
16.2.1.	Tax policy and income inequality	419
16.2.1.1.	Income inequality as a consideration in the design of personal and corporate income taxes	419

16.2.1.2.	Income inequality as a consideration in the design of corporate, consumption and other taxes	425
16.2.1.3.	Wealth and transfer taxes	426
16.2.1.4.	Ease of avoiding taxes	426
16.2.1.5.	The use of tax expenditures to limit income inequality	427
16.2.1.6.	Political dimensions of income and capital tax progressivity in regard to income inequality	427
16.2.1.7.	Presence and quality of public debate in regard to income inequality	428
16.2.2.	Tax policy and other inequalities	428
16.2.2.1.	Gender equality as a consideration for tax policy	428
16.2.2.2.	Policy and politics of consumption taxes in regard to gender	429
16.2.2.3.	Policy and politics of individuals and family units in regard to personal income taxation	429
16.2.2.4.	Specialized tax rules targeted at vulnerable social groups	430
16.2.2.5.	Role of citizenship and nationality in tax benefit eligibility	430
16.2.2.6.	Inter-generational equality as a tax policy consideration	430
16.2.2.7.	Public debate regarding indirect discriminatory effects of taxation	431
16.2.3.	Tax competition and inequality	431
16.3.	Tax enforcement and inequality	432
16.3.1.	Tax enforcement and income inequality	432
16.3.1.1.	Cases concerning selective enforcement of tax laws according to demographic factors	432
16.3.1.2.	Tax amnesty programmes	432
16.3.1.3.	Tax fraud prosecutions	434
16.3.2.	Tax enforcement and other inequalities	435
16.3.2.1.	Digitalization of compliance and enforcement	435
16.3.2.2.	Legal safeguards on the use of digitalized compliance and enforcement efforts	436
16.3.2.3.	Tax compliance assistance programmes	436
16.3.2.4.	Discretion of tax administration to employ equity-based relief	437

<b>Chapter 17: Denmark</b>	439
<i>Louise Blichfeldt Fjord and Peter Koerver Schmidt</i>	
17.1. Taxation and Inequalities: Constitutional Underpinnings	439
17.1.1. Equality and non-discrimination legislation	439
17.1.2. Constitutional links between equality and taxation	441
17.2. National Tax Policy and Inequality	443
17.2.1. Tax policy and income inequality	443
17.2.2. Tax policy and other inequalities	450
17.2.3. Tax competition and inequality	453
17.3. Tax Enforcement and Inequality	454
17.3.1. Tax enforcement and income inequality	454
17.3.2. Tax enforcement and other inequalities	456
<b>Chapter 18: Finland</b>	459
<i>Timo Viherkenttä</i>	
18.1. Taxation and Inequalities: Constitutional Underpinnings	459
18.1.1. Equality and non-discrimination legislation	459
18.1.2. Constitutional links between equality and taxation	461
18.2. National Tax Policy and Inequality	464
18.2.1. Tax policy and income inequality	464
18.2.1.1. Income inequality as a consideration in the design of personal income taxes	464
18.2.1.2. Income inequality as a consideration in the design of corporate, consumption and other taxes	469
18.2.1.3. Wealth and capital taxes	471
18.2.1.4. Ease of tax avoidance	472
18.2.1.5. Presence and quality of public debate in regard to income inequality	472
18.2.2. Tax policy and other inequalities	473
18.2.3. Tax competition and inequality	474
18.3. Tax Enforcement and Inequality	475
18.3.1. Tax enforcement and income inequality	475
18.3.2. Tax enforcement and other inequalities	477

<b>Chapter 19: France</b>	479
<i>Lise Chatain</i>	
19.1. Taxation and inequalities: Constitutional underpinnings	479
19.1.1. Equality and non-discrimination legislation	479
19.1.1.1. The constitutional protection of the principle of equality	479
19.1.1.2. The types of inequalities addressed by French legislation	480
19.1.1.3. The legal sources addressing inequalities in France	481
19.1.2. Constitutional links between equality and taxation	482
19.1.2.1. Constitutional mandates on taxation in France based on the principle of equality	482
19.1.2.2. The French taxpayer bill of rights	484
19.2. National tax policy and inequality	484
19.2.1. Tax policy and income inequality	484
19.2.1.1. Income inequality, personal income tax and social contributions	484
19.2.1.2. Income inequality and other taxes	488
19.2.1.3. Taxation of capital	489
19.2.1.4. Ability to circumvent rules in order to decrease the effective tax rate	491
19.2.1.5. Tax expenditures and reduction of income inequality	492
19.2.1.6. The debate regarding higher personal income tax progressivity and wealth tax	492
19.2.1.7. Debate on VAT regressivity	494
19.2.1.8. General debate on unequal distributional effects of taxation in France	495
19.2.2. Tax policy and other inequalities	495
19.2.2.1. Gender equality and tax policy	495
19.2.2.2. VAT on female sanitary products	497
19.2.2.3. Family tax benefits	497
19.2.2.4. Specific tax rules for people with disabilities and vulnerable social groups	498
19.2.2.5. Tax rules and nationality	499
19.2.2.6. Intergenerational equality and tax rules	499
19.2.2.7. Debates on potential indirect discriminatory effects or positive effects of taxation	500
19.2.3. Tax competition and inequality	501

19.3.	Tax enforcement and inequality	501
19.3.1.	Tax enforcement and income inequality	501
19.3.1.1.	Specific targeting of the poorest	501
19.3.1.2.	Tax amnesties	502
19.3.1.3.	Prosecutions for tax law fraud	503
19.3.2.	Tax enforcement and other inequalities	504
19.3.2.1.	Digitalization of tax compliance	504
19.3.2.2.	Legal safeguards for digitalized tax compliance	505
19.3.2.3.	Tax compliance assistance	506
19.3.2.4.	Management of the most vulnerable by the tax administration	506
<b>Chapter 20:</b>	<b>Germany</b>	<b>507</b>
	<i>Joachim Englisch and Christine Osterloh-Konrad</i>	
20.1.	Taxation and inequalities: Constitutional underpinnings	507
20.1.1.	Equality and non-discrimination legislation	507
20.1.2.	Constitutional links between equality and taxation	510
20.2.	National tax policy and inequality	514
20.2.1.	Tax policy and income inequality	514
20.2.1.1.	Income inequality as a consideration in the design of personal income taxes and social security contributions	514
20.2.1.2.	Income inequality as a consideration in the design of corporate, consumption and other taxes	518
20.2.1.3.	Wealth and capital taxes	519
20.2.1.4.	Tax avoidance as a potential source of inequalities	521
20.2.1.5.	Tax policy debates on inequalities	521
20.2.2.	Tax policy and other inequalities	525
20.2.2.1.	Gender equality as a consideration for tax policy	525
20.2.2.2.	Individuals and family units in personal income taxation	525
20.2.2.3.	Specialized tax rules targeting vulnerable social groups	528
20.2.2.4.	Role of citizenship and nationality in tax benefit eligibility	529
20.2.2.5.	Inter-generational equality as a tax policy consideration	529

20.3.	Tax enforcement and inequality	530
20.3.1.	Tax enforcement and income inequality	530
20.3.2.	Tax enforcement and other inequalities	530
<b>Chapter 21:</b>	<b>Ireland</b>	<b>533</b>
	<i>Emer Hunt</i>	
21.1.	Taxation and Inequalities: Constitutional Underpinnings	533
21.1.1.	Equality and non-discrimination legislation	533
21.1.2.	Constitutional links between equality and taxation	537
21.2.	National Tax Policy and Inequality	542
21.2.1.	Tax policy and income inequality	542
21.2.1.1.	Outline of income tax and social security contributions	545
21.2.1.2.	Distinctions: income, age and marital status	547
21.2.1.3.	VAT	550
21.2.1.4.	Wealth tax	551
21.2.1.5.	Connecting factors: Ireland	552
21.3.	Tax Enforcement and Inequality	554
21.4.	Conclusion	558
<b>Chapter 22:</b>	<b>Italy</b>	<b>561</b>
	<i>Valeria Mastroiacovo, Fabrizio Amatucci and Stefano Dorigo</i>	
22.1.	Taxation and inequality: Constitutional underpinnings	561
22.1.1.	Equality and non-discrimination legislation	561
22.1.1.1.	Constitutional protections for the principles of equality and non-discrimination	561
22.1.1.2.	Types of inequalities addressed by Italian national law	563
22.1.1.3.	Legal sources of protection against inequalities and their evolution over time	564
22.1.2.	Constitutional links between equality and taxation	565
22.1.2.1.	Constitutional mandates on taxation respecting equality and non-discrimination	565



22.1.2.2.	The legal value of the Statute of Rights of the Italian Taxpayer and its relationship with the principles of the Constitution	567
22.2.	Tax policy and inequality	568
22.2.1.	Tax policy and income inequality	568
22.2.1.1.	Income inequality as a consideration in the design of personal income taxes	568
22.2.1.2.	Income inequality as a consideration in the design of corporate, consumption and other taxes	571
22.2.1.3.	Wealth and capital taxes	571
22.2.1.4.	Ease of avoidance of personal income, inheritance and wealth taxes	573
22.2.1.5.	The use of tax expenditures to limit income inequality	573
22.2.1.6.	Political dimensions of income and capital tax progressivity in regard to income inequality	574
22.2.1.7.	Political dimensions of consumption taxes in regard to income inequality	574
22.2.2.	Tax policy and other inequalities	575
22.2.2.1.	Gender equality and tax policymaking in Italy	575
22.2.2.2.	Policy and politics of consumption taxes in regard to gender	577
22.2.2.3.	Other family-related tax benefits in the Italian tax system	577
22.2.2.4.	The extension of benefits to members of LGBTQ families/unions, to single or separated parents or in the case of disabled children	578
22.2.2.5.	Specific tax rules in Italy for people with disabilities or other vulnerable social groups	579
22.2.2.6.	Role of citizenship and nationality in tax benefit eligibility	580
22.2.2.7.	Intergenerational equality as a tax policy consideration	581
22.2.2.8.	Public debate regarding indirect discriminatory effects of taxation	581
22.2.3.	Tax competition and inequality	582
22.2.3.1.	Preferential personal tax regimes aimed at emigrants	582
22.2.3.2.	Public debate regarding migration-based regimes	583
22.3.	Tax enforcement and inequality	583
22.3.1.	Tax enforcement and income inequality	583

22.3.1.1.	Risk assessments of selective application of tax legislation	583
22.3.1.2.	Tax amnesty programs	585
22.3.1.3.	Tax fraud prosecutions	586
22.3.2.	Tax enforcement and other inequalities	587
22.3.2.1.	Digitalization of compliance and enforcement	587
22.3.2.2.	Automatization of tax procedures	588
22.3.2.3.	Legal safeguards on the use of these technologies to protect minorities or vulnerable people	588
22.3.2.4.	Legal remedies for those subject to specific attention	589
22.3.2.5.	Forms of tax assistance for those who have difficulties in accessing online services	589
22.3.2.6.	Discretion of tax administration to employ equity-based relief	589
<b>Chapter 23:</b>	<b>Japan</b>	591
	<i>Yuri Matsubara, Saki Urushi and Clémence Garcia</i>	
23.1.	Taxation and inequalities: Constitutional underpinnings	591
23.1.1.	Equality and non-discrimination legislation	591
23.1.1.1.	Principle of equality and the Japanese Constitution	591
23.1.1.2.	Legal protection	593
23.1.2.	Constitutional links between equality and taxation	594
23.2.	National tax policy and inequality	595
23.2.1.	Tax policy and income inequality	595
23.2.1.1.	Income taxation and wealth tax	595
23.2.1.2.	Consumption tax	596
23.2.1.3.	Social security contributions	597
23.2.1.4.	Evolution of the tax policy mix	598
23.2.1.5.	Social policy and tax policy	599
23.2.2.	Tax policy and other inequalities	601
23.2.2.1.	Tax policy and population decline	601
23.2.2.2.	Single-parent reform	602
23.2.2.3.	“Period poverty” and consumption tax	604
23.2.2.4.	Individuals and families as taxpayers	605
23.2.2.5.	People with disabilities	607
23.2.2.6.	Nationality	608
23.2.2.7.	Intergenerational equality	609
23.2.2.8.	Public debate regarding tax equality	610
23.2.3.	Tax competition and inequality	610

23.3.	Tax enforcement and inequality	611
23.3.1.	Tax enforcement and income inequality	611
23.3.1.1.	Selective enforcement	611
23.3.1.2.	Financial distress post-COVID-19	613
23.3.1.3.	Prosecution of tax fraud	613
23.3.2.	Tax enforcement and other inequalities	616
<b>Chapter 24:</b>	<b>Kosovo</b>	619
	<i>Bedri Peci</i>	
24.1.	Taxation and inequalities: Constitutional underpinnings	619
24.1.1.	Equality and non-discrimination legislation	619
24.1.2.	Constitutional links between equality and taxation	620
24.2.	Tax policy and inequality	623
24.2.1.	Tax policy and income inequality	623
24.2.1.1.	Income inequality as a consideration in the design of personal income taxes	624
24.2.1.2.	Income inequality as a consideration in the design of corporate, consumption, and other taxes	627
24.2.1.3.	Wealth and capital taxes	631
24.2.2.	Tax policy and other inequalities	632
24.2.2.1.	Gender equality as a consideration for tax policy	632
24.2.2.2.	Policy and politics of consumption taxes in regard to gender	632
24.2.2.3.	Policy and politics of individuals and family units in regard to personal income taxation	633
24.2.2.4.	Role of citizenship and nationality in tax benefit eligibility	633
24.2.2.5.	Inter-generational inequality as a tax policy consideration	634
24.2.2.6.	Indirect discriminatory effects of taxation	634
24.2.3.	Tax competition and inequality	634
24.3.	Tax enforcement and inequality	635
24.3.1.	Tax enforcement and income inequality	635
24.3.1.1.	Cases concerning selective enforcement of tax laws according to demographic factors	635
24.3.1.2.	Tax amnesty programs	636
24.3.1.3.	Tax fraud prosecutions	636
24.3.2.	Tax enforcement and other inequalities	638

24.3.2.1.	Digitalization of compliance and enforcement	638
24.3.2.2.	Tax compliance assistance programs	639
24.3.2.3.	Discretion of tax administration to employ equity-based relief	639
<b>Chapter 25:</b>	<b>Latvia</b>	641
	<i>Janis Neimanis</i>	
25.1.	Taxation and inequalities: Constitutional underpinnings	641
25.1.1.	Equality and non-discrimination legislation	641
25.1.2.	Constitutional links between equality and taxation	644
25.2.	National tax policy and inequality	645
25.2.1.	Tax policy and income inequality	645
25.2.1.1.	Personal income tax and social security contributions	645
25.2.1.2.	VAT and corporate income tax	648
25.2.1.3.	Taxation of wealth, capital gains and inheritance	653
25.2.1.4.	Exploitation of rules to decrease the effective tax rate on personal income tax	655
25.2.1.5.	Tax expenditures in personal income taxes	655
25.2.1.6.	Public debate on wealth taxation	656
25.2.2.	Tax policy and other inequalities	657
25.2.2.1.	Specific rules on gender equality or single parenthood in tax policy	657
25.2.2.2.	VAT on female sanitary products	657
25.2.2.3.	Family taxation, especially LGBT families/partners, single or separated parents or disabled children/parents	658
25.2.2.4.	Specific tax rules for people with disabilities or for other vulnerable social groups	659
25.2.2.5.	Tax credits or other tax benefits available to immigrants or refugees	660
25.2.2.6.	Inter-generational equality for tax policy	660
25.2.2.7.	Public debates on potential indirect discriminatory effects of taxation	661
25.2.3.	Tax competition and inequality	662
25.3.	Tax enforcement and inequality	662
25.3.1.	Tax enforcement and income inequality	662
25.3.1.1.	Selective enforcement in tax law	662
25.3.1.2.	Tax amnesties	663

25.3.1.3.	Prosecutions for tax law fraud	663
25.3.2.	Tax enforcement and other inequalities	665
25.3.2.1.	Digitalization of tax compliance/administration	665
25.3.2.2.	Legal safeguards on the use of such technology	665
25.3.2.3.	Assistance in tax compliance	666
25.3.2.4.	Discretion of tax administration to address inequalities	666
<b>Chapter 26:</b>	<b>Luxembourg</b>	667
	<i>Fatima Chaouche and Katerina Pantazatou</i>	
26.1.	Taxation and Inequalities: Constitutional Underpinnings	667
26.1.1.	Equality and non-discrimination legislation	667
26.1.2.	Constitutional links between equality and taxation	669
26.2.	National Tax Policy and Inequality	670
26.2.1.	Tax policy and income inequality	670
26.2.1.1	Luxembourg's revenue composition and redistribution/reduction of social inequalities	670
26.2.1.2.	Income inequality and personal income tax	671
26.2.1.3.	Taxation on different types of income vs. wealth	672
26.2.1.4.	Housing and real estate taxes	674
26.2.1.5.	Wealth taxes	675
26.2.1.6.	Inheritance taxes and transfer taxes	677
26.2.1.7.	VAT	678
26.2.1.8.	Public debate and overall impression	679
26.2.2.	Tax policy and other inequalities	680
26.2.2.1.	Gender equality as a consideration for tax policy	680
26.2.2.2.	Policy and politics of consumption taxes with regard to gender	682
26.2.2.3.	Policy and politics of individuals and family units with regard to personal income taxation	682
26.2.2.4.	Specialized tax rules targeting vulnerable social groups	684
26.2.2.5.	Role of citizenship and nationality in tax benefit eligibility	684
26.2.2.6.	Inter-generational equality as a tax policy consideration	684
26.2.2.7.	Public debate regarding indirect discriminatory effects of taxation	685
26.2.3.	Tax competition and inequality	685

26.3.	Tax Enforcement and Inequality	686
26.3.1.	Tax enforcement and income inequality	686
26.3.1.1.	Cases concerning selective enforcement of tax laws according to demographic factors	686
26.3.1.2.	Tax amnesty programs	686
26.3.1.3.	Tax fraud prosecutions	687
26.3.2.	Tax enforcement and other inequalities	688
<b>Chapter 27:</b>	<b>The Netherlands</b>	691
	<i>Sigrid Hemels and Diana van Hout</i>	
27.1.	Taxation and inequalities: Constitutional underpinnings	691
27.1.1.	Equality and non-discrimination legislation	691
27.1.2.	Constitutional links between equality and taxation	695
27.2.	Tax policy and inequality	695
27.2.1.	Tax policy and income inequality	695
27.2.1.1.	Income tax (including taxation of wealth)	695
27.2.1.2.	Gift and inheritance tax	698
27.2.1.3.	VAT	699
27.2.2.	Tax policy and other inequalities	699
27.2.2.1.	Gender, sexual orientation and household composition equality	699
27.2.2.2.	Specific benefits for people with disabilities	702
27.2.2.3.	Relevance of nationality in Dutch tax law	702
27.2.2.4.	Inter-generational equality	702
27.2.3.	Tax competition and inequality	703
27.3.	Tax enforcement and inequality	704
27.3.1.	Tax enforcement and income inequality	704
27.3.1.1.	Selective enforcement	704
27.3.1.2.	Tax amnesties	705
27.3.1.3.	Tax fraud	706
27.3.2.	Tax enforcement and other inequalities	707
27.3.2.1.	Digitalization	707
27.3.2.2.	Technology and safeguards	708
27.3.2.3.	Tax compliance assistance	712
27.3.2.4.	Discretion to address inequalities	713

<b>Chapter 28:</b>	<b>North Macedonia</b>	715
	<i>Aleksandra Maksimovska Stojkova and Elena Neshovska Kjoseva</i>	
28.1.	Taxation and inequalities: Constitutional underpinnings	715
28.1.1.	Equality and non-discrimination legislation	715
28.1.2.	Constitutional links between equality and taxation	718
28.2.	Tax policy and inequality	720
28.2.1.	Tax policy and income inequality	720
28.2.2.	Tax policy and other inequalities	730
28.2.3.	Tax competition and inequality	732
28.3.	Tax enforcement and inequality	733
28.3.1.	Tax enforcement and income inequality	733
28.3.2.	Tax enforcement and other inequalities	734
<b>Chapter 29:</b>	<b>Norway</b>	737
	<i>Frederik Zimmer and Henrik Skar</i>	
29.1.	Taxation and inequalities: Constitutional underpinnings	737
29.1.1.	Equality and non-discrimination legislation	737
29.1.2.	Constitutional links between equality and taxation	739
29.2.	National tax policy and inequality	740
29.2.1.	Tax policy and income inequality	740
29.2.1.1.	Income inequality as a consideration in the design of personal income taxes	740
29.2.1.2.	Income inequality as a consideration in the design of corporate, consumption and other taxes	742
29.2.1.3.	Wealth and capital taxes	743
29.2.1.4.	Ease of avoidance of personal income, inheritance and wealth taxes	745
29.2.1.5.	The use of tax expenditures to limit income inequality	745
29.2.1.6.	Political dimensions of income and capital tax progressivity in regard to income inequality	746
29.2.1.7.	Political dimensions of consumption taxes in regard to income inequality	747
29.2.1.8.	Presence and quality of public debate in regard to income inequality	747

29.2.2.	Tax policy and other inequalities	747
29.2.2.1.	Gender equality as a consideration for tax policy	747
29.2.2.2.	Policy and politics of consumption taxes in regard to gender	748
29.2.2.3.	Policy and politics of individuals and family units in regard to personal income taxation	748
29.2.2.4.	Specialized tax rules targeted at vulnerable social groups	749
29.2.2.5.	Role of citizenship and nationality in tax benefit eligibility	749
29.2.2.6.	Inter-generational equality as a tax policy consideration	749
29.2.2.7.	Public debate regarding indirect discriminatory effects of taxation	750
29.2.3.	Tax competition and inequality	750
29.3.	Tax enforcement and inequality	751
29.3.1.	Tax enforcement and income inequality	751
29.3.1.1.	Cases concerning selective enforcement of tax laws according to demographic factors	751
29.3.1.2.	Tax amnesty programmes	751
29.3.1.3.	Tax fraud prosecutions	752
29.3.2.	Tax enforcement and other inequalities	753
29.3.2.1.	Digitalization of compliance and enforcement	753
29.3.2.2.	Legal safeguards on the use of digitalized compliance and enforcement efforts	753
29.3.2.3.	Tax compliance assistance programmes	754
29.3.2.4.	Discretion of tax administration to employ equity-based relief	754
<b>Chapter 30:</b>	<b>Poland</b>	757
	<i>Edgar Drozdowski and Aneta Nowak-Piechota</i>	
30.1.	Taxation and inequalities: Constitutional underpinnings	757
30.1.1.	Equality and non-discrimination legislation	757
30.1.2.	Constitutional links between equality and taxation	759
30.2.	National tax policy and inequality	761
30.2.1.	Tax policy and income inequality	761
30.2.1.1.	Inequality in income taxation, social and health contributions	761



30.2.1.2.	Income inequality in corporate income tax and VAT	763
30.2.1.3.	Inequality in wealth taxation	764
30.2.1.4.	Tax avoidance	766
30.2.1.5.	Assessment of tax expenditures	767
30.2.1.6.	Debate on wealth taxation, tax progressivity and VAT regressivity	767
30.2.2.	Tax policy and other inequalities	768
30.2.2.1.	Family and gender equality in taxation	768
30.2.2.2.	Tax treatment of disabled persons and persons of other nationalities	771
30.2.2.3.	Inter-generational equality and debate on discrimination	772
30.2.3.	Tax competition and inequality	773
30.2.3.1.	Preferences for wealthy individuals and intellectual property	773
30.3.	Tax enforcement and inequality	774
30.3.1.	Tax enforcement and income inequality	774
30.3.1.1.	Selective enforcement of tax law	774
30.3.1.2.	Tax amnesty	774
30.3.1.3.	Tax fraud and tax settlements	775
30.3.2.	Tax enforcement and other inequalities	775
30.3.2.1.	Digitalization of tax compliance and administration	775
30.3.2.2.	AI risk profiling and legal safeguards	777
30.3.2.3.	Addressing other forms of inequalities	777
30.4.	Conclusion	778
<b>Chapter 31:</b>	<b>Portugal</b>	779
	<i>Andreia Barbosa</i>	
31.1.	Taxation and inequalities: Constitutional underpinnings	779
31.1.1.	Equality and non-discrimination legislation	779
31.1.1.1.	The protection of the principle of equality in Portugal	779
31.1.1.2.	The types of inequalities addressed by the Portuguese Constitution	779
31.1.1.3.	The evolution of the inequality conception	780
31.1.2.	Constitutional links between equality and taxation	780
31.1.2.1.	The tax equality in the Portuguese Constitution	780
31.1.2.2.	The Portuguese normative provisions of taxpayer rights	781

31.2.	National tax policy and inequality	782
31.2.1.	Tax policy and income inequality	782
31.2.1.1.	The inequality relevance in the design of the Portuguese personal income taxation	782
31.2.1.2.	The relevance of inequality in the design of other Portuguese taxes	784
31.2.1.3.	The taxation of wealth in Portugal	785
31.2.1.4.	The relevance of the tax expenditures in Portuguese personal income taxation as a way to limit income inequality	786
31.2.1.5.	The debate about wealth taxation in Portugal	787
31.2.1.6.	The debate about VAT regressivity in Portugal	788
31.2.1.7.	Campaigns and public debates on unequal distributional effects in Portugal	788
31.2.2.	Tax policy and other inequalities	789
31.2.2.1.	Gender equality and Portuguese tax policy	789
31.2.2.2.	The taxation of feminine hygiene products in Portugal	789
31.2.2.3.	The separate taxation rule in Portugal and the irrelevance of sexual orientation	790
31.2.2.4.	Taxation and people with disabilities in Portugal	791
31.2.2.5.	The irrelevance of nationality for tax purposes in Portugal	791
31.2.2.6.	Portuguese tax policy and the principle of inter-generational equality	792
31.2.2.7.	Portuguese campaigns against the discriminatory effects of taxation	792
31.3.	Tax enforcement and inequality	793
31.3.1.	Tax enforcement and income inequality	793
31.3.1.1.	Tax amnesty in Portugal	793
31.3.1.2.	Abusive tax behaviour in Portugal	794
31.3.1.3.	The lack of tax education in Portugal	796
31.3.2.	Tax enforcement and other inequalities	796
31.3.2.1.	The digitalization of the Portuguese tax authority	796
31.3.2.2.	The collaboration of the Portuguese tax authority with taxpayers in a digital context	797
31.4.	International Tax Policy and Inequality	798
31.4.1.	Tax treaties and global income inequality	798
31.4.1.1.	The Portuguese tax treaty network	798

31.4.1.2.	The competence, in Portugal, to negotiate international tax treaties	799
31.4.1.3.	The treaty model primarily used in Portugal	799
31.4.1.4.	The effects of tax treaties in Portugal and the consideration of tax equality in their negotiation	799
31.4.2.	Global tax initiatives and income inequality	800
31.4.2.1.	The Portuguese list of “tax havens”	800
31.4.2.2.	The image of tax havens in Portugal	801
31.4.2.3.	Portugal’s connection to the OECD	801
31.4.3.	Personal income tax competition and inequality	802
31.4.3.1.	Preferential tax regimes in Portugal – non-habitual residents	802
31.4.3.2.	The end of the favourable tax treatment to non-habitual residents due to equality requirements	803
<b>Chapter 32:</b>	<b>Romania</b>	805
	<i>Marilena Ene</i>	
32.1.	Taxation and inequalities: Constitutional underpinning	805
32.1.1.	Equality and non-discrimination legislation	805
32.1.1.1.	Constitutional protections for the principles of equality and non-discrimination in Romania	805
32.1.1.2.	Types of inequalities addressed by Romanian national law	807
32.1.2.	Constitutional links between equality and taxation	808
32.1.2.1.	Constitutional mandates on taxation respecting equality and non-discrimination	808
32.1.2.2.	Role and legal status of Romania’s Taxpayers’ Bill of Rights	810
32.1.2.3.	Charter of the rights and obligations of the taxpayers	811
32.2.	National tax policy and inequality	812
32.2.1.	Tax policy and income inequality	812
32.2.1.1.	Income inequality as a consideration in the design of personal income taxes	813
32.2.1.2.	Income inequality as a consideration in the design of corporate, consumption and other taxes	816
32.2.2.	Tax policy and other inequalities	817
32.2.2.1.	Gender equality as a consideration for tax policy	817
32.2.2.2.	Policy and politics of consumption taxes in regard to gender	818



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