Tax policy frequently targets the choices that women face in many aspects of their lives. Decisions regarding working away from home, having children, marrying, registering a partnership or cohabiting with a partner all entail tax consequences. The end of the twentieth century saw progress in women's legal and social equality, but many governments began to increase their reliance on the tax system as a means of influencing the choices that women make.

The juxtaposition of this instrumentalist deployment of tax with persisting economic inequality for women is the starting point for this book. Employing a range of theoretical approaches, and grounding its investigations in sociological theory and cultural philosophy, it provides the foundation for a comparative, contextual consideration of the issues that arise at the intersection of women, tax policy and the law.

Anna Mumford is a senior lecturer in law in the Department of Law, Queen Mary, University of London.
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Tax law is a growing area of interest, as it is included as a subdivision in many areas of study and is a key consideration in business needs throughout the world. Books in the Cambridge Tax Law series expose and shed light on the theories underpinning taxation systems, so that the questions to be asked when addressing an issue become clear. Written by leading scholars and illustrated by case law and legislation, they form an important resource for information on tax law while avoiding the minutiae of day-to-day detail addressed by practitioner books.

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TAX POLICY, WOMEN AND THE LAW

UK and Comparative Perspectives

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The author stopped collecting material for inclusion on 30 June 2009.

This text uses the term ‘the Revenue’, as opposed to the ‘Inland Revenue’ or ‘HMRC (HM Revenue & Customs)’, as it is now known, for the sake of consistency.

London

31 October 2009

Ann Mumford
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