



COMMISSION ON THE STATUS OF WOMEN
Fifth session

FISCAL LAWS AS THEY AFFECT WOMEN

Report of the Secretary-General

Introductory Note

1. At its Fourth Session the Commission on the Status of Women adopted a resolution on information on the legal status and treatment of women^{1/} by which inter alia it requested the Secretary-General

"... to prepare, if possible four months in advance of the next meeting of the Commission, a compilation and analysis of the information contained in the replies already supplied by governments to the sections of part I of the questionnaire not yet so compiled and analyzed, namely section C, on public services and functions; section E, on civil liberties and section F, on fiscal laws; supplementing this information from other sources necessary to insure a complete and accurate picture."

2. The Secretary-General has the honour to present to the Commission on the Status of Women the following report which contains, in a tabulated form, the information supplied by governments and non-governmental organizations to Section F, Fiscal Laws, of the Questionnaire on the Legal Status and Treatment of Women.

3. As of 1 November 1950 the Secretary-General has received replies to this section from the following Governments: Argentina, Australia, Belgium, Bolivia, Brazil, Canada, Chile, Ceylon^{2/}, China, Cuba, Czechoslovakia, Denmark, Dominican Republic, Egypt, El Salvador, France, Greece, Guatemala, Iceland, India, Israel, Mexico, Netherlands, New Zealand, Norway, Pakistan, Philippines, Poland, Sweden, Thailand, Turkey, Union of South Africa, Union of Soviet Socialist Republics,

1/ See document E/1712, paragraph 42 (d).

2/ The reply concerning Ceylon was submitted on 26 October 1948 through the United Kingdom Delegation to the United Nations.

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United Kingdom, United States of America, Uruguay and Yugoslavia. The information concerning Syria was furnished by the Literary Club of the Association of Women of Syria.

4. It should be noted that the replies have been received by the Secretary-General over a period of more than three years, the first replies having been received early in 1947.

5. The Table is divided into three main columns dealing respectively with obligations and exemptions with regard to taxes, methods of filing returns on capital or income, and the question as to whether a married woman's property is taxed to the husband.

Where necessary, observations on the text are made in the last column.

	Are the obligations and exemptions the same for men and women with regard to the following taxes:						On capital or income tax returns			Is a married woman's property taxed to her husband	Observations
	Poll or Capitation	Income	Capital	Inheritance	Gifts	Other	Separate returns	Optional	Compulsory		
Argentina		Yes	Yes	Yes	Yes						
Australia		Yes	Yes				See obs.	See obs.	See obs.		All income tax and a great part of the other existing taxes are levied by the Commonwealth Government under Commonwealth law, under which women file separate income tax returns.
Victoria	Yes	Yes	Yes	Yes	Yes	Yes		Yes	No	No	
Western Australia	No such tax exists	Yes	Yes	Yes	No such tax exists	Yes		Yes	No	No	
New South Wales	No such tax exists	Yes	Yes	Yes	No such tax exists	Yes		Yes	No	No	
Queensland	No such tax exists	Yes	Yes	See obs. 1/	Yes	Yes		See obs. 2/	See obs. 2/		1/ There are no inheritance taxes as such under the law of the State but succession and probate duties are payable upon death. In certain cases the duties are applied to women in a more favourable way than they are applied to men. 2/ Neither men nor women are required to file returns on capital or income under State law.
Belgium	No such tax exists	Yes	Yes	Yes	Yes	Yes	See obs.	See obs.	See obs.	Yes	Married women file joint income tax returns with their husband, but not capital tax returns.
Bolivia		Yes See obs.	Yes				No	No	Yes		A twenty per cent tax is payable by unmarried, widowed and divorced persons without children. Married women who are civil servants have the tax deducted from pay, independently of the family's total income or with the corresponding rebate.
Canada	See obs. 1/	Yes	Yes	Yes See obs. 2/	Yes See obs. 3/	Yes		Yes	No	See obs. 4/	1/ There are no poll taxes except in the provinces of British Columbia, Nova Scotia and Ontario, where it is for men only. 2/ There are no inheritance taxes in the provinces of British Columbia and Nova Scotia. 3/ There are no gift taxes in the provinces of British Columbia, Nova Scotia, Ontario and Saskatchewan. 4/ Where husband and wife are partners in any business the total income may be treated as income of either the husband or the wife.
Chile	No such tax exists	Yes	Yes	Yes	Yes	Yes		See obs.	Yes	Yes	Only women married under the regime of separate property must file separate tax returns.
China	No such tax exists	Yes	No such tax exists	Yes	No such tax exists	Yes	No	No	Yes	Yes	
Cuba	Yes	Yes	Yes	Yes		Yes	Yes				
Czechoslovakia	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes		See obs. 1/
Denmark		Yes	Yes	Yes	Yes	See obs. 1/	See obs. 2/	No	See obs. 3/	Yes	1/ Widowed women on the first separate tax assessment after their husbands' death or divorce, are assessed on the basis of community property rules rather than those applied to widowers and divorced husbands. 2/ A married woman living with her husband is taxed together with him. Separated, widowed and divorced women are personally liable for tax under the same conditions as men.
Dominican Republic	Yes	Yes	Yes	Yes	Yes	See obs. 1/				See obs. 2/	1/ The law on personal identity cards provides for a smaller "contribution" from women employed as domestic servants, if listed in the lowest category. 2/ The law gives favourable treatment to women married under the regime of community property, or without contract in which case the husband is bound to pay the tax on all community property.
Egypt		Yes	Yes	Yes	Yes	Yes		Yes	No	No	
El Salvador		Yes	Yes	See obs. 1/	See obs. 2/	See obs. 3/					1/ Women, the value of whose property does not exceed 10,000 colons, are entitled to a reduction of 50% on the inheritance tax if the inheritance or legacy does not exceed 10,000 colons. 2/ A similar exemption as in observation (1) applies to gifts. 3/ Wives of labourers and day workers who have no reserves of capital and women whose capital does not exceed 2,000 colons are exempt from the Public Highways tax.
France	Yes			Yes	Yes			See obs. 1/	Yes	See obs. 2/	1/ Only women married under the regime of separate property. 2/ Only women married under the regime of community property.
Greece	No such tax exists	Yes	Yes	Yes	No such tax exists	Yes	No	No	See obs.		The husband files the return for the total income of both spouses.
Guatemala	No such tax exists	Yes	Yes	Yes				Yes	No	No	
Iceland	No such tax exists	Yes	Yes	Yes	Yes	Yes			Yes	No	
India	See obs. 1/	Yes See obs. 2/	Yes	No such tax exists	No such tax exists	Yes		See obs. 3/	No	See obs. 4/	1/ There are no poll taxes except in the States of Deras and Sindh where women are under the same duty as men to pay the tax. 2/ Only in very few states, is income tax levied. 3/ If the wife has an independent income. 4/ The wife's share in the income from the partnership in a firm in which the husband is also a partner and her income from any assets transferred by the husband are included in the total income of the husband and assessed as such.
Israel	No such tax exists	See obs.		Yes	Yes	Yes	No	No	See obs.	See obs.	A married woman's income is included in her husband's income tax return and is treated as part of his income.
Mexico	No such tax exists	Yes	Yes			See obs. 1/		See obs. 2/	See obs. 3/	No	1/ No migration tax is paid by a married woman entering the country with her husband if he is domiciled there. 2/ Only women married under the regime of separate property. 3/ Only women married under the regime of community property.
Netherlands	No such tax exists			Yes	Yes			See obs. 1/		See obs. 2/	1/ In certain cases a married woman who is not individually assessable may be required to file returns for the purpose of checking the husband's returns. 2/ The income and capital assets of a married woman are to be included in the assessment to be met by the husband. The wife in a family which is considered as one fiscal unit is, under certain provisions, co-responsible for the payment of the husband's assessment bill.

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Country	Are the obligations and exemptions the same for men and women with regard to the following taxes:						On capital or income, do married women file			Is a married woman's property taxed to her husband?	Observations
	Poll or Capitation	Income	Capital	Inheritance	Gifts	Other	Separate returns		Joint returns with their husbands.		
							Optional	Compulsory			
New Zealand	No such tax exists	Yes	Yes	See obs. 1/	Yes	Yes		See obs. 2/	No	See obs. 3/	1/ In certain cases a limited exemption is given in the case of a married man's estate where his widow receives a benefit under his will or intestacy. 2/ If she has an independent income of her own. 3/ A married woman's property is taxed to her husband's property only to the extent that the rate of income tax is determined by the rate of tax applicable to the joint income.
Norway	No such tax exists	Yes	Yes	Yes	Yes	Yes	Yes		See obs.	See obs.	Husband and wife are considered as a single individual in the matter of taxation regardless of whether the wife has separate property or whether any part of wife's income has been acquired prior to marriage. The wife may, by submitting a separate tax return, obtain that the tax computed on a joint basis be divided between her and her husband proportionately to the property and income of each. Where married persons are separated or constantly living apart they are considered separately.
Poland	No such tax exists	Yes	Yes	No such tax exists	No such tax exists	Yes		Yes See obs. 1/	No	See obs. 2/	1/ If she has an independent income of her own. 2/ The wife's share of income from partnership in a firm in which her husband is also a partner, and her income from any assets transferred by the husband are included in the total income of the husband and assessed as such.
Philippines	Yes	Yes	Yes	Yes	Yes	Yes	See obs.		See obs.	No	Spouses file one consolidated income tax return, except when it is impractical to do so, in which case each may file a separate return which shall be consolidated for the purpose of the tax prescribed.
Poland		Yes	Yes	Yes	Yes	Yes		Yes	No	No	
Sweden	No such tax exists	Yes See obs. 1/	Yes	Yes	Yes	Yes		Yes	No	See obs. 2/	1/ A married woman who is working or engaged in a business or profession and who lives with the husband has the benefit of a special exemption of 200 crowns a year in respect of local taxation, intended as a compensation for domestic help needed on account of her occupation. 2/ The taxes are calculated on the joint income and capital of husband and wife if they live together, and then divided between the spouses in proportion to their respective income and capital.
Syria	No, for men only	Yes	Yes	Yes	Yes	Yes				No	
Thailand	No such tax exists	Yes	No such tax exists	No such tax exists	No such tax exists	See obs.	Yes		Yes	Yes	Women are not required to pay primary education contribution.
Turkey	See obs. 1/	Yes	Yes	Yes	Yes	Yes		See obs. 2/	See obs. 3/		1/ There is no head tax. Instead, there is a road tax from which women are exempt. 2/ If she is married under the regime of separate property. 3/ If she is married under the regime of community property.
Union of South Africa	See obs. 1/	Yes	No such tax exists	Yes	No such tax exists	Yes	Yes See obs. 2/		See obs. 2/	See obs. 2/	1/ A married woman (European, Coloured or Asiatic) is exempt from the Personal Tax throughout all provinces. In Natal all unmarried women over the age of fifty-five who are not income tax payers are exempt from the Personal Tax. The "General Tax" payable by natives applies only to men. 2/ Married women may furnish separate returns for income tax purposes, although the Income Tax Act provides that the income of a married woman shall be deemed to be the income of her husband.
United Kingdom		Yes See obs. 1/	No such "annual" tax exists	Yes	No such tax exists	Yes	Yes See obs. 2/		See obs.	See obs. 2/	1/ The income of a married woman living with her husband is deemed to be his income for income tax purposes. Where tax is deducted at source, for example income within the P.A.Y.E. Scheme, it is deducted from income going to a married woman in the same way as it is deducted from income going to any other person. 2/ Either of the spouses may apply for separate assessment, and make a separate return of income. However, the tax is assessed on the basis of the actual joint income of the spouses, and divided between them according to their respective income. Each spouse is then liable only for the tax applicable to him or her.
United States	Yes See obs. 1/	Yes	No such Federal tax exists	Yes, in Federal Statutes. As to States, see Obs. 2/	Yes in Federal Statutes. As to States, see Obs. 2/	Yes	Yes See obs. 3/		Yes See obs. 3/	No	1/ In eleven States the poll tax applies to men only. Where road taxes are assessed, they are imposed only on males. 2/ In a few States the tax rates on transfer of property on death from husband to wife or on gifts from husband to wife are lower than the tax rates on such transfers from wife to husband. 3/ Under Federal tax laws (which apply only to income) married women may file separate returns or joint returns with their husbands as they choose, usually being guided by the method which will result in the lowest amount of tax. As to State fiscal laws, the situation is generally similar to that under Federal fiscal laws and they apply alike to men and women. Most States having income tax on individuals make express statutory provisions for joint returns of husband and wife.
Uruguay	No such tax exists	No such tax exists	Yes	Yes	Yes	Yes		Yes See obs.	No	No	In Uruguay there is no income tax. The taxes on capital (real estate tax, etc.) are levied on the property of husband and wife quite separately.
Yugoslavia	No such tax exists	Yes See obs. 1/	No such tax exists	Yes	Yes	Yes		See obs. 2/	See obs. 1/	See obs. 2/	1/ Both men and women pay equally income tax on the salary earned by their services. Such tax is paid on receipt of salary. No statement thereon is to be submitted. 2/ On revenue other than income tax, the whole household (husband, wife and children) represents one tax unit. The household usually bears the name of the husband. This, however, is not the basis for the husband's income tax only, but that of all members of the household.