

How To Advocate For Gender Equity Through Taxation

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Objective

By the end of the session, participants should be able to:

- Identify clear relationship between their focus areas of work and tax justice issues
- Should be able to develop tax justice advocacy with the help of the toolkit
- Have the interest to join the tax justice campaign and possibly launch tax justice advocacy on identified areas of work

Outline of Presentation

- ❑ Overview of the Tax Justice Advocacy Toolkit
- ❑ Pointers of Tax Injustices (Gender)
- ❑ Setting out an advocacy cycle
- ❑ Problem Identification
- ❑ Assessing your context
- ❑ Setting your tax goals, objectives and indicators
- ❑ Developing your key messages
- ❑ Deciding on your advocacy approach

Overview of the Tax Justice Advocacy Toolkit



1. The toolkit is a product of the efforts of CAID, SOMO, TJNI, TJN-A and Action For Economic Reforms – funded by EU
2. It is a generic toolkit for tax justice advocacy – not linked to a particular theme

Purpose of the Toolkit

It aims to strengthen the capacity of CSOs to:

- ❑ Understand and analyse the issues surrounding tax in a given country
- ❑ Develop advocacy strategies for tax justice
- ❑ Do research on tax and other development issues
- ❑ Plan and undertake different advocacy activities
- ❑ Learn from the experiences of others already doing tax advocacy

Sections of the Toolkit

The toolkit is divided into four major chapters

1. Chapter 1 – Why bother with tax
2. Chapter 2 – How to develop your tax advocacy strategy
3. Chapter 3 – Doing your tax research
4. Chapter 4 – Getting active on tax advocacy

Pointers of Tax Injustices (Gender)

Policies and Laws

1. Which sector (formal/informal) is most taxed – men/women involved in the sector?
2. Who can/cannot benefit from tax reliefs?
3. Which items are exempt from tax (e.g. VAT) and how does this relate to household/individual consumption?
4. What are the laws and policies of taxation on property and assets (men/women ownership)
5. Which sectors are enjoying tax incentives and what is the proportion of women/men involved in those sectors?
E.g. tax incentives to cash crop production as opposed to food crop which is dominated by women

Pointers of Tax Injustices (Gender) – cont' d

Tax Administration

1. How and when are taxes collected and how favourable is it to differential economic activities?
2. How is the relationship between tax administrators and men and women involved in different economic activities?
3. What is the level of awareness and knowledge of men and women on the tax laws and how does this affect the interaction with tax officials?
4. Who fixes and determines tax rates and how involved are men and women in the process?
5. Which sectors receive the most budgetary allocations and why? etc

Chapter 3 of the tax toolkit which is on **research** gives tips and guidelines in getting information and answering some of the questions raised above.

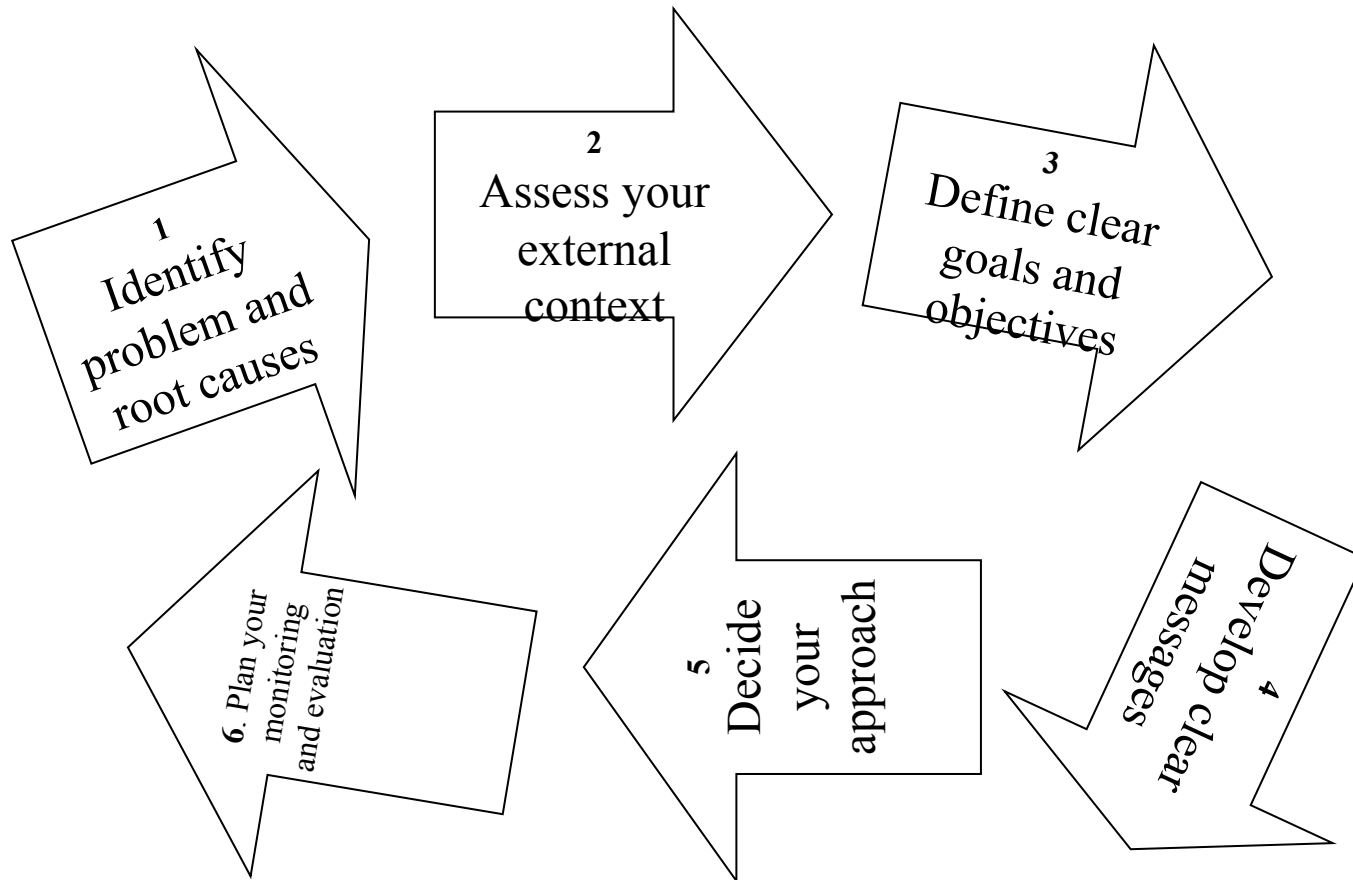
For our purposes, the subsequent sections focuses on chapter 2 which is centred on developing advocacy strategies for your tax campaign/advocacy

Setting Out An Advocacy Cycle

What has been your experience with advocacy and what issues were you addressing?

Advocacy is a term used to encompass a number of activities which organisations or individuals can take to exert pressure for change in a specific policy or behaviour of government, institution, organisation or a single individual.

Setting Out An Advocacy Cycle – Cont' d



Identifying The Problem

There are several tools for identifying root causes of particular problems but for our purposes, we would be using the problem tree analyses.

What are people's experiences with Problem-tree analyses?

Example of a problem you may be exploring is:

High maternal death among pregnant women

Effects

High Maternal Death

Causes

Doctors and nurses are poorly trained

Low doctor-patient ratio

Limited facilities

Limited Funding To Health

Unpredictable Aid

Heavily indebted gov' t

Limited Revenue from tax

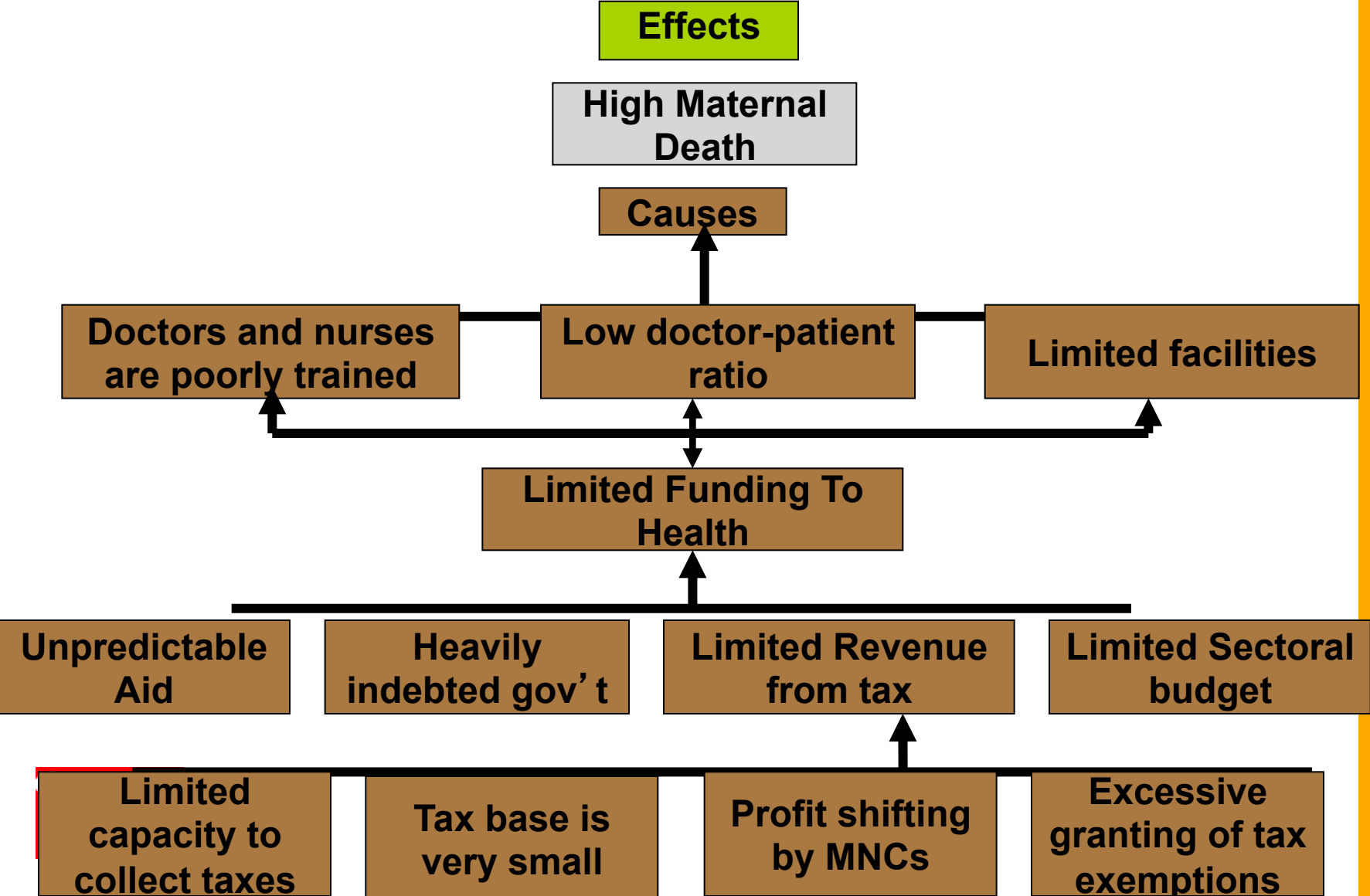
Limited Sectoral budget

Limited capacity to collect taxes

Tax base is very small

Profit shifting by MNCs

Excessive granting of tax exemptions



Identifying The Problem

- On a sheet of paper, write out the key problem your organisation is attempting to address with your advocacy.
- Do a problem tree analyses of the identified problem linking it with the tax justice themes discussed.

Assessing Your External Context – Using Stakeholder Analyses

Stakeholder	Interest	Level of Agreement on the issue	Level of Importance	Level of Influence

Rank levels as High (H), Medium (M) and Low (L)

Assessing Your External Context

- Map and analyse your stakeholders further by using the tool to rank the following questions by medium or high in relation to each stakeholder.
- What interest do they have in the issue
- To what extent do they agree with you on the issue?
- How important is the issue for them?
- Pick 2 or 3 of the above stakeholders that you think are the most important for your advocacy and discuss what approach you might take to influencing them on your issue.

Setting Your Advocacy Goals, Objectives and Indicators

GOALS

‘To ensure equitable redistribution of income and increased transparency in Nicaragua’ – ***Nicaragua Coalition of CSOs led by Coordinadora Civil and IEEPP***

‘To promote socially just, democratic and progressive taxation systems in Africa’ ***Tax Justice Network Africa***

‘To achieve a reorientation of the budget, progressive taxation and other related reforms aimed at promoting genuine development’ ***Filipino Freedom From Debt Coalition***

Setting Your Advocacy Goals, Objectives and Indicators

Objectives

‘An improved tax regime that favours the growth of the informal sector’

‘An improved tax incentive framework that obliges companies to adhere to tax payment’

‘An increased effectiveness and mechanism to monitor transfer pricing’

Christian Aid, Ghana

Goals and objectives must be:

Specific – clearly defined, discrete, an aid to focusing on advocacy work

Measurable – quantifiable or verifiable and therefore ensures that your objective is capable of being evaluated

Achievable – is it likely that change will come about, that it is worthwhile pursuing rather than a waste of energy?

Realistic – assess feasibility, the likelihood of change bearing in mind available resources and constraints

Time – a specific time frame is useful for effective planning. Time may shift to reflect changes in external context and progress made

Advocacy Strategy Template

Goal	Long-term objectives	Short-Medium term objectives	Success Indicators	Targets	Allies	Risks and assumption	Time Scale

Developing your key messages

Supporting messages on tax and development

Tax is a major way in which poor countries can win the fight against poverty

Money raised from taxation generates stronger state-citizen relationship than aid and allows governments to take decisions without donor conditions attached

**Social justice
now for a
fair tax
system**

**Tax
Sovereignty
now**

**Tax your way
out of poverty**

**No to unfair
taxes!**

Developing key messages

Having developed your goals and objectives, the question to answer is:

What would you want to say and why you want to say it?

Which audience would you want to communicate issue and how?

A good message is tailored to fit a specific audience;

It uses clear, brief arguments that will persuade the audience

It uses simple and unambiguous language that can easily be understood

Deciding on your advocacy approach

Adversarial approach – shame targets, public campaigning, media work etc

Private/insider approach – lobbying behind closed doors, constructive dialogues, emphasis on policy analyses etc

Questions and Discussions

Available Resources

- ❑ Taxing Ghana's Informal Sector: Experiences of women

<http://www.christianaid.org.uk/images/ghana-women-informal-sector.pdf>

- ❑ Join the campaign against tax havens

<http://www.endtaxhavensecrecy.org/en>

- ❑ Tax advocacy toolkit

<http://www.christianaid.org.uk/images/completetaxadvocacytoolkit.pdf>

Taxation and Gender Equity by Grown and Valodia (2010)

http://sds.ukzn.ac.za/files/Taxation%20and%20Gender%20Equity_Final%20Project%20Brief.PDF

Thank You

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