

Consultancy to undertake: Development of a Feminist Taxation Framework Guide

(An initiative of the Global Alliance for Tax Justice (GATJ) Tax and Gender Working Group together with Akina Mama wa Afrika)

1. Background

The **Global Alliance for Tax Justice (GATJ)** is a Southern-led growing international tax justice coalition. Comprising five regional networks collectively representing hundreds of organisations including civil society, climate activists, trade unions, economic researchers, anti-corruption groups and women's rights organisations (WROs), who together take collective action for greater transparency, democratic oversight and redistribution of wealth in national and global tax systems.

GATJ established the **Tax and Gender Global Working Group** in 2016 to provide a space for members of the GATJ regions to engage directly in the campaign and policy work of GATJ on tax and gender issues that are part of the scope of GATJ. The aim of this working group is to strengthen the global integration of tax and gender justice organizations as well as broaden the participation in GATJ's work by working closely with GATJ regional networks, women's rights organizations (WROs), global trade unions, INGOs and CSOs. The working group on tax justice for women's rights is a powerful collective fostering collaboration across women's and tax justice movements to achieve social and economic change: the tax and gender working group has grown and proven to be a key and vibrant platform through which representatives from over 40 countries share good practice, expertise, advocacy strategies and build each other's capacity. Collectively within four years, the working group has been able to elevate and accelerate the agenda for tax justice for women's rights articulating tax justice as a pressure point and key opportunity to advance women's equal access to and control over financial and natural resources. Women's rights advocates from the GATJ working group advocate collaboratively for global and national reform of regressive tax and fiscal policies and decision-making processes and the recognition and redistribution of unpaid care work that is currently disproportionately shouldered by women.

Akina Mama wa Afrika (AMWA) is a feminist-Pan-African leadership development organization that was founded in 1985 by a group of visionary African women in the United Kingdom but later relocated to Africa with headquarters in Kampala, Uganda. Their work is rooted in feminist principles and beliefs guided by the Charter of Feminist Principles for African Feminists which define their leadership development programme and movement building activities. AMWA provides strategic direction in key Pan-African networks including NGO CSW Africa, Solidarity for African Women's Rights and the Gender Is My Agenda Campaign. AMWA also has consultative status with the United Nations Economic and Social Council. AMWA envisions a world in which African women are politically, economically and socially autonomous and are champions of change in their lives and society. Their mission is to strengthen the individual and collective leadership of African women, forming strategic partnerships, to tackle patriarchy and attain gender equality and women's empowerment for a just and secure Africa.

2. Purpose of the Assignment

The feminist taxation framework guide on 'what a gender-responsive taxation framework looks like – the case of Uganda' for tax justice and gender justice advocates will be used when challenging the IFIs' role in shaping tax systems. It will demonstrate how to link a global advocacy issue to a national framework in a

way that is useful for influencing both in country and international spaces that they already engage in like the Financing for Development Process, the OECD, etc.

This guide will be practical enough to be taken forward by tax justice and gender justice advocates to contribute to changing tax landscape from a feminist perspective and to challenge the IFIs' role in shaping it. There has been a challenge of bridging IFF work to national contexts and this will provide a feminist model of how this is realistically done.

3. Summary Terms of Reference for the Guide

3.1. Summary of the terms include:

The scope of work for the guide will be global with a **focus on Uganda as a case study**.

1. Support in the establishment of a core technical working group to empirically scrutinize and make recommendations for a feminist taxation framework guide using Uganda as a case study;
2. Use contextually appropriate methods to benchmark the income, and gender distributions of work times, incomes, and post-tax incomes under existing Ugandan fiscal laws;
3. Analyze the distributional and revenue effects of alternative policy options drawn from best regional and international practices, including both tax and expenditure policies;
4. Consult the core technical working group at each step, including when producing an example of how to do develop feminist taxation framework; and
5. Facilitate i) virtual working sessions with the core technical working group and the ii) virtual validation session on the draft feminist taxation framework.

3.2. Method

The consultant shall use a mixed method approach integrating quantitative and qualitative methods for data collection and analysis. The consultant is also expected to:

- i) Conduct a desk review of relevant documents, frameworks etc;
- ii) Prepare key tools and materials;
- iii) Prepare a detailed Table of Contents for the report based on the format below.
- iv) Facilitate virtual working sessions with identified stakeholders including GATJ tax and gender working group co-chairs, staff, partners, government representatives, representatives of regional organizations, and women's rights organizations;
- v) Guide writing

3.3 Key Deliverables / Output

The consultant is expected to provide the following:

1. An inception report to be reviewed by GATJ and AMWA that will include initial work plan and the proposed methodology.
2. Draft and Final feminist taxation framework guide.

3.4 Proposed Format of the final feminist taxation framework guide

1. Executive Summary
2. Background and Introduction
3. **Who is the guide for?**
4. **Collaborative approach/acknowledgements**
5. **Feminist approach/principles:** power analysis, intersectional, HRs, accountability, distribution of resources; national sovereignty and women's political participation – link to [Plan Your Power: A Toolkit for Women's Rights Advocacy Planning](#)
6. **Intro into global financial architecture** (which maybe we can just share [The Audacity to Disrupt: An introduction to feminist macro-level economics](#))
 - a. tax processes (IFIs)

- b. women's human rights and gender equality
 - c. tax and women's human rights; who pays? /who contributes?
 - d. Explainer: how does global financial architecture influence national level policy? Where to find loans/grants etc & Gender Responsive Budgeting (GRB)
7. Accountability tools for tax
 - e. GRB
 - f. Village Budget Clubs (FOWODE)
 - g. Gender sensitive Human Rights impact assessment
 8. An advocacy plan for setting a feminist taxation framework in your country
 9. An Appendix/ Annexes containing a list of documentation reviewed/references, et cetera.

3. Required Qualification, Skills and Competencies

GATJ and AMwA, now invites eligible and qualified Individuals to indicate their interest in providing their services. Interested consultants must provide information indicating that they are qualified to perform the services giving a description of similar assignments undertaken.

4.1 Education

Hold a Degree in Development Studies, Gender and Development, Economics and or Monitoring and Evaluation or any other related field from a recognised university or have other relevant experience into research, economic and women's rights.

4.2 Experience, Skills, and other attributes

- At least 5 years relevant experience in women's rights and feminist research on macroeconomic policies.
- Fluency in English is required, added advantage if the candidate has a working understanding of French.

5. Selection of individual Consultant

A consultant will be selected in accordance with the selection of Individual consultants' procedures in GATJ & AMwA Procurement Policy and procedures.

6. Duration of Assignment

The assignment will be undertaken for **10 non-consecutive** days, from the date of contracting but before end of the year 2020.

7. Application Process

Interested applicants should send their technical proposal (not more than 3 pages responding to each major requirement). Please also include Approach, Methodology and Work plan indicating number of days for each task, and clear deliverables (may use Gantt chart) and allocation of consultant's tasks during the assignment. Please also include not more than 1-page financial proposal.

Accompany the application with a resume and names and addresses of 3 professional referees (not more than 3 pages including telephone and e-mail).

Applications are by e-mail **only**, sent to: caroline@globaltaxjustice.org and copy roosje@womankind.uk and leah@akinamamawaafrika.org **The subject line of the email should state: Development of Feminist Taxation Framework.** Deadline for submission of applications is on **25th September.**

Please note: Only candidates who have been selected for interview will be contacted.