

# STRATEGY 2018 – 2021

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## ABOUT US

The Tax Justice Network (TJN) is an independent international network dedicated to high-level research, analysis and advocacy in the area of international tax and financial regulation, including the role of tax havens. TJN maps, analyses and explains the harmful impacts of tax evasion, tax avoidance and tax competition; and supports the engagement of citizens, civil society organisations and policymakers with the aim of a more just tax system.

Above all, we see our role as *weather-changers*: not narrowly focused on individual policy aims, although these are important, but on shifting the public narratives that ultimately determine the scope for future as well as current tax policies to be just. We pursue systemic changes that address the international inequality in the distribution of taxing rights between countries; the national inequalities – including gender inequalities – that arise from poor tax policies; and the national and international obstacles to progressive national tax policies and to effective financial regulation.

## VALUES

Our work is motivated by recognition of the centrality of tax to broad-based, sustainable development and the progressive realisation of human rights – not least, because tax plays an important role in establishing state-citizen accountability. Our approach rests on a core belief in the intrinsic rather than purely instrumental importance of political engagement and representation. People have the capacity to be engaged in issues around tax justice. That engagement has the potential to deliver benefits that go far beyond technical enhancements to revenues and redistribution, to the dynamic social and political changes associated with improved representation.

TJN is committed to the following values, which lie at the heart of tax justice. We strive to reflect them fully not only in our aims but in our actions and interactions.

- **Equality and diversity.** Many of the disciplines and professions from which our expert network draws have been characterized, historically, by significant demographic bias – put plainly, there has been a marked over-representation of older, white men from the global North. We have always recognised and embraced the importance of ensuring wider representation, and a major part of our work to date has been the geographic and demographic broadening of the network. This will remain a priority, including for the composition of our board and senior advisers. In our work programme, issues of women’s rights in tax justice have an increasingly high priority.
- **Openness.** We value openness of debate and warmly welcome the engagement of many different actors to question and test our thinking, to scrutinise and, ultimately, to improve our analysis and proposals. In addition, we are motivated by the inherent importance of remaining open to ideas and to people. Tax is an area where very often the technical language of ‘insiders’ creates, or is actively used to create, barriers to the entry and engagement of outsiders. One of TJN’s roles is to provide a bridge between insiders and outsiders, to open up elite, technical processes to civil society; and in engaging technically ourselves we must ensure that we do not put up our own barriers.
- **Respect.** It has often been our role to challenge the orthodoxy and the ideologies which prop up unjust systems and inequality. We recognize that this can sometimes be uncomfortable – both for us, and for others. We are prepared to be uncompromising in our demands for equality and a just society. But this strengthens rather than obviates the need to respectfully and directly criticise, without fear or favour; and this holds equally true in our relationships with partners around the world.

TJN is not aligned to any political parties.

## EARLY HISTORY

TJN was formally established in 2003 as a network of experts in all walks of tax life: economists, lawyers, accountants, political scientists, professionals, public officials, academics, activists and more. The set of related concerns is a wide one, but at its core are three overlapping issues:

- The scale of tax evasion and tax avoidance
- The pivotal role of tax havens, with not only respect to tax; but also issues such as secrecy, criminality, or offshore financial regulation
- The resulting damage to human rights globally

The trigger was an approach by three Jersey citizens to the island's former senior economic adviser, John Christensen. That approach, motivated by concern for the island, and the corrupting influence of 'offshore' finance both at home and abroad, was a call to arms that confirmed the need for global action – and so began the process of establishing TJN.

## OBJECTIVES AND ACTIVITIES

The overarching objectives of TJN, as set out in its Memorandum and Articles of Association, are:

1. To eliminate cross-border tax evasion and limit the scope for tax avoidance, so that large corporations and wealthy individuals pay tax in line with their ability to do so
2. To increase citizens' influence in the democratic control of taxation, and restrict the power of capital to dictate tax policy solely in its own interest
3. To restore similar tax treatment of different forms of income, and reverse the shifting of the tax burden onto ordinary citizens
4. To remove the tax and secrecy incentives that encourage the outward flow of investment capital from countries most in need of economic development
5. To promote research into and education on the ways in which tax and related regulation and legislation can be used to promote development, encourage citizenship and relieve poverty within the context of local, national and international economies and societies

TJN aims to achieve its objectives by carrying out detailed research into a topic or idea, bringing together experts and stakeholders in a particular area to facilitate discussions and analysis, produce detailed reports and analysis, and disseminating the products of our work – publicly challenging established positions. TJN's research is carried out by a mixture of its own staff and external consultations, often with professionals and academics based at universities and other institutions who have experience and qualifications in the particular of field of practice or research, and in collaboration with other experts in that field.

## ACHIEVEMENTS AND PERFORMANCE

Though TJN is still relatively young, its research, analysis and advocacy has had significant impact in the area of international tax and the international aspects of financial regulation. To date, TJN:

- **Has led the creation of a global policy agenda on tax and financial secrecy.** During 2003-2005, the newly established TJN laid out a policy platform including three important proposals: the modern proposal for country-by-country reporting (CBCR) by multinationals; the automatic exchange of tax information between jurisdictions; and public registers of the beneficial ownership of companies, trusts and foundations. None of these was considered possible at that time, or even realistic as an advocacy issue; but by the time of the G20 and G8 meetings of 2013, these three had risen to the very top of the global policy agenda. They remain there today, with commitments to deliver each, in substantial part.

- **Helped to create national and regional networks, including Tax Justice Network-Africa** (the first regional network on tax justice to be formally launched, in 2007). Tax Justice Network-Africa is now a respected, and fully independent, voice with membership spanning the continent. The Global Alliance for Tax Justice (GATJ) was created and spun out of TJN, to provide a secretariat for regional networks, and an umbrella body for mass mobilisation. TJN is a proud partner of GATJ, coordinating closely to ensure both that international policy work reflects the realities and priorities of the membership, and to support global public engagement and policy pressure based on high-quality evidence.
- **Has played a major role in the development of tax justice as an important media issue.** So common is the tax avoidance exposé in 2016 that it would be easy to forget how recently things changed. It took TJN until late 2007 to achieve, with the Guardian newspaper, the seminal 2007 tax justice front page splash (the result of a long-term joint investigation, which set the template for many subsequent investigations across all media). It was recognized early on that providing technical support was crucial for journalists to build their confidence in presenting stories on issues that were both complex and often controversial. As a result, TJN prioritized building tax (justice) capacity in the media of countries all around the world, at all income levels. The training programme that was established led to the creation of international network, has now been spun out to form an independent organization: Finance Uncovered.
- **Has published Treasure Islands: Tax Havens and the Men Who Stole the World.** *Treasure Islands* was launched in 2011, receiving excellent reviews in The Financial Times, The Economist, The Guardian, and from the likes of economists Paul Krugman and Jeffery Sachs. It has been considered the most important exposé of tax havens ever published, and continues to be cited widely.
- **Has created the Financial Secrecy Index (FSI), the global ‘tax haven’ ranking.** The FSI was launched in 2009, and is published biennially to worldwide media coverage. In addition to profile, it provides three main benefits. First, it has contributed to establishing a powerful media narrative around financial secrecy as both the core of tax havenry, and a major driver of corruption. Second, it features in a growing body of academic and policy research, providing evidence of the role of financial secrecy in various aspects of tax abuse and illicit financial flows. Third, the index provides the leading assessment of individual countries’ progress in key areas of financial transparency and international cooperation.
- **Has developed the concept of the ‘finance curse’.** The ‘finance curse’, now starting to gain some traction with media and a small but developing body of academic literature, captures the idea that an oversized financial sector can drive similar damage to that associated with the ‘resource curse’ – undermining economic growth, exacerbating inequalities and weakening political representation and accountability. Closely related is the view that a race to the bottom, be it on tax rates or financial or other regulation, is a false form of ‘competition’ between states from which none are likely to emerge as winners over the medium to long term – and from which citizens are inevitably the losers.

## PLANS FOR THE FUTURE

Over the next four years, TJN will look to expand its work programme and build on and strengthen the organisation's systems, processes and procedures.

This strategy period is a critical one for TJN, as we transition in two ways: from the successful tenure of the founding chief executive and into a new phase of significant organisational strengthening; and continuing our development from an outsider, expert network seeking to open doors and put tax justice on the agenda, into a role of intellectual leadership within the growing global tax justice movement and where we have already ensured our issues are near the top of the international policy agenda.

It is little more than two years since we faced a funding crunch that required directors to consider not taking their full salaries. We are resolved never again to risk in this way the future of TJN, or its role at the heart of an important movement challenging global inequalities. Having strengthened substantially since, we aim over the next four years to attain a position that guarantees continuity. To that end, we seek to align a diverse base of funders providing general support, with a single line of reporting on the calendar year, on the basis of our strategic plan; and to build reserves of up to a year of operating costs. We will also put in place for the first time a layer of support staff which will free up both staff and directors to focus on our mission.

Over the next four years, we expect to have made demonstrable progress in 'changing the weather' on critical public narratives around tax and tax justice; to have achieved clear successes in the international implementation of the policy platform of the ABC of tax transparency, to the verifiable benefit of lower-income countries in particular and their citizens; and to have contributed to the development both of a fairer international architecture for tax policymaking, and to the next generation of tax justice policies. Crucial to that mission will be the deepening of our role at the heart of the tax justice movement, and the multiple overlapping networks that it contains; the further development of a powerful communications function; and the creation of a high-level influencing strategy to deliver even greater impact.

## TJN'S OBJECTIVES FOR 2018 AND BEYOND

2018 and beyond will see TJN focus its policy and research expertise on the following strategic areas:

- Financial Secrecy
- Scale of Tax Injustice
- Tax Justice and Human Rights
- Race to the Bottom

As well as these research objectives, TJN will also look for areas to strengthen and improve on with regard to its financial and operational performance, including:

- Creating resources and tools that can help assess TJN's performance and evaluate progress
- Reviewing and improving internal communication systems
- Strengthening external communication systems and platforms (including the website)
- Establishing a TJN pension scheme that complies with automatic enrolment

# ORGANISATIONAL BENCHMARKS

## Short-term outcomes

- **Organisational strengthening**

- Resilience:* TJN has raised \$5.66m to fully fund its strategy for the period 2018-21, with substantial general support aligned to calendar year reporting against our strategic plan, and has increased organizational reserves to 9-12 months of operating costs
- Leadership and governance:* TJN's board and governance structure are further strengthened in line with recognised best practice to ensure accountability and effective, strategic decision-making; and directors have strong administrative and operational support to allow focus on the delivery of an impactful and evidence-based research, policy and advocacy strategy across all four workstreams
- Common capabilities:* TJN's strengthened staff team has built organisational resilience and efficiency in a range of areas, including internal communications / IT, administration, events, finance, grant management and reporting, fundraising co-ordination and human resources, and a comprehensive and effective monitoring, evaluation and learning framework
- Mission-critical capabilities:* TJN sits at the heart of a range of networks and alliances, recognised as an intellectual leader in a powerful, broad-based global movement; key relationships are strong, as part of a strategic approach to high-level advocacy delivering clear influence

- **Programme benchmarks**

- Financial secrecy:* Demonstrable influence of TJN Financial Secrecy Index in international policy discussions on blacklisting 'tax havens', leading to greater progress on tax transparency
- Tax justice and human rights:* Tax justice is recognised as a human rights (and women's rights) issue in at least one country review of an international instrument (e.g. CEDAW) and/or report of a UN Independent Expert, and firmly embedded in rights discourses leading to more progressive policy outcomes in at least three countries
- Scale of tax injustice / race to the bottom:* Tax justice norms globally are embedded in an international tax/transparency convention, and/or through existing rules and standards, and the international tax architecture provides much greater space for lower-income country priorities

## Long-term benchmarks\*

- Financial secrecy / scale of tax injustice:* Countries take unilateral and multilateral steps to adopt the ABC policy measures of tax transparency (automatic information exchange, public registers of beneficial ownership, public country-by-country reporting)
- Tax justice and human rights:* Countries establish a framework that recognises the importance of tax justice to meeting SDG targets on equalities, anti-discrimination and human rights obligations
- Race to the bottom:* Countries increase corporate tax rates, reduce tax incentives, and regulate (and if necessary downsize) their financial sectors

\* These benchmarks mirror the 'policy outcomes' for each workstream from our theory of change.

# FINANCIAL SECRECY PROGRAMME

## SETTING THE SCENE

The inverse relationship between financial secrecy and good governance (including tax justice) is now well established, and accepted at a global level. Without transparency, a criminogenic environment enables illicit financial flows to flourish, including tax evasion, corruption and the laundering of the proceeds of drug, human and weapons trafficking, and, more recently, environmental crimes. In response, international standards to curb secrecy jurisdictions have entered a phase of rapid change. Evaluation of the suitability of these reforms is challenging, as policy developments are fast-moving and multifaceted. The next decade will be characterised by two parallel, yet interacting dynamics: the continuation of accelerated normative change, and the transposition into national laws and enforcement of extant international standards. Yet the risks are growing for a ‘counter-narrative’ to prevail and slow down, if not stop and reverse, the trend towards more public financial transparency. It is the narrative of the OECD, supported by its most powerful members, that by improving administrative capabilities, access rights and cooperation, the problem will be fully addressed. This is particularly visible in the current pushback on public registers of beneficial ownership and the fierce opposition to public country-by-country reporting at the European level. There is still a risk that the war on financial transparency will be lost, despite the various battles won.

The most effective way of supporting the three key transparency reforms is to monitor and evaluate them in a robust and detailed way. The single most important tool for this task is the Financial Secrecy Index (FSI). It equips academics, decision-makers, civil society and journalists with the data, narrative, tools and angles to analyse both the suitability of international standards and their implementation on the ground. The index empowers them to hold states to account over their implementation through national policies and laws, and provides decision-makers with evidence of their jurisdictions’ role in, and vulnerability to, global financial secrecy. Having launched the FSI some years ago, TJN now plans to adapt it for the next decade so as to fully harness its potential.

## THEORY OF CHANGE

Output >	Output >	Output >	Output >	Outcome >	Impact
<b>Research</b> Generate evidence	<b>Policy</b> Build policy proposals	<b>Advocacy</b> Engage with influencers	<b>Campaigns</b> Mobilise public pressure	<b>Policy</b> Change policy	<b>Systems</b> Change narratives
Rank jurisdictions by secrecy and importance through the annual Financial Secrecy Index	Automatic information exchange, public registers of beneficial ownership, public country-by-country reporting	Work with researchers, governments, campaigners, media, social media, investor groups, multinationals, professional bodies	Engage with the public through partner organisations, including the Global Alliance for Tax Justice and its members	Countries take unilateral and multilateral steps to adopt the ABC policy measures of tax transparency (automatic information exchange, public registers of beneficial ownership, public country-by-country reporting)	Consensus that secrecy drives instability, illicit financial flows including corruption and tax evasion, and tax avoidance

## OBJECTIVES

### Impact (systems change)

We are working to build a global consensus around the following narrative:

*Secrecy drives instability, illicit financial flows including corruption and tax evasion, and tax avoidance.*

In particular, we want to build consensus around the following points:

- There is an inverse relationship between financial secrecy and good governance, accountability, the rule of law, the prevention of crime, fair market competition and economic and gender equality.
- Financial secrecy is promoted by rich countries, and leads to corruption in rich and poor countries alike; it also facilitates illicit financial flows, which impoverish already-poor countries and increase global instability and equality.
- Secrecy jurisdictions (including major economies as well as ‘tax havens’) lie at the heart of the global economy, and transparency will reduce corruption and illicit financial flows, including tax avoidance.
- A good way to increase global financial transparency is to put pressure on secrecy jurisdictions by publishing a robust ranking of the least transparent and most important secrecy jurisdictions.

And to overturn the dominant current narrative, which is that:

- Corruption and inequality are caused by bad governance in poor countries, not by financial secrecy.
- The OECD BEPS process will solve any problems caused by financial secrecy, including tax avoidance.
- ‘Tax havens’ play a necessary (but insignificant) role in the global economy, and should be left alone.
- Privacy and confidentiality make capitalism work, so transparency will threaten global prosperity.

### Outcome (policy change)

We are working for global adoption of the *ABC of tax transparency*, shared with the *scale of tax injustice* workstream:

- Automatic exchange of information (comprehensive)
- Beneficial ownership (public registers for companies, trusts and foundations)
- Country-by-country reporting (fully public, globally)

## ACTIVITIES (OUTPUTS)

The methodology for the FSI 2018 was significantly adapted in the light of the broad stakeholder consultation and statistical review that was carried out in 2016. Further changes will be made in time for the FSI 2020, a key element of which will be an indicator on whistleblower protection.

Based on survey findings and expert discussions, we plan to develop a separate index of jurisdictions’ prowess in poaching profits that arise elsewhere (the Corporate Tax Haven Index, or CTHI), rather than incorporating tax avoidance indicators in the FSI. This could be ready in 2019, and would be published on an equivalent biennial basis to the FSI but in the intervening years.

The FSI’s geographical coverage was extended in 2017/18 to include all EU member states and a greater range of developing countries, and will subsequently move to having near-global coverage.

Decentralisation of certain aspects of the FSI (and CTHI) by building on regional research hubs in order to carry out locally-focused policy analysis and advocacy has begun in 2017/18 with the creation of an African



research hub. These hubs will act as two-way transmission belts for the expertise accessible to TJN, and to ensure input by regional and local partners, such as GATJ and academic institutions.

We will invest heavily in the presentation and accessibility of the index components and underlying database. Additional applications around the FSI will include the development of bilateral vulnerability measures, as pioneered in work for the Mbeki panel in 2014, allowing national governments and civil society to identify the main exposure to financial secrecy; and potential applications with Open Contracting data to public procurement, and/or to commodity trade mispricing.

We will also publish academic articles and undertake related advocacy and communications work.

Communications outputs (provided by the TJN communications team) will include:

- Inclusion of Financial Secrecy Index on main TJN website (with prominent link on homepage)
- A world map infographic ('click to see how we rank your country')
- Video shorts about some (not all) countries
- A video tutorial on how to use the Financial Secrecy Index and how to access country reports
- Coverage of the 2018 FSI results in the Taxcast (English podcast) and Spanish and Arabic podcasts
- Short interviews with key people involved in the FSI research
- Op-eds and possible exclusives negotiated with mainstream media outlets
- Embargoed press releases to all media ahead of results release
- Advance updating and meetings with key media to explain results and guide coverage
- Videos and podcast coverage on key transparency policy solutions on the TJN website
- Continued updates and critique on progress towards policy goals via blog posts, op-eds, and podcasts

## BENCHMARKS

Research	2018	2019	2020	2021
Adaptation, testing and implementation of revised FSI methodology				
Expand FSI coverage to include 130+ countries				
Expand FSI coverage to include 150+ jurisdictions				
Whistleblower protection indicator, preparation and research				
Data collection and analysis for Corporate Tax Haven Index (CTHI)				
Preparation of regional research hubs				
Coordinating research of regional research hubs				
Policy (publications)	2018	2019	2020	2021
Publication of FSI, including global media work				
Publication of Corporate Tax Haven Index (CTHI)				
Bilateral vulnerability to IFF analysis paper				
Public contracting/commodity trade mispricing paper				
Briefing paper focusing on one aspect of financial secrecy				
Briefing paper focusing on one aspect of corporate tax havens				
Tax administration capacity paper				
Edited volume of all FSI jurisdiction narrative reports (TBC)				

<b>Advocacy (events)</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
CTHI methodology workshop				
CTHI launch or conference				
<b>Campaigns (communications and outreach)</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Ongoing communications and outreach work				
Press conference for FSI (if value added/global embargo)				
Press conference CTHI publication (location TBC)				

## SCALE OF TAX INJUSTICE PROGRAMME

### SETTING THE SCENE

Research around the scale of various elements of tax abuse, and wider estimates of illicit financial flows, has reached a new phase. The major contribution of the earlier phase was the establishment of broad orders of magnitude for various phenomena, in order to generate public profile and to motivate policymaker focus. The new phase requires research that is more granular, in both the thematic and jurisdictional dimensions; and more robust, so as to be better able to support the weight of specific policy decisions.

### THEORY OF CHANGE

<b>Output</b> >	<b>Output</b> >	<b>Output</b> >	<b>Output</b> >	<b>Outcome</b> >	<b>Impact</b>
<b>Research</b> Generate evidence	<b>Policy</b> Build policy proposals	<b>Advocacy</b> Engage with influencers	<b>Campaigns</b> Mobilise public pressure	<b>Policy</b> Change policy	<b>Systems</b> Change narratives
Develop robust estimates of costs and other impacts of specific tax injustices and opacity, and of scope for new institutions	Meaningful indicators of tax evasion and avoidance, e.g. SDG 16.4, BEPS 11, measure of country vulnerability to financial secrecy	Work with researchers, governments, campaigners, media, social media, investor groups, multinationals, professional bodies	Engage with the public through partner organisations, including the Global Alliance for Tax Justice and its members	Countries take unilateral and multilateral steps to adopt the ABC policy measures of tax transparency (automatic information exchange, public registers of beneficial ownership, public country-by-country reporting)	Consensus that tax avoidance and evasion increase inequality and distort economies, especially in low-income countries

### OBJECTIVES

#### Impact (systems change)

We are working to build a global consensus around the following narrative:

*Tax avoidance and evasion increase inequality and distort economies, especially in low-income countries (and these are first-order problems for policymakers to address).*

In particular, we want to build consensus around the following points:

- Tax avoidance and evasion globally are sufficiently large and certain to constitute a first-order economic distortion, especially in lower-income countries.
- This needs to be rectified to support sustainable development and to curtail inequalities between countries, between people and between groups.

And to overturn the dominant current narrative, which is that:

- Tax avoidance and evasion globally are sufficiently small and uncertain as to constitute a minor issue only, including for lower-income countries.
- Focusing on them is a misallocation of resources away from bigger priorities, such as promoting direct investment and cross-border financial flows.

### **Outcome (policy change)**

We are working for global adoption of the *ABC of tax transparency*, shared with the *financial secrecy* workstream:

- Automatic exchange of information (comprehensive)
- Beneficial ownership (public registers for companies, trusts and foundations)
- Country-by-country reporting (fully public, globally)

We are working to support the following global commitments to track and/or curtail the scale of tax injustice:

- SDG16.4: Meaningful tax evasion and tax avoidance indicators
- BEPS 11: Effective, public tracking of profit shifting
- Future measures of the vulnerability of jurisdictions to financial secrecy

### **ACTIVITIES (OUTPUTS)**

Between 2018 and 2021, we will publish a series of papers, critically analysing the current state of knowledge in respect of the leading global and national-level estimates of scale and tax losses due to illicit financial flows. This builds on a well-established base of TJN research in this area, and should provide a valuable resource for researchers and activists internationally. In addition, it will bolster TJN's credibility in this area, and will be published as a book with an academic publisher if possible. Finally, this will provide a systematic evidence base for the UN agencies working on indicators for SDG 16.4, and for advocacy around the establishment of a globally representative, intergovernmental tax body – demonstrating the scale and pervasiveness of the phenomena, and shedding further light on the particular exposure of lower-income countries.

A particular focus will be on generating estimates and other analyses that are better able to support national and international policymakers in their prioritization among different aspects of the overall problem (in keeping with vulnerability analysis that will be produced using the Financial Secrecy Index).

The other main publication will be the first, open database of multinationals' country-by-country reporting. The aim is to establish this – and the associated set of tools – as a valuable part of the open data infrastructure, a key tool for researchers, activists and journalists, and over time, as the obvious place for more transparent multinationals to choose to report. To that end, our collaboration with business and investor groups will also be important. Growing collaboration with Open Knowledge International (our

partners in the Open Data for Tax Justice hub) is expected to yield benefits in terms both of the pool of expertise available, and the integration of tax data into broader policy work.

Communications outputs (provided by the TJN communications team) will include:

- Blog posts, media outreach, and op-eds on all new reports
- A world map infographic depicting the OD4TJ database of country-by-country reporting
- Video shorts and podcasts featuring researchers explaining their work
- Coverage in the Taxcast (English podcast) and Spanish and Arabic podcasts
- Exclusives negotiated with mainstream media outlets
- Embargoed press releases to all media ahead of release
- Continued updates on research events and meetings through blog posts, op-eds, and podcasts

## BENCHMARKS

<b>Research</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Assessment of scale estimates				
Construction of database				
Innovative, granular studies of scale				
Data availability assessment				
<b>Policy (publications)</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Assessment of scale estimates				
Scale estimates database				
New scale studies				
Data assessment studies				
Country-by-country reporting database				
<b>Advocacy (events)</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Scale estimates database launch				
Scale-focused conference				
<b>Campaigns (communications and outreach)</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Ongoing communications and outreach work				

## TAX JUSTICE AND HUMAN RIGHTS PROGRAMME

### SETTING THE SCENE

Tax injustices represent a fundamental threat to the achievement of human rights; conversely, measures to achieve tax justice can support human rights and reverse the dereliction of human rights obligations at global and national levels. At the same time, the tools and strategies of human rights can be a powerful driver of progress in the tax justice arena.

Taxation is also crucial for addressing and redressing inequalities, including economic, gender and racial disparities and the patterns of discrimination they reflect. It is fundamental to cementing the bond of accountability between state and citizen which is at the core of the concept of human rights.

A clear entry point to understanding the interdependency between tax justice and human rights is gender equality. At the global level, women are disproportionately affected by poverty, and yet domestic tax and fiscal policies and systems are developed in such a way as to perpetuate the impoverishment of women and girls, and thereby the subjugation of their human rights. As women’s voices go unheard in policy debates dominated by global capital, and as national governments listen to corporate demands for incentives and rights to land, water, and privilege, the needs of women and the wellbeing of wider human societies are increasingly neglected.

This work seeks to build on the increasingly dynamic collaboration between tax justice and human rights advocates, fostered alongside the work of the Center for Economic & Social Rights, in initiatives of practical application and including a network of regional and global researchers, advocates and campaigners. It will explore new opportunities that are thereby created to make progress in both fields, with an initial focus on gender.

## THEORY OF CHANGE

Output >	Output >	Output >	Output >	Outcome >	Impact
<b>Research</b> Generate evidence	<b>Policy</b> Build policy proposals	<b>Advocacy</b> Engage with influencers	<b>Campaigns</b> Mobilise public pressure	<b>Policy</b> Change policy	<b>Systems</b> Change narratives
Develop new tax justice frames to challenge human rights failures and inequalities, including gender impacts	Tax evasion and avoidance measures, indicators and accountability mechanisms for inclusion in human rights agreements	Work with researchers, governments, campaigners, media, social media, investor groups, multinationals, professional bodies	Engage with the public through partner organisations, including the Global Alliance for Tax Justice and its members	Global human rights standards and treaties explicitly include tax justice requirements and hold governments accountable to them	Consensus that tax injustice undermines human rights, but tax justice builds state-citizen accountability and reduces inequality

## OBJECTIVES

### Impact (systems change)

We are working to build a global consensus around the following narrative:

*Tax injustice undermines human rights, but tax justice builds state-citizen accountability and reduces inequality.*

In particular, we want to build consensus around the following points:

- Tax injustices represent a fundamental threat to the achievement of human rights.
- Measures to achieve tax justice can support human rights and reverse the dereliction of human rights obligations.

- The tools and strategies of human rights can be a powerful driver of progress in the tax justice arena.
- Women are disproportionately affected by poverty, and yet domestic tax and fiscal policies and systems perpetuate the impoverishment and economic inequalities of women and girls at all income and national development levels, and thereby the subjugation of their human rights.

And to overturn the dominant current narrative, which is that:

- Regressive tax measures (including tax cuts for corporations and wealthy individuals, consumption and commodity taxes, and tax cuts and tax breaks on unearned income) are necessary to promote and protect economic growth.
- Economic growth will ‘trickle down’ from the top of the society to benefit all members of society, including the poorest socio-economic groups and marginalised communities, including women, and will compensate for the cuts to public services (including social safety nets) and the discriminatory features of state tax systems that are a necessary precondition to achieving that level of growth.

### **Outcome (policy change)**

We are working towards the following policy outcomes:

- Global human rights standards and treaties explicitly include tax justice requirements and hold governments accountable to them

### **ACTIVITIES (OUTPUTS)**

TJN initiated and co-hosted the Bogotá Conference on Tax Justice for Women’s Rights in June 2017. The conference recognised a hinterland of research, advocacy and activism across these movements, all aiming to change policy and change the narrative. The hope is that bringing together the women’s rights and tax justice movements has laid the grounds for developing a shared narrative that can ‘change the weather’ sustainably, and that it has provided the tax justice, gender justice and human rights communities with a benchmark that builds on the *Lima Declaration*.

Building on the enormous energy and intellectual engagement generated in Bogotá, this programme will develop and ‘incubate’ a structure to support a network of tax justice, gender equality and women’s rights researchers and policy advocates; generate original research, case studies and policy briefings and tools; and publish advocacy tools in a wide range of engaging formats and language translations.

TJN will lead on a detailed survey of participants, mapping their focus of work (research, advocacy, activism), their capacity to engage and support initiatives, and areas of work in which support is required. We will develop a map and a ‘bank’ of critical data in which to reiterate and identify priorities for work. We will seek to define key tax justice policies which support ‘sex equality’.

We will explore and evidence the most important linkages between effective taxation and its fundamental role in the progressive realisation of human rights. We will undertake a literature review including of gender equality, women’s rights and tax, and lead and/or coordinate a set of country studies illuminating the impact of ‘taxing for growth’ regimes and exploring ‘taxing for sex equality’ policies. We will also take a leading role in ‘mining’ available data, and in increasing the general availability of sex-disaggregated fiscally relevant data through collaboration with key data publishers.

In terms of communications and outreach, we will strengthen our network of international journalists focusing on gender equality. We will also work with the Global Alliance for Tax Justice to keep the Bogotá communities connected, and to identify key advocacy opportunities for organisations working on human rights and gender equality issues.

Communications outputs (provided by the TJN communications team) will include:

- Updates on research events and meetings through blog posts, op-eds, and podcasts
- Video shorts and podcasts with campaigners explaining the issues (with subtitles for international use)
- Coverage in the Taxcast (English podcast) and Spanish and Arabic podcasts
- Exclusives negotiated with mainstream media outlets on new research findings
- Embargoed press releases to all media ahead of report releases
- Infographics and other tools for communicating the global status of the literature review

## BENCHMARKS

<b>Research</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Literature review on gender equality, women’s rights and tax				
Survey of the four ‘R’s of tax and their linkages to human rights				
Analysis of UN treaty bodies, CEDAW convention, ESCR committee				
<b>Policy (publications)</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Develop an ABC of tax justice and human rights				
Develop a set of nationally-focused policy areas based on four ‘R’s				
<b>Advocacy (events)</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Tax and gender justice conference on SDGs 10 years before 2030				
<b>Campaigns (communications and outreach)</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Ongoing communications and outreach work				
Ongoing technical support to human rights partners and civil society				
Training webinar/seminar on analysing ‘rights’ in tax and fiscal policy				
Training webinar/seminar on impact analysis of spending / revenue				
Training on macro concepts for women’s rights organisations				
Developing database of bloggers for engagement with network				
Strengthening network of global journalists for advocacy moments				

## RACE TO THE BOTTOM PROGRAMME

### SETTING THE SCENE

Countries ‘compete’ for mobile capital by offering incentives such as corporate tax cuts and loopholes, financial deregulation, deeper secrecy, more easily abused trust laws and so on. In general, it is multinationals and wealthy individuals who are most mobile, and so ‘competition’ becomes a weapon in their hands: they threaten to move to more pliable jurisdictions if their demands aren’t met. Consumers, most workers, and ordinary taxpayers can’t do this. The ‘race’ never ends and doesn’t stop at the bottom – subsidies to mobile players continue to pile up even after effective tax rates hit zero. The result is a steady transfer of wealth and power to the largest players in the global economy, at the expense of all others. This causes ever greater inequality, but also facilitates crime and corruption, undermines fair market competition, harms workers by privileging capital over labour, and weakens economic growth.

Standard efforts to curb or mitigate the ‘race to the bottom’ involve international co-operation and co-ordination; but this is hard when players have incentives to cheat. It is also difficult to build local constituencies to focus on global issues. This programme will therefore focus on what we see as a more powerful and effective approach: challenging the underlying narrative, to dethrone the ideology behind the ‘competitiveness’ agenda, by showing individual countries, especially larger ones, that it is in their national self-interest to disengage unilaterally from the race.

## THEORY OF CHANGE

Output >	Output >	Output >	Output >	Outcome >	Impact
<b>Research</b> Generate evidence	<b>Policy</b> Build policy proposals	<b>Advocacy</b> Engage with influencers	<b>Campaigns</b> Mobilise public pressure	<b>Policy</b> Change policy	<b>Systems</b> Change narratives
Generate evidence of the damaging impacts of false ‘competition’ between states and of the benefits of collaboration	Higher corporate tax rates, reduced tax incentives, better financial sector regulation, rebalancing of economy	Work with researchers, governments, campaigners, media, social media, investor groups, multinationals, professional bodies	Engage with the public through partner organisations, including the Global Alliance for Tax Justice and its members	Countries increase corporate tax rates, reduce tax incentives, and regulate (and if necessary downsize) their financial sectors	Consensus that tax competition is bad for all, creating distortions and inequality, but that countries can opt out unilaterally

## OBJECTIVES

### Impact (systems change)

We are working to build a global consensus around the following narrative:

*Tax competition is bad for all, creating distortions and inequality, but countries can opt out unilaterally.*

In particular, we want to build consensus around the following points:

- Tax (and regulatory) competition - a race to the bottom - damages the ‘winners’ and the losers alike. Real competition is focused on the best public services and infrastructure, which need to be paid for.
- Tax breaks tend not to be important for investment, are often very expensive, and when they are not fully transparent they lead to bad policy decisions and incentivise corruption.
- Tax (and regulatory) competition is anathema to real market competition, creating distortions that amount to subsidies for multinational companies, and exacerbating the vulnerabilities of key groups.
- Countries can opt out of these races unilaterally without needing to co-ordinate policies.

And to overturn the dominant current narrative, which is that:

- Tax (and regulatory) competition is meaningful, and promotes and is consistent with market competition and efficiency; countries should aim to have the most competitive tax systems and financial sectors in the world.
- Tax incentives are important for investment, and hence for growth.



- Financial incentives matter for genuine investment, and hence for overall national growth.
- Countries cannot act alone to change this system: only international cooperation can deliver meaningful change.

### **Outcome (policy change)**

We are working for the following policy outcomes across a wide range of countries:

- ‘Competitiveness’ is no longer used as a justification for tax cuts, tax incentives or financial deregulation
- National policy makers have the tools to justify unilaterally opting out of the ‘race to the bottom’
- Increased headline and effective corporate tax rates and increased tax rates on capital
- Reductions in the use of unnecessary and harmful tax incentives
- More effective regulation (and if necessary downsizing) of financial sectors

### **ACTIVITIES (OUTPUTS)**

We will publish research into, and support other academic work on, the weakness of the intellectual foundations of the competitiveness agenda, exposing some elementary fallacies and confusions, and overturning some long-established academic assumptions. We will challenge the assumptions behind the theory that competition between jurisdictions enhances economic efficiency, will show that the academic literature is systematically biased in favour of tax cuts and deregulation, will consider weaknesses in dominant measurement models, will examine how policy makers use academic outputs and how those outputs are funded, and will research and promote analysis showing that overly finance-dependent countries suffer a ‘finance curse’. We will start by looking at corporate tax, and its implications for and uses in a single country (probably the UK). We will undertake a global literature review, and examine how the existing literature has been used by lobbyists and politicians in the UK, and look at related networks of influence and funding. We will then look at how it has been used in other countries, with developing countries being a particular focus. Finally, we will use the same generic analysis for other thematic areas, looking at the literature and examining claims that have been made for benefits of, in particular, certain kinds of financial deregulation. We will work closely with the Global Alliance for Tax Justice to document, analyse and critique the use of tax incentives (tax ‘breaks’ or ‘holidays’) in a wide range of countries.

We will engage in a major effort to communicate with the wider public. We will publish two books: one about the ‘finance curse’ and competitiveness (expected to be published in the UK and US and elsewhere in 2018/2019), and one about the ‘anatomy of tax havens’ (expected to be published in 2019). We will also produce at least one film documentary, on the race to the bottom and finance curse, which went into production in September 2017, with an anticipated release in early 2019. We expect to advise on and collaborate with other film production teams interested in this subject area. These films will be used extensively as tools for engaging with existing and potential allies, and for raising public and political awareness. We will also engage directly with interested constituencies (e.g. trade unions, development NGOs and academic institutions). These communication efforts will focus on building awareness among existing and potential allies, and engaging in discussions with opponents of our views.

Communications outputs (provided by the TJN communications team) will include:

- Blog posts, media outreach and op-eds on ongoing research
- Infographics to explain how different countries are competing on tax, regulation and secrecy
- Video shorts and podcasts with campaigners and researchers about the issues (with subtitles if needed)
- Coverage of competitiveness agenda in the Taxcast (English podcast) and Spanish and Arabic podcasts
- Documentary film on competitiveness and the race to the bottom, with subtitles for global distribution
- Exclusives negotiated with mainstream media outlets on new research findings
- Embargoed press releases to all media ahead of reports, books and documentary film releases

- Continued updates on research events and meetings through blog posts, op-eds, and podcasts
- Lecture capture and dissemination of event speakers

## BENCHMARKS

<b>Research</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Phase 1: corporate tax (UK)				
Phase 2: corporate tax (elsewhere, including developing countries)				
Phase 3: expanding thematic focus (financial regulation, etc)				
Finance curse research (SPERI, CBS)				
Book: Finance curse				
Book: Anatomy of tax havens				
Dissemination of research (beyond book)				
<b>Policy (publications)</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Publish UK edition of Finance Curse book				
Publish USA and other editions of Finance Curse book				
Publish Anatomy of Tax Havens book				
Release race to the bottom / finance curse documentary films				
Mini-project, establishing lay of the land on corporate tax				
Research paper phase 1				
Research paper phase 2				
Research paper phase 3				
<b>Advocacy (events)</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Research paper 1				
Research paper 2				
<b>Campaigns (communications and outreach)</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Ongoing communications and outreach work				
Briefings and materials tailor-made for different constituencies				

## ADVOCACY FOCUS

TJN seeks to reach and to influence multiple audiences, overall and within each of the four programmes (see also *Theory of Change* below).

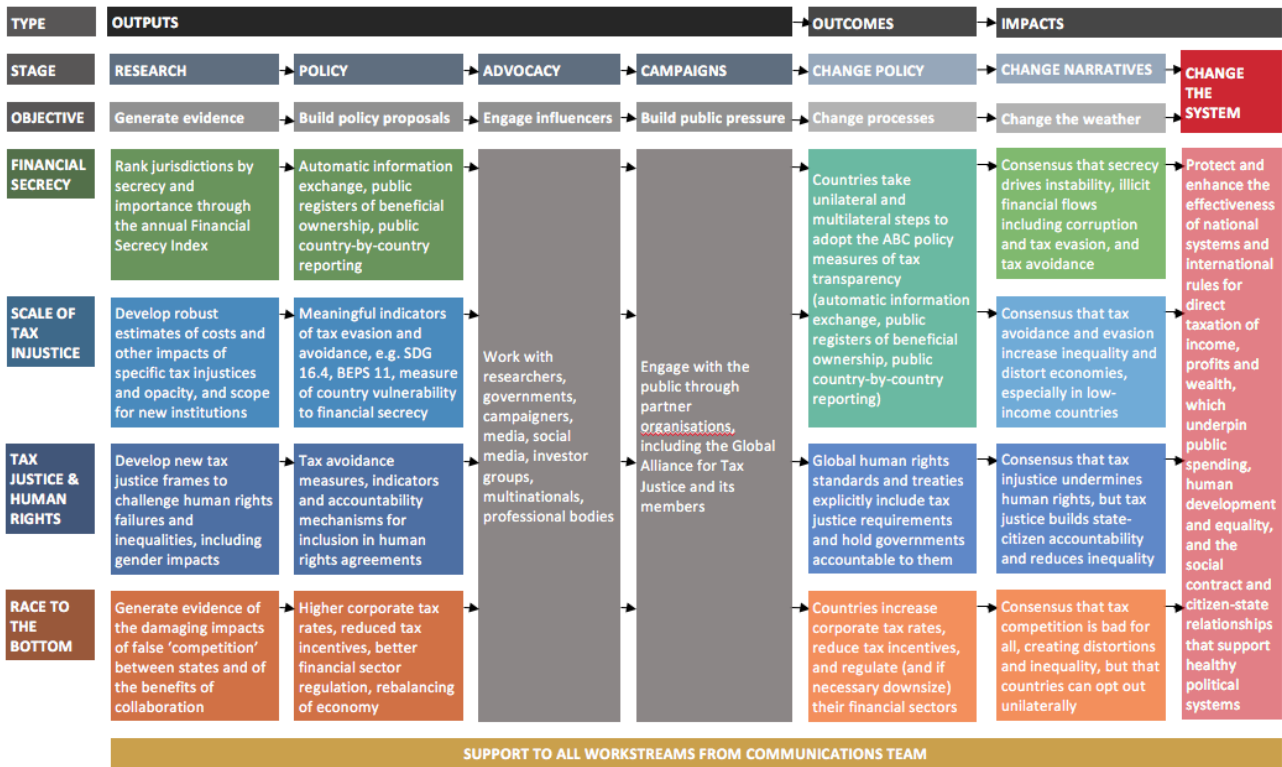
- Mass media channels are targeted – for example, through the creation of indices and new estimates of the scale of problems faced – with the aim of raising public awareness and hence broad pressure on policymakers for action.
- Deeper technical work is aimed at influencing academic and professional audiences, in turn to influence public officials and policymakers, by normalising new proposals and narratives; along with direct educational outreach to officials and policymakers. The latter can sometimes include technical support (for example we have been working with a team close to one country’s president with a view to delivering analysis of customs declarations). We prioritise opportunities that have the potential to generate new approaches, and that have significant demonstration effects (showing the value of the approach to policymakers elsewhere). We are represented on the board of Tax Inspectors Without Borders, an initiative that the OECD based on an original TJN proposal, and see our role here as ensuring that lower-income countries are empowered to seek the assistance that they deem valuable (rather than donor-led ‘capacity-building’ that may be of little value and may embed undesirable policy dependencies).
- Working with partner organisations, including providing training, supports both mass mobilisation (e.g. joint global launch on 2015 of new tax avoidance scale estimates with the Global Alliance for Tax Justice, PSI and Oxfam); and higher-level advocacy (e.g. support to national advocacy organisations on making CBCR public in multiple jurisdictions).
- Our online and social media presence primarily contributes to the broader mobilisation of public support internationally, but also allows narrower engagement – for example through the BEPS Monitoring Group, with professionals working on the OECD BEPS project.

The emphasis varies from programme to programme. For example, the *Scale of Tax Injustice* programme is more focused on mobilising public support, while the *Race to the Bottom* programme is at an earlier stage and is currently more focused on developing a robust evidence base and more engaged expert community. Emphasis will also vary over time. As the role of blacklisting continues to grow in policy discussions for example, so too will the importance of technical advocacy around the use of objectively verifiable criteria as pioneered in the Financial Secrecy Index; whereas a reversal by policymakers would increase the need to mobilise public support for comprehensive action against secrecy jurisdictions, including through media work using the Index.

Our ability to achieve our mission depends crucially on the strength of our network and relationships, the power of our communications approach, and our strategic management of high-level advocacy. Our aim is to strengthen significantly in each of these areas. Over the next four years we plan to:

- Create a role of network coordinator as part of a plan to build and strengthen network relationships with key partners, including GATJ and FTC, research and media networks; and introduce CRM software to support this across the team
- Build on core research and communications capacity by developing a more strategic approach to high-level advocacy and influencing, including more consistent identification of and engagement with high-level targets within specific workstreams

# THEORY OF CHANGE



# MONITORING, EVALUATION AND LEARNING

## PARAMETERS

### OBJECTIVES

Monitoring, evaluation and learning activities at TJN support the following organisational objectives:

- Ensuring that TJN's activities (outputs) are implemented as intended
- Assessing the extent to which TJN's activities lead to policy and systemic changes (outcomes and impacts)
- Learning what works well and what does not, and making project- and organisational-level changes
- Providing accountability to current donors and partners
- Demonstrating impact and cost-effectiveness to prospective donors and partners

### APPROACH

TJN understands and accepts the challenges and inherent limitations in measuring and attributing impacts of advocacy and policy projects (especially those that aim to shift narratives). Notwithstanding these issues, TJN intends to invest the necessary resources and effort in designing and implementing a monitoring, evaluation and learning framework that goes as far as possible in enabling TJN and other stakeholders to identify the extent to which TJN's objectives have been achieved, and the relative contributions made to those objectives by TJN, other actors and wider systemic changes.

### TIMEFRAMES

This framework covers the period from 2018-2021. While there is a plan in place to have implemented all of the outputs listed in this document and in the accompanying organisational strategy for the same period by the end of 2021, TJN does not expect to have achieved all of the resulting outcomes and impacts by this date. As the theory of change (above) makes clear, the intended medium-term outcome for the four types of output (research, policy, advocacy and campaigns) is policy change. The long-term impact is to change the predominant global narrative (the 'weather') on each target issue.

This progression will not always be linear, however. In some cases (such as the ABC measures of tax transparency), policy change by 2021 seems achievable, but it is much harder to assess whether it is realistic to expect to have changed the global narrative on this issue within the same timeframe. In others (such as the 'race to the bottom' on competitiveness or human rights), wide-ranging policy changes in the medium term seem unlikely, but there may be scope to make significant progress in changing narratives within the next four to five years. The potential for different TJN projects to progress at different rates and by different routes necessitates a level of flexibility when designing and interpreting this framework and the theory of change that underpins it.

## MONITORING

TJN will collect monitoring information as soon as possible after the event. This data will be uploaded directly to management systems to give an overview of the implementation status of current projects. The monitoring data that will be collected (across all workstreams) for each stage of the theory of change - outputs (research, policy, advocacy, campaigns), outcomes (policy change) and impacts (systems change) - is summarised at <https://www.taxjustice.net/monitoring-indicators>.

## EVALUATION

TJN will undertake an evaluation of its work and impacts every two years. The first, due in 2018, will be focused on outputs and outcomes. The next, due in 2020, will cover outputs and outcomes but will also evaluate impacts, and will therefore have a larger budget.

The evaluation approaches that have been provisionally identified as being the most effective for measuring and attributing TJN's outputs, outcomes and impacts, given the nature of its work, are as follows:

Name	Criteria	Objective
Quality	Policy briefs contribute to objectives	Assessment of clarity and effectiveness of policy briefs applied after publication
Bellwether interviews	Advocacy efforts are leading to growing awareness of and support for TJN positions	Assessment of general levels of awareness of and support for TJN policy positions through structured interviews with a range of influential people
Project impact	Specific TJN projects are achieving their intended objectives (outcomes and impact, not just outputs)	Findings of external and internal impact evaluations commissioned by, for and about TJN in relation to specific projects or initiatives (whether still run by TJN or spun off)
Policymaker ratings	Key individual policymakers support TJN policy positions	Assessment of level of support for TJN from, and degree of influence of, key individual policymakers (advocacy targets)

## LEARNING

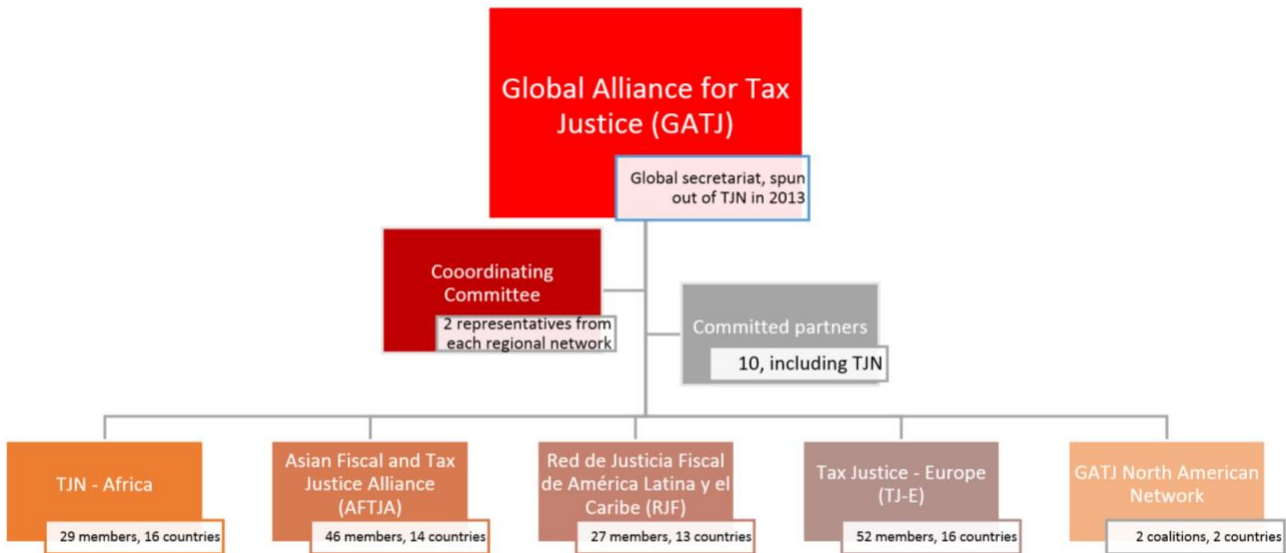
TJN will invest significant internal resources into ensuring that learning points are identified, discussed and acted upon.

Individual staff members will be tasked with analysing monitoring and evaluation data on a regular basis to identify learning points covering their own projects.

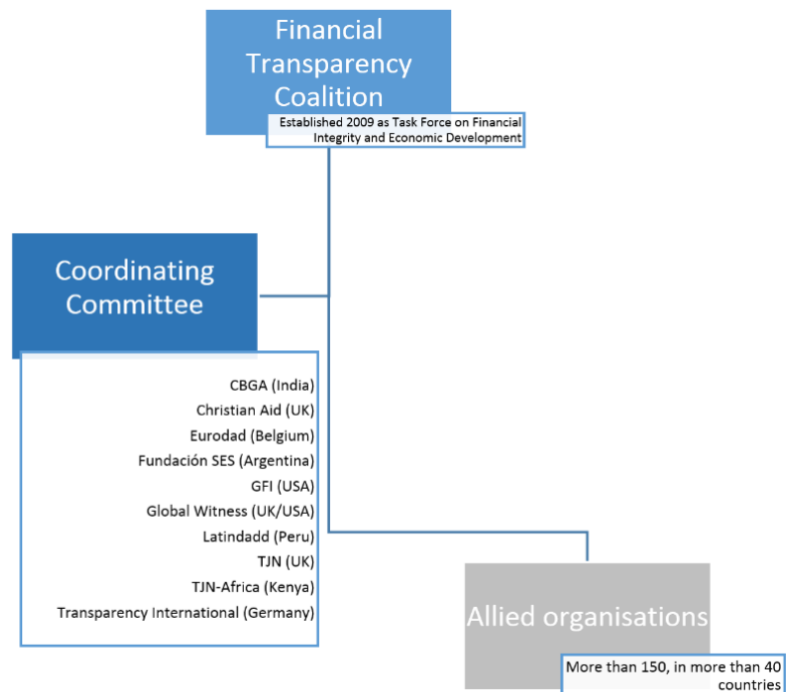
For each of the 'output' areas (research, policy, advocacy and campaigns) and the 'outcome' and 'impact' areas (policy change and systems change respectively), TJN will convene an annual half-day virtual team meeting, involving all staff members and covering all workstreams, to review monitoring and evaluation data for that output area. At each of these meetings, a staff member from each workstream will present a success and a failure from the last year, which will be followed by a discussion of lessons learned and scope for improvement. TJN will capture actions agreed at each meeting and will develop an organisation-wide learning action plan, with agreed timescales and responsible individuals assigned to each action point, and will follow up with the named individuals to ensure that these action points are implemented.

# THE TAX JUSTICE ECOSYSTEM

The ‘ecosystem’ of tax justice dates back only to the establishment of TJN in 2003, but has developed rapidly. Following the creation of TJN-Africa in 2007, other regional networks have followed and there are effective tax justice partners in the majority of countries of the world, at all income levels – including most developing countries and a number of leading secrecy jurisdictions. These are joined under the umbrella of the Global Alliance for Tax Justice (GATJ), which we spun out in 2013 and now has five regional networks, whose membership comprises hundreds of organisations across more than 50 countries.



The other significant grouping, with a high degree of overlap in policy priorities, is the Financial Transparency Coalition (FTC). The FTC was established in 2009 as the Task Force on Financial Integrity and Economic Development, with TJN a founding member. While a majority of FTC member organisations are also GATJ partners and/or network members, FTC also includes groups such as Global Witness and Transparency International that are less focused on tax, but are important players in the other aspects of financial transparency policy advocacy.



Both GATJ and FTC are critical partners in delivering global change. Following an important global convening in Berlin partly funded from the current BUILD grant, in which TJN, GATJ and FTC members jointly weighed the strategic issues facing the tax justice movement, the GATJ drafted a strategic plan which aligns closely with TJN's own, and which for the first time highlights a set of specific roles for TJN to play. Broadly, these reflect TJN's position as providing research insight and analysis to the global campaigning effort, and closer working relationships are expected to follow in each of TJN's workstreams. GATJ is currently benefiting from a higher level of funding, and hence greater internal capacity than it has had before, and so is an increasingly powerful collaborator.

The FTC has undergone a funding contraction (but remains well-resourced), and has experienced significant turnover of staff as a result. TJN currently holds one of two vice-chair positions (meaning TJN will be the chair next year, and vice-chair again the following year). TJN has therefore been centrally involved in the process of revising the FTC's working approach, and has been able to support a shift towards greater reliance on member organisations for leadership of administrative processes. If anything, this is expected to increase the degree of coordination on technical policy and advocacy work, which has been at the heart of FTC success in jointly advancing transparency and tax justice issues. The FTC's agenda is also expanding to reflect the broader range of tax justice issues, ensuring greater alignment also with GATJ priorities and so a more powerfully focused broader movement. Given our history and engagement in both technical work and campaigning, TJN is uniquely well placed to work with both GATJ and FTC, supporting greater alignment and impact.

High-level advocacy and influencing is also supported by ICRICT (the Independent Commission for Reform of International Corporate Tax), which was formed by a range of organisations including TJN, with a membership made up of leading thinkers with regional and global profiles. We will continue to work closely with ICRICT, leveraging their profile and credibility to accelerate the normalisation of radical but well-evidenced policy positions, including on the move away from separate accounting. This is expected to become an increasingly important relationship, for global influencing.

Other notable groupings include the BEPS Monitoring Group, formed by a range of organisations again including TJN to deliver cutting-edge technical analysis of discussions of international tax rules, and with a membership made up of leading academics and practitioners; the Finance Uncovered (FU) network, spun out of TJN and which provides training to journalists around the world on tax issues, and supports major cross-country investigative stories; and the Open Data for Tax Justice hub (OD4TJ), set up by TJN with Open Knowledge and the support of the Omidyar Network, which brings together experts and organisations from both areas, together with investigative journalists.

TJN has also developed key relationships at the OECD, IMF, UNCTAD and UNDESA - each of which play important roles in setting the rules and/or the context for international tax discussions, from the BEPS process to the SDG targets and a potential UN tax commission. Over the coming strategy period we will maintain and develop these relationships. In the private sector, we will continue to build relationships with investor groups, including UN PRI, progressive multinationals and key professional groups such as the big 4 accounting firms, while remaining openly critical of their contribution to many of the problems faced.

TJN's role in the ecosystem is creative and catalytic, in generating new analysis and policy proposals that become the basis for wider campaigning and decision-making; and influential, as often the main or only participant explicitly driven by social justice concerns in high-level, technical processes that can have disproportionate influence on the prospects for global tax justice progress.



## INSTITUTIONAL STRENGTHENING

TJN is a not-for-profit company limited by guarantee (without share capital).

The Articles have been drafted in accordance with organisational requirements of a co-operative working model, where decisions are made on a collective basis. This ensures identification with the company and extraordinarily low staff turnover, and thus helps the resilience and building of expertise in TJN.

TJN is governed by a Board of Directors, which is comprised of Executive and Non-Executive Directors. The members of TJN are employees and consultants who have worked with TJN for over a year. Together, TJN's members and Board of Directors set strategic direction and ensure TJN achieves its objectives. The members and Board of Directors oversees governance and are responsible for upholding the Company's values. The day-to-day running of the Company is the responsibility of the Chief Executive, Alex Cobham, in consultation with the other Directors and members.

TJN also has a number of Senior Advisers who are experts in their field. They help with research and policy recommendations and participate in delivery of some projects. Senior Advisers may provide additional capacity at times when media engagement inevitably spikes, for instance during the Panama Papers revelations, and the area of 'interest' matches their expertise. Potential advisers are highlighted by the Board of TJN or by other Senior Advisers and approval is sought by consensus, from the TJN board, with guidance from relevant Senior Advisers.

Our evolving role and increasing impact over the next five years will be accompanied by measurable progress in terms of institutional strengthening. For example:

- Resilience and common capabilities: we need to increase our administrative and fundraising capacity so that our processes and systems are more robust and efficient, and so that staff members working on technical workstreams can focus on their core objectives.
- Leadership and governance: we have taken steps to increase the independence and diversity of our board, and will build further upon these; and greater administrative and operational support will free up leadership to focus on delivering our mission.
- Mission critical capabilities: our ability to achieve our mission depends crucially on the strength of our network and relationships, the power of our communications approach, and our strategic management of high-level advocacy. Our aim is to strengthen significantly in each of these areas.

With support from the Ford Foundation, we have already begun to address key issues of our governance, structure and relationship with international networks. Through this work, we have identified four areas of focus: resilience, leadership and governance, common capabilities, and mission-critical capabilities.

Achievements in 2017	Plans for 2018-2021
<b>Resilience</b>	
<ul style="list-style-type: none"><li>• Introduced more stable reserves policy and began to increase</li><li>• Developed organizational fundraising strategy (foundations, bilaterals, individuals)</li><li>• Built relationships with key potential funders across several sectors</li><li>• Secured funding from Adessium Foundation (\$355K, 3 years) and Norad (\$1.2M, 4 years)</li></ul>	<ul style="list-style-type: none"><li>• Continue increasing organizational reserves to a minimum of 4 months, and an ideal level of 9-12 months</li><li>• Implement fundraising strategy and raise \$5.66m (£4.29m) for the period 2018-2021</li><li>• Increase diversity of funding sources to avoid over-reliance on specific sectors or funders, prioritising general support where possible</li></ul>
<b>Leadership and governance</b>	

Achievements in 2017	Plans for 2018-2021
<ul style="list-style-type: none"> <li>Expanded board by recruiting two new non-executive directors</li> <li>Introduced annual physical board meeting to complement regular virtual meetings</li> <li>Developed new compensation scheme after salary review</li> </ul>	<ul style="list-style-type: none"> <li>Review governance (especially relationship between board, staff and members), with support from Adessium Foundation, and action recommendations</li> <li>Recruit up to two more non-executive directors and support physical board meetings</li> <li>Introduce new salary structure</li> </ul>
Common capabilities	
<ul style="list-style-type: none"> <li>Scoped Head of Operations role to increase organizational effectiveness and free up staff time to focus on workstreams, and started hiring process</li> <li>Drafted a monitoring, evaluation and learning (MEL) strategy with better baseline data, monitoring indicators and systems (qualitative and quantitative), and evaluation approaches to track progress on outcomes for funders and for learning/improvement</li> </ul>	<ul style="list-style-type: none"> <li>Head of Operations to develop and action a strategy to build capacity around internal communications / IT, administration, events, finance, grant management and reporting, fundraising co-ordination, human resources, and to hire an administrative assistant</li> <li>Finalize and operationalize MEL strategy, using a range of monitoring approaches combined with a set of robust evaluation techniques and action learning groups</li> </ul>
Mission-critical capabilities	
<ul style="list-style-type: none"> <li>Clarified relationships and remits with partner organizations (including Global Alliance for Tax Justice and FTC)</li> <li>Begun process of identifying key high-level advocacy targets and opportunities for engagement</li> </ul>	<ul style="list-style-type: none"> <li>Create a role of network coordinator as part of a plan to build and strengthen network relationships with key partners, including GATJ and FTC, research and media networks; and introduce CRM software to support this across the team</li> <li>Build on core research and communications capacity by developing a more strategic approach to high-level advocacy and influencing, including more consistent identification of and engagement with high-level targets within specific workstreams</li> </ul>