

Evaluation 20

Terms of reference for consultancy support

1. Background

The year 2023 marks the Tax Justice Network's 20th anniversary, and two decades of development in our thinking, and in our participation in the global movement for economic, social and climate justice.

The Tax Justice Network was originally formed as a network of engaged activists and experts, with a secretariat based in the UK and headed by a former economic adviser to the British Crown Dependency of Jersey. The original policy platform included what came to be known as the ABC of tax transparency (automatic exchange of financial information; beneficial ownership transparency; and public country by country reporting by multinational companies), as well as the basis for subsequent support for unitary taxation for multinational companies, and recognition of the need for an intergovernmental body to set tax rules, under United Nations auspices. Major publications included early assessments of the total wealth hidden 'offshore'; and later, from 2009, the first edition of the Financial Secrecy Index which mapped a new geography of secrecy jurisdictions in a way that leveraged credible analysis of complex issues into a media-friendly ranking.

A critical early focus was on briefing and training media in the almost entirely new area for most journalists. The strategic underpinning for this work was the recognition that meaningful change in policies and behaviour would only follow from shifts in the accepted public narratives. In those early years, the Tax Justice Network also made significant strides in building academic connections and profile, including through an annual conference held with UK university support, as well as establishing relationships and common cause with the UK's international development NGOs – which at that time and for some years after would retain major global influence. Working with Christian Aid, ActionAid and Oxfam, among others, provided additional resources for the movement as well as advocacy opportunities in the UK and internationally that were far beyond the secretariat's direct capacity. An important early commitment that supported this work was to the 'humility of the brand'. What mattered was not the size of Tax Justice Network's slice of the cake in terms of any media coverage or public profile, but simply to grow the cake itself – including by making sure that opportunities were passed onto others, to build their sense of success and desire to continue developing work on tax justice.

This has included a role in supporting the creation of multiple organisations during the growth of the tax justice ecosystem, many of them imagined, incubated and/or hosted by Tax Justice Network. Among these number Finance Uncovered, a global journalist network and media training organisation which spun out from our original media training programme; the Independent Commission for the Reform of International Corporate Taxation (ICRICT), which has a key role in high-level advocacy and media, normalising profound policy changes into the mainstream debate; Fair Tax Foundation, which has turned good tax behaviour into a positive by offering companies the chance to gain the Fair Tax Mark; the Centre for International Corporate Tax Accountability and Research (CICTAR), which provides a key role for unions and civil society by investigating individual companies' tax abuse; and the Balanced Economy Project, which focuses on promoting anti-monopoly measures.

With Tax Justice Network's support, Tax Justice Network-Africa was established in Nairobi in 2007, launching at the World Social Forum in that city. In 2013, the Global Alliance for Tax Justice spun out as the umbrella body for mass mobilisation organisations, based in and led from the global South, and with a coordinating committee made up of regional networks that spanned every region of the world. The Tax Justice Network was also a founding member of the Financial Transparency Coalition in 2009, bringing together organisations and networks with a similarly global coverage, around the complementary and overlapping aspects of the transparency agenda.

In our second decade, the Tax Justice Network has benefited from the important work of the Global Alliance in marshalling and continuing to build the global movement. The Tax Justice Network has focused on providing a basis of consistent, credible research and analysis of tax abuse and the mechanisms (including financial deregulation) that underpin it; delivering a communications platform that offers international media and public reach that is unparalleled in the sector, and which we use to embed narratives of the global inequalities in taxing rights, and the importance of tax to combat overlapping inequalities domestically; and engaging in innovative and radical policy proposition and increasingly in international advocacy. All of this we aim to do in collaboration with the wider movement.

At the same time, we remain a UK company limited by guarantee in legal form, and the UK also remains the substantive base of our operations, with around a fifth of the team currently based permanently there – more than in any other country.

We believe the successes of the last two decades spring from every element of the approach – the credible technical analysis and engagement, steadfast support to growing the movement, the focus on powerful media work and public communications; and participation in a growing global movement. We hope we are seen as having led the way in shifting key public narratives around tax ('changing the weather'), and leveraging that to bring the core set of tax justice policy measures from outside the margins of polite tax discussion, to the heart of the global policy agenda.

2. Purpose, Objectives and Scope

We want to undertake a robust and comprehensive evaluation of our impact to date, to understand the extent to which we have achieved our objectives and fulfilled our role in the wider movement. This will help us to learn lessons about how best to maximise our impact in the future, as well as exploring the value of supporting research and advocacy work that aims to reform the global tax system.

We undertake research, advocacy and communications work with the dual aims of changing policies and changing narratives. Evaluating these kinds of initiatives is notoriously difficult. It is possible to measure with reasonable accuracy the extent to which policies and narratives have shifted, but it is hard to quantify the benefits of these changes, and harder still to attribute impact to any single actor, initiative or event.

Efforts to change complex global systems are diffuse, involve multiple actors and can move slowly. There is a temptation to look for tools that will provide simple, clear answers about causal relationships, but any such answers will fail to represent reality in all its complexity and uncertainty.

Rather than looking for such a tool to provide ‘the answers’, we want to design and implement an evaluation process that seeks to improve our understanding of what has happened to date in order to help us to test the following three linked hypotheses:

- H1: That the Tax Justice Network has catalysed a global tax justice movement over the last 20 years
- H2: That the activities of the global tax justice movement over the last 20 years (including research, advocacy, communications and campaigning) have contributed to changing narratives about tax
- H3: That the activities of the global tax justice movement over the last 20 years (including research, advocacy, communications and campaigning) have contributed to policy changes on tax issues nationally, regionally and globally.

To the extent possible, we would like to understand the relative contribution of each type of activity (research, advocacy, communications and campaigning), and of the key tax justice organisations, to both policy and narrative change. However, we recognise that it will not be possible to draw definitive conclusions, and that change is a result of the cumulative impact of multiple actors and activities. We will also attempt to quantify the fiscal benefits of key policy changes, and then to estimate a ‘return on investment’ for the global tax justice movement.

Many tax justice organisations aim to achieve changes both in specific national (or global) policies around tax and financial regulation and in the wider societal narratives about the issues. Not all agree about which is more important, or which comes first. This evaluation will aim to look at both, recognising that the two are interdependent, especially over long timescales. It will also explore whether changing narratives is a pre-condition for policy change, or whether it is more important in ensuring that policy changes are not easily reversed after a shift in the political landscape.

Some organisations (including but not limited to the Tax Justice Network itself) have played a catalytic role, as well as achieving impact directly, by setting up new organisations and initiatives, or encouraging existing organisations to work on the issues. The evaluation will aim to take account of these effects, in the context of building a wider understanding of how the actions of different organisations build on and reinforce each other in achieving change and whether they exhibit the characteristics that make them likely to be effective agents of change.

3. Existing information sources

We can provide some existing quantitative data in regard to the reach both within global media and academia but would look to complement and extend this, with the support of Tax Justice Network resources, through this evaluation. There is some qualitative data available from recent surveys but again we would look for the evaluation to further expand this undertaking surveys and interviews with various participants. Our previous strategies and plans with our objectives are available along with all our annual reports and accounts.

4. Methodology

We recognise that uncertainty and complexity will make it very difficult to state any conclusions unambiguously, and will put as much effort into rigorous interpretation of the findings as into the data collection process itself. In general, we will put more emphasis on the quality of the analysis, rather than the methodology used.

In regard to a timeline we would look to ideally have a plan that looks similar to the below -

- 1) Finalise scope, purpose, objectives and contract - FEBRUARY 2023
- 2) Qualitative research with surveys and interviews (we envisage there will be in the region of 60-100 participants to seek feedback from) - FEBRUARY to JUNE 2023
- 3) Narrative compilation (organisational history Including finances, key moments, policy priorities etc) - FEBRUARY to MARCH 2023
- 4) Quantitative analysis of Tax Justice Network's narratives and coverage FEBRUARY to JUNE 2023
- 5) Quantitative impact evaluation - FEBRUARY to JUNE 2023
- 6) Drafting of Evaluation report - JUNE to AUGUST 2023
- 7) Communication of Evaluation findings - SEPTEMBER 2023 onwards

5. Competencies being sought

We're looking for an Individual or organisation with experience and skills in advocacy and organisational evaluation. They will need an understanding of the global power dynamics especially within international development and advocacy organisations and ensure the evaluation is undertaken with that understanding. We are a virtual organisation with staff, partners, allies based across the globe so the successful party will need to be comfortable working remotely and in different time zones. We are also keen to commence this project as soon as possible and are particularly seeking those with the capacity to begin shortly.

6. Outputs

We require, *as a minimum*, the following outputs:

- Evaluation Study Report
- Communication plan

7. Reporting and contracting arrangements

The successful party will report into Sioned Jones, Director Operations & Communications though sign off at the different phases will be made by the Senior Management Team. Support and input to the evaluation will be given by many of the staff within Tax Justice Network.

8. *To apply*

Please submit a letter of Interest that outlines your experience and skills to undertake such evaluation, two references that, with your permission, can be sought, a costing for the undertaking of the work and an indicative timeline based on your resource capacity. If you have any questions in preparing the letter these can be sent to Sioned Jones via operations@taxjustice.net. Letters of Interest should be sent to this same email by Friday 27th January 2022.