

Harnessing Social Movements for Tax Equity

Presented by:
Fariya Mohiuddin
Senior Program Officer - Global, Tax Equity



**International
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Who are we?

The International Budget Partnership (IBP) believes in a world where **citizens claim the right** to understand and influence how public money – their money - is raised and spent.

6 in-country offices, fully operational in Africa and Asia, with partners in 120 countries that we have engaged with for decades (CSOs, social movements, governments, SAsIs)

What we do

4 major areas of work:

- Peer-learning
- Grant making
- Collaborative research
- Training and Technical Assistance

Our major initiatives: OBS, SPARK, COAB, and Tax

Who we work with

- **Expenditure side:** In Africa & Asia, IBP partners with grassroots organizations and social movements (that represent historically excluded groups) to build successful reform campaigns for improved services.
- **Revenue side:** IBP also supports domestic civil society tax campaigns and has focused on deep country-level work with grassroots movements and coalitions

What have we learned from working with social movements?

- Grassroots groups can lead effective budget coalitions with support and backing.
- Careful & strategic relationship management → coalitions can engage & leverage the accountability ecosystem actors.
- Media actors enrich coalitions by contributing to oversight & pressure for change.
- Through careful negotiation, frontline workers can be valuable coalition members.
- Coalitions don't have to be formal to be effective.

What have we learned about CSOs & Tax Work

3 Knowledge Products:

Literature Review (political economy of tax reform)

Global CSO Scan (171 orgs, 66 countries)

7 Case Studies of Civic Engagement in Tax Reform (France, Guatemala, Mexico, Kenya, Philippines, United States)



Across all three knowledge products, the key gaps in the field are:

- **Capacity** – funding, capabilities (technical, political, media)
- **More vibrant/robust ecosystem** for reform including within government
- **Coalitions** - not just other civic actors but also other strong CSOs involved in tax
- **Narratives** – the need to consider the power and role of the media and messaging frames
- **Literature** – more research and learning about the role, strategies, tactics of CSOs involved in tax reform

Senegal

ENTRY POINTS

- Tax expenditures
- Low performance of subnational tax systems
- Accountability, transparency, participation in the tax system i.e. the exclusion of civic actors and the absence of a framework for dialogue between the tax administration and civic actors
- Gendered impact of tax policies and administration

KEY PARTNERS AND ACTIVITIES

- The National Order of Chartered Experts (ONES/SWIT): the National Order of Chartered Experts (ONES) will promote tax dialogue, carry the tax debate with civic actors and formalize their recommendations for a fair tax system. The SWIT, which is the women's branch of ONES, will support the Tax initiative's working group on taxation and gender.
- Higher Institute of Finance (ISF): ISF will be responsible for the training component of the Tax program. Through certification training, ISF will contribute to building the capacity of civil society in tax matters to promote the tax debate and train a pool of civil society experts in equitable and sustainable taxation. The training program aims at strengthening civil society production of memos and research on taxation.
- Gender and taxation working group: the Gender and Taxation Working Group brings together women's movements and organizations to advocate for tax policies in favor of women and tax reforms to reduce gender inequalities in taxation. Through studies and surveys and reports, the working group in collaboration with the SWIT will advocate for gender to be taken into account in revenue collection and redistribution.

Nigeria

ENTRY POINTS

- Poor Tax expenditure governance
- Multiple taxation / poor performance of subnational tax systems
- Gendered impact of tax policies and administration

KEY PARTNERS AND ACTIVITIES

- Association of Nigerian Business Women Network (ANWBN) & Society of Women in Taxation (SWIT): Women comprise over 60% of informal businesses. ANWBN has about 4 million members nationwide. Before IBP, ANWBN had tried to address multiple taxation with limited success. SWIT is a platform of women tax professionals in public and private sector. Members have technical knowledge of tax and taxation but not advocacy. By linking ANWBN and SWIT, we increased participation of women in business in tax processes –through education and providing spaces for participation
- Tax Justice and Governance Platform (TJ&GP): Civic society network advocating for progressive taxation in Nigeria. It is a national platform and 21 subnational platforms. Strengthened civic participation in federal/national tax reforms and working on 4 pilots at the subnational level to increase civic engagement to combat multiple taxation.
- African Centre for Tax and Governance : They are a research and capacity building organization and our technical partner. They have an MoU with Nigeria's FIRS. They have helped us raise technical capacity among civic actors around tax and especially, current issues with the tax expenditure regime. But they have also helped us engage government at the technical level.