



**GLOBAL  
ALLIANCE  
FOR TAX  
JUSTICE**



**Womankind  
Worldwide**



**AKINA MAMA  
WA AFRIKA**

## Terms of reference

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### Consultancy to develop the second volume of Feminist Taxation Framework guide

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#### Background

The **Global Alliance for Tax Justice (GATJ)** is a tax justice coalition comprising regional networks in Africa, Asia, LAC, North America and Europe, who 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** to provide a space for its members and partners to engage directly in the campaigning and policy work on tax and gender, and to strengthen their global integration. The working group is a powerful collective fostering collaboration across women's and tax justice movements advocating for socio-economic change. It is a vibrant platform through which representatives from all over the world share good practice, expertise, advocacy strategies and build each other's capacity.

**Akina Mama wa Afrika (AMWA)** is a feminist-Pan-African leadership development organization whose work is rooted in feminist principles and beliefs guided by the Charter of Feminist Principles for African Feminists. 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.

**Womankind Worldwide** is a global women right's organisation working in partnership with women's rights organisations and feminist movements to transform the lives of women and girls. Their current priority thematic areas are to end violence against women, promote women's economic rights and ensure women as individuals and as a collective have a voice in influencing/making decisions that affect them.

#### Purpose of the Assignment

The Global Alliance for Tax Justice, Akina Mama wa Afrika and Womankind Worldwide successfully collaborated in leading the development of the guide *[Framing Feminist Taxation - With Examples From Uganda](#)*. The publication aimed to support tax justice and gender justice advocates in their work for structural changes in tax systems, from a feminist perspective. It brings practical examples on 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, such as the UNCSW, Financing for Development Process, IMF/WB, etc.

[Volume 1](#) focuses on the political application of concepts of power, intersectionality, human rights principles and legal approach, as well as a political economy analysis. It introduces the audience to framing feminist taxation and the different elements needed for a tax system to be truly feminist.

The Tax & Gender Working Group is therefore seeking a consultant to develop a second volume of the guide on framing feminist taxation in line with the GATJ strategic framework, which has tax and gender as a priority area. The consultant will lead the development volume 2 in a collective and coordinated process

with GATJ members and allies to produce a guide on ‘what a gender-transformative taxation framework looks like’ including a research and economic statistical simulation phase.

Volume 2 is envisioned to focus on economic feminist application into statistical simulation – a more orthodox economic approach that centres the economy and modelling over real lived experiences and realities. It would look at what data is available on a national level and how to use and assess it from intersectional feminist perspectives. This will be a pragmatic step by step guide, looking at what roles tax and fiscal policy plays in domestic resource mobilisation and expenditure, and how to influence the policies to be gender transformative. The content altogether would form a work booklet. The purpose of the guide is to ensure that users understand the gendered nature of tax and fiscal policies and to determine if their tax and fiscal system is gender transformative.

### **Summary Terms of Reference for the Guide**

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. Provide a synthesized Political Economy Analysis of macroeconomic policy in Uganda linked with the global.
2. Use **statistical microsimulation** and or other 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 practices, including both tax and expenditure policies.
4. Facilitate:
  - a virtual **feedback working session with the core technical group drawn from GATJ tax and gender working group comprising** of feminist development experts and taxation, fiscal policy, and gender equality specialists (to empirically scrutinize and make recommendations for a feminist taxation framework).
  - virtual **validation session** on the draft feminist taxation framework.

### **Key Deliverables / Output**

The consultant is expected to provide the following:

1. An inception report to be reviewed by GATJ, AMwA and WK that will include a detailed work plan, table of contents or format of the final guide, the proposed methodology, sampling, process of data collection and analysis, triangulation & interpretation, data-collection tools.
2. Annexes which will include an electronic database of the above in 1.
3. Draft work book guide for validation by stakeholders.
4. Final work book guide; compile a detailed and comprehensive guide.

### **Required Qualification, Skills and Competencies**

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

#### Experience and skills

- Hold a Masters’ Degree in Development Studies, Gender and Development, Economics and or Monitoring and Evaluation or any other related field from a recognised university.
- At least 5 years relevant experience in women’s rights and feminist research on macroeconomic policies and microsimulation.

- Evidence of completion of assignment related to the subject matter of feminist macro-economic analysis.
- Good understanding of the not-for-profit sector and experience having consulted in similar assignments.
- Demonstrate expertise on macro level economic policy spaces and processes both at global, regional (Africa) and national level (Uganda).
- Strong communications and copy writing skills.
- Fluency in English is required, added advantage if the candidate has a working understanding of French and Spanish.
- Proven track record and excellent knowledge of advocacy spaces both on the African continent and globally. Preferably related to economic development and/or women's rights.

### **Selection of individual Consultant**

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

### **Duration of Assignment**

We expect the assignment to be undertaken between **October 2021 to February 2022**, under the following timeline:

- Inception report – Oct 2021
- Data collection – Nov 2021
- Microsimulation and writing of report – Nov/Dec 2021
- Draft report review – Dec 2021
- Validation – Jan 2022
- Final report – Jan 2022
- Final validation – Jan 2022

Detailed timeframes will be agreed between the consultant and the project team afterwards. Please note that the timeline can be updated throughout the next months. We aim to launch the publication in March 2022.

### **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](mailto:caroline@globaltaxjustice.org) and copy [lays@globaltaxjustice.org](mailto:lays@globaltaxjustice.org). Please indicate the reference on the subject line *Development of Feminist Taxation Framework*. The deadline for submission of applications is on **18 October 2021**.

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