



Global Alliance for Tax Justice AISBL, Rue d'Edimbourg 26, 1050 Brussels, Belgium

Terms of Reference (ToR) for Evaluation of Bread for the World funded GATJ project “Global South Voices for International Tax Reform”

Background

The Global Alliance for Tax Justice (GATJ) is a South-led global coalition in the tax justice movement. Created in 2013, GATJ comprises regional tax justice networks in Asia (Tax & Fiscal Justice Asia), Africa (Tax Justice Network Africa), Latin America (Red de Justicia Fiscal de América Latina y el Caribe), Europe (Tax Justice-Europe) and North America (Canadians for Tax Fairness & FACT Coalition), collectively representing hundreds of organizations.

The evaluation for which this ToR is designed refers to a 36-months project funded by Bread for the World (Brot für die Welt). The project runs from January 2024 until December 2026. It is the first project funded by Bread for the World for GATJ.

This evaluation will take place at the beginning of the third and last year of the project. Beyond assessing the project's success in reaching its objectives, the results and recommendations should guide the drafting of a follow-up project. Bread for the World's requires project evaluations to follow DAC criteria (relevance, coherence, effectiveness, efficiency, impact and sustainability), as well as gender, inclusion and environmental impact.

Overview

GATJ is looking for a consultant to evaluate our project “Global South Voices for International Tax Reform” funded by Bread For the World”

Deadline to apply: March 23, 17:00 CET

Project to evaluate

Overall objective

Global tax rules are changed to make them work for all countries, people and the planet.

Project objectives

Objective 1: CSO campaigning and advocacy for global tax reform is increased

Objective 2: government support for UN Tax Convention is increased

Indicators

1.1: By 2026, the number of CSO's, coalitions and networks that have become actively engaged in advocacy and campaign efforts for a UN Tax Convention has increased by 30%

1.2: By 2026, the number of countries where CSOs are actively campaigning and advocating for a UN Tax convention is increased by 30%

2.1: By the end of 2026, at least 10 governments and parliament representatives and representatives of international institutions - including UN agencies, country groups, regional and international financial bodies have taken individual or collective steps in supporting a UN Tax convention

2.2: Increased demand by government and regional bodies and actors (such as finance ministries ; tax administrators, members of parliament) for engagement with GATJ & our partners on steps towards a UN Tax Convention

Objectives and purpose of the evaluation

The objective of this evaluation is to assess whether and how this project is contributing to successful efforts to change global tax rules, particularly by increasing CSO engagement and government support for a UN Tax Convention (the two project objectives).

Furthermore, the purpose is to identify achievements and challenges in the achievements of the objectives. It should provide recommendations on how an upcoming project can build onto this phase, and strengthen GATJ's strategies. The evaluation is taking place before the end of the project, so that the recommendations can be incorporated into the drafting of a follow-up project.

Evaluation criteria and key questions

The evaluation will apply the OECD-DAC criteria, as well as Bread for the World cross-cutting issues.

Relevance

- Was the project design appropriate to the evolving political context (including the start of the formal negotiations for a UN Tax Convention)?
- To what extent did the project respond to the needs and priorities of civil society organizations advocating for tax justice?
- How can an upcoming project be more relevant for GATJ's regional members?

Coherence

- To what extent does the project strengthen coordination mechanisms within the global tax justice movement?
- To what extent are the project's priorities coherent with the priorities and expectations of GATJ's regional members?

Effectiveness

- How effective are movement building, coordination, communication, and advocacy activities in influencing the current UN Tax Convention negotiations?
- What factors facilitated or hindered success (internal and external)?

Efficiency

- Were financial and human resources used efficiently, and how to improve in a follow-up project?
- What does currently work well / not work well in developing and enhancing synergies between GATJ and members?

Impact



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- How does the project contribute to strengthening the tax justice movement?
- What contributions does the project make in influencing decision-making in the UN Tax Convention process?

Sustainability

- How sustainable are the partnerships, practices, and knowledge created through the project?
- How can an upcoming project build onto the achievements of this phase to deepen their sustainability?

Gender justice

- How have project activities contributed to raising awareness and advocating for advancing gender justice through the UN Tax Convention?
- What lessons can be drawn to strengthen the integration of intersectional feminist approaches in future GATJ work?

Inclusion

- Has the project ensured meaningful participation and ownership by regional networks in the UN Tax Convention campaign, and how can this be strengthened?
- What efforts were made to increase accessibility by bridging language, digital, or capacity barriers among participating organizations?
- To what extent has the project contributed to more equitable power dynamics within the global tax justice movement?

Environmental Impact

- What environmental impacts were associated with the project's implementation, and how could we limit them in a future project?
- To what extent have environmental organizations or movements been engaged as partners in advocacy and campaign for a fair and efficient UN Tax Convention?
- What are the opportunities for GATJ to strengthen integration of ecological perspectives into future strategies and follow-up project?

Conclusions

- What are the main findings of the evaluation with a focus on lessons for the remaining project period
- What are the priority objectives to be considered for a follow-up project 2027-2029, bearing in mind that the UN Tax Convention negotiations are expected to be concluded in 2027

Methodology

The evaluator is expected to propose a mixed-methods approach, combining qualitative and quantitative data collection. It may include:

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- Review of project documents and reports (proposal, reports, materials, etc), along with existing monitoring materials.
- Key interviews with GATJ Secretariat key staff, as well as regional network members, and other partners that may be relevant,
- Case studies of selected advocacy efforts or events
- Making sense workshop to discuss preliminary data

The methodology should ensure participation, gender sensitivity, and inclusiveness of Global South voices.

Deliverables

1. Inception report, detailing understanding of the ToR, proposed methodology, tools, and work plan
2. Draft evaluation report, presenting preliminary findings, analysis, and recommendations. This will be commented on by the GATJ secretariat and by Bread for the World.
3. Validation workshop, with presentation and discussion of findings
4. Final evaluation report, including some clear and practically based recommendations for both implementation in the current grant period, and an upcoming project.
The final report should be 25 pages maximum, with an executive summary.

Tentative timeframe

This is a tentative timeframe, subject to change after discussion and agreement between GATJ and the selected evaluator.

Phase	Activity	Timeframe
Selection of consultant	Publication of ToR	March 11 th
	Reviewing offers	March 24th
	Selection and contracting	By March 31
Inception/design	Inception meeting	Firs Week of April
	Design of methodology and list of interviews	Week of April 6
Data collection and analysis	Interviews and analysis	Early April – Early May
Reporting	First draft : circulation and review	Early May
	Validation workshop and comments	Mid May
	Final report	End of May

Estimated budget

The evaluation budget can be up to 15 000 €, covering all fees.



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Management and roles

GATJ Secretariat: Prepares ToR, manages the evaluation process, coordinates access to data, facilitates contacts, reviews reports.

Bread for the World: Reviews and comments on ToR, selection, draft and final reports; holds veto rights at each stage.

Evaluator: Implements methodology, ensures quality and neutrality, submits all deliverables on time.

Language

For this consultancy, fluency in written and spoken English is required, working knowledge of Spanish is desirable.

How to apply

The documents to be submitted are by email at: Info@globaltaxjustice.org

- CV
- A 2-page memo with proposed methodology for the evaluation