



policy forum

Consultancy for Training Policy Forum Members (Tax Justice Working Group – TJWG) and Journalists on Tax Justice, Domestic Resource Mobilization (DRM) and Techniques used in Illicit Financial Flows (IFFs)

Terms of Reference

ABOUT POLICY FORUM

Policy Forum is incorporated as a Non-Governmental Organization with registration number NGO/R2/00015. Policy Forum (PF) is a network of over 60 Tanzanian civil society organizations established in 2003 and drawn together by their specific interest in augmenting the voice of ordinary citizens to influence policy processes that help in poverty reduction, equity, and democratization with a specific focus on public money accountability at both central and local levels.

BACKGROUND

Tax is critical source of government revenue to finance social-economic development. Taxation provides governments with the funds needed to invest in development, relieve poverty and deliver public services more sustainably than other revenue sources such as debt, official development assistance, domestic saving, and foreign direct investment. Tanzania has consistently been falling behind her fellow countries in East Africa in terms of domestic revenue generation. Tanzania domestic revenue generation continued to fall short of requirements at an average deficit of TZS 3.1 Trillion between 2015 and 2020. The consequences of government inability to collect tax revenue to the maximum of 100% undermines the ability of the government to finance the public services required to fulfill its human rights obligation, leads to postponement of government development programs, over reliance on borrowing that ultimately increase tax burden to taxpayers especially the people living in poverty.

The recent published report on how the Government is losing in taxes, and show urgency need to work on closing loopholes leading to losses in tax revenue, has unveiled loopholes available in Tanzania tax system that constitutes serious impediments to domestic resource mobilization. These include internal inefficiencies, non-payment of taxes, harmful tax incentives, double taxation agreements and illicit financial flows. Due to these loopholes, the government is estimated to lose TZS 17.4 trillion (around USD 76billion) per annum, almost equal to the country's annual tax collection for the financial year 2020. If this money could be collected, it would raise the tax to GDP ratio from 11.6 percent to 28.6 percent. Moreover, the government is over relying on fewer taxes' revenue sources-PAYE, VAT, CUSTOMS, and thus burdening those who are compulsorily having to pay it, leave alone that they are also paying other taxes like the VAT.

Most African countries achieved independence well over fifty years ago, yet the global financial and tax systems are rigged against their interests. This has severely affected the sovereignty of African nations by undermining domestic revenue mobilization in Africa that is required for public spending and investment, forcing many governments to borrow and rely on overseas development assistance. Revelations, like the Panama Papers, Paradise Papers and Luanda Leaks, show the role many former imperial powers and their dependencies play in enabling illicit financial flows from the continent. These flows out of the continent and associated revenue losses dwarf finance that flows inward in the form of overseas development assistance, remittances and loans. This module tackles the problem of financial secrecy as assessed biennially through the Tax Justice Network's Financial Secrecy Index, exploring which countries are the worst offenders and what is and can be done to address the problem.

Illicit Financial Flows (IFFs) denote the illicit transfer of funds across borders, encompassing actions deemed illegal, unethical, or harmful to the economies and societies involved. These activities encompass tax evasion, money laundering, corruption, and illicit trade, all of which yield severe economic, social, and political repercussions for both developed and developing nations.

Pinpointing the exact scale of IFFs proves challenging due to their clandestine nature. Nonetheless, estimates from entities like Global Financial Integrity (GFI)

and the United Nations Conference on Trade and Development (UNCTAD) suggest annual losses amounting to trillions of dollars due to IFFs. Developing countries bear a disproportionate burden, with illicit outflows often surpassing official development assistance and foreign direct investment.

Given this context, Policy Forum is planning to conduct a workshop to her members of Tax Justice Working Group (TJWG) to equip them with the knowledge and skills on Tax Justice, DRM, and IFFs, the phenomena which are currently topical throughout the content.

On other hand, media is crucial instrument in raising awareness and setting agenda for tax justice, DRM and IFFs. In this regard, apart from CSOs, Policy Forum wishes to hold a workshop to journalists from dominant media houses and social media to train them on the same, so that issues of tax justice, DRM, and IFFs will be discussed and put into agenda.

Objectives

The trainings have the following objectives;

1. To equip CSOs 13 (TJWG) knowledge and skills to monitor and advocate for tax justice, DRM, and IFFs
2. To equip journalists with the knowledge and skills to investigate and report on these matters ensures that the public gains awareness of how these practices deplete resources and hinder development.
3. CSOs and Journalist to assume a crucial role in ensuring accountability for governments, corporations, and individuals engaged in tax justice, DRM and IFFs.

Modalities

The trainings are divided in two segments

1. Training to CSOs (TJWG) will be from 23rd to 25th September 2024 in Dodoma
2. Training to journalists will be from 26th to 30th September 2024 in Dodoma

DELIVERABLES

A. Training to CSOs (TJWG) members

1. What is Tax Justice
2. Elements of Tax Justice
3. Tax Justice in Tanzania (Trends)
4. DRM
5. Tax and DRM (Domestic Resource Mobilization): Understanding Current Trends
6. Policy and legal framework governing Tax Justice and DRM
7. Illicit Financial Flows (IFFs) in Africa (The case of Tanzania)
8. Elements of IFFs
9. Curbing IFFs in Tanzania
10. Review, Learning Points, Action Planning: Reflecting on Progress and Setting Goals

B. Training for Journalists

1. Accountability in Public Funds
2. How can Journalists report/write on accountability?
3. Elements of Accountability in Tanzania
4. Elements of Tax Justice
5. Tax Justice in Tanzania (Trends)
6. DRM
7. Tax and DRM (Domestic Resource Mobilization): Understanding Current Trends
8. Policy and legal framework governing Tax Justice and DRM
9. Investigative Journalism: Techniques and Practices
10. Building and Pitching Investigation: Strategies for Effective Communication
11. Planning and Sourcing: Developing a Comprehensive Approach
12. Sources and Searching: Methods for Gathering Information
13. Credibility, Accuracy, and Media Trust: Upholding Journalistic Integrity
14. Pitching Session: Presenting Your Investigation with Impact
15. Organizing and Protecting Data, Sources, and Self: Safeguarding Information and Security
16. Review, Learning Points, Action Planning: Iterating Strategies for Improvement

Targeted Audience

This capacity-building sessions intends to strengthen the knowledge of 10 journalists and 13 CSOs (Members of Policy Forum) in Tanzania.

Duration

The training will be held in September 2024, from 23rd to 30th in Dodoma City. After the training, the consultant will be provided with working 10 days to submit the training reports before the final payment is made.

Expected outcomes.

1. Following the trainings, CSOs who have undergone training will be expected to be Trainers of Trainees (ToTs) on Tax Justice, DRM and IFFs
2. Journalists who have undergone the training will need to produce and disseminate thoroughly researched, influential articles concerning Tax Justice, DRM, and IFFs across various media platforms.

HOW TO APPLY

Qualifications

We are seeking local trainers who demonstrate a strong background and expertise in their respective fields. To ensure the highest quality of candidates, applicants should meet the following qualifications:

1. **Proposal and budget:** Applicants must submit a proposal and budget outlining their involvement in the training sessions (8 days)
2. **Relevant Experience:** Applicants should possess a proven track record in delivering training sessions or workshops related to Tax Justice, DRM, and IFFs. This should be reflected in their CVs/application letters
3. **Recent Training Workshops:** Applicants must provide a sample of the last two training workshops they conducted. This information should include the topics covered, the duration of the workshops, and the target audience. It should demonstrate the applicant's ability to effectively plan, organize, and deliver training sessions.

All documents should be sent to info@policyforum.or.tz with the subject "CSOs and Journalists Trainings" by 18th September, 2024.