



CONCEPT NOTE

1.0 INTRODUCTION

TJN-A launched the annual International Tax Justice Academy training programme in 2014 as a Pan-African initiative to bridge an existing knowledge gap on tax justice in Africa and to empower partners across Africa and beyond. This is the key capacity building intervention organised by TJN-A targeting CSOs, trade unions, students, researchers and academics. The previous trainings attracted 92 and 71 participants in 2014 and 2015 respectively. The ITJA 2016 Curriculum serves to initiate the 2016-2020 academic strategic plan and to facilitate the development of the 2017-2020 training manual. Negotiations are underway with the Strathmore University Kenya for a possible longer-term partnership.

1.1 BACKGROUND

Tax revenue is an important source of finance for developing country's development and poverty reduction programmes. The role of tax goes beyond financing government expenditure for development and poverty reduction; it is supposed to reaffirm the social contract between citizen and the state. Without dependence on tax revenue, nation-states are caught in a cycle of perpetual dependency on external funding and this undermines the ability of citizens to hold their governments accountable.

As the Panama Leak revealed, many world leaders and unscrupulous businessmen have been indicted in the scandal, showing the rot in the system. However, there is still a huge knowledge gap particularly in Africa and other parts of the developing world. In addition, there is a growing interest in the tax justice agenda, hence the need to bridge the knowledge gap in several areas of tax justice in Africa. It is with this in mind that the Tax Justice Network- Africa is developing the International Tax Justice Academy (ITJA) curriculum 2016, which is a one week long training programme that comprises lectures, case studies and interactive group work/ presentations and peer learning.

Globally, the international tax justice campaign has been gaining momentum thanks to continuous advocacy and a growing interest by the media, policy-makers and the general public in matters concerning tax. In the recent past, several schemes to defraud states of billions of dollars have been uncovered with the most recent being the Panama Papers.

In this context the 2016 ITJA will be set up to address and raise awareness on issues arising out of fiscal development issues on the theme: **Stop the bleeding: Closing tax loopholes to fund Africa's structural transformation**. The global raw on illicit financial flows with the release of the panama

papers has placed a new emphasis on tax and domestic resources to finance development amongst developing countries.

2.0 OBJECTIVES

The academy training will provide a key platform to reflect, evaluate, strategize and strengthen the network championing tax justice issues in Africa and enhance collaboration within the network.

The Academy provides a platform for the one week training for different stakeholders to undertake sustained advocacy, related dialogue and debate through the training on Illicit Financial Flows, tax governance and domestic resource mobilization on the African continent, informed by research and inclusive of a wide variety of voices.

The academy therefore sets out to;

- To provide basic knowledge on key tax justice themes.
- To initiate peer learning amongst participants, build alliances and promote engagement of key stakeholders on taxation in Africa and beyond.
- To highlight and bring forth depth discussions on the Stop the bleeding, to raise opportunities of engagement.
- To promote knowledge sharing and networking among stakeholders (CSOs, Journalists, Academics, Researchers and Trade unionists) working on tax justice issues on the continent and beyond.
- To increase and support advocacy in an effective manner through data analysis and information sharing.

The 2016 International Tax Justice Academy will be held in Nairobi Kenya from the 12- 16 September 2016. The academy is aimed at empowering the existing partners all over Africa and outside the continent with knowledge to further impact their work as well as inform potential or interested parties as they embark on taxation work in different fields.

3.0 SCOPE OF THE TRAINING

The training programme includes lectures, case studies and interactive group work and presentations. The academy is tailored to the needs of a range of participants from entry level of the tax justice agenda to the mid-level tax justice campaigners or researchers. Under the proposed theme, the academy will be underpinned by the following four pillars of TJN-A:

1. Tax and International Financial Architecture
2. Tax and Investment
3. Tax and Extractive
4. Tax and Inequality

Beyond this, the tax academy training period will also be a forum for networking and building alliances for organisations to work even better together on the tax and related agendas in their various countries.

The methodology of the training enables progressive thinkers, movement leaders and academicians to collectively analyse existing literature and hone specific policy proposals around tax and domestic resource mobilisation. Guided by a series of teach-ins and round table discussions the space collectively examines fiscal economic analysis of Africa's role in the global economic system and sustainable development. The academy further focuses on building practical

understanding and linkages to policy work amongst the international civil society community, policy-makers and beyond, as well as setting the stage for follow-up work after the academy

Given its location in Kenya the week long training also serves as an initial training in line with the 2016 curriculum, this year's academy will serve to build into the ITJA training manual for the next 4 years in line with the 2016-2020 strategic plan.

The early completion of the curriculum will facilitate the development of facilitator' presentations. The overall leads in the development of the curriculum will be the four policy leads, with the guidance of the partners from the higher institution of learning

4.0 METHODOLOGY

The training programme will include lectures, case studies and interactive group work/presentations, conducted by external facilitators. The four Policy Leads of TJNA will participate in the development of the content curriculum

During the training the participants are provided with materials and an opportunity to engage with the various tax experts to discuss the discourse further.

This training includes three elements:

- 1) **Teach-ins along TJNA's four pillars**, policy and information analysis to cultivate a shared understanding amongst a cross-section of movements and policy-makers;
- 2) **Roundtable discussions**, sharing multiple stakeholder positions and experiences in public mobilization, policy advocacy and/or implementation.
- 3) A **public forum** to stimulate public consciousness and discussions

5.0 SPECIFIC OUTPUTS

- a) A curriculum developed through the collaboration of the four Policy Leads, the Senior Management Team and partners from the higher institution of learning that will be used to guide in the development of presentations during this year's ITJA.
- b) Production of material that can later be used in the development of the training manual.
- c) Training for the 2016 academy intends on bringing together a total number of 120 participants from different areas of scope, generating knowledge on critical areas around tax at national, regional, continental and global levels, strengthen the network championing tax justice issues in Africa and enhance collaboration within the network.
- d) Initiated peer learning amongst participants from different countries across the regions of Africa which will as well, build alliances at national and regional level and promote engagement of key stakeholders on taxation in Africa and beyond.
- e) Established informal interactions to encourage alliance-building and experience sharing. This will further promote easy partnership in tax justice programmes and encourage media participation in covering taxation related issues and strengthen the capacity of members and related constituencies on tax.

- f) Graduate participants with hands on skills in international taxation, tax justice agenda and the basics of fiscal policy, natural resources and the economics of taxation & feminist tax economics will be supported.