



International Tax Justice Academy

“Building the next generation of tax justice champions”

27th - 31st August 2018

Lukenya, Kenya

Concept Note

1. ABOUT ITJA

The International Tax Justice Academy (ITJA) is an annual training programme that Tax Justice Network Africa (TJNA) launched in 2014. It is designed 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 key capacity building programme is intended for CSOs, trade unions, students, researchers and academics. The previous trainings attracted 92, 71 and 120 participants in 2014, 2015 and 2016 respectively. In this context ITJA is set up to address and raise awareness on key fiscal development issues on the theme: **“Building the next generation of tax justice champions”**. ITJA will be held this year in Nairobi, Kenya from the 27th to the 31st August 2018.

2. CONTEXT

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 Papers revealed, many world leaders and unscrupulous businessmen have been indicted in the scandal, showing the rot in the system. The West Africa Leaks further exposed complicities between corrupt political elites and international business leading in the loss of Africa’s vital resources and call for greater action by national governments and rich countries to curb illicit financial flows and corruption. 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. TJNA designed ITJA to fill this gap through a week-long training programme comprising lectures, case studies 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 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 Paradise Papers.

The global uproar 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.

3. OBJECTIVES

Informed by research and inclusive of a variety of voices, ITJA will provide a key platform to reflect and strategize on illicit financial flows (IFFs), tax governance and domestic resource mobilization on the African continent. The academy therefore sets out to:

- Provide basic knowledge on key tax justice themes.
- Initiate peer learning amongst participants, build alliances and promote engagement of key stakeholders on taxation in Africa and beyond.
- Highlight and bring forth depth discussions on the *Stop The Bleeding Campaign (STB)* to raise opportunities of engagement.
- Promote knowledge sharing and networking among stakeholders working on tax justice issues on the continent and beyond.
- Increase and support advocacy through data analysis and information sharing.
- Strengthen enhance collaboration within the network championing tax justice issues in Africa.

4. SCOPE OF THE TRAINING

The International Tax Justice Academy training programme includes lectures, case studies and interactive group work, presentations and use of audio visual tools. Guided by a series of teach-ins and round table discussions the Academy 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. It is tailored to the needs of participants of mid-level of the tax justice agenda and is underpinned by the following four pillars of TJNA:

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

5. METHODOLOGY

Participation

Trainees

The International Tax Justice Academy brings together CSOs, trade unions, students, researchers and academics.

Facilitators

The facilitators are policy leads from TJNA, researchers and experts in development taxation as well as ITJA alumni.

Training Format

ITJA's methodology enables progressive thinkers, movement leaders and academicians to collectively analyse existing literature and hone specific policy proposals around tax and domestic resource mobilisation. During the training the participants are provided with materials and an opportunity to engage with the various tax experts to discuss the discourse further. ITJA's training methodology includes:

- **Lectures along TJNA's four pillars**, policy and information analysis to cultivate a shared understanding amongst a cross-section of movements and policy-makers.
- **Roundtable discussions**, sharing multiple stakeholder positions and experiences in public mobilization, policy advocacy and/or implementation (case studies).
- **A public forum** to stimulate public consciousness and discussions (interactive group work/presentations).

6. SPECIFIC OUTPUTS

1. Production of material that can later be used in the development of the training manual.
2. Bring together 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.
3. 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.
4. 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.
5. 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.
6. A curriculum developed through the collaboration of the four Policy Leads, the Outreach department and the Senior Management Team will be used to guide in the development of presentations during this year's ITJA.

7. OUTCOME

1. More inclusive, equitable and accountable tax systems in Africa by 2020
2. Reduced financial outflows to contribute to increased tax revenue in Africa by 2020
3. Broad constituency of stakeholders advocating for tax justice