MOBILISING PROGRESSIVE DOMESTIC RESOURCES FOR QUALITY PUBLIC SERVICES IN KENYA AND VIETNAM

Completion Report
2014–2018

OXFAM

1. EXECUTIVE SUMMARY	4
2. INTRODUCTION	11
3. COUNTRY CONTEXT	12
4. PROJECT AIMS AND OBJECTIVES	17
5. PROJECT MANAGEMENT AND GOVERNANCE	19
6. PROJECT PARTNERS AND COALITIONS	22
7. SUMMARY OF APPROACHES AND ACHIEVEMENTS	24
8. POLITICAL AND CONTEXTUAL CHALLENGES	40
9. LESSONS LEARNT	42
10. CONCLUSION AND SUSTAINABILITY	48
11. NOTES	50

Project background

The global inequality crisis is reaching new extremes. Fighting inequality has been included in the Sustainable Development Goals (SDGs) because of global agreement that inequality undermines sustainable development. This inequality crisis hinders Oxfam's fight against poverty and our work to enable people to have a greater say in development policy and practice. However, extreme economic inequality is not inevitable – it is the result of policy and investment decisions and a political and economic ideology that serves the few at the expense of the many.

Oxfam sees fiscal justice as central to the fight against extreme economic inequality. Evidence shows that government policies on taxation and public spending can be among the best tools we have for tackling inequality if they are used to create an economic system that redistributes resources and power towards those who are most excluded and marginalised.

To address this, Oxfam and partners implemented the *Mobilising Progressive Domestic Resources for Quality Public Services* project (or the DRM project) in Kenya and Vietnam from December 2014 to June 2018, funded by the Ministry for Foreign Affairs of Finland. The project is part of Oxfam's broader, long-term strategy to fight inequality together with partners and allies by increasing people's voices, and promoting progressive taxation and spending for essential services through the Fiscal Accountability for Inequality Reduction – Even It Up (FAIR-EIU) programme. This puts national change at the heart of its approach as this provides the best opportunities for inclusive decision making and the empowerment of people and civil society for lasting change.

Project objective and theory of change

The DRM project's overall objective was to contribute to making fiscal systems in Kenya and Vietnam more progressive to tackle inequality and poverty.

A central element of the DRM project theory of change is that having informed and active citizens is a necessary precondition for social and policy change to happen. The main assumption here is that citizens will be willing to act and hold their governments to account if they develop a strong identity as taxpayers, enhance their awareness, understand their fundamental rights, and gain key capacities to make effective use of those rights.

A second precondition for change to happen is that spaces for meaningful participation and action are in place and accessible to citizens, in particular to women and youth. Enabling existing spaces and/or creating new spaces for participation and interaction was seen as critical to helping people to hold government to account and in strengthening the responsiveness of governments in both countries.

A third precondition was the need to push fiscal justice – in particular tax – higher up public and political agendas. The project theory of change outlines the need to mobilise public pressure and promote a stronger voice of citizens on these issues, so that leaders and policy makers are more willing to strengthen the revenue-raising potential of tax systems in an equitable manner, and to use those revenues for the delivery of more accessible, better-quality essential public services. This means providing rigorous evidence and research to convince key stakeholders to make tax systems more effective and redistributive. The main assumption here is that if governments have evidence of the social impacts of tax and budget inequality and feel that a critical mass of society is voicing the need for more fair and transparent fiscal policies, they will be more willing to promote that agenda.

Oxfam's programming strength, distinctive competence and capacity to achieve greatest impact lies in our ability to link long-term development programmes, campaigning and advocacy at local, national and/or international levels to support development and policy gains. The DRM project has been implemented by teams cutting across the international programme, campaigns and policy teams. As such, it has embodied Oxfam's 'one programme approach' – facilitating joint learning and increasing the reach of our work, and helping to shape the approach Oxfam is taking globally to working on fiscal justice through our FAIR-EIU programme.

Country contexts and the partnership approach

In **Kenya**, which is characterised by high levels of inequality and unequal wealth concentration, the project has aimed to take advantage of the devolved structure of governance by taking a very strong sub-national approach, and has focused on two main areas of work. Firstly, the project tried to leverage the new constitutional devolution and public participation frameworks to empower women and youth in Nairobi, Wajir and Turkana counties to influence progressive policy changes concerning government revenue raising, budgeting and spending. By encouraging citizens' engagement in key decision-making spaces, the project aimed to make governments in the three counties more responsive to the

needs, priorities and rights of these groups. Secondly, the project aimed to influence national-level fiscal policies to broaden the tax base in a more equitable and redistributive way.

In **Vietnam**, analysis of the political context and system led to the decision to focus on tax reform at the national level and budget transparency at the local level, and to concentrate efforts on the health sector. For the past two decades, Vietnam has progressively transitioned to a market-oriented economy. A key priority of that agenda has been strengthening public financial management, including reform of a number of tax policies, presenting an important influencing opportunity for the project. Vietnam still has high levels of inequality and poverty, especially among ethnic minorities and migrant workers. Significant efforts were invested in strengthening CSOs' role in promoting tax and budget literacy among the public, and enhancing their voice on tax policies, budget transparency and accountability in local health services.

The DRM project sought to include marginalised communities whose voices often go unheard – women and young people; people living in slums or hard-to-reach rural communities (Kenya); and ethnic minority groups and migrant workers (Vietnam). In both countries, Oxfam implemented the project jointly with a diverse range of partners and coalitions, both formal and informal, with expertise across a wide range of thematic areas and approaches. Partners include research and policy think tanks, national CSOs, and coalitions and local community-based organisations.

The DRM project aimed to:

- Enhance social accountability by raising people's awareness, skills and confidence to participate in decision-making processes that affect their lives.
- Mobilise people through campaigning, the media and online/offline activities to apply wider public pressure on decision makers.
- Establish and support CSO coalitions and networks for capacity building and effective influencing on tax justice and inequality.
- Conduct research and generate evidence about the impact of inequitable taxation and budget allocation on the lives of the poorest people, including women and youth.
- As a result of the combination of the above, influence governments to take concrete steps towards progressive public revenue raising, equitable allocation and accountable spending. Key targets included policy makers at sub-national and national levels.

Headline achievements

Over three and a half years, the DRM project has influenced significant change. The voices of citizens have been amplified and spaces created so they are listened to; accountability has increased through improved citizen–state dialogue and trust; and concrete policy and practice change has been witnessed through legislation reform, commitment from authorities to project aims and objectives, and the integration of CSOs' and citizens' asks into fiscal policy dialogue and decision making at local, national and international levels.

The project has reached 20,555 people directly through awareness-raising and capacity-building activities in Kenya and Vietnam and high numbers of people indirectly. For example, social media activities in Kenya have reached 1.2 million people as active users and had 10.6 million impressions (the number of people who may have seen the social media posts) over the project's lifetime. In Vietnam, the hospitals included in a Patient Satisfaction Index provide services for around 17.4 million people a year, so the potential future benefit of improved services is huge.

Ultimately, a far stronger enabling environment has been created to influence change on fiscal justice in Kenya and Vietnam, with awareness raised among citizens of the links between tax and public services and of tax as an issue of social justice and equality. In the context of Vietnam, where this is a very new issue for civil society and the political and governance space is constrained, this has been particularly groundbreaking.

Key achievements and project highlights include:

Citizens' awareness has been raised and spaces for participation in governance strengthened, increasing transparency and reinforcing the social contract between citizens and the state.

- In Kenya, members of Health Facilities Management Committees (HFMCs) – formal structures established by county governments – were trained to better perform their legally mandated function, and to mobilise communities to engage with and hold public health service providers to account. HFMCs participated in and influenced the county budgeting process and introduced a health scorecard – a quantitative survey of citizen satisfaction with public health facilities. They also hosted radio shows to raise the voices of community members, gaining the attention of policy makers and increasing pressure for improved investment in and delivery of public health services.

- In Vietnam, a Patient Satisfaction Index (PSI) has been published online by the Ministry of Health, ranking hospitals based on patients' feedback as a management tool to promote accountable public healthcare services. 7,931 in-patients (3,964 women) from 29 hospitals in 21 provinces across Vietnam have shared their feedback on services received. These hospitals reach a combined average of 17.4 million patients a year. The PSI launch in March 2018 attracted significant public attention; three days later, the Prime Minister asked the Ministry of Health to urgently review the condition of sanitary facilities in all public hospitals.
- Citizens in both countries have played a far more active role in discussions on budget allocations and tracking expenditure on services. In Kenya, this has resulted in citizens' asks being included in the County Integrated Development Plans and in greater transparency on how public money is being spent on healthcare and infrastructure. In Vietnam, budget documents have been made more accessible, and more than 6,000 people have been supported to build awareness and engage in state budget oversight through trainings, community discussions, competitions and public hearings.

The project has successfully mobilised the public to put pressure on decision makers.

- In Kenya, most campaigning activities took the form of intensive social media engagement and outreach, for example through the 'Our Taxes our Money' online platform. This ran six targeted social media campaigns over the course of the project's life, addressing policies affecting domestic resource mobilisation, budget-making processes and gender perspectives on tax justice. The project also reached young audiences through 'Maskani Conversations' – offline gatherings among youth citizen groups. The conversations were aired online, often attracting large audiences; for example, a conversation to analyse the county budget estimates in 2017 had 544,655 users on Twitter and 2,943,287 impressions.
- Community radio also proved an important means of raising awareness and gaining attention of both the public and policy makers throughout the project in Kenya, particularly given the remoteness of some of the communities we worked with. This was a particularly good medium for reaching poor women, who often did not have access to social media. Skits, music and theatre performances and travelling roadshows were also used to raise greater awareness on tax and budgets among people in slums and isolated rural communities.

- In Vietnam, the space for public mobilisation is limited due to the cultural and political context, and we were unable to do any public campaigning. The project therefore relied more heavily on traditional media to raise wider public awareness of tax injustice. In 2017 alone, there were 20,500 mentions of Oxfam in tax-related articles in online newspapers, and over the course of the project journalists have written extensively on tax injustices in Vietnam, citing Oxfam's research. A monthly 'Happy Hour' initiative brought together experts, CSOs and the general public in a space convened by Oxfam to debate and discuss fiscal justice issues. Typically, around 400 people participated in the workshops and an additional 5,500 people joined the sessions online.

The DRM project has strengthened coalitions and CSO engagement on fiscal justice issues.

- In Vietnam, collaboration of CSOs on fiscal justice issues reached a new level with the project's creation of the Vietnam Alliance for Tax Justice, the country's first-ever alliance working on tax. The Alliance is composed of diverse civil society networks and organisations¹ that meet regularly to exchange information and knowledge on current tax justice issues. It has advocated for the revision of wasteful tax incentive policies in Special Economic Zone law, the revision of VAT law to lessen the burden on the poor, and more transparent reporting to minimise the tax avoidance and evasion that deprives Vietnam of much-needed public revenue.
- In Kenya, the project worked with existing national, regional and global alliances, leveraging the platforms and audiences they provided and sharing online spaces to reach broader audiences at sub-national, national and global levels. This included working: nationally, in alliance with the Tax Justice Network Africa on a combined response to the government's proposed establishment of a low-tax financial centre in Nairobi; regionally with the East Africa Tax and Governance Network (EATGN) on an initiative to build a stronger voice on tax justice in Kenya; and globally, contributing to a campaign by the Global Alliance for Tax Justice to amplify the call to all governments to end tax avoidance strategies. In collaboration with experts from the think tank Institute of Public Finance Kenya (IPFK), Oxfam hosted a training of trainers on Kenya's national and county budgeting processes, where participants from 15 institutions were empowered to train their communities on the budget cycle.

Oxfam and partners have built a strong evidence base to influence policy and constructive dialogue with decision makers.

- A key focus of the project has been to provide research which clearly demonstrates how current tax and spending policies affect people's lives and can exacerbate poverty and inequality, and to propose policy alternatives that would render the systems more progressive and equal. Several reports, policy briefs and publications have been produced, published and widely disseminated to push fiscal justice issues higher up the political and the public agenda. A range of issues have been covered including, for example: the drivers and solutions of inequality in Vietnam and Kenya; tax havens and petroleum revenues in Kenya; tax incentives in Vietnam; the gendered impact of tax on the informal sector in Nairobi; and the impact of healthcare costs on citizens in Vietnam. This has contributed to a number of advocacy successes, examples of which are highlighted below.

- In both countries, Oxfam and partners have actively promoted constructive dialogue and have worked hard to build relationships with policy and decision makers. Lobby activities included briefing policy makers on comparative tax law examples based on experience from the Oxfam Confederation, and brokering contacts between policy makers and international experts. This has helped to build Oxfam's reputation as a credible voice and a trusted adviser on fiscal justice issues.

This has led to the project having a tangible impact on policy and practice change on fiscal justice. Highlights include:

- In Vietnam, the government has taken up concrete policy recommendations made by Oxfam and partners on specific legislation – including on the taxation of small and medium enterprises, greater transparency in public debt management law, improvements in public financial reporting and revision of wasteful tax incentives. The Prime Minister of Vietnam

officially requested the Ministry of Finance and the General Department of Taxation to investigate and report on loss from tax incentives in the country after Oxfam launched the *Assessing Tax Incentives in Vietnam* report in May 2017. Another key example is the influence of the Vietnam Alliance for Tax Justice on Decree 20, which led to the introduction of a legal requirement for multinational companies to provide a copy of their global country-by-country reporting to the Vietnamese tax authority. This will ensure greater transparency, reduce scope for tax evasion and avoidance by multinationals, and increase potential revenue for spending on public services such as health and education for the people of Vietnam.

The DRM project gives CSOs the chance to work together in increasing knowledge about tax and tax justice at national as well as regional and global levels. Secondly, it provides us with capacity and spaces to coordinate in tax policy analysis. In Vietnam recently, the government has been planning to improve and amend several laws and policies on tax, which we have been working on together. Ngo Thi Thu Ha, Center for Education Promotion and Empowerment of Women (CEPEW)

- In Kenya, collaboration with government agencies at a national level proved highly effective. For example, the Kenya Revenue Authority publicly supported the project's policy recommendations as demonstrated by joint collaboration to train Kenyan citizens on tax and public participation. In line with the project's recommendations in its December 2017 report *Taxing for a More Equal Kenya*, submissions have been made to Parliament on the final version of the Income Tax Act in support of a new tax band for higher earners, an increase in capital gains tax, the establishment of a Committee on Gender Responsive Budgeting, and a Commission on Revenue Allocation.
- Citizens' increased participation in local governance has also led to several changes at local level. In Kenya, for example, the health scorecard has resulted in improved service delivery at the county level, for example through the repair of previously

non-functional equipment, introduction of suggestion boxes and supply of electricity and water in the health facilities. Wajir and Turkana county governments have both committed to implementing automated tax collection systems (these are currently manual), which will make revenue collection more effective, potentially increase revenue, and reduce opportunities for fraud or revenue mismanagement. They also publicly committed to deliver on the project objectives of increasing participation in budgeting processes. In Vietnam, as a result of the project's efforts to engage citizens in budget-making processes at local level in Quang Tri and Hoa Binh provinces, a number of local authorities have committed to delivering on citizens' demands regarding more transparent, equitable, effective budget spending. For example, commune tax collectors will now review tax collection with individual households and refund households where appropriate; voluntary fee contributions by local people will be reviewed, especially concerning exemptions for poor households; and more public budget will be invested in building and renovating roads and other communal infrastructure.

Lessons learnt

The DRM project faced several challenges, especially at the beginning as this was a pioneering project and there were few if any 'role models'. One of the key lessons is that taking time to select partners and invest in collaboration and capacity over the lifetime of the project is critical to partners having ownership of the project design, and to successful joint implementation. In future, it is also important to ensure that projects with this level of ambition are implemented over longer timeframes.

The experience gained and lessons learnt over the course of the last three and a half years on how to build strong public will and a constituency of active citizens equipped to hold their government to account will be widely disseminated and used to inform Oxfam's approach as we scale up this work. With this in mind, we have formulated a set of eight key lessons that Oxfam and other CSOs can take to influence policy and practice change on fiscal justice.

Eight lessons on influencing change in fiscal justice

1. Put gender at the heart of activities and work with women's rights organisations from the start to understand and address barriers to women's participation

- Work closely with women's rights groups, feminist economists and women themselves to understand their priorities and the injustices they face, and what support they need to participate fully in project activities.
- Robust gender analysis should inform all aspects of project design.

2. Create and support spaces for participation

- It is crucial to map existing and potential spaces for citizens to effectively participate in governance processes, for example public consultations, town hall meetings or virtual spaces.
- Formal and informal spaces need to be truly inclusive, reaching those affected by multiple discriminations. The convening role needs to be fulfilled with care to ensure that CSOs do not replicate societal power imbalances.

3. Regularly analyse context and power dynamics and react to opportunities for change

- Political economy analysis helps facilitate awareness and responsiveness to the political agenda and power dynamics, including gender discrimination and other forms of social exclusion.
- It is critical to regularly review the analysis to ensure that strategies are flexible and can adapt to changing contexts.

4. Provide evidence-based solutions to inform decision making

- It is essential to utilise research at the right time and adapt it to the context!
- Evidence needs to be as specific and solutions-focused as possible and should offer alternative policy solutions and/or lessons from other country experiences.
- Take advantage of opportunities that arise from government agendas – but remember that research should always be guided by what is important to people.
- Research should consider gender both in its analysis and its proposals, to reduce gender and other inequalities.

5. Work with diverse stakeholders

- Seek out diverse partners and 'unusual suspects' who can help to challenge existing views and bring different approaches and perspectives to fiscal reform.

6. Build trust with and among stakeholders

- Facilitate and build relationships of trust between CSOs and the government, and also between citizens, local authorities and public service providers. This is a critical part of promoting an accountability culture where citizens feel heard and empowered.

7. Take a rights-based approach

- Project design must be inclusive and should unpack colleagues' and partners' assumptions and facilitate ongoing dialogue to build understanding and a joint approach.
- Breaking down what equity and justice mean for people – and why fiscal justice is a rights-based issue – is essential to bringing people on board, co-creating interventions and ultimately creating the will for action.

8. Find the right entry points to work on tax – starting with people's everyday realities

- For people to care about tax, it needs to connect to their everyday realities and the collective problems we want to address – for example, a lack of essential services or a lack of say in how resources are spent.
- Doing this can not only build awareness and inspire action on tax, but can also strengthen active citizenship over the longer term.

CONCLUSION AND SUSTAINABILITY

The DRM project has given Oxfam a unique opportunity to work with citizens on tax. The project's linking of revenue raising with spending on essential services has proved to be its real added value, distinguishing its approach from that of other Oxfam and civil society governance projects.

The investment of time and effort in this pioneering project has been worthwhile. It has truly kick-started Oxfam's and allies' fiscal justice work in both Kenya and Vietnam. We have built our own and partners' expertise and established an extraordinary network of contacts to collaborate with in future. The project has influenced genuine change at multiple levels – local, national, global – and among different stakeholders, citizens and duty bearers. Crucially, the voices of citizens have been amplified and spaces created so they are listened to; and accountability has increased through improved citizen–state dialogue and trust, with people influencing local decisions for the first time. Real policy and practice change has been witnessed through reform in legislation, commitment from authorities to project aims and objectives, and the integration of CSOs into fiscal policy dialogues at national and international levels.

Knowledge and capacity on tax and budgeting has been built and internalised among citizens, civil society and Oxfam staff and partners. We have seen growing ownership of the project and the issues among partners and project communities. The project has significantly contributed to strengthening coalition and CSO engagement on tax justice issues in both

countries. Partners have grown in confidence and capacity; they are committed to keep pushing for fiscal justice and driving the agenda forward. In Kenya for example, the Maskani Conversations, an innovative way of communicating messages and reaching youth in particular, will continue. The Vietnam Alliance for Tax Justice will continue as an independent, self-governing body and has already agreed its overall vision, member roles, an action plan and fundraising strategy.

At local level, the processes and mechanisms for public participation in budget allocation and expenditure tracking that have been improved through the project's activities – combined with people's greater understanding of them – should help to facilitate communities' continued involvement and ability to hold decision makers to account beyond the project's lifetime.

The lessons we have learnt will now help us to develop clear strategies to address the sorts of changes we want to see at multiple levels – in social norms, behaviour and policy – and support citizens to have greater agency to create that change.

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Before the project... there was very little conversation round tax. Tax was seen as a jargon concept, a concept that only scholars could expand on. When the DRM project came in there was a major shift in how tax is viewed by citizens. We have seen people have conversations both online and offline on how their taxes should be generated, and how their taxes should be utilised to provide for essential public services. Majani Tyson from project partner Inuka ni Sisi (Kenya)

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We will ensure that future fiscal justice programmes utilise the project's lessons on finding the right entry points to working on tax, the importance of linking tax to people's everyday priorities – particularly public services – and how this can help build awareness and action on tax, and facilitate more active citizenship. We will also ensure that future work analyses and understands gender dynamics from the beginning, and that projects continue to focus on citizen–government dialogue and supporting more open and inclusive civic spaces.

2. INTRODUCTION

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The global inequality crisis is reaching new extremes. Fighting inequality has been included in the Sustainable Development Goals (SDGs) because of global agreement that inequality undermines sustainable development. This inequality crisis hinders Oxfam's fight against poverty and our work to enable people to have a greater say in development policy and practice.

Oxfam's research has highlighted the scale of the problem showing that 42 of the world's richest people now possess as much wealth as the poorest half of the world.² What's more, the inequality crisis is worsening. Between 2016 and 2017, 82% of the wealth generated went to the richest 1% of the global population, while the poorest half saw no increase.³ Wealth buys power, access to decision making and access to opportunities, and in doing so enables a privileged minority to continue to enjoy their full set of rights to the detriment of the rights of the majority. However, extreme economic inequality is not inevitable – it is the result of policy and investment decisions and a political and economic ideology that serves the few at the expense of the many. Economic inequality stunts growth and progress, erodes social cohesion and leaves the poorest behind with little ability to lift themselves out of poverty.

Oxfam sees fiscal justice as central to the fight against extreme economic inequality. Evidence shows that government policies on taxation and public spending can be among the best tools we have for tackling inequality if they are used to create an economic system that redistributes resources and power towards those who are most excluded and marginalised.

To address this, Oxfam and partners implemented the *Mobilising Progressive Domestic Resources for Quality Public Services* project in Kenya and Vietnam, with support from the Ministry of Foreign Affairs of Finland, between December 2014 and June 2018. Its overall objective was to help make fiscal systems in Kenya and Vietnam more progressive to tackle inequality and poverty.

The project aimed to achieve this by building and supporting civil society led campaigns and advocacy in the two countries,

and by helping to raise citizens' awareness and voice to hold decision makers to account on revenue raising and spending on social services. We aimed to apply public pressure on leaders and policy makers to strengthen the revenue-raising potential of their tax systems, and to improve the redistribution of public resources through more and better investment in free public services, particularly healthcare services.

In Kenya, which is characterised by high levels of inequality and unequal wealth concentration, the project has taken a very strong sub-national approach, and has focused on two main areas of work. Firstly, the project tried to leverage the new constitutional devolution and public participation frameworks to empower women and youth in Nairobi and hard-to-reach parts of Wajir and Turkana counties to influence progressive policy changes concerning government revenue raising, budgeting and spending. By encouraging citizens' engagement in key decision-making spaces, the project aimed to make governments in the three counties more responsive to the needs, priorities and rights of these groups. Secondly, the project aimed to influence national-level fiscal policies to broaden the tax base in a more equitable and redistributive way.

In Vietnam, analysis of the political context and system led to the decision to focus on tax reform at the national level and budget transparency at a local level, and to concentrate efforts on the health sector. For the past two decades, Vietnam has progressively transitioned to a market-oriented economy. A key priority of that agenda has been strengthening public financial management, including reform of a number of tax policies, presenting an important influencing opportunity for the project. Vietnam still has high levels of inequality and poverty, especially among ethnic minorities and migrant workers. Significant efforts were invested in strengthening CSOs' role in promoting tax and budget literacy among the public – including the poor, women, ethnic minorities and migrant communities – and enhancing their voice on tax policies, budget transparency and accountability in local health services.

3.1 Economic growth and inequality in Kenya

Kenya is a vibrant and growing lower-middle income economy, with GDP growing on average 5.6% annually since the 2008 financial crisis. However, while wealth and incomes continue to accumulate for some, poverty still blights millions of lives.⁴ Gender and other inequalities prevail, with highly unequal access to services such as healthcare and education between different groups.⁵

Challenges in domestic revenue raising: Kenya relies on tax as its main source of domestic revenue, with tax receipts averaging 91.5% of the total revenue between 2011/12 and 2016/17.⁶ However, tax collection is insufficient to meet the country's needs. Moreover, the government has increasingly shifted the focus from progressive direct taxation to regressive indirect taxation over the last 30 years. The negligible⁷ contribution of wealth taxation to Kenya's total tax revenue, and a reduction in personal income tax for the rich in recent decades,⁸ is severely restricting the country's revenue base. Kenya relies heavily on corporate tax revenue and has introduced various tax incentives for companies, despite little cost-benefit analysis of the effects.⁹ Regulation and oversight is weak, and it has been estimated that Kenya is losing \$1.1bn every year to tax incentives and exemptions – nearly twice its health budget in 2015/16.¹⁰ Its tax base is also being undermined by corporate tax dodging: according to one estimate,¹¹ Kenya lost as much as \$435m annually between 2002 and 2011 to trade misinvoicing.

Devolved system of governance and resource mobilisation: Since the 1970s, delivery of virtually all basic public services in Kenya (including primary education, water and health) was centralised. However, with the establishment of the new Constitution of Kenya in 2010, several radical transformations have taken place in the country's governance – starting with a comprehensive Bill of Rights, which recognises citizens' basic human rights for the first time. The constitution also provides for a move to a devolved system, accompanied by specific provisions on citizens' public participation in governance. Under the new system, Kenya has 47 county governments. Governance responsibilities have been bestowed from the national to the devolved county governments, including budgeting and expenditure on public services.

Access to public services: Kenya needs to increase tax revenues to increase investment in public services. Although there have been some improvements in the country's health status over the last decade, progress remains too slow and health inequality unacceptably high. Despite the government's welcome commitment to achieve universal health coverage by 2030, when aid for health is deducted it spends only 6% of its

budget on health – far short of what is needed. Nearly one million children of primary-school age are still out of school, and huge disparities in education levels exist between the poorest and richest children.

Public participation and civic engagement: Recognition of public participation in the constitution provides a platform for Kenyan citizens to engage in governance. To date, however, citizens have not been able to participate effectively in decisions on the budgeting, allocation and spending of county resources. County governments have not taken adequate measures to support such participation, and have been mired in accusations of misappropriation of funds and corruption. This has the most damaging impact on the poor and marginalised, particularly women and young people. Their exclusion from the governing process, and the diversion of funds, means they cannot access their basic rights and services, thus exacerbating their poverty. The ripple effect of inequalities and poverty across society result in a less stable economy and country.

Where we worked in Kenya: Wide regional disparities exist in Kenya and the project therefore took the decision to work in three counties: Nairobi, Turkana and Wajir. Turkana in northwest Kenya and Wajir in the northeast, bordering Somalia, are two of the most marginalised and hard-to-reach counties in Kenya.

THE IMPACT OF INEQUALITY IN KENYA – JANE’S STORY

Jane Muthoni is a small-scale market trader in Kawangware Gatina, Nairobi county, a slum district with little in the way of public infrastructure. ‘Kawangware, especially the Gatina area, is a dusty place, where we do not have very good roads. We don’t have good houses. There is no proper drainage. When it is dark, there are no lights. That is the kind of life we have. We have only one public school and it is very congested. A class can have more than 50 children, so that number is very big for one teacher.’

Despite the lack of services, Jane and the other traders have to pay taxes twice a week to the local authority – taxes which represent a substantial amount of their already stretched incomes. Jane knows that the poorest Kenyans are paying more than their fair share:

‘If I was in power, taxes would be paid according to one’s income. For example, my husband earns 50,000 shillings and the tax on his payslip is a lot of money compared to the salary he is getting. His boss, for example, may get two million shillings and the amount he is contributing as tax is very little compared to his salary. So if I was in government’ I would say the guy who is getting 50,000 should pay tax of

10 shillings, according to his salary. The rich man does not feel the pinch of paying the tax, because as far as he is concerned the taxes are very little. Yet the person at the lower level, even if he has to pay 3,000 shillings – that is a lot of money to him.

‘The gap between poor and rich people in Kenya is sometimes very humiliating. Some of their children drive cars and when you are walking around the roads you get covered in dust, or if it is raining you are splashed with water. You start asking yourself, where did I go wrong? Why is it that there is this family that has a lot and I don’t?’

‘I would like the government to engage with the ordinary people, so that they can understand the challenges on the ground. That is one way of solving our problems. But if they just explaining themselves to the people at the top and the small man is alone, it will not work. It will remain the same. It is very hard for the small man to get to the top without the government interacting with ordinary people. It is very unfair because we are all Kenyans. We are entitled to equal rights, but there are those big people who do things I can’t because I don’t have money.’

Access to quality healthcare and education is particularly challenging in Turkana and Wajir. In 2008, for example, almost all children from rich households in Nairobi went to school, while 55% of poor girls living in the northeast (Turkana and surrounding counties) had never been to school.¹²

3.2 Economic growth and inequality in Vietnam

Vietnam has a strong record of growth and poverty reduction, but increasing inequality is threatening progress – Oxfam calculations show that the richest man in Vietnam earns more in a day than the poorest Vietnamese earns in 10 years.¹³ Economic inequality interacts with other inequalities and is reinforced by poverty of voice and opportunities. Women, ethnic minorities, small-scale farmers and migrant workers are more likely to be poor, excluded from services and political decision making, and to face the most discrimination.

Challenges in domestic revenue raising: There is real potential for Vietnam to increase tax revenue and to make it more progressive. Currently, Vietnam relies heavily on corporate income tax, VAT and export and import taxes. VAT is a regressive tax, which places a disproportionate burden on the poorest people, yet it has increased as a proportion of revenue raised to GDP – from 4.02% to 7.89% between 2001 and 2010. Since 2009, Vietnam has reduced corporate tax rates from 28% to 20%, meaning company profits are now taxed at a lower rate than workers' incomes. Companies also receive public subsidies in the form of tax incentives and tax holidays, further reducing their contributions. At the same time, tax avoidance and evasion are letting the richest multinationals off the hook and sucking money out of Vietnam's budget. A government investigation found that in 2013, 83% of foreign companies used various tricks to minimise their tax liability; while 720 out of 870 foreign firms in Vietnam engaged in tax fraud and were ordered to pay back nearly \$19m in taxes and penalties.¹⁴ In short, Vietnam is placing the tax burden on lower earners in society, and missing the opportunity to tax those with the greatest means to pay.

Access to public services such as health and education: Lack of investment in the education, health, and civic and political engagement of disadvantaged groups further undermines their prospects for a better future. Public spending on health has increased, but tends to be 'decidedly pro-rich'.¹⁵

Progressive expenditure on public health centres accounts for a small share of total spending, while subsidies for healthcare for wealthier citizens are much larger. To address this, the government plans to increase budget allocations to services for the poorest and other disadvantaged groups, but overall public spending on health is clearly insufficient to meet the need. Moreover, three million people in Vietnam are pushed into poverty each year due to medical costs,¹⁶ with out-of-pocket payments having a disproportionate negative impact on women, and leading to many having to delay seeking healthcare due to financial barriers (see Oanh's story below). Education has great potential to improve social mobility and fight extreme inequality, but progress has been unequal. Girls, ethnic minorities and the poorest are disproportionately excluded and underserved, and children from the poorest households have seen little to no improvement in educational outcomes in the last 20 years.

Public participation and civic engagement: Disadvantaged groups in Vietnam have limited understanding of their rights and exercise low levels of participation in voting and other decision-making processes.¹⁷ Citizens in general lack the information and skills to understand tax and budget issues, and feel they don't have the right to engage in such processes. Women in particular have little say in state budget mobilisation, allocation and expenditure.¹⁸ So while the richest and most privileged are able to influence policy in their own favour, the poorest and most marginalised citizens are unable to make their voices heard, trapping them at the bottom of the economic and social ladder.

THE REAL COST OF HEALTHCARE IN VIETNAM – OANH’S STORY

Oanh is a 27-year-old kidney dialysis patient who lives in Hanoi with her partner, Vinh. She moved to Hanoi from rural Me Linh district so that she can receive the hospital treatment she needs three times a week. Government health insurance covers the cost of her dialysis, but Oanh has to pay for her daily medication herself. She cannot afford a kidney transplant.

‘I feel sad for myself when I see the prescriptions I cannot afford. People who can afford medicine are healthier. I feel that my life is too difficult and I am stuck. It is really unfair.’

Oanh earns \$50 a month unofficially selling tea in the hospital, which just about covers her medical costs, but as she lacks permission to work there she worries she will be stopped. Her partner’s income has to cover all other essentials, such as rent and food. Oanh’s parents have had to sell farmland and assets to cover the cost of her emergency care.

‘When people are sick, all poor families have to borrow money. If the government provided support when we are sick, I would have fewer burdens. My life wouldn’t be as hard.’

Vietnam’s economy has grown rapidly in recent years but people like Oanh are yet to fully profit from this. There are still 13 million people living in poverty – often ethnic minorities, women and people living in rural areas who face daily discrimination.

As Oanh is all too aware, basic rights like medical treatment and education come at a price. Pregnant women from poor households are three times more likely to go without antenatal care. A quarter of the population lack health insurance and even those that are insured still have to pay extra in order to get the care they need. A total of around three million people in Vietnam are pushed into poverty each year due to medical costs.

Oanh and her family are locked in a cycle of debt. She and her partner can’t even think about getting married or having a family because of this situation.

It shouldn’t be this way. With the right medical support, dialysis patients can have a good quality of life and the ability to earn a livelihood.

Where we worked in Vietnam: In Vietnam, the project chose to work at national, provincial and district levels. The map shows the main areas the project has been working in, including Quang Tri province in the north-central coastal region and Hoa Binh province in the northwest of the country, as well as the 14 provinces that contain the 29 hospitals that were part of the Patient Satisfaction Index (see section 7.1). Both Hoa Binh and Quang Tri provinces have a high number of ethnic minority groups, accounting for 73% of the population in Hoa Binh and 13% of the population in Quang Tri.

A decision was made to work in Dong Anh district, part of Hanoi province, in order to work with migrants who had moved from other parts of the country to find work. In Hai Boi commune in Dong Anh district, more than 40% of the population are migrants. 71% migrant workers lack access to public health services and only 44% of the migrant workers can utilise health insurance. They often have to pay for private healthcare services with high out-of-pocket payments.

For further information on the political and contextual challenges and how the project responded, see section 8.

4. PROJECT AIMS AND OBJECTIVES

17

Mobilising Progressive Domestic Resources for Quality Public Services (or the DRM project) was launched in December 2014 and ran to June 2018, with the overall objective of making fiscal systems in Kenya and Vietnam more progressive and effective to tackle inequality and poverty.

Project implementation was articulated around one overall objective and three broad results that were common to both countries, as outlined below. Please see Annex 1 for a detailed report of achievements against the logframe results and indicators.

OVERALL OBJECTIVE: Governments take concrete steps towards progressive public revenue raising, equitable allocation and accountable spending for quality and accessible public services that meet the needs of women, youth and marginalised groups.

RESULT 1: Empowered women, youth, marginalised groups and CSOs actively influence and hold government to account for more progressive, equitable and accountable revenue raising, allocation and spending.

RESULT 2: Government policies for progressive and accountable fiscal systems are informed and influenced by quality evidence and policy analysis.

RESULT 3: Public mobilisation increases pressure on government to enact changes in policy and practice for more progressive, equitable and accountable revenue raising, allocation and spending.

The logframe can be visualised as an overarching theory of change, which was designed based on the commonalities of the national-level theories of change, logframes and workplans, and aims to link the local and national-level work to regional and global-level campaigns and processes.

DRM PROJECT OVERARCHING THEORY OF CHANGE

A central element of this theory of change is that having informed and active citizens is a necessary precondition for social and policy change to happen. The main assumption here is that citizens may be willing to act and hold their governments to account if they develop a strong identity as taxpayers, enhance their awareness of fundamental rights, and gain key capacities to make effective use of those rights.

A second precondition for change to happen is that spaces for meaningful participation and action are in place and accessible to citizens, in particular to women and youth. This assumption was not always explicitly set out in project documents but was implicitly seen as a key factor contributing to the achievement of the final objectives of the project. Enabling existing spaces and/or creating new spaces for participation and interaction was seen as critical to helping people to hold government to account and to strengthen the responsiveness of governments in both countries.

A third precondition was the need to push for tax justice issues to gain a higher position on public and political agendas. The theory of change outlines the need to mobilise public pressure and promote a stronger voice of citizens on these issues, so that leaders and policy makers are more willing to strengthen the revenue-raising potential of the tax systems in an equitable manner and to use those revenues for the delivery of more accessible, better-quality essential public services. In the logic of the project it also means providing rigorous evidence and research to convince key stakeholders in government and the legislative to make tax systems more effective and redistributive. The main assumption here is that if governments have rigorous evidence of the social impacts of tax and budget inequality and feel that a critical mass of society is voicing the need for fairer, more transparent fiscal policies, they will be more willing to promote that agenda.

5. PROJECT MANAGEMENT AND GOVERNANCE

19

Strong governance and management of this programme has been critical to ensuring its effective and successful implementation.

A **Steering Committee**, comprised of Country Directors and Global Advisors (e.g. on gender, governance and funding) and Global Management Team members, was set up to oversee the overall direction and strategy of the project and to ensure its implementation remained on course.

A **Project Coordination Unit**, comprised of two Global Managers and two Country Project Officers, met monthly to discuss operational issues and share learning and ideas.

A **Global Coordination Team**, with a Global Programme Manager, Finance Manager, the Southern Campaigns and Programme Manager and the MEL Advisor, was responsible for working with country teams to ensure programme quality, provide support and share learning across the two country projects. Together with country teams, it ensured strong financial management and oversight through regular reviews of budgets and spending against activities.

At **country level**, Project Officers managed, monitored and supported the delivery of the DRM project's specific country objectives, and ensured that partners delivered the programme according to the jointly and contractually agreed workplans and budget allocations. They also communicated regularly with the Global Coordination Team to share and document learning, good practice and challenges, to seek guidance and support, and to provide financial and narrative reports.

Oxfam's programming strength, distinctive competence and capacity to achieve greatest impact lies in our ability to link long-term development programmes, campaigning and advocacy at local, national and/or international levels to support development and policy gains. The project has been implemented by teams cutting across the international programme, campaigns and policy teams; it has therefore embodied Oxfam's 'one programme approach', facilitating joint learning and increasing the reach of our work.

All of the above has contributed to enhancing the quality and profile of the project: this has resulted in the DRM project becoming an inspiring and powerful fiscal justice programme within the Oxfam confederation, and has helped to shape the approach Oxfam is taking globally to working on fiscal justice through its Fiscal Accountability for Inequality Reduction – Even It Up (FAIR–EIU) programme.

Partnership

Oxfam's 'Working Principles' outline Oxfam's principles, beliefs and values regarding partnership. Key values are: respect for the diversity of people and partner organisations; respect for partners' autonomy and the transparency and accountability of their own organisational policy and processes; and a consultative style that ensures the voices of partners and allies can effectively influence Oxfam thinking and practice. These principles were applied to our partnerships throughout the DRM project.

Multi-country programming approach

The DRM project has been delivered as a multi-country programme, whereby the two country-level projects were united under a global theory of change and coordinated centrally, as outlined above. This aimed to facilitate similar learning questions across the countries; use similar approaches to tackle problems; focus on shared learning and build this into programme design, implementation and review processes to support good practice; and support stronger links between national and global influencing.

We have found that this approach helped us to provide a range of opportunities and spaces for learning across partners and teams over the last three and a half years. Both teams have held meetings to review progress and strategise with partners; this has been bi-annual for Vietnam and annual for Kenya. Training has been given on fiscal justice issues, for instance on gender-responsive budgeting in Vietnam and the budget cycle in Kenya. Partners from Kenya and Vietnam met through three joint annual meetings bringing together learning across countries. Country teams have also had the opportunity to participate in global Oxfam spaces and key campaigning moments such as the World Economic Forum in Davos and as part of Oxfam's global FAIR–EIU programme and Even It Up campaign. All of this has increased the knowledge of partners and Oxfam teams as well as the connections between them, and their confidence and capacity to take the work forward has grown as a result.

Connecting national and global influencing to leverage greater change

As part of its multi-country programming approach, the project has benefited from Oxfam's capacity to link national tax issues to global processes. At the same time, national work in Kenya and Vietnam has been strengthened through the support of Oxfam global colleagues, particularly in advocacy on domestic tax and health financing – some highlights of which are presented below. The impact of this is an important aspect of the sustainable legacy of the project.

Kenya: In 2017, global colleagues supported the Kenya team to assess the implications of the Nairobi International Financial Centre (NIFC) bill.¹⁹ This included supporting local coalition partners to present parliamentarians with briefings and questions to engage constructively in the legislative process. Members of the global team also supported the Kenya team in

designing and promoting social media products. Although the NIFC was approved despite the objections raised by Oxfam and partners, the momentum generated through the joint work with civil society allies provided strong foundations for the remainder of the project.

In early 2018, the Oxfam Kenya team alerted global colleagues to new proposals to change fuel subsidies as part of a package of measures planned to expedite the granting of a new IMF loan facility. Members of the global team raised the issue with IMF representatives and fed back to the Kenya team, allowing Oxfam and partners to develop quick analysis and advocate powerfully to the government. The example also fed into growing global Oxfam analysis on the use of tax incentives and related measures such as subsidies, and the kind of policy proposals which are both socially progressive and contribute to sustainable domestic revenue mobilisation.

USING KENYAN STORIES TO INFLUENCE CHANGE IN THE UK

Oxfam worked with ActionAid UK, Oxfam Ireland and ActionAid Ireland to coordinate a tour of the UK for tax activists such as Wanjiru Kanyihia from the DRM project partner NTA to influence decision makers and inspire the UK public to take action on tax transparency. Wanjiru spoke at public events in Edinburgh, Cardiff, Oxford, Manchester and at an Oxfam student event in Nottingham.

Wanjiru also took part in an event at the UK Parliament, speaking to MPs about the need for greater tax transparency and the issues facing people in Kenya. Oxfam supporters were inspired and engaged by real-life stories of how tax dodging affects people in developing countries.

Vietnam: In December 2017, the EU published its ‘blacklist’ and ‘greylist’ of tax havens. Kenya did not appear on either list, but Vietnam was greylisted under three criteria. The Oxfam global team informed Vietnam counterparts, who engaged with officials and the EU office in Vietnam. Although it was not possible to establish exactly what commitments the Vietnamese government had made to stay off the blacklist, the analysis and recommendations provided by Oxfam about potential reasons for Vietnam being cited by the EU for ‘harmful tax practices’ were recognised by the EU itself as the kind of accountability it hoped the blacklisting process would generate. Oxfam’s request contributed to the EU Commissioner asking greylisted countries to publish their commitments.

Global: The project has helped to inform Oxfam’s tax and inequality work and advocacy in the UK and Europe, for example making use of country advocacy to strengthen calls for international changes to tax rules. To help campaigning in support of public country-by-country reporting, Oxfam GB showed a film made by Vietnam colleagues in the UK Parliament. The film explains why enhanced tax transparency would boost revenue-collection efforts in developing countries like Vietnam in particular. About 40 people attended the event, including several parliamentarians and members of the House of Lords – providing an important opportunity to influence UK decision makers.

Monitoring, evaluation and learning

Oxfam is committed to ongoing monitoring, evaluation and learning (MEL) to promote effective, results-focused, quality programming. The MEL strategy for this project was designed in line with Oxfam’s overall MEL approach. This is based on the understanding that policy, advocacy and social change are complex and dynamic processes that require rapid and ongoing assessment and adaptive responses.

A mid-term review of the project was carried out in September 2016. The review highlighted the need to revise the MEL framework put in place during the inception phase to do more to capture the intermediate changes. A final evaluation in April 2018 reviewed the DRM project’s work and approach in both countries, with a specific focus on observed changes regarding fiscal justice in Kenya and Vietnam over the project’s lifetime. The evaluation aimed to assess the contribution of Oxfam and partners to observed (and verified) results, as well as the effectiveness of the project. A second objective was to identify shared learning and practical recommendations that can be embedded into future strategic decisions and programming approaches. The evaluation design relied on a strong qualitative approach combining a number of participatory tools and methods, including a light-touch version of Oxfam GB’s Process Tracing Protocol, a theory-based method that seeks to advance inferences about cause and effect in a particular change process, and the extent to which this has been prompted or influenced by a project or initiative. Both of these reviews have informed Oxfam’s analysis of lessons learnt (section 9) and improved our understanding of specific results outlined in this report (section 7.5 on influencing change).

6. PROJECT PARTNERS AND COALITIONS

22

Oxfam implemented the project jointly with a diverse range of partners and coalitions with expertise across a wide range of thematic areas and approaches. They include research and policy think tanks, national CSOs, and coalitions and local community-based organisations (CBOs).

Identification and selection of project partners was challenging, primarily because it was not always easy to find organisations with expertise in fiscal justice issues, but also because building relationships and trust takes time and effort. Both countries had to discontinue collaboration with some original partners and establish partnerships with new ones. (Please see section 9.2 for more reflection on the lessons learnt on working in partnership.)

The DRM project was composed of 11 formal partnerships and multiple informal partnerships. This section summarises the role of formal partners in implementing the project activities.

Kenya

National Taxpayers Association (NTA): NTA focuses on promoting good governance via citizen empowerment, enhancing public service delivery and partnership building across Kenya. NTA led the implementation of DRM project activities in Nairobi county, where it trained a number of Health Facility Management Committee (HFMC) and Community Action Network (CAN) members and, together with others, conducted advocacy activities to increase public participation and influence spending and quality of health services.

Arid Lands Development Focus (ALDEF): Based in Wajir county, ALDEF works with pastoralist communities on governance, advocacy and capacity building. As partners in the DRM project, the organisation conducted a number of social auditing activities and led advocacy strategies on tax justice at county level. ALDEF also worked to mobilise communities to participate in the development of the County Integrated Development Plan (CIDP) and supported civil society to engage in county revenue department meetings and development of finance regulations.

Catholic Dioceses of Lodwar (Caritas): Caritas led a number of advocacy activities on tax justice targeting Turkana county government. This included a map of revenue-generating resources, which is still pending approval by the government. Caritas also trained a number of social auditors on taxation, budgeting and social auditing tools.

Inuka ni Sisi: A social media organisation, Inuka ni Sisi focuses on digital engagement and the creation of spaces for dialogue and feedback from community groups and networks. Within the project, the partner conducted a number of social media

campaigns on various tax issues. It also set up ‘Maskani Conversations’, an interactive online-to-offline initiative to facilitate public participation and promote engagement on tax justice.

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The DRM project key impact has been bringing into the limelight and activating conversations around the linkage between tax and service delivery. Before the project came into the limelight, there was very little conversation round tax. Tax was seen as jargon concept, a concept that only scholars could expand on. When DRM came in there was a major shift in how tax is viewed by citizens. We have seen people have conversations both online and offline on how their taxes should be generated, and how their taxes should be utilised to provide for essential public services. Majani Tyson, Inuka ni Sisi

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Africa’s Voices Foundation (AVF): AVF is a research institution founded in Cambridge (UK) that promotes mixed-methods research projects grounded in social science theories, engages citizens through digital channels and delivers robust, credible evidence to inform development and governance programmes. AVF played a role in monitoring and reporting on changes in the knowledge, attitudes and perceptions of the communities in Nairobi, Wajir and Turkana. AVF also delivered baseline, midline and endline research to gather opinions of citizens in the three counties about perceived fairness of the tax justice system, satisfaction with service delivery and their priorities for participatory budgeting.

Vietnam

Vietnam Initiative (VNI): A think tank of Vietnamese scholars worldwide, VNI was in charge of conducting a number of research products on tax issues. It was also responsible for working with the Ministry of Health on the implementation of the Patient Satisfaction Index (PSI) and research on health financing. VNI is a member of the Vietnam Alliance for Tax Justice.

Vietnam Institute for Economic and Policy Research (VEPR): VEPR is a research institute of the Vietnam National University that provides quantitative and qualitative analysis of economic issues and their impact. It has conducted research on tax issues and was responsible for conducting the political economy analysis during the project's inception phase. It is a coordinating member of the Vietnam Alliance for Tax Justice.

The DRM project gives CSOs the chance to work together in increasing knowledge about tax and tax justice at national as well as regional and global levels. Secondly, it provides us with capacity and spaces to coordinate tax policy analysis. In Vietnam recently, the government has been planning to improve and amend several laws and policies on tax, which we have been working on together. Ngo Thi Thu Ha, Center for Education Promotion and Empowerment for Women (CEPEW)

Budget Transparency Coalition (BTAP): BTAP is a coalition of Vietnamese CSOs advocating for change in the state budget law process towards greater transparency, accountability and participation. It was responsible for the delivery of a number of communications events and capacity-building activities on budget transparency in Quang Tri, Hoa Binh and Hanoi.

Migrant Workers Coalition (Mnet): Mnet aims to improve the lives of migrant workers. In the project, its focus has been on improving migrant workers' access to healthcare by enabling them to participate in local budget planning and enhancing their capacity to advocate for fairer health financing. The coalition has organised training and workshop events in Dong Anh, including the establishment of six core groups of migrant workers that take part in monthly discussions and participatory monitoring of the health budget.

Ech Phu Ho (EPH): A youth activist group and online community, EPH has been actively engaged in capacity-building activities and online awareness-raising campaigns on tax justice targeted at young people. EPH is a member of the Vietnam Alliance for Tax Justice.

Centre for Education Promotion and Empowerment for Women (CEPEW): CEPEW is a women's rights organisation providing different community development activities for the empowerment of women in Vietnam. It is a member of the Vietnam Alliance for Tax Justice and has provided gender expertise and inputs to some of the project research on tax justice.

Before, our work on migrant workers did not involve many tax justice activities. Since taking part in the Vietnam Alliance for Tax Justice and the DRM project, we have had more activities and gained knowledge in this field as well as more connections with other organisations. When it comes to migrant workers, who work and pay tax like anyone else, they do not benefit as fully as local workers from public services. The project has had a major role in making their voice heard and ensuring their benefits of health care and public services. Phuong, Mnet

7. SUMMARY OF APPROACHES AND ACHIEVEMENTS

24

This section presents a summary of some of the DRM project's most important achievements in empowering citizens to hold their governments to account, creating and strengthening civil society alliances to apply collective pressure, and building a strong evidence base and relationships to influence policy and practice reform at different levels. This has led to a number of instances where the project has reached its overall objective of influencing governments in Kenya and Vietnam to make reforms that enable more progressive public revenue raising, equitable allocation and accountable spending for quality and accessible public services that meet the needs of women, youth and marginalised groups. Connections have been made between national-level activities and global movements for change to influence international fiscal policy processes and debates.

7.1 Empowering citizens to hold government to account on fiscal justice

An informed, engaged public is a prerequisite for holding government to account. Investing time in building people's understanding of the issues was therefore essential. Throughout the project, it has been important to continually engage new actors and allies. The final evaluation found significant evidence among project beneficiaries in both countries of increased awareness of their rights as taxpayers; better understanding of the link between taxation, public service delivery and participation; and greater skills and self-confidence to hold duty bearers to account, particularly on local-level budget decisions and allocation of spending.

Kenya

Building on the new spaces for participation offered by the legal and institutional framework for devolution, the DRM project worked in three counties in Kenya (Nairobi, Turkana and Wajir) to empower people to participate in and influence government decision-making processes.

A slightly different approach was used in each county. The partners in Wajir and Turkana chose to focus on social auditors – volunteer community members trained to play an oversight role in how the public budget is spent – as the main agents of change. In Nairobi, the project focused on building the capacity of members of Health Facilities Management Committees (HFMCs) and Community Action Networks (CANs). HFMCs are formal structures established by county governments to form a link between health centre management teams and the community, and CANs were established and supported by the project partners to enable communities to better hold public health service providers to account. Key activities are described below.

Capacity building for CAN and HFMC members in Nairobi
Oxfam's partner National Taxpayers Association (NTA) worked with the HFMCs in eight health facilities in Nairobi county to enable them to better perform their legally mandated functions and to mobilise the community to push for better services. During the project, 81 members of HFMCs and CANs, including 43 women, received training on the roles and responsibilities of HFMCs, accountability in the health sector, and public participation in budget-making processes. Members of CANs also received training and were supported in developing action plans to further engage citizens.

As a result, CAN and HFMC members have greater knowledge and confidence to perform their roles effectively. This was seen in their willingness to participate in the Nairobi County Integrated Development Plan (CIDP)²⁰ process for 2018–2022, which led to the county government agreeing that the CIDP could be resubmitted to make it more responsive to communities' needs. County governments have responded positively to the more structured and constructive engagement fostered by the strengthened HFMCs and CANs, resulting in a number of policy changes and commitments at county level (see section 7.5 on influencing change).

Monitoring health facilities for accountable spending
NTA supported HFMC members to carry out monthly monitoring visits in eight health centres over the course of the project, where they held discussions with patients to raise their awareness and understanding of their right to hold providers accountable for the delivery of health services. A health scorecard tool – a quantitative survey of citizen satisfaction with public health facilities – was developed and widely used, with results and follow-up actions discussed at meetings between health-centre managers and users.

‘I STARTED WONDERING WHERE MY TAXES GO’ – COMMUNITY ACTIVISM IN PRACTICE

Azulu Adeba is a community activist in Korogocho, Nairobi county. He has become a passionate advocate for fiscal justice to overcome inequality, and clearly describes why he thinks other local people should get on board:

‘I got involved with the project because I started wondering where my taxes go. Our constitution guarantees the right to information. That includes whatever [law] is passed by our leaders. We have a right to know how the taxes we pay are being used. It is important to follow up on taxes, because we pay taxes to improve, if not sustain, the country’s economy. The taxes levied are to build the nation and not to enrich certain people.

‘People in the community pay taxes whenever they buy anything. Be it milk or sugar, everything you buy is taxed by

the government [VAT]. In addition, small-scale traders here are required to pay taxes to the local authorities so that they can run their businesses.

‘These taxes should be used on primary concerns, such as better roads. You can see for yourself how impassable these roads can be. If someone was coming to ferry a pregnant woman to hospital, they would have a hard time reaching her. She won’t receive the attention she requires due to the state of the roads.

‘If the taxes we pay were used accordingly I believe a lot would change with regard to inequality. A better economy would create more employment opportunities, which would in turn improve people’s ability to sustain themselves and their families.’

The results of the initial health-scorecard surveys were published in a report which was picked up by various media outlets and shared by partners. The Nairobi county government welcomed the launch of the health-scorecard report, and committed to increase investment in healthcare facilities and address citizens' concerns (see section 7.5 on influencing change).

Facilitating citizen participation in budget conversations and processes in Turkana and Wajir

In Turkana and Wajir, project partners²¹ focused on building the capacity of social auditors, who are usually selected from CBOs, community committees or religious leaders. Training included public participation processes, the budget cycle and taxation, to help social auditors engage more effectively in public forums and other spaces for consultation provided by the county government. It also enabled them to scrutinise public expenditure and service delivery at local level, and mobilise their communities to make demands.

For example, in Wajir, Arid Lands Development Focus (ALDEF) conducted training for social auditors on budget document analysis to ensure citizens' priorities were taken into account in the county government's spending plans. Social auditors from all six sub-counties of Wajir succeeded in mobilising

community members to influence the CIDP 2018–2022, with 1,370 men and 907 women (including 844 youths) sharing their priorities for the development plans. A citizens' forum was held to discuss findings of the project's analysis of county financial documents and to raise awareness of loopholes in the tax system that decrease revenue. In response, the Wajir county government made several important policy commitments (see section 7.5 on influencing change).

Vietnam

Participatory budget-making processes are very new in Vietnam. The project therefore aimed both to enable citizens to improve their capacity to participate, while also encouraging the authorities to open spaces for constructive dialogue. This focused on empowering Vietnamese citizens in Quang Tri and Hoa Binh provinces to influence budget processes and enabling migrant workers in Dong Anh district to hold service providers and the government to account for better quality healthcare services.

Building capacity for mutual dialogue on budget making at local level in Quang Tri and Hoa Binh

Oxfam and the Budget Transparency, Accountability and Participation Coalition (BTAP) collaborated with women's and farmers' unions to increase understanding of budget issues,

JOINING THE CONVERSATION ON THE STATE BUDGET – NGHIA’S STORY

At a regular community meeting in Baze village in Quang Tri province, Ho Thi Nghia, 30, from the Van Kieu ethnic group, listened patiently to a People’s Council report on local development plans, including funds allocated towards a new village road in Baze. Nghia waited, but the People Council’s reporter did not mention the total allocation for the road. Finally, Nghia raised her hand, and asked: ‘Please can you tell us how much budget was spent on this village road?’

The question is very simple, but it marked a big change for Nghia and the women in the village. Nghia had attended many such meetings, but had never felt confident enough to put a question to the local government and says that, in

the past, ‘They reported and we listened. Nobody had any ideas when the People’s Council allowed time for questions. We did not understand anything. We just attended the meeting and then came back home.’

Since joining the Baze community-based group on state budget, supported by DRM project partner BTAP, Nghia now feels strongly that as all citizens contribute to the state budget with their taxes, people like her have the right to ask questions and expect answers. Nghia has been elected as group leader and has been invited to the trainings on state budget management organised by her local women’s union.

build people's confidence for public participation, and create spaces for mutual dialogue with local authorities (People's Councils). A wide range of approaches and activities – including training sessions, community discussions, public hearings, theatre shows, quizzes and competitions – were used to raise awareness of the issues and encourage people to get involved.

In Quang Tri and Hoa Binh, a total of 253 CBO members have facilitated people's participation in the budgeting process. Since 2015, two core groups have been established with 78 members (including representatives from the People's Council, farmers' unions, women's unions and community leaders). These core group members have helped to set up 12 community-based groups with 175 community representatives; in turn, these groups have mobilised a total of 917 other citizens to conduct 9 oversight initiatives and 16 dialogues with local government. As a result, more than 6,000 people have engaged in budget oversight. In response, district and provincial government authorities have committed to take action on nearly 100 citizens' recommendations to render budget spending more transparent and equitable (see section 7.5 on influencing change).

Promoting budget transparency and public participation at national level

The project seized a unique opportunity for mobilisation in 2017 when, for the first time, Vietnam's state budget proposal became open for consultation, in October (national budget) and December (provincial budget). Repeated requests from Oxfam and BTAP resulted in the budget proposal being published on the Ministry of Finance (MOF) website. In October, BTAP organised a national budget workshop to discuss the proposal and make recommendations to government. This was attended by 65 participants from the National Assembly, including ministers and financial experts. The workshop was livestreamed on GTV (a television channel on Facebook) attracting 5,300 views. Similar workshops were organised at provincial and district levels: 202 people participated in four consultation workshops to hold government accountable for their budget plan. As a result, 64 recommendations were proposed, of which 18 were adopted by the local government, such as committing budget for building or renovating roads. BTAP also conducted an independent analysis of the budget proposal and collected recommendations by CSOs; these were shared with the MOF to increase participation in future budget proposals – including by allowing enough time for meaningful consultation.

Holding health service providers accountable through a Patient Satisfaction Index

One of the DRM project's most innovative activities allows citizens to hold government to account through an independent patient feedback survey system. The Patient Satisfaction Index (PSI) was developed in 2017 by the project partner VNI. The purpose of the PSI is to gather feedback from patients of 29 public hospitals on the services they have received. This allows for hospitals to receive a rating based on the quality of service provided. The PSI was designed as a key tool to help strengthen services and support more effective allocation of public funds, giving hospitals an incentive to improve services and provide patients with better quality services.

The PSI was officially launched in March 2018, chaired by a senior health minister and attended by more than 30 hospital managers. It has been published online by the Ministry of Health. By the end of the project, 7,931 in-patients (3,964 women) from 29 hospitals in 21 provinces across Vietnam had shared their direct feedback on public healthcare services. These hospitals provide services for a combined average of 17.4 million patients a year, so the potential future reach and impact of the PSI is huge.

We launched a programme allowing patients to score hospitals' quality. Our evaluation results have been acknowledged by the Ministry of Health, announced in workshops and have attracted the attention of a number of citizens, journalists, health departments and hospitals... Many provinces have decided to keep on implementing the hospital's quality evaluation through patient surveys to improve service quality and reform, and to efficiently apportion investment to hospitals. Nguyen Ba Hai, Vietnam Initiative (VNI)

Improving migrant workers' awareness of their rights

Oxfam worked with Mnet in Dong Anh district to improve marginalised migrant workers' access to healthcare. Six groups of around 15 migrant workers each were established,²² with a total of 113 members (90% women, and 80% migrant workers) who regularly engaged with the project. The leader of each group was trained on taxpayers' rights, health financing and the budget cycle. Core groups met monthly and discussed issues relating to health rights, social protection and more general health issues. Mnet supported research and preparation for the discussions, and invited district duty bearers to attend as requested by group members.

As a result of these activities, migrant workers have shown an increased awareness and willingness to call for their rights to health and social protection. Participants of a focus group discussion held as part of the project's final evaluation agreed unanimously that the monthly meetings have been instrumental in enabling them to get practical information about their entitlement to public health services. Group leaders recognised that the project trainings had improved their communication skills and confidence, while the regular meetings with local authorities and service providers had helped them become more vocal and willing to approach duty bearers on behalf of the group.

7.2 Public mobilisation to put pressure on decision makers

In Kenya, most campaigning activities took the form of intensive social media engagement and outreach, reaching large numbers of people and increasing the public debate on tax justice. Radio and community theatre have been used as tools to reach more marginalised populations without access to social media. In Vietnam, the space for public mobilisation is limited due to the cultural and political context, and we were unable to do any public campaigning. The project therefore relied more heavily on traditional media to raise wider awareness of tax injustice, although it also used social media creatively to reach younger audiences.

Kenya

Influencing through a strong social media campaigning strategy

The project engaged the public through the launch of the 'Ushuru na Huduma' (Swahili, meaning 'Our Taxes our Money') online platform and campaign in 2016. This utilises a number of different channels including Facebook, Twitter, YouTube, Instagram and a blog. Followers of the campaign continue to grow. Six targeted social media campaigns were run under the Our Taxes our Money campaign over the course of the project's life, addressing policies affecting domestic resource mobilisation, budget-making processes and gender perspectives on tax justice. Campaigns were targeted to engage specific marginalised groups; for example, raising awareness about tax and disability on World Disability Day.

Engaging young people through 'Maskani Conversations'

The project reached young audiences through the 'Maskani Conversations' – offline gatherings amongst youth citizen groups comprised of social media influencers and tax justice champions in Turkana, Nairobi and Wajir counties, initiated by the project partner Inuka ni Sisi. The facilitated conversations

allowed citizens to have in-depth discussions about issues that face them and helped mobilise citizens to call for accountable leadership and demand quality services in return for the taxes they pay.

The conversations were published online and many of them attracted large audiences; for example, a conversation to analyse the county budget estimates in 2017 had 544,655 users on Twitter and 2,943,287 ‘impressions’ (which are measured according to the number of people who are likely to have seen the posts). Another online conversation (#NairobiBudgetEstimates) reached 544,655 users on Twitter and had 2,349,192 impressions. At the youth groups’ request, Inuka ni Sisi supported members of Maskani Turkana and Maskani Wajir with capacity building on tax education, policy engagement and the budget-making process.

Using community radio to raise awareness and build pressure for change

Community radio proved an important means of raising awareness and gaining attention of both the public and policy makers throughout the project in Kenya, particularly given the remoteness of some of the communities we worked with. This was a particularly good medium for reaching poor women, who often did not have access to social media.

Radio stations (Ghetto FM and Koch FM) were also selected for their popularity among communities in Nairobi’s slums. NTA supported CANs and HFMCs to host a number of radio shows to raise the voices of community members in Nairobi and improve the participatory governance of health resources. As a result, the county government became more willing to partner with the project and support increased public participation. The partner Africa’s Voices Foundation (AVF) also developed radio shows in local languages and encouraged participants to text or call in to share their views with listeners. This engaged a wider audience in the project, gaining the attention of policy makers and helping to increase the pressure for improved investment in and delivery of public health services.

Using video to connect with audiences and inspire action: Video was used to bring the issues to life and to clearly link taxpayers’ responsibilities with their rights to receive adequate public services in return. This included the release of videos on why tax matters (https://www.youtube.com/watch?v=yW0qlr_A0-Q), on education (https://www.youtube.com/watch?v=l8tllly_zV_) and on health (https://www.youtube.com/watch?v=yW0qlr_A0-Qk), which have been widely shared on social media platforms such as Twitter and YouTube.

In an effort to reach more women (who, it was found, were less likely than men to engage in the project’s online campaigns), Inuka ni Sisi documented the experiences of a women’s tax justice champion, Halima Shariff (https://touch.facebook.com/UshuruNaHuduma/?__tn__=-~). The video was later posted on the ‘Our Taxes Our Money’ platform and on the county government’s ‘Wajir Good Governance Initiative’ WhatsApp group. This enabled the campaign to connect personally with duty bearers and to highlight communities’ key areas of concern, including the need for better access to healthcare, security, education and livelihood-support programmes.

Developing innovative ways to raise awareness in hard-to-reach communities

Caritas worked with social auditors from Kakuma and Lokichar (major towns and sub-counties in Turkana county) to develop skits, music and theatre performances to raise greater awareness on tax and budget performances with the Turkana community. This activity was carried out in the local language to ensure inclusivity and reach a greater number of people. In early 2017, a Turkana Tax Roadshow was organised to create awareness of the need to pay taxes and the need for the county government to provide information on how taxes are spent. The event brought together county officials and the revenue authority with citizens, attracting approximately 500 community members, of whom approximately 300 were women and 280 were aged under 35.

Vietnam

Using print media to gain coverage and mobilise public debate

Media work proved highly effective in informing the general public about tax justice in Vietnam. The project was particularly successfully in engaging the media in the launch of reports on specific areas of policy reform, bringing in experts from the Oxfam confederation to speak at press conferences as well as directly with decision makers. In 2017 alone, there were 20,500 mentions of Oxfam in tax-related articles in online newspapers. Many of these were as a result of a press release in Vietnam in May 2017 on Oxfam's global tax report concerning the tax evasion of the 20 biggest EU banks and 100 largest US companies. As a result, journalists have written extensively on tax injustices in Vietnam, citing Oxfam's research. This media exposure enabled the project to gain traction and credibility, and established Oxfam in Vietnam as an informative and authoritative voice on fiscal justice (see section 7.4 on building an evidence base).

Online debating on tax justice

A monthly 'Happy Hour' initiative was highly successful in encouraging people to join conversations about tax justice. Every month, this brought together experts, CSOs and the general public in a space convened by Oxfam to debate and discuss topics and to share facts, experiences and opinions, framing the issues from Oxfam's perspective on equity and justice. Around 400 people participated in the workshops offline. The conversations were aired online so people could attend remotely; typically, around 5,500 people joined the sessions online. Topics debated included tax justice for ethnic minorities, the need for introduction and reform of billionaire tax and tobacco tax, and the revenue lost due to wasteful tax incentives in Vietnam's Special Economic Zones.

7.3 Building capacity of civil society and working with alliances

A key aim of the DRM project was to increase the number of CSOs working on fiscal justice in both countries and to strengthen their collaboration for a greater collective impact on tax and spending policies and practices. The project therefore supported coalitions and networks by sharing information, building capacity and facilitating joint influencing activities. Intensive training in the first and second year enabled project partners to deliver activities effectively and in turn, build the capacity of local actors. In the second and third year of the project, partnerships were broadened and alliances established to advocate for change.

Kenya

In Kenya – where there was relatively more existing CSO capacity on fiscal issues – rather than building a new alliance (as in Vietnam), the project worked with existing national, regional and global alliances, leveraging the platforms and audiences they provided, and sharing online spaces to reach broader audiences at local, sub-national, national and global levels.

Oxfam hosted a training of trainers on Kenya's national and county budgeting processes, in collaboration with experts from the non-for-profit think tank Institute of Public Finance Kenya (IPFK), who provided training sessions for trainers from 15 organisations including the NTA, Malaria No More, Young Women Empowerment Program and the International Budget Partnership – Kenya (IBP-K). Participants gained the skills to train their communities on the budget cycle in relation to gender, access to data, public finance and budgets. Around 40 individuals took part in monthly training sessions over six months. Building the capacity of these organisations resulted in the identification of the need to develop sustained responses to fiscal and tax justice issues in Kenya, and many of these CSOs are now collaborating with each other on advocacy independently of Oxfam.

Nationally, working in alliance with Tax Justice Network Africa resulted in a combined response to the establishment of the Nairobi International Financial Centre (see 'Connecting national and global influencing' in section 5), support to various CSOs to attend the International Tax Justice Academy, and participation in the UN Working Group for the Guiding Principles on Business and Human Rights mission to Kenya to discuss the interconnectedness of taxation and human rights.

Regionally, working in alliance with the East Africa Tax and Governance Network (EATGN) resulted in the development of 'Providing Appropriate Tools Required to Interpret and Observe Tax Structures in Kenya' (PATRIOTS Kenya), an initiative to build a stronger voice on tax justice in the country and mobilise CSOs and citizens alike to examine the implications of various legislative amendments.

Globally, the project worked with the Global Alliance for Tax Justice, amplifying its campaign messages during the Bogotá Declaration on Tax Justice for Women's Rights, and raising awareness of the exclusion of women from the structures and powerful systems that dominate fiscal policy planning in Kenya.

Vietnam

In Vietnam, collaboration of CSOs on fiscal justice issues reached a new level with the official creation of the Vietnam Alliance for Tax Justice (<https://www.facebook.com/congbangthue/>; official website: <http://congbangthue.vn/>), the country's first alliance working on tax. It is composed of four diverse civil society networks and organisations²³ and works as a loose coalition that regularly meets to exchange information and knowledge on current fiscal justice issues. The Alliance takes advantage of members' networks as well as their wide range of expertise, including research, gender, health, public financial management and transparency. Through the Alliance, the project encouraged and enabled civil society groups to engage with the General Department of Taxation (GDT) to push more for transparent reporting. The Alliance has already been effective in influencing legislation (notably on Decree 20 – see section 7.5 below).

In 2018, the Vietnam Alliance for Tax Justice submitted detailed policy recommendations on the draft Special Economic Zone Law in Vietnam, which included harmful and wasteful tax incentive policies. A Member of Parliament quoted the Alliance's recommendation on tax incentives in her speech in the plenary meeting. In May 2018, together with leading Vietnamese economists, the Alliance called on the government to eliminate harmful tax incentive articles. More than 60 journalists participated in a press conference and more than 100 articles were published delivering its warning about tax incentives and inequality. The Alliance also ran a successful online campaign to petition for the law to be postponed in June 2018.

7.4 Building an evidence base to influence policy

In both countries, Oxfam and partners have actively promoted constructive dialogue with policy and decision makers and have worked hard over the three and half years to foster trust and gain credibility by developing evidence-based research. This has clearly demonstrated how current tax policies affect people's lives and can exacerbate poverty and inequality, and has proposed policy alternatives to render the systems more progressive and equal. It has informed our policy positions, taken a gender perspective wherever possible, and greatly enhanced our advocacy and influencing work with governments and other stakeholders.

Several reports, policy briefs and publications have been produced and widely disseminated to push fiscal justice issues higher up the political and the public agenda. Examples of key publications are highlighted below. This research has

been used in our influencing activities – for example briefing policy makers on findings, applying Oxfam's global research and analysis on fiscal justice to the national context, highlighting examples of what has worked in other country contexts, and inviting Oxfam's international tax experts to share their knowledge and provide valuable expertise and technical support.

Kenya

Use of Tax Havens in the Ownership of Kenya Petroleum Rights and Potential petroleum revenues for the government of Kenya: Implications of the proposed 2015 model (both May 2016): These reports reveal the widespread use of tax havens and low tax jurisdictions in the corporate structures of companies holding petroleum rights in Kenya, and call on the government to review the tax terms offered to international oil companies to explore for new sources of oil and natural gas, in order to maximise the benefits for the country and all its citizens.

Taxing for a More Equal Kenya: A five point action plan to tackle inequality (launched December 2017):

The report highlights extreme economic inequality in Kenya and sets out policy options for the Kenyan government to address inequality, including the introduction of a new income tax band for the wealthy and an increase in capital gains tax – recommendations which were adopted in the government's Income Tax Act Review and set for tabling and adoption in the financial year 2018/19 (see section 7.5 below).

Progressive Mobilisation and Management of Domestic Resources for Quality Delivery of Public Services in Turkana County – Kenya (2017):

This study provides an analysis of the existing tax structure and revenue policies in Turkana county, identifying gaps and recommending best practices on county revenue mapping as recommended by the Commission for Revenue Allocation, best practices in other counties, as well as global practices on resource-enhancement plans. It provides an in-depth analysis of Turkana's revenue base for the last 10 years, evaluates the revenue-collection process, analyses and recommends new and existing revenue sources, and provides and elaborates a strategic plan for the Turkana county government on revenue mobilisation for the next five years.

Baseline Survey for the Domestic Resource Mobilisation Project (2017):

The purpose of this survey was to analyse tax, budgetary and public participation legislation in Nairobi, Wajir and Turkana; analyse the progressiveness/repressiveness of the tax regime in Kenya; and determine the knowledge, attitudes and satisfaction levels of citizens, particularly poor and

marginalised women and youth, regarding county budgets and budget processes.

Midline Study of Domestic Resource Mobilisation Project in Kenya (2017):

This study was part of the evaluation of the project's progress and aimed to understand barriers to public participation in the budgeting process and assess any changes in citizens' opinions, knowledge and awareness of issues related to tax as a result of the project activities.

Gendered Impact of National and Sub-National Tax Policies on Small Scale Traders in the Informal Sector in Nairobi County (2018):

The objective of this study was to generate sound, fact-based evidence and analysis to understand the main activities undertaken by small-scale traders in the informal sector in Nairobi, evaluate the existing national and county taxes levied on them, understand the operating context and services

provided to small-scale traders by government, analyse the different impacts on women from tax or levy policies at national and sub-national level, and analyse the average tax burden of these taxes or levies compared to formal sector taxation.

Vietnam

Assessing tax incentives policies in Vietnam (2017):

This analysed Vietnam's tax incentives for large and multinational enterprises over the last 10 years. It showed that Vietnam is granting various tax exemptions from VAT, corporate income tax and land use tax and estimated that Vietnam lost \$110m in 2014 in corporate income tax and personal income tax, due to tax incentives. Despite this, tax was not ranked as the number one factor attracting investors to Vietnam, in comparison to political and economic stability and transparency. The main findings from the desk analysis were shared during a workshop in August with nearly 60 participants

from 15 NGOs and media outlets. Participants regarded this information as useful and new in alerting the public to budget losses due to unnecessary policies when public resources are already limited. The report was also shared with the Finance and Budget Committee of the National Assembly and the General Department of Taxation in October 2017.

LOSSES FROM TAX INCENTIVES

In June 2017, the Prime Minister of Vietnam officially requested the Ministry of Finance and the General Department of Taxation to investigate and report to the Prime Minister about the losses from tax incentives in the country after the project launched its report assessing tax incentive policies. This report warns that the losses from tax incentives was equivalent to 86% of the recurrent expenditure for healthcare, 35% of the recurrent expenditure for education and 5.8% of total revenue of that year.

Quick impact assessment of Decree 20 (2017):

The findings of the assessment show that over 1,000 companies will need to file country-by-country reports with the Vietnam's General Department of Taxation. Over 950 of these companies are foreign-based. The analysis was shared among the Vietnam Alliance for Tax Justice and contributed to the CSO Towards Transparency's report on the transparency of 45 biggest companies in Vietnam.

Assessment on Tax Incentives for Small and Medium enterprises in Vietnam and Recommendations for Law on SMEs: Qualitative analysis based on international experience and quantitative analysis (2017): This quantitative research piece by project partner VNI documents whether tax incentives for SMEs in Vietnam had been effective over the last 20 years. This research was a follow-up to the qualitative research conducted in October 2016 documenting international experiences on tax incentives for SMEs. VNI pointed out that giving tax reductions to SMEs (as proposed by the Vietnam government) would cause distortions, tax transferring behaviours, legal complications and unnecessary transparency issues. VNI's recommendation to the government was that the law should focus more on effective ways of supporting SMEs, for example through funding mechanisms, credit support or capacity building.

PUSHING TAX JUSTICE UP THE AGENDA IN VIETNAM

Oxfam's research has helped to put fiscal justice on the agenda in Vietnam. In the project's final year in particular, its evidence-based research has been very visible in the Vietnamese media, helping to gain widespread public attention for tax issues and put pressure on decision makers to end tax injustices. As a result of the quality of the project's research, its constructive ongoing dialogue with decision makers and its intensive engagement with journalists, the Vietnamese media now refer to Oxfam as a trusted adviser when they need to report on national tax policy changes. A Member of Parliament quoted Oxfam's figures on tax loss due to tax evasion by multinational companies as a reference for his request to tighten regulations and review tax incentive policies (<http://kinhtedothi.vn/dai-bieu-quoc-hoi-can-h-bao-tang-truong-phu-thuoc-vao-fdi-301667.html>).

Impact of health care cost increase on poor households in Vietnam: Empirical evidence from 2012–2014 and Integrating Patient Satisfaction Index into hospital budget allocation in Vietnam (both 2017): These two pieces of VNI research on health financing showed that people in poor households suffer disproportionately from ill health, that female-headed households are more likely than male-headed households to experience ill health, and that there are more elderly people in poor households. Increases in healthcare costs have hit these poor households hardest. These findings were used to highlight that the Government of Vietnam should support the coverage of medical costs for poor households and publicly consult citizens on any proposals for increasing hospital fees in the future.

Recommendation for Draft Law on Public Debt from the transparency and accountability perspective (2017):

This analysis paper contains recommendations on the draft public debt law. The report shows that Vietnam's public debt has increased 15 times over 15 years. In 2016, official debt almost reached the threshold of 65% GDP as approved by the National Assembly. In this context, the government is under pressure to increase taxation or cut down on public spending. Public debt is viewed as a negative tax, which impacts everyone, rich and poor alike, with the potential to deepen inequality in Vietnam. In 2017, using the findings of the study, Oxfam and BTAP cooperated with the Department of Public Debt Management to improve transparency requirements (see section 7.5 below).

TRANSPARENCY IN PUBLIC DEBT LAW

Oxfam worked closely with BTAP to push for greater transparency in public debt law. The project convened a workshop attended by 65 participants, including representatives of the drafting committee, National Assembly, research institutes, independent experts, CSOs and the media. Key recommendations were shared, most of which were accepted by the drafting committee. Around 15 newspapers delivered our key messages following the workshop. Several of the project's recommendations were adopted in the new draft law.

Vietnam's Provincial Open Budget Index 2017: Ranking of provinces based on budget openness and transparency (2018): The POBI (Provincial Open Budget Index) was used to assess and rank how openly and transparently the 63 provinces in Vietnam adhere to the new State Budget Law 2015. The methodology for the POBI was finalised following consultation with CSOs in Quang Tri and Hoa Binh provinces, the media and the Ministry of Finance. The findings show that although the State Budget Law clearly stipulates local government's responsibility to publish its executive budget proposal, annual financial report and audit report online, not all provinces are fully compliant.

Impact assessment and gender analysis of Draft Revised Law on VAT (2018): This is an independent impact assessment of the Value Added Tax Draft Law by the Vietnam Alliance for Tax Justice. Gender analysis was incorporated in this research from the beginning, with active participation of the women's organisation and project partner, CEPEW. The recommendation paper was finalised in March and published in May 2018 prior to the National Assembly meeting where the law proposal was debated.

7.5 Influencing policy and practice change

As a result of all the project's activities described above, policy makers and legislators in both countries have committed to or implemented policy and practice change in line with the project's recommendations, at local, sub-national and national levels.

It is important to note that policy change results are usually multi-dimensional and the result of many intervening variables and actors. Attributing policy changes to specific interventions can be difficult because other organisations and external factors may also have played a significant role in their

achievement. The project evaluation has tried to verify Oxfam and partners' results on policy and practice as far as possible and this has informed our reporting of results below.

Kenya

The project used the provisions of devolution to achieve policy and practice change at county level, for example by facilitating participation in the CIDP process and through the use of social auditors and members of HFMCs and CANS as agents of change. Examples of steps taken by county governments to commit to or realise the project's policy recommendations include the following:

- In response to the citizens' forum and project analysis on county financial documents, the Wajir county government committed to: providing an audit report of county expenditure and a focused revenue-collection framework; increasing citizens' awareness on the importance of tax compliance and the right to demand service delivery; and ensuring easy, online access to data on county government revenue streams and corporate tax agreements. Publishing information publicly at local level helps to strengthen transparency. This is the sort of innovation that could be scaled up in other local/country contexts.
- Project advocacy on the role of HFMCs has led to a Member of the Nairobi County Assembly calling for the role of HFMCs to be formalised and legally registered, giving HFMCs greater legitimacy to represent the interests of the community. This demonstrates duty bearers' openness to supporting community frameworks that can hold them accountable for delivery of services.
- Wajir and Turkana county governments both committed to implementing automated tax collection systems (these are currently manual). This will make revenue collection more effective, potentially increase revenue, and reduce opportunities for fraud or revenue mismanagement. They also publicly committed to deliver on the project objectives of increasing participation in budgeting processes.
- Nairobi county government has committed to partnering with the project to increase public participation in the Nairobi County Integrated Development Plan process, a key way of ensuring people's voices are heard in government planning and decision making.
- The project's healthcare scorecard has resulted in improved service delivery at the county level, for example through the repair of previously non-functional equipment, the introduction of suggestion boxes, and the supply of electricity and water to the health facilities.

- The project analysed the Turkana County Fiscal Strategy and presented alternatives to the current revenue-collection models, including the introduction of new revenue streams. The county government welcomed the findings and pushed for adoption of parts of the report.

At national level, collaboration with government agencies proved highly effective. For example:

- The Kenya Revenue Authority publicly supported the project's policy recommendations as demonstrated by its collaboration with the project in training Kenyan citizens on tax and public participation.
- The Auditor General publicly expressed interest in collaborating with the project to ensure that county governments fulfil their obligation to ensure participatory governance, especially in relation to budget planning and implementation.

- In line with the project's recommendations in its December 2017 report *Taxing for a More Equal Kenya*, submissions were made to Parliament on the final version of the Draft Income Tax Bill 2018 in support of a new tax band for higher earners, an increase in capital gains tax, and the introduction of a second generation of international tax reforms. If these are included in the Bill, this will significantly help to increase revenue from tax and strengthen tax transparency. The submission itself is an important way of engaging senior decision makers on the project's asks.

Vietnam

Engaging government and policy-making stakeholders in constructive dialogue about tax justice issues was found by the final evaluation to be a very significant contribution of the DRM project in Vietnam. Oxfam's contribution was highly appreciated by most of the stakeholders interviewed, who confirmed that Oxfam is currently the only NGO in Vietnam that

is openly invited to the table to discuss tax reform.

Advocacy efforts have led to commitments both from local authorities in the project's target areas and at national level, where the government has taken up concrete policy recommendations made by Oxfam and partners on specific legislation.

At local level a number of authorities have committed to delivering on citizens' demands regarding more transparent, equitable, effective budget spending and the Patient Satisfaction Index has gained significant attention and resulted in health providers incorporating patients' feedback into service delivery. Specific examples of steps taken by provincial and local authorities to commit to or realise the project's policy recommendations include the following:

- The launch of the Patient Satisfaction Index (PSI) attracted widespread attention in Vietnam, with more than 60 national media channels covering the launch. Just three days later, the Prime Minister asked the Ministry of Health to urgently review sanitary/toilet facilities in all public hospitals. The Party Secretary of Ba Ria Vung Tau province, whose hospital was ranked number one in this survey, sent feedback to hospital managers encouraging them to continue their strong performance; the patient feedback system was highly appreciated. After the publication of the PSI, Hanoi Department of Health (with two lowest ranking hospitals) requested all hospitals to collect patient survey data at least every quarter to improve their PSI position.
- In Quang Tri and Hoa Binh provinces, a number of local authorities have committed to delivering on citizens' demands regarding more transparent, equitable, effective budget spending. For example, commune tax collectors will now review tax collection with individual households and refund households where appropriate; voluntary fee contributions by local people will be reviewed, especially concerning exemptions for poor households; and more public budget will be invested in building and renovating roads and other communal infrastructure.
- In March 2018, the project launched the Provincial Open Budget Index (POBI) to promote budget openness in 63 provinces, attracting attention from governments and the public. Although in its infancy, there have already been encouraging results. After the POBI launch workshop, 30 provinces responded to BTAP on the POBI assessment. Some provinces urgently disclosed state budget documents after the event. In addition, local governments in Hoa Binh and Quang Tri have legalised many initiatives for promoting state budget transparency and participation. For example, Hoa Binh

Provincial People's Council has required 210 commune governments to adopt BTAP's guidelines for participatory management of the commune development fund and some other communal budget items. Quang Tri Provincial People's Council has also legalised participatory scoring for selection of public investment projects.

- Migrant workers taking part in the project have engaged with decision makers, resulting in more inclusive health services for migrant workers and their family members and the emergence of signs of better quality service provision.

At a national level, advocacy resulted in the following concrete changes to legislation:

- One of the major achievements of the DRM project in Vietnam was its successful influencing of Decree 20 – key fiscal legislation that will reduce the incidence of tax avoidance, tax evasion and transfer pricing abuse by changing the reporting requirements of multinational companies. The project's final evaluation found evidence of a significant contribution made by Oxfam and partners to important policy changes, including the introduction of country-by-country reporting to strengthen tax transparency (see case study overleaf).
- The new legislation regulating small businesses taxation, enacted in June 2017, adopts a number of recommendations advocated by the project – for example, that small and medium enterprises (SMEs) will pay a lower tax rate for a limited time, only paying the full rate when they are established. This will contribute to broadening the tax base while still promoting development of SMEs, boosting the overall economy while avoiding the possible tax evasion from big companies registering themselves as SMEs.
- Oxfam and BTAP's advocacy efforts during 2017 to push for greater transparency in the public debt law resulted in several improvements to the amended law, including stronger provision on handling violations and accountability, more detailed requirements on the type of information central government needs to report to the National Assembly, and that the provincial governments need to report to the People's Council. The Ministry of Finance also improved requirements on public debt information transparency: from 2019 onwards, the Public Debt Review will be produced twice a year instead of annually.
- In June 2018, in response to concerted campaigning by the Vietnam Alliance for Tax Justice and strong public opposition to the draft law (especially proposals on land), the National Assembly and the government announced that they had agreed to postpone the approval of this law until October 2018.

INFLUENCING TAX POLICY REFORM IN VIETNAM – THE CASE OF DECREE 20

Oxfam worked with a range of partners and formed Vietnam's first-ever alliance on tax justice to push for greater transparency requirements in the tax affairs of multinational companies (MNCs). This resulted in the government introducing new regulations requiring MNCs to file country-by-country tax reports – helping to strengthen tax transparency and tackle tax avoidance in Vietnam.

The high price of tax avoidance in Vietnam

Taxes have always been the most important source of revenue in Vietnam, accounting for 80-90% of the total state budget.²⁴ In 2013, the government revealed that 720 out of 870 foreign enterprises operating in Vietnam had avoided taxes.²⁵ In 2016, the government began to revise its 'Decree 20' tax regulations with a particular focus on the practice of transfer pricing, which can be manipulated to play a major role in corporate tax avoidance.

This policy reform is vital. It is estimated that developing countries, including Vietnam, are losing \$100bn per year due to tax avoidance by MNCs through the manipulation of transfer pricing and other profit-shifting practices.²⁷ This amount is more than enough to pay for an education for the 124 million children currently out of school worldwide, and for health interventions that could save the lives of six million children globally. In a country like Vietnam, which has a large budget deficit, lost tax revenues could be used to fund public education and healthcare – sectors which are currently subsidised up to 40% by out-of-pocket payments²⁸ from ordinary Vietnamese citizens.

The Vietnam Alliance for Tax Justice

Oxfam and partners formed The Vietnam Alliance for Tax Justice – a diverse group of civil society networks and organisations that regularly meets to exchange information and knowledge on current fiscal justice issues. The Alliance benefits from members' networks and their wide range of expertise, including research, gender, health, public financial management and transparency. It has influenced a number of changes to tax policy and practice in Vietnam, but its most notable success has been in relation to Decree 20.

The Vietnam Alliance for Tax Justice called for public country-by-country reporting – requiring MNCs to publish key financial data, including the profits their subsidiaries make and the taxes they pay in the country of operation instead of only reporting consolidated accounts in their home country. Public country-by-country reporting would help the Vietnamese

government to improve tax rules to prevent avoidance in the first place. It would also enable CSOs, journalists and researchers in Vietnam to hold companies to account to ensure they pay their fair share of tax.

Building trust, engaging new allies and sharing expertise

A visit by an Oxfam international tax policy specialist allowed the Alliance to engage with the government at an expert level, and this level of engagement convinced the Vietnam Initiative (VNI), a respected research institute, to partner with the Alliance in its advocacy efforts. Oxfam also began to collaborate with the Vietnam Chamber of Commerce and Industry (VCCI) – an unlikely but very useful ally for the Alliance, as it represents the business interests of national and foreign companies in Vietnam.

As a result of the Alliance's sustained engagement with the relevant authorities, the government agreed to introduce a regulation in Decree 20 which requires MNCs to file country-by-country reports directly with Vietnam's tax bureau. Although this information is only available to the tax bureau and not the general public, it is an important first step in ensuring that MNCs pay their fair share of tax and compensate for the public assets, infrastructure and services they use in Vietnam.

This is a welcome initial response to the information gap on MNC profits and tax paid in-country, and provides an important example that other countries in the Global South can follow. Because of this regulation, Vietnam no longer has to rely on tax treaties or information-exchange agreements to gain information on foreign parent companies, making it easier for the government to identify and address tax avoidance or abuses of transfer pricing.

The Vietnam Tax Justice Alliance – now a self-governing body – will continue its advocacy work on Decree 20 and other fiscal justice issues in Vietnam, and to lobby for improvements to Decree 20 in line with future advances in EU regulation on public country-by-country reporting. Only when MNCs' country-by-country reports are public and accessible online, will CSOs be able to play the vital role of independent watchdog to help clamp down on corporate tax-dodging behaviour.

SUCCESSFUL CHANGE STRATEGIES

Arranging expert meetings where we shared Oxfam's experience of supporting other countries on revising transfer-pricing rules, especially on country-by-country reporting.

Persistent networking with key government taxation officers and frequently updating them on our relevant work on tax justice.

Sharing **policy briefs** that were of high quality and relevant to the national context.

On request, we offered **specific legal recommendations** (i.e. article revisions) from diverse perspectives, with the help of our expert partner organisation, VNI.

Opening up the dialogue to a broad set of actors with different but valuable viewpoints. Collaboration with the Chamber of Commerce, a business interest organisation, opened new doors and generated fresh ideas.

Identifying a common focus – transparency – in a complicated policy area motivated diverse partners to work together and present a united front.

Forming an alliance around a common interest enhanced our resources, reach, credibility, influence and legitimacy.

Building trust between Oxfam, the Vietnam Alliance for Tax Justice members and government officials was delicate and time-consuming, but critical to ensuring confidence of all parties in the aims of our advocacy work.

Taking advantage of the right timing for this push – Vietnam is suffering from a serious budget deficit and the government is looking for solutions to fill the financing gap.

Linking national influencing with global campaigns by applying Oxfam's global research and analysis on fiscal justice to the national context provided the needed evidence base for our advocacy.

Linking national influencing with global campaigns by inviting Oxfam's global tax experts to share their knowledge with the team and the government authorities provided valuable expertise and technical support that strengthened our influencing efforts.

8. POLITICAL AND CONTEXTUAL CHALLENGES

40

In this section, we discuss the main contextual challenges encountered by the project and our response to them. For more on lessons from the DRM project to inform future programming, see section 9: Lessons learned.

Corruption and elite capture

Challenges such as corruption and elite capture, where an elite minority of (usually wealthy) individuals disproportionately influence decision making to work in their favour, are realities in Kenya and Vietnam, and are difficult to mitigate. Corruption causes civic apathy as it undermines public trust in active citizenship initiatives and is a real hindrance to mobilising people. There are also risks that citizens who are more vocal may face a backlash and threats to their safety in some contexts.

Elite capture of the tax agenda, in particular by the private sector (many decision makers are also business owners), hampers influencing of progressive legislation. Businesses spend significant amounts of resources lobbying governments for tax cuts and preferential deals, and NGO advocacy can seem like a drop in the ocean in attempts to combat these powerful, influential and rich actors. Through established private sector associations, powerful elites have been able to lobby and advocate for beneficial tax treatment including incentives and the removal of progressive tax regimes. The establishment of the Nairobi International Finance Centre despite public opposition and concerted campaigning by project partners is a clear example of elite capture of the tax agenda during the project lifetime, and demonstrates how difficult it can be to influence policy in the face of such powerful opposition.

Vietnam has reduced corporate tax rates from 28% to 20% since 2009, meaning that company profits are now taxed at a lower rate than workers' incomes. Companies are also receiving public subsidies in the form of tax incentives and tax holidays that further reduce their contributions.³⁰ There are visible signs of businesses lobbying for preferential tax incentives in the Special Economic Zone law. Again this demonstrates how the richest (business owners) can influence legislation to their advantage.

We have worked to address the challenge of corruption to some extent by taking a 'follow the money' approach whereby citizens can track spending on services at a local level, and by building greater transparency and accountability of governments. However, we recognise that more needs to be done to build a stronger public narrative on tackling

corruption, which doesn't undermine the role of public financial management systems. We have further looked to identify and build relationships with key allies. Working with the Vietnam Chamber of Commerce and Industry, for example, to identify a common objective on tax legislation (transparency) despite very diverse overall objectives, provided some ground for project partners to build mutual understanding on the fiscal agenda and work together to positively influence it.

Partner capacity and shrinking civil society space

Limited and shrinking civil society space as well as lack of citizen awareness is a challenge in both Kenya and Vietnam, and at times has hampered our ability to speak out. In Vietnam for example, where space is more constrained, we were unable to do any public campaigning. Such limitations to the operating environment highlight how crucial it is to revolve future fiscal justice initiatives around a stronger civil society and citizen-government dialogue, which would allow inclusive spaces to be formed and upheld. In response to this, we have worked to analyse risks and to adapt our approach to the context as far as possible.

The principal challenge in the beginning was to find partners with the knowledge, skills and capacity to implement the project, and to build strong relationships and trust. This took significant time and delayed implementation and financial disbursements in year one. In Kenya, the team initially worked with existing partners but found that not all of these partners were a strategic fit to the new project. As a result, the team invested in looking for new partners while also finding ways to support and build the capacity of existing partners that were keen to work on tax and spending.

As a result of the challenges in the early stages, the partners changed in both countries: one partner in each left the project and was replaced by another as the project identity and ways of working were established. The Vietnam team diversified the number of partners they worked with, starting with two and increasing this to five partners over the lifetime of the project. This meant that they worked with partners with a range of skills, such as tax and policy expertise, and able to reach marginalised groups such as migrant workers. Investing in finding the right actors – and also in building understanding, trust and capacity – enabled Oxfam to identify non-traditional partners to work with, such as the youth group Ech Phu Ho in Vietnam and the social media organisation Inuka ni Sisi in Kenya.

A further challenge is that partner capacity, both financial and operational, needs to be of a very high standard to comply with Oxfam and donor requirements. However, the well-established organisations that meet these criteria are often not the organisations with reach and credibility in marginalised areas. Non-traditional actors, which could play strategic partner roles, can be difficult to engage with because of stringent frameworks for engagement. For Oxfam, it has been important to reconcile the need for financial and management rigour with the ability to reach marginalised

areas and people through actors that represent them. Building strong relationships of trust and communicating clear partnership and project needs, while understanding partners' priorities and ways of work, has helped respond to this.

We have learned that taking time to select partners and invest in collaboration and capacity over the lifetime of the project is critical to partners having ownership over the project and intervention design, and to effective collaboration and successful implementation.

As with all projects, the DRM project faced many challenges, especially in the beginning as there were few if any 'role models' working on similar issues to look up to or take good practice from. This is the nature of setting up a pioneering project with a new approach. We needed to experiment, and it took some time to find our feet and develop ways of working that would deliver results. Following three and a half years of project implementation, a mid-term review, a final evaluation as well as a reflection and analysis meeting, the many lessons learnt have been analysed and documented (please see here for the project's final evaluation and Oxfam's management response to this: <http://hdl.handle.net/10546/620521>). This section attempts to capture some of that richness of learning on programme and influencing approaches to bring about change on fiscal justice, as well as key lessons on programme design, implementation and management.

9.1 Lessons learnt on influencing policy and practice change on fiscal justice

We have learnt a number of lessons on what it takes to influence policy and practice change on fiscal justice in Kenya and Vietnam that can be adapted elsewhere. The broad lessons outlined in the box below are drawn from where the approach we have taken has worked particularly well in influencing change, though we have also learned from what has worked less well. In doing so, have formulated a set of eight key lessons that Oxfam and other CSOs can take to influence policy and practice change on fiscal justice.

LESSONS LEARNT – KEY THEMES

Participation, voice and accountability: Inclusive and active participation is essential to effective influencing because Oxfam's legitimacy and power derives from amplifying and representing people's voices. We have learnt some key lessons about the conditions and approaches needed to support inclusive participation, particularly of women and marginalised groups; primarily, that awareness and knowledge of issues is not enough to get people to take action – they also need enabling spaces, trust and the experience of being listened to and heard.

Context analysis and evidence: Different types and levels of analysis are essential to understanding the environment, opportunities, targets, and what our role and impact can be. This should include strong gender, power and context analysis to identify problems and solutions, allies, blockers and opportunities. This doesn't have to be formal – it should be a regular and dynamic process. This is critical to informing credible evidence and providing clear and specific solutions to influence change.

Stakeholders and roles: Being aware of the many stakeholders and roles they play is essential for us to identify and work with the right actors and understand the role Oxfam, civil society and governments can all play. Working with a diverse set of stakeholders is critical, as it brings together a range of perspectives and skills sets and helps to ensure greater inclusion. Within this, it has been important to understand Oxfam's role as facilitator and convener, and the importance of helping to facilitate both formal and informal relationships and participation spaces. We have had to learn when it is best to lead and when to let others do so, and to adapt our approach as appropriate.

Entry, points, narrative and reach: Building dialogue and telling a convincing and relatable story is essential for creating the public and political will to take action and influence change. This needs to start from and be driven by people's real-life realities and concerns. Taking time from an early stage to engage people on the issues they are facing, how tax connects to services and their lives, and unpacking issues of equity and justice to highlight how tax is a rights-based issue, is critical.

1. MAKE GENDER CENTRAL

Put gender at the heart of activities and work with women's rights organisations from the start to understand injustice and address barriers to women's participation

5. WORK WITH DIVERSE STAKEHOLDERS

Work with a diverse range of stakeholders and support both formal and informal spaces for dialogue

2. SUPPORT PARTICIPATION SPACES

Help create and strengthen mechanisms for people to participate and engage over the longer term

6. BUILD TRUST

Build trust to strengthen voice and accountability

3. UNDERSTAND CONTEXT AND POWER

Regularly analyse context and power dynamics and react to opportunities for change

7. TAKE A RIGHTS-BASED APPROACH TO TAX

Take time to build dialogue and understanding of tax as an issue of equity and rights amongst project partners and stakeholders

4. TAILOR EVIDENCE AND SOLUTIONS

Provide evidence-based solutions to inform decision making – ground this in people's experiences and lessons from other countries

8. VARY ENTRY POINTS

Find the right entry points and narrative to connect tax to people's lives and explain why tax matters

Eight lessons on influencing change in fiscal justice

1. Put gender at the heart of activities and work with women's rights organisations from the start to understand and address barriers to women's participation

It was challenging to effectively mainstream gender and go beyond the participation of women in project activities, and we have incrementally worked to improve this as the project has progressed. In Kenya for example, we had a gender quota to ensure women's participation as social auditors, but quickly realised this didn't go far enough. We needed to understand gender dynamics and the barriers to women's participation. In Vietnam, our partner BTAP collaborated with women's unions, in turn helping to reach and more meaningfully involve community women in their activities; and our research on the gender implications of policy change on VAT has helped to clarify and highlight the differential effect of this on women and men. Through this we have learnt a number of lessons:

Opening space to women is a first step, but it is not enough to overcome the many barriers that prevent their full participation. To put gender and women at the heart of the work means working closely with women's rights groups, feminist economists and women themselves from the outset to understand their situations, priorities and needs for the project (and the injustices they face) and what support they need to enable their full participation in project activities – and working with men to continue to challenge social norms.

Robust gender analysis can help to ensure women and men's involvement as active citizens in the project by identifying and then breaking the barriers that may prevent women's participation in particular. Gender analysis needs to inform all aspects of project design, along with problem analysis and policy recommendations arrived at using a gender lens.

2. Create and support spaces for participation

Overcoming barriers to participation requires spaces for dialogue and mutual trust to be built for citizens to voice their needs, and for decision makers to listen to and act on these needs. These spaces can be physical (town hall meetings or public consultations) or virtual (online platforms or social media). In Kenya, despite public participation being part of the constitution, this is new and remains more of an aspiration than a reality – with significant barriers to people participating. Oxfam partners therefore not only had to support citizens to participate, but also had to work with government to advocate for existing spaces to be made more accessible.

Through this we have learnt the importance of working with duty bearers as much as with citizens to enable them to understand why they should engage with citizens and support meaningful public participation (focusing on the mutual gains from the relationship, the benefits of increased accountability and transparency, and the impact on improved services which meet people's needs). We have also learnt how important it is that these mechanisms and spaces for engagement are upheld to ensure that participation is sustained over the longer term.

It is crucial to map and assess the most important existing or potential spaces for citizens to effectively participate in governance and raise their voice. Intervention strategies should be designed based on these conditions and on leverage points with the greatest chance for change. In some cases, it is necessary to work in coalition to influence how these spaces are shaped, and to work to demonstrate the benefits of participation to decision makers.

Formal and informal spaces need to be inclusive of everyone, especially those affected by multiple discriminations, and we need to be careful that we don't perpetuate the status quo by claiming to be inclusive while actually failing to include the most marginalised. The convening role needs to be fulfilled with care so as not to further exclude often-overlooked voices and people, and to ensure that CSOs do not replicate societal power imbalances.

It is important to work with duty bearers to encourage them to engage with citizens and provide meaningful spaces for dialogue to inform their policies and practices.

3. Regularly analyse context and power dynamics and react to opportunities for change

The project developed political economy analysis in its inception to understand the context and design suitable approaches. However, we learned that to effectively influence the context and the decision makers that we wanted to influence, we needed to regularly review these and continue to analyse the context and intricate power relations that shape the operating environment. In Vietnam for example, we reacted quickly when the government decided to undertake reform on VAT and worked with our partners to respond to the opportunity and propose policy alternatives to influence an agenda we saw as having a disproportionate negative impact on the poor and vulnerable.

Robust political economy analysis helps facilitate awareness and responsiveness to the political agenda in different

contexts and the different power dynamics involved, including gender and other forms of social exclusion. Agendas change, and it is critical to regularly review the analysis and contexts to ensure that strategies are flexible and can adapt to changing contexts.

4. Provide evidence-based solutions to inform decision making

Producing robust research to support both our position and policy formulation as well as to provide governments and citizens with reliable, evidence-based information that provides clear explanations of people's problems and why we need to address them has been critical to our influencing successes. The most tangible example of this was influencing legislation on transfer pricing of multinational corporations in Vietnam (described in section 7.5: Influencing change). This experience clearly demonstrated that providing decision makers with evidence as well as showcasing examples of international practice – which includes clearly articulated solutions that address the issues that decision makers are grappling with – helps ensure that recommendations are more easily taken up. Engaging directly with legislators on specific examples of what to include in legislation was also found to be a very practical and impactful way of engaging policy makers.

Utilising research at the right time and adapting this to the context is essential! Evidence needs to be as specific and solutions-focused as possible and should offer alternative policy solutions and/or lessons from other country experiences. This is particularly important if opportunities arise where government is looking for information and ideas – although research should always be guided by what is important to people. It should consider gender both in its analysis and proposals, to reduce gender and other inequalities.

5. Work with diverse stakeholders

Working with a variety of actors, for example social media experts, women's rights organisations and youth groups, has helped us gain knowledge and insights and has given us greater legitimacy. This has enabled us to analyse issues from many points of view, reach broader audiences and ultimately influence change more effectively. It is important to also work with unusual partners. Examples of this include working with the private sector or chambers of commerce to understand the business perspective on fiscal legislation and reform – making our advocacy more informed and effective, and increasing our understanding of opposing positions. In

Vietnam for example, working with the chamber of commerce was groundbreaking. Despite our different approaches to fiscal reform, we found that both businesses and CSOs wanted a more transparent system and reforms process, and were able to find some common areas to collaborate on.

Work with a diverse range of stakeholders. Strategies should seek out diverse partners and 'unusual suspects' who can help to challenge existing views and bring together different approaches to fiscal reform – this can bring unique perspectives and lead to new ideas and greater influence.

6. Build trust with and among stakeholders

The project has helped establish a constructive line of dialogue between governments and civil society and citizens, and this has proved to be a good strategy to influence social and policy reform in both countries, at different levels. In Vietnam for example, building trust and relationships with the government helped to identify champions and allies. In Kenya, working to strengthen social accountability in the delivery of health services over a longer time period was an effective way of building dialogue between people and the health facility managers, leading to improvements in the health facilities.

Building relationships of trust – between CSOs and the government and between citizens and local authorities and public service providers – is critical to promoting a culture of accountability where citizens feel heard and empowered to hold those in power to account for their needs and rights in the longer term. Recognise and invest the time it takes to do this meaningfully.

7. Take a rights-based approach to tax

We realise that we made assumptions that the organisations and individuals we were working with shared Oxfam's values and beliefs about the importance of fiscal justice as a rights-based issue. However, we came across barriers to understanding and getting buy-in for some of the basic principles of the fiscal justice work with some CSO partners and with government, either because people didn't understand why Oxfam saw this as an issue of rights or equity, or didn't agree with some of the ideology behind our approach as an organisation – for example, that wealth should be shared more fairly, that the rich should be taxed proportionately more, or that tax is necessary for redistribution. Building broad awareness of tax as a rights-based issue among the partners and alliances we work with, as well as government, has been one of the biggest successes of the project, but it has taken time and effort.

It is important to recognise that the people we work with around the world, who have diverse backgrounds and life experiences, bring very different perspectives – and this is a valuable asset. Project design must be inclusive from the beginning and should unpack people’s assumptions and facilitate ongoing dialogue to build understanding and a joint approach. Breaking down what equity and justice mean for people – and why fiscal justice is a rights-based issue – is essential to bringing people on board, co-creating interventions, and ultimately creating the will for action to tackle inequality and injustice collaboratively.

8. Find the right entry points to work on tax – starting with people’s everyday realities

We faced some challenges engaging people on tax. We made an early assumption in the theory of change that when people’s awareness is built and they are equipped with relevant skills and feel confident, they will want to take action. However, we found that it is not enough to build skills and awareness – the motivation to act needs to be driven by people’s everyday realities, needs and priorities. Understanding these realities needs to be the starting point!

In response to this we looked to understand how tax connects to people’s lives and to explore new approaches – given the general perception that tax issues are complex and boring, and citizens aren’t interested. This necessitated deep reflection on the entry points to working with people on tax. Ensuring this is driven by them, that we’re working on issues they can identify and connect with (for example healthcare provision), and linking paying taxes to the right to hold the government accountable, helped to build people’s understanding on the link between the taxes they pay (directly and indirectly) and services. This resulted in the citizens we were working with building a strong identity as taxpayers and gaining a deeper awareness of their right to participate in public decision-making processes.

We have learnt that the entry points don’t matter as much as being able to make links between taxes, rights and essential services, and that we should use the entry points that are meaningful to the particular citizens we are engaging to build a compelling narrative. For people to care about tax, it needs to connect to their everyday realities and the collective problems we want to address – for example a lack of essential services, lack of transparency or accountability in public finances, or a lack of say in how resources are spent. Doing this can not only build awareness and action on tax, but can also strengthen active citizenship over the longer term.

9.2 Lessons learnt on programme design, inception and management

Project design, inception and partnership approaches

The project inception phase of six months focused on hiring staff, finding appropriate implementing partners, setting up project management systems, drafting workplans and budgets, and designing the MEL framework. As discussed in section 8, the inception phase took longer than anticipated, primarily because this was a pilot project and few potential partners with expertise on fiscal justice issues were identified. It took additional time for staff to develop the project design, activities and budgets when fiscal justice issues were new to the teams.

During the inception phase we had to diversify our approach to partners by seeking as many allies as possible in response to limited civil society space. It would be risky to rely on just one single CSO partner to deliver on all project objectives. For the DRM project, the biggest lesson has therefore been allowing enough time and setting up spaces to find the right partners, and finding the right entry points to the issues and connections with their work, in order to meaningfully co-create the project with partners.

Several things worked well with the DRM project’s subsequent partnership model. Oxfam played a strong role convening the project’s partners but also in bringing other CSOs into the conversations. In both countries, Oxfam provided informal spaces, for example simply providing rooms and food for CSOs to get together. This took the shape of ‘Happy Hours’ in Vietnam and a more informal regular gathering in Kenya. Informal partnerships have been developed beyond the project funding framework to complement gaps in knowledge and skills, by reaching out to new organisations to work with on issues of mutual interest, such as the International Budget Partnership (IBP) in Kenya. Informal relationships and spaces are a critical part of facilitating greater collaboration.

A key lesson is the need to invest significant time in participatory and inclusive project design and review with partners. It is important to allow time and provide support to teams and partners to develop activities and budgets.

Find the right entry points to the issues with partners. This should start with looking at how the partner’s existing work fits into programming on fiscal justice and support them to start from there and expand their approach. Take time to build relationships and trust.

Delivering through a multi-country programme

Delivering the DRM project as a multi-country programme has enabled us to provide a range of opportunities and spaces for learning across partners and teams over the last three and half years, as described in section 5. There have also been several challenges that we have learned from. We have connected with the teams around critical learning questions and approaches at strategic points; however, we have not been able to build the sort of systematic approach we would have liked to link the sub-national and national work within countries, learning from this across countries and connecting this to global advocacy. We recognise that more time should have been invested in developing a clear learning strategy across project countries, and in ensuring that there were clearer national influencing strategies with one or two joint global advocacy objectives.

There was also a sense that the partners would have liked more opportunities to learn lessons across the two countries.

A key recommendation is therefore to develop a strategic learning plan and find more innovative ways to share lessons across countries, e.g. through online spaces for partners to share experiences and lessons on a more regular basis. Another key learning point is the need to ensure that partners (and not only country teams) have greater access to global resources and Oxfam expertise.

Influencing strategies

While the teams have been able to identify clear targets and achieve policy wins, particularly in Vietnam, more focused strategies outlining advocacy and campaigns targets and approaches would have helped us to agree more focused 'policy wins' and potentially to be more strategic in our approach.

It is important to develop clear and targeted influencing strategies. Contextualised influencing strategies are required for different governance systems, audiences and cultures, and different influencing strategies are required if working towards practice, policy or behaviour change.

Monitoring, evaluation and learning

Developing functional MEL frameworks and practical monitoring indicators proved a challenge throughout the project's lifetime. The project's MEL system was overly ambitious in terms of the number of aspects it covered and the number of indicators to be monitored, and focused too heavily on quantitative measures of success. Moreover, different frameworks for reporting were developed. A key learning area has been breaking down our understanding of how change happens to develop simpler ways of monitoring

this. We know that change tends to occur incrementally, as a result of a gradual accumulation of smaller changes. Unpacking intermediate outcomes and using qualitative measures as well as quantitative ones to document change are therefore critical to better understanding the project's contribution to fiscal justice policy changes in both countries.

While the intention was to have part of a dedicated MEL post covered from the programme, we struggled to resource this. As a consequence, many of the MEL responsibilities fell to the Country Project Officers and the Global Programme Manager, forcing teams to reduce ambitions about the scope and potential of the MEL system.

A key success was the project's participatory approach to the mid-term review and final evaluation, which worked well with project staff and partners fully engaging in both processes. As a result, the teams had very good-quality conversations reflecting on the key findings. This helped us reflect on programme approaches and has informed our thinking going forward, particularly on effectiveness, sustainability and the scale of changes.

We learnt a number of lessons on MEL:

- Differentiate between project-level monitoring for management and accountability, and measurement for iterative programme design. Design a single reporting framework and a strategic learning framework, allowing teams to have accurate, up-to-date and streamlined information about project implementation (including what partners are doing/working on) and to inform management decisions and fulfil accountability commitments.
- Build more complexity-aware MEL systems so that as well as tracking and measuring implementation and results, other aspects of the theory of change are regularly monitored such as contextual aspects, power dynamics and key assumptions about how change will happen.
- Include intermediate-level changes in the theory of change and monitor these regularly. Intermediate outcomes should be defined by the overall process of change but also – when feasible – by specific advocacy strategies. Project partners can then choose the approach that best suits their advocacy style and mandate, and better articulate their specific contribution around a common theory of change.
- Multi-country programmes should make more intentional choices about how the MEL function will be resourced, and secure full commitments from country teams.
- Take participatory approaches to reviews and evaluations to enable project partners and staff to influence the focus, reflect on key questions together, learn from each other's experiences and apply lessons learnt.

10. CONCLUSION AND SUSTAINABILITY

The DRM project has given Oxfam a unique opportunity to work with citizens and civil society on tax and public services, particularly health. Crucially, it has enabled us to link revenue raising to spending on essential services – this is the real added value of the DRM project, and distinguishes its approach from that of other Oxfam and civil society governance projects.

This was a new area of work for Oxfam as well as for our partners in both Kenya and Vietnam. The contexts of the two countries are very different and have therefore required different approaches. As described above, it has been a steep learning curve, and the project has had to invest time and resources in building the knowledge and skills of staff and partners as well as citizens and duty bearers. This also involved fostering relationships, trust and credibility – all of which takes time and patience.

The investment of time and effort has been worthwhile. The project has truly kick-started Oxfam's fiscal justice work in both Kenya and Vietnam. We have built our own and partners' expertise and established an extraordinary network of contacts to collaborate with in future to continue to achieve results on fiscal justice. However, it's important to acknowledge the importance of ensuring longer timeframes when setting up and implementing a project with this level of ambition in future.

The project has influenced genuine change at multiple levels – local, national, global – and among different stakeholders, citizens and duty bearers. Crucially, the voices of citizens have been amplified and spaces created so they are listened to; accountability has increased through improved citizen–state dialogue and trust, and real policy and practice change has been witnessed through reform in legislation, commitments from authorities to the project's aims and objectives, and the integration of citizens and CSOs into fiscal policy dialogues at local, national and international levels.

The programme has helped to build a far stronger enabling environment to influence change on fiscal justice in Kenya and Vietnam. In both countries, it has helped to challenge and change perceptions on the role of tax in development, and to build a strong awareness of the links between tax and public services and of tax as an issue of social justice and equality. In the context of Vietnam, where this is a very new issue for civil society and the political and governance space is constrained, this has been particularly groundbreaking.

Knowledge and capacity on tax and budgeting has been built and internalised among citizens, civil society, and Oxfam staff

and partners. The final evaluation highlighted, for example, how citizens participating in the Health Facilities Management Committees and Community Action Networks in Kenya felt better equipped to engage in dialogue with decision makers. Migrant workers taking part in the project in Vietnam have shown a significant increase in awareness on their rights to health and social protection, resulting in increased engagement with decision makers and signs of better health service provision emerging.

We have seen growing ownership of the project and the issues among partners and target communities. Partners are leading conversations and engagement with duty bearers – driving the agenda forward in the different regions they work in. A key contributor to this is the growing capacity and confidence of partners over the last three and a half years. Partners have fed back that they now feel more confident to advocate on fiscal justice, and also that support from the project has helped them to strengthen their organisation's capacity in issues such as financial management.

The partnerships and networks that have been established and supported through the project will be critical to the sustainability of the agenda in the coming years, with partners expressing their commitment to continuing to work on fiscal justice. In Kenya, partners are committed to working on taxpayer education and resource mobilisation at county level. The Maskani Conversations, an innovative way of communicating messages and reaching youth will continue. The project has significantly contributed to strengthening coalition and CSO engagement on tax justice issues in both countries. Members of the Vietnam Alliance for Tax Justice, supported by the project, have come together to agree the overall vision of the Alliance, as well as member roles, an action plan and fundraising strategy. Oxfam will now move away from its facilitation role and the Alliance will run as a self-governing body.

Budget transparency has increased in both Kenya and Vietnam as a result of project activities. Citizens have played a far more active role in discussions on budget allocations and tracking expenditure on the services that they and their communities access. In Kenya, for example, this has resulted in people's asks being included in the County Integrated Development Plans, and in greater openness on how public money is being spent on healthcare and infrastructure. In Vietnam, it has resulted in budget documents being made more accessible, and marginalised populations playing a more active role in decision making on budgets. These improved processes and mechanisms such as the Provincial Open Budget Index and

Patient Satisfaction Index – combined with people’s new or increased understanding of budgets – should help to enhance communities’ continued participation and ability to hold decision makers to account beyond the project’s lifetime.

The project has influenced changes in fiscal policy, progressive resource mobilisation and accountable expenditure in both countries. A key example of this is Oxfam and partners’ influence on Decree 20, which has introduced stronger requirements on country-by-country reporting by multinational companies to the Vietnamese tax authority. Over the longer term, this will help to ensure greater transparency, reduce the scope for tax evasion and tax avoidance by foreign

multinationals, and increase potential revenue for spending on public services such as health and education for the people of Vietnam.

The DRM project is part of a broader, long-lasting Oxfam strategy to fight inequality together with partners by amplifying people’s voices in a call for progressive taxation and increased spending for essential services through the FAIR–Even It Up programme. The lessons we have learnt on how to build strong public will and a constituency of active citizens equipped to hold their government to account will be widely disseminated and used by the FAIR programme to inform Oxfam’s approach as we scale up this work in future.

- 1 The Tax Justice Alliance member organisations are: Vietnam Initiative (VNI), Vietnam Institute for Economic and Policy Research (VEPR), Oxfam, Towards Transparency, Center for Education Promotion and Empowerment of Women (CEPEW), Ech Phu Ho (youth activist organisation) and Budget Transparency Coalition (BTAP).
- 2 Diego Alejo Vázquez Pimentel, Iñigo Macías Aymar and Max Lawson (2018) *Reward work, not wealth. To end the inequality crisis, we must build an economy for ordinary working people, not the rich and powerful*. Oxfam. Available at: <https://www.oxfam.org/en/research/reward-work-not-wealth>
- 3 Ibid.
- 4 In 2014, 40% of Kenyans – approximately 19 million people – were categorised as ‘poor’ in the Multidimensional Poverty Index, and 13% – approximately 6 million people – were categorised as ‘destitute’.
- 5 For example, in 2008 almost all children from rich households in Nairobi went to school, while 55% of poor girls living in the northeast had never been to school. There are also wide regional disparities: for example in Nairobi, average household monthly expenditure is 7,200 Kenyan Shillings (KSh) per adult equivalent, while in Wajir and Turkana it is KSh 1,440.
- 6 Not including aid and grants – see Catherine Ngina Mutava and Dr. Bernadette Wanjala (2017) *Taxing for a More Equal Kenya: A Five Point Action Plan to Tackle Inequality*. Oxfam. Available at: <https://policy-practice.oxfam.org.uk/publications/taxing-for-a-more-equal-kenya-a-five-point-action-plan-to-tackle-inequality-620389>
- 7 Capital gains tax is set at only 5% and is applied solely to property transactions. There is no inheritance tax or net wealth tax. The only property taxation in place is a small land tax and a 5% capital gains tax on the sale of properties.
- 8 According to Oxfam analysis. The effective PIT rate of Kenyans who earn KSh 7m reduced by over 50% between 1988 and 2017, from 63.2% to 28.8%. The average salary for a CEO in Kenya is KSh 11,767,650 (or \$114,000) per annum, but from 2018 they will pay the same top tax rate of 30% as someone earning KSh 47,059.
- 9 A World Bank survey revealed that 93% of investors in East Africa would have invested even if tax incentives had not been on offer. See: Edward Mwachinga, Results of investor motivation survey conducted in the EAC, World Bank, presentation given 12.02.13 in Lusaka. Available at: https://www.taxcompact.net/documents/workshop-lusaka/2013-02-13_itc_Mwachinga_WBG.pdf
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- 18 Centre for Women in Politics and Public Administration (WiPPA) with support of UN Women Viet Nam (2015). *Gender-Responsive Budgeting in Vietnam*. Available at: <http://asiapacific.unwomen.org/en/digital-library/publications/2015/12/gender-responsive-budgeting-in-viet-nam>
- 19 The Nairobi International Financial Centre Authority (NIFCA) is a new state corporation under the National Treasury Kenya aimed at establishing Nairobi as an international financial centre. The centre aims to facilitate the development of a stable, efficient and globally competitive financial services sector. Oxfam and partners have campaigned against this due to the risks of it encouraging greater competition.
- 20 The CIDP is a five-year plan that informs the county's annual budget process. The County Governments Act obligates a county to develop an integrated plan and to promote public participation and engagement by non state actors in the planning process.
- 21 Caritas (Turkana) and ALDEF (Wajir).
- 22 This component of the DRM project was fully led by Mnet.
- 23 See note 1 for a list of members of the Vietnam Alliance for Tax Justice.
- 24 Truong Ba Tuan and Le Quang Thuan (2017) *Assessing tax incentives policies in Vietnam*. Oxfam in Vietnam and UN Women, p. 21. Available at: https://vietnam.oxfam.org/policy_paper/assessing-vietnams-tax-incentive-policies
- 25 Thanh Nien News (2014) op. cit. In one case, a world-famous soft drinks company began investing in Vietnam in 1994, and for 20 years declared losses while simultaneously expanding its business in the country. The company only paid its first corporate income taxes in 2014.
- 26 Transfer pricing happens whenever two companies that are part of the same multinational group trade with each other: when the parties establish a price for the transaction, this is the transfer price. Aggressive intragroup pricing – especially for debt and intangibles – has played a major role in corporate tax avoidance and it was one of the issues identified when the OECD released its base erosion and profit shifting (BEPS) action plan in 2013. The OECD's 2015 final BEPS report called for country-by-country reporting and stricter rules for transfers of risk and intangibles.
- 27 United Nations Conference on Trade and Development (UNCTAD). (2015). *World Investment Report 2015*. Available at: http://unctad.org/en/PublicationsLibrary/wir2015_en.pdf
- 28 Health Financing Group/Ministry of Health (Vietnam General Health Accounts): 38.7% (2013).
- 29 See note 1 for a list of members of the Vietnam Alliance for Tax Justice.
- 30 Nguyen Tran Lam (2017). *Even it Up: How to Tackle Inequality in Vietnam*. Oxfam, p.9. Available at: <https://www.oxfam.org/en/research/even-it-how-tackle-inequality-vietnam>

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Photos

Cover: Margaret Mumbua, a domestic worker, heading to work from her home in the informal settlement of Mukuru kwa Reuben, Nairobi, Kenya. Photo: Allan Gichigi

Page 7: James Mwangi, a community health volunteer in Korogocho, Nairobi, Kenya, goes out on his daily rounds in the slum. Photo: Jeremy Mutiso

Page 10: Lan cools a meal for her daughter at her parents' house in Thanh Hoa province, Vietnam. Photo: Sam Tarling

Page 13: Jane collects her son John from school in Kawangware, Nairobi, Kenya. Photo: Allan Gichigi

Page 15: Oanh, kidney dialysis patient, Hanoi, Vietnam. Photo: Adam Patterson

Page 18: The slums of Mathare, Nairobi. Photo: Andy Hall

Page 20: Wealth and extreme poverty exist side by side along the Saigon River in Ho Chi Minh City, Vietnam. Photo: Adam Patterson

Page 28: The dialysis treatment room at Bach Mai Hospital, Vietnam. Photo: Adam Patterson

Page 33: A member of the community-based group in Luong Son district, Hoa Binh province, Vietnam. The group is monitoring the building of a village road. Photo: Le Gia Hung

Page 36: Phylis Saida cleans vegetables for sale at her outdoor stand. She and other vendors are awaiting the completion of the new Turkana Market by the county government of Turkana. Photo: Jeremy Mutiso

Page 41: Margret Kinyua, chairperson of the HMFC at Korogocho Health Centre in Nairobi, Kenya, talks with a young mother and child. Photo: James Kariuki

Page 49: Residents of Lokichar in Turkana county head to a community gathering at the market centre, where drama and music are used to raise awareness of tax justice issues. Photo: Jeremy Mutiso

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