

Terms of Reference: Scoping options for work on climate and tax justice June 2019

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| <i>Proposals due:</i> | <i>15 July 2019</i> |
| <i>Timings:</i> | <i>20 days of work in August and September, report due by early October 2019</i> |
| <i>Location:</i> | <i>Flexible, desk work and interviews to be conducted remotely (via Skype or similar)</i> |
| <i>Rate:</i> | <i>£300 per day (plus allowance for out-of-pocket expenses)</i> |
| <i>Hours:</i> | <i>Days/hours are flexible, based on agreed project proposal</i> |
| <i>Reporting to:</i> | <i>Will Snell, Director of Operations, Tax Justice Network</i> |

Background

Climate breakdown represents an existential threat to the future of humanity. Unless governments around the world take urgent action to reduce carbon emissions to net zero, it seems likely that the very best-case scenario is that many of the global development achievements of the last few decades will be wiped out. The fight for climate justice is inextricably linked to the struggle for tax justice around the world, not least because the transition to zero carbon will require a root-and-branch restructuring of the global economic system.

There are many ways in which tax reform can support the transition to a zero-carbon global economy. Broadly speaking, well-designed tax systems can generate additional revenues, redistribute resources and reprice carbon-intensive activities to enable (and, in the latter case, incentivise) a quicker and more complete transition.

The Tax Justice Network is not currently working on climate issues (see below), but we recognise the scale and urgency of the climate crisis, and hence the importance of taking action now. We also recognise that a number of initiatives around climate and tax are already underway, with others planned. We are therefore commissioning a scoping report to look at the opportunities for building on our expertise and networks to take on specific areas of work around climate and tax justice where we might be able to make a contribution in the coming years.

About the Tax Justice Network

The [Tax Justice Network](#) (TJN) is dedicated to high-level research, analysis and advocacy in the area of international tax and financial regulation, including the role of tax havens. Our objectives are:

- To eliminate cross-border tax evasion and limit the scope for tax avoidance
- To increase citizens' influence in the democratic control of taxation
- To restore similar tax treatment of different forms of income
- To remove the tax and secrecy incentives that encourage the flow of investment capital from poorer countries
- To promote the role of tax in supporting economic development, poverty relief and more equal societies

Our [2018-21 strategy](#) focuses on four workstreams: financial secrecy, the scale of tax injustice, tax justice and human rights, and the race to the bottom.

Objectives of the consultancy assignment

We are seeking a consultant to scope out the existing range of activities and initiatives around climate and tax, to undertake a gap analysis, and to develop and propose implementable options for the Tax Justice Network, acting alone or in partnership with others, to contribute in the short and medium term to the ongoing effort to reshape the global economy to enable a just transition to zero carbon, whether through the undertaking or commissioning of original research, the development of policy proposals, advocacy work, and/or communications activities.

Research questions

- Where are the most promising opportunities for reforming the global economic system, specifically around tax, in order to facilitate a rapid, complete and just transition to a low-carbon global economy, in a way that takes account of intersectionalities around gender and other inequalities? (e.g. carbon taxes and/or dividends, taxes on and/or removal of subsidies from oil and gas producers, etc)
- In which of these areas would it make sense for the Tax Justice Network to engage, given its expertise and capabilities and that of existing organisations who are involved, if any, and on what basis? (e.g. building the evidence base, developing policy proposals, or undertaking advocacy or communications work, either alone or in partnership with others, or supporting or encouraging others to do any of this)
- How might a tax justice response to climate change respond to, expand or challenge the principles of “equity... in accordance with [countries]’ common but differentiated responsibilities and respective capabilities” and considering “the needs and special circumstances of those most vulnerable to the impacts or those countries that would bear a disproportionate burden”, as laid out in the UN Framework Convention on Climate Change?

Deliverables

- Inception report (methodology, review steps, key interviewees)
- Presentation of key findings
- Final report

Timings and budget

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| • Consultancy start date | 5 August 2019 |
| • Inception report | 16 August 2019 |
| • Interviews and desk research | 19 August to 27 September 2019 |
| • Presentation of key findings | 30 September 2019 |
| • Final report | 4 October 2019 |

Our budget for this project is £6,000 including VAT, with a suggested input of 20 days at £300 per day, plus expenses. The consultant should provide a budget including the proposed day rate and the total cost.

Skills and experience required

- Detailed understanding of how international research and advocacy organisations achieve their goals
- Extensive experience of leading, overseeing and/or advising non-profits on strategic issues
- Knowledge of climate and economic justice issues and organisations will be an advantage
- Excellent written and verbal communications skills and the ability to work well with a dispersed team

Instructions for submitting a proposal

Please submit a CV and a short proposal including approach and budget (broken down into day rate and the expected number of days needed and any anticipated expenses), alongside any relevant supporting documents, to will AT taxjustice DOT net by 15 July 2019 at 23.59 UK time.