MOBILISATION, AWARENESS CREATION AND ADVOCACY ON STRATEGIC TAX JUSTICE ISSUES

TRAINING MODULE THREE

2012

SEATINI Strengthening Africa in World Trade
DGAP DEMOCRATIC GOVERNANCE & ACCOUNTABILITY PROGRAMME
MAKE TAX FAIR
tax justice network - Africa
Oxfam

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List of Abbreviations

L M H	Low, Medium, High
UMA	Uganda Manufacturers Association
PSF	Private Sector Foundation
IFIs	International Financial Institutions
IMF	International Monetary Fund
MNCs	Multinational companies
CSO	Civil Society Organisation
NGO	Non-Governmental Organisation
M&E	Monitoring and Evaluation

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Introduction

More equitable and increased taxation is critical for both poverty reduction and democratic governance. In order to ensure pro-poor economic growth and essential services, such as education and health for all, developing countries need to raise more taxes in ways that are progressive and effective. The Capacity for Research and Advocacy for Fair Taxation (CRAFT) project was developed through a collaboration between Oxfam Novib and Tax Justice Network-Africa (TJN-A). The broader CRAFT project is mobilizing civil societies in various countries in Africa (Nigeria, Uganda, Mali, Senegal, Bangladesh and Egypt) on tax justice, with a view to achieve accountable, fair and pro-poor tax systems. The overall objective of the CRAFT project is to contribute to more democratic, accountable and responsive States by collecting more taxes that are due and using the tax revenues in a more transparent, accountable and redistributive manner. Under the CRAFT Uganda project this training module has been developed to provide skills for creating civil awareness on strategic tax issues. It will help the users to understand and undertake effective mobilisation, awareness raising and advocacy activities.

Objectives of the Module

By the end of this module participants will be able to:

- Mobilize citizens to participate in tax justice activities,
- Undertake effective advocacy on tax justice issues, and
- Undertake effective public campaigns on tax issues

Structure and Duration of the Training

The training will be structured in three (3) sessions, covering a range of topics and it is planned to last for two (2) days. For each session, the objective of the session is stated and the descriptions of the content and activities involved are also provided. In particular, the module will cover the following topics:

- Mobilization and Awareness Raising,
- Tax Justice Advocacy, and
- Tax Advocacy Activities.

Training Methods

All sessions are designed to help trainers or facilitators provide meaningful discussion using a variety of participatory methods. The Module uses the following key features:

Group discussions- These provide participants with an opportunity to share knowledge, skills and experiences related to the training theme. Participants can discuss key issues as one large group or form small discussion groups and then share their ideas with larger group.

Brainstorming sessions - In brainstorming sessions participants are asked to respond to questions that draw on their knowledge and experience.

Discussion questions - These are sampling questions that trainers or facilitators can pose to participants to encourage discussion about a key concept. They are used to guide the direction and pace of the dialogue.

Presentations - These are brief explanations given by the facilitator/trainer in order to enhance participants understanding about key concepts.

Case studies - Case studies are examples, based on actual situations used to support key concepts discussed in different sessions. The case studies can be used in several ways:

- As a whole group activity: Participants read the case study individually and then discuss the questions as a group.
- In small groups: In groups of four or five participants, each group reviews the case study, discusses the questions, and then shares their ideas with the rest of the group.
- As a role play: Working in pairs or small groups, participants assume the roles as described in the case study

Key points - Key points are brief statements to help facilitators emphasize important concepts. These points should be shared with the group. Facilitators are encouraged to restate these ideas in their own words..

Reference Notes - These are notes used by the trainer/facilitator during the course of training. Reference notes should be provided to all participants at the beginning or after the course is completed for further use by the participants.

When implementing the tax justice campaign training program, trainers should consider the following suggestions:

- Apply appropriate training techniques based on the participants' training needs and level of understanding.
- Involve participants or other civil society actors to share their experiences and expertise in regards to successful tax advocacy campaigns.

Training Materials

Flip Chart or large sheets of blank paper or black-board	

Marker, Pens, preferably of different colors or chalk	
Masking Tapes	
Handouts/Reference Notes	
Pieces of plain cards (can be manila cards), preferably of different colors and sizes	
Projector (where possible)	

General Preparation

Before the training session, the trainer will have to prepare brief presentations (can be PowerPoint Presentation) and produce handouts based on the material presented under ‘Facilitators Notes ’.

Getting Started

At the beginning of the training course, welcome the participants to the training workshop.

Introduce yourself and then lead the participants to introduce themselves (i.e. their names, organizational affiliation and their position and roles in the organizations they work for etc.), reflect on why they are there and identify their expectations.

Explain workshop objectives, logistics and rules of conduct. The latter should include such issues as respect for each participant's opinion, switching off cell phones, time management and order. Provide each participant with a copy of the workshop programme, review the programme and ask for questions and comments about the workshop programme and purpose. You can allocate 30 minutes for introductory session.

Session 1: Mobilization and Awareness Raising

Mobilisation of citizens around taxation issues is a good avenue to promote further engagement in other public policy matters and has the potential to strengthen democratic institutions, for example by giving elected representatives the incentive and leverage to gain more influence over fiscal matters (OECD, 2008[1]).

Objectives of the session

At the end of this session, participants would be able to:

- Undertake effective mobilisation of citizens on tax justice issues
- Create awareness on tax justice issues

Duration: 3 ¼ hours

Materials Required

- Flip Chart or blackboard
- Marker Pens or chalk
- Masking Tapes
- Handouts/Reference Notes
- Pieces of plain cards (i.e. manila cards)
- Projector (where possible)

Step by Step Process

Step 1: In a plenary presentation, the facilitator introduces the session, objectives and activities -10 minutes

Step 2: Communication – 20 minutes

- Start the session with a game – Box 1.1

Step 3: Mobilisation – 40 minutes

i. In groups, participants discuss the following questions:
   a. What is mobilisation?
   b. Why is citizen mobilisation important in tax justice work
ii. Each group reports in a plenary

1 OECD (2008), Governance, Taxation and Accountability: Issues and Practices

iii. The facilitator summarizes the common themes on a flip chart / board

Step 4: Mobilisation – 60 minutes

i. In a plenary, the facilitator gives a lecture on mobilisation, key steps; giving example and allowing participants to ask questions/ clarifications

Step 5: Awareness raising – 60 minutes

i. In groups, participants discuss the following
   - Importance of public awareness-raising on tax issues
   - Activities that can be undertaken to raise-awareness on tax justice issues

ii. Each group reports in a plenary

iii. The facilitator summarize the common themes on a flip chart / board

Box 1.1 Game on communication

Instruction for conducting the Game
Invite the participants to stand in circle in such a way so that all can see you.
Touch different parts of your body like nose, forehead, ear, eye, neck, chin, knee, hand, leg, etc. and ask them to tell the name of the that part you touched.
<u>All will do what you do</u>.
Now tell them to follow what you say; name a part and touch that part. Continue it for a while.
Suddenly you do something different. For example, pronounce 'ear' but touch your 'nose'.

<u>You will find they will touch nose instead of ear seeing what you do, not hearing what you say.</u>

In plenary: Discuss the learning points from the game.

The reason behind this game is our general nature to follow what we see. We remember very little of what we hear. As such visual media is most appropriate for mass communication. Only lectures or meetings cannot bring a change in behaviour. For effective communication it is necessary to use picture or visual materials or examples.

Source: UNESCO Dhaka (...), Training Manual on Community Participation and Social Mobilization in Basic Education

Facilitators Notes

1.1 Mobilization[2]

Mobilization engages all sections of the population in a country-wide effort to address tax justice issues. It brings together policy makers, opinion leaders, professional groups, religious groups, businesses, and individual citizens. Mobilization empowers individuals and groups to take some

2 Adopted from Center for Disease Control and Prevention (_), Community Mobilization Guide: A community-based effort to eliminate syphilis in the United States

kind of action to facilitate change. Part of the process includes mobilizing necessary resources, disseminating information, generating support, and fostering cooperation among all stakeholders.

The most significant benefit of mobilization is doing something to help address tax justice issues that impact on the citizens. By getting involved, various stakeholders jointly take actions that should result in addressing tax injustice. Beyond this, mobilization can position your organization as a leader in the country, possibly bringing in new resources.

Box 1.2 Why citizen mobilization?

- Can infuse new energy into the issue through citizen buy-in and support.
- Expand the base of citizen support for tax justice issues
- Help a citizens overcome some unfair taxes
- Encourages collaboration between individuals and organizations.
- Limit competition and redundancy of services and outreach efforts.
- Create public pressure to change unfair tax policies and practices — progress that could not be made by just one individual or organization.
- Increases cross-organisation collaboration and shared resources.
- Increases access to funding opportunities for organizations and promote long-term, organizational commitment to tax justice and related issues.

1.2 Steps in Mobilization

Mobilizing citizens to support tax justice efforts may seem very challenging — yet, if you break the effort into the following phases, you will be able to manage it in a focused and systematic fashion.

Phase I: Planning for Citizen Mobilization
Phase II: Raising Awareness
Phase III: Building a Coalition
Phase IV: Taking Action
Phase V: Monitoring and Evaluating

Phase I: Planning for Citizen Mobilization

Before you begin any tax justice activity, you must undergo a planning phase to help determine the many factors that can influence your effort. Begin this phase by:

i. Conducting an assessment.

You will need to conduct an assessment to understand the status of tax justice in the country. (Who is currently involved, what has been accomplished, and what has not happened, opportunities, barriers, gaps, etc.)

Box 1.3 Planning your assessment

- You can begin planning your assessment to identify critical issues and to plan future interventions by:
- Conducting research on the issue,
- Interviewing and spending time with affected people,
- Conducting listening sessions and public forums, and
- Contacting colleagues in other organisations. Identifying and working with organisations and other people involved in tax justice issues will provide you with a wealth of information vital for your campaign.

ii. Involving the right people.

Start your mobilization efforts with people who have an interest in tax justice these may include CSOs, activists and other citizen groups. Make sure that you encourage open communication.

iii. Selecting a strong leader.

Appropriate leadership is key to the success of your citizen mobilization effort. Whether it is a person from your organisation or any other citizen, this leader needs to be creative and have the ability to bring together people who have different perspectives and vested interests to support vision. This leader needs to become an agent of change who is passionate about the issue and able to organize members of your coalition.

iv. Defining goals and strategies.

Your goals help to define what must be accomplished to achieve your vision. Strategies identify the actions you will take to meet your goals. How will you tackle the strategies needed to achieve tax justice? Set goals that you think can be achieved and choose strategies that you think can be implemented with the resources (funding, manpower, equipment) you have or believe you can obtain.

v. Developing ways to regularly measure progress.

Creating change takes time. Tracking your achievements will help you maintain the momentum necessary for success. Early in your mobilization planning process, identify your short- and long-term goals, as well as how and when you will measure whether you have achieved those goals.

vi. Identifying funding and other resources.

All citizen mobilization initiatives require ongoing financial and resource support. Identify financial and other resources you will need and possible sources to meet these needs. If you need additional resources, how will you make the case for them? Who are the people with whom you need to speak? Who, in your coalition, would be the best person(s) to do this? Are they willing to take on this role? How quickly does this need to be done? Look for creative ways of identifying and securing needed resources.

Almost every citizen mobilization effort has a limited budget. It's rare to have the opportunity to coordinate advocacy activities with unlimited resources. Carefully consider available funding and other resources. Your campaign should not set itself up for defeat because there are no potential avenues for securing needed funding and resources. When developing the advocacy plan of action, estimate the cost of each activity to the extent possible. You may not want to consider actions that they know cannot be supported financially. You need to ask: What are the creative alternatives to producing materials or conducting activities at a lower cost? Can you get some services or activities on a "pro bono" basis? If so, from whom?

Box 1.4 Working with limited budget

- Evaluate the type of financial resources you have and the resources you need.
- Create a budget document to track these resources. Identify resources by categories (e.g., grants, in-kind services, volunteers, etc.). Maintaining the budget by categories will also help you keep track of deadlines (e.g., financial reports) and ensure that activities can be completed with available resources.
- Encourage partners to donate financial support and services.
- Prioritize activities based on funding that is available or will be available in the future.

Phase II: Awareness raising

The assessment will help guide you in determining the organizations and individuals you should contact and the best way to reach them. Begin this phase by:

i. Preparing campaign materials on key tax justice issue in the country based on research and other available information. The materials should be available in different formats (e.g. letters, press releases, statements).
ii. Determining the organizations, agencies, and individuals who should be involved in this effort and how you should get information to them (i.e. email, press releases, statements, internet blogs, etc).
iii. Approaching a wide spectrum of organisations and agencies from government, private sector, policy makers, CSOs, and community activists
iv. Preparing the case for the issue (e.g., fact sheets, case stories) and making it relevant to your audience.
v. Developing an ongoing dialogue about the issue with whom you want to influence.

Box 1.5 Ways of raising awareness on tax advocacy issues

- Public meetings and rallies
- Community meetings
- Local and national radio / TV broadcasts
- Newspaper articles
- Internet blogging and social networking
- Leaflets and posters
- Drama and street theatre
- Newsletters
- Capacity-building of key actors, i.e. tax alternatives
- Training, presentations and workshops
- Seminars.

Awareness-raising activities help to:

- inform your various target audiences about the issue
- initiate a public debate on the issue
- empower people to act on new information and understanding
- get the issue on policy-makers' radars
- build widespread support for your advocacy efforts. For example, most people know something about tax because they pay it, but they don't necessarily see it as a development issue that can have a direct impact on poverty.

It is essential to remember that **awareness-raising is a means to an end, not an end in itself**. Because advocacy is about achieving change, it is not enough to stop at awareness-raising; you must build from there and encourage people to act. Rather than simply telling your audience that you're going on a journey, you need to tell them **why**, ask them to **join you**, share ideas for different **directions** and the benefits of the **final destination**[3].

Phase III: Building a Coalition

Once you decide to mobilize citizens towards tax justice, you need to build strong citizen coalition and partnerships. The coalition may include CBOs, CSOs, Faith-based Organisations, individuals, trade unions among others. By building a citizen coalition you will build a unified voice and support for tax justice advocacy. Remember - there is strength in numbers!

Box 1.6 Establishing a Coalition

- Schedule the initial meeting:-invite individuals who respond and show interest.
- At the first meeting determine your coalition goals
- Brainstorm with the participants to identify other prospective stakeholders, leaders and members you want to join the coalition. Determine why they would support tax justice advocacy, and how to best recruit them.
- Ensure your coalition is open and diverse and includes some "key players" that you know will take an active role.
- Share with prospective members of the coalition any relevant information and any other appropriate documents you have prepared.
- Develop a shared vision, mission statements, and feasible goals. Try to establish the following during the first meetings:
- The coalition's vision.
- The coalition's goals.
- Sub-committees to draft the coalition's strategic plan of action.
- A meeting schedule.

As you begin this phase, keep in mind the need to have the group develop a unified vision.

- A vision is a shared statement of what you want the advocacy success to look like. It unifies the different stakeholders that make up your coalition.

3 Adopted from Christian Aid and SOMO (2011), Tax Justice Advocacy: A Toolkit for Civil Society

- The coalition's goals, strategies, and activities will support this vision.
- The coalition's vision should be shared among all the coalition members.

When working in a coalition, a large group of individuals and organizations may be able to take a stronger stand on a controversial issue together than each could take alone. Complex advocacy work can be shared by various members of a group based on experience, expertise, and resources. Expenses can be shared among the coalition members, allowing smaller organizations to participate in activities that would otherwise be beyond their capacity[4].

However, coalitions are not without drawbacks. Coalition work often moves slowly because so many individuals and organizations must "sign off" on each document or activity. Members of a coalition must also be willing to compromise in order to reach a consensus within the group. It is also more difficult for new organizations seeking to establish a unique identity to do so in the context of a coalition. But, on balance, coalitions are a critical part of any advocacy strategy.

Box 1.7 Tips for Establishing a Successful Coalition

Meetings:
- Schedule regular meetings with coalition members.
- Create and use an agenda to keep meetings well-structured, time-efficient, and focused.
- Record and share the meeting proceedings with all coalition members.

Operation:
- Delegate leadership and authority, and assign responsibilities throughout the coalition. Let different members take responsibility for various advocacy efforts so they are a contributing force on the coalition.
- Set attainable goals. Celebrate large and small accomplishments along the way.
- Make sure that all coalition members agree to the goals of the coalition.
- Keep coalition members apprised of all coalition activities as well as those performed individually by members. Make sure there is regular communication among coalition members (e.g., bi-monthly meetings e-mail, newsletter, etc.), and promote effective communication.

Phase IV: Taking Action

With the coalition in place, and vision and goals established, you are ready to move into an action and advocacy phase. As you develop and implement your action plan, keep in mind the importance of increasing the awareness and knowledge of your target audience and the entire population.

Begin this phase by:
- Developing a strategic plan of action based on your tax advocacy issue. The plan should include specific steps, a timeline, and needed resources.
- Delegating the responsibilities evenly among coalition members.
- Identifying and preparing additional materials to be used.

4 Adopted from Global Internet Policy Initiative (_), GIPI's Advocacy Training Manual, a Project of Internews and the Center for Democracy and Technology

- Implementing actions toward the key target audiences. Consider the following activities:
  - Strengthen citizen involvement and partnerships.
  - Develop campaign materials and other information materials
  - Conduct citizen awareness activities such as distributing posters, fliers or brochures, or holding a series of community sensitization meetings.
  - Develop and implement media and public outreach activities.
  - Develop citizen capacity to hold their leaders accountable for their taxes.

Box 1. 8 Action Planning

- You can have different actions to meet different objectives and strategies.
- Actions may be very specific and directed toward different target audiences
- Know what you want to change – i.e. tax policy or behavior
- Prioritize your actions. You may not be able to do everything at once due to limited financial and human resources.

When developing a strategic plan of action, refer to the Vision and Mission Statements developed during earlier phases. The following is an outline of the key components of a strategic plan that can be adapted to your needs.

Strategic Plan of Action

Vision Statement - Your vision is your dream; it's the way you think things ought to be.

Mission Statement - is a declaration of organizational purpose. It is meant to guide the decisions of the organization, motivate or inspire its members, and inform the public of its philosophy.

Box 1.9 Characteristics of Good Mission Statements

- Mission Statements are...
- Clear and concise
- Short—a few lines or a short paragraph
- Representative of the organization's identity
- Motivational or inspirational

Goals - Your goal(s) should have a specific outcome attached. You should have short-, mid-, and long- term goals.

Objectives - Specific measurable results of your advocacy. A plan may have several objectives; however, each objective must support the broader goals.

Target Audiences - who do you need to reach in order to achieve your objectives? Do you have more than one target audience?

Strategies - Broadly describe the paths you are going to take to achieve your objectives. There may be more than one strategy identified to help reach each objective. Each strategy must support the objectives.

Actions - Actions incorporate the specifics of what will be done, by whom, by when, and with what resources. They will ultimately result in the achievement of the objectives you have created.

Executing your Plan: Be realistic in the timing of activities, and do not try to do everything at once. Some changes take long time to happen or occur gradually. Thus, activities should be phased in over time, with the aim of first accomplishing those activities that will bring the greatest return in the shortest amount of time.

Phase V: Monitoring and Evaluating

With any citizen mobilization effort, it is important to keep track of activities that are most effective and those that may need to be improved upon to more successfully meet your goals.

Begin this phase by:

- Planning how you will track your efforts and evaluate progress, based on the strategic plan of action.
- Determining how you will measure which mobilization actions are bringing the greatest return, so you can plan to increase or replicate those and minimize, revise, or modify the ones that are less effective.

Box 1.10 Tips on M&E

- Determine the type of monitoring you plan to conduct and how you will collect data.
- Develop both process (e.g. number of leaflets produced, distributed and the outcome, number of people aware of their tax obligations) measures.
- Research and secure an evaluation expert if needed.
- Determine when in the timeline you are going to carry out monitoring and evaluation activities. (It is recommended to do this throughout your advocacy campaign – not only at the end)
- Develop monitoring plans and forms.
- Keep coalition members involved in the monitoring activities, as their participation in data collection and agreement on the follow-up actions are critical to the success of the coalition.

Session 2: Tax Justice Advocacy

Advocacy encompass a number of activities which organisations or individuals can take to exert pressure for change in a specific policy or behaviors of a government, institution, organization or possibly a single individual. Advocacy is a social change process that influences attitudes, social relationships and power relations, and that strengthens civil society and opens up democratic spaces (Christian Aid and SOMO, 2011).

Objectives of the session

At the end of this session, participants would be able to:

- Develop an advocacy strategy on tax justice. Specifically,
  - Identifying the problem and its root causes and finding a solution
  - Identifying key tax stakeholders and who has the power to help achieve the change
  - Setting tax goals, objectives and indicators
  - Developing advocacy messages on tax and tailoring them to target audience
  - Deciding on the advocacy approach
  - Monitoring and evaluation of the advocacy strategies

Duration: 7 hours

Materials Required

- Flip Chart or blackboard
- Marker Pens or chalk
- Masking Tapes
- Handouts/Reference Notes
- Pieces of plain cards (i.e. manila cards)
- Projector (where possible)

Step by Step Process

Step 1: In a plenary, the facilitator introduces the session, objectives and activities -10 minutes

Step 2: Understanding advocacy – 30 minutes

i. In groups, participants discuss the following:
   a. Their understanding of advocacy
   b. Why they should undertake advocacy on tax justice issues

c. Methods they can use in tax justice advocacy

ii. Each group reports in a plenary

Step 3: Advocacy planning cycle – 60 minutes

i. In a plenary, the facilitator gives a short lecture on advocacy based on the presentations in Step 2
ii. Discuss the different stages of an advocacy planning cycle in developing an advocacy strategy

Step 4: Advocacy planning cycle - 30 minutes

i. The facilitator puts various elements of an advocacy planning cycle on cards, and gives each groups a set.
ii. In groups, ask participants to put them in the order they think is appropriate, identifying the reasons for choosing that order.
iii. Each group reports in a plenary
iv. The facilitator writes down the issues arising on a flip chart or board

Step 5: Identifying the problem and finding the solution- 70 minutes

i. In a plenary, the facilitator demonstrates how to do problem and solution trees and why they're a useful tool for developing goals and objectives
ii. In groups, participants do their own problem and solution trees based on an issue they are concerned with
iii. Each group reports in a plenary

Step 6: Power Analysis - 60 minutes

i. In groups, using a large piece of flip chart paper, participants draw and label a box or circle in the middle of a flip chart sheet to represent the person or institution with the most power to bring about change to an issue.
   Examples of issues:
   - How to persuade our government to stop giving tax incentives
   - How to persuade our government to publish information on oil and gas revenues
ii. Then work out words so that the circles / boxes near the centre of the sheet have the most power to change the policy and those on the edges have the least power.
iii. Draw arrows going from one circle / box to another to demonstrate who has power over the other (institution / body or individual)
iv. In plenary, each group discusses the choices and corresponding reasons.

Step 7: Identifying and Mapping Key Stakeholders - 90 minutes

i. In groups, participants decide what tax issue to focus on (ideally the same issue as the one used in the power map analysis).
ii. They make a list of the different stakeholders in the issue identified, in the categories of Targets, Allies, Opponents, and Beneficiaries.
iii. Then, the facilitator introduces the stakeholder analysis table (Table 2.1).
iv. Each group takes each identified stakeholder category and ask the following questions:
   ? What interest do they have in this issue? Rank: Low, Medium, High
   ? To what extent are they in agreement with the issue? Rank: Low, Medium, High
   ? How important is this issues for them? Rank: Low, Medium, High

   ? How much influence do they have over the issue? Rank: Low, Medium, High
   ? Allow for groups discuss in a plenary session

v. Each group discusses the approach they might take with each of these stakeholders

Questions to pose when discussing different approaches to stakeholders:

- Are our opponents also our main advocacy targets? If so, what approach is most likely to change their position?
- If our opponents are not our main advocacy targets and don't have much power over the issue, can we ignore them? Or do we need to neutralize their opposition?
- Are any of our allies also our main advocacy targets? If so, how can we use these powerful allies to maximize advantage?
- How closely should we seek to work with our allies? To what extent do they agree with us?
- When and how best can we involve the actual beneficiaries?

In plenary, each group reports back.

Step 8: Developing Specific, Measurable, Achievable, Realistic and Time bound (SMART) Objectives - 60 minutes

i. In Plenary, the facilitator provides three to four examples of objectives that do not meet the SMART criteria and asks participants to discuss in pairs why they are not SMART

ii. In groups, participants develop an advocacy goal and three-four objectives on an issue (ideally the same issue as the one used in the power map analysis).

iii. In plenary, each group reports back.

Facilitator's Notes

2.1 Understanding Advocacy

- Advocacy is a term used to encompass a number of activities which organisations or individuals can take to exert pressure for change on specific policy, practice or behavior of a government, institution, organization or possibly a single individual. Advocacy can be a social change process that influences attitudes, social relationships and power relations and opens up democratic spaces (Christian Aid and SOMO, 2011).
- Advocacy is about challenging those in authority to make decisions and change policies, programmes and plans in such a way that they are fair, equitable and favour the disadvantaged and powerless people in the community.
- Advocacy is about speaking up or drawing the attention of the government officials about an issue or problem that affects the community, causing a public debate and finding solutions that lead to a change in the existing bad situation.
- Advocacy is about taking action so that those in positions of power or responsibility change their negative attitude and behavior about the poor and disadvantaged people and start treating them as human being like any other person.
- Advocacy is about developing pro-active strategies and tactics aimed at building the power, clout and energy of the community members so that they are able to claim their rights and entitlements.

Advocacy focuses on many questions e.g. who gets what in the society, how much they get, who is left out, how decisions are made, how taxes are collected and spent, how information is shared or concealed.

Advocacy needs to be defined contextually depending on ones circumstances. Advocacy is a strategic series of actions designed to influence those who hold governmental, political, economic or private power to implement public policies and practices that benefit those with less power and fewer economic resources (the affected group).

It is always important to remember that:

First, advocacy is about influencing those who make policy decisions. Many people start with a preconception that advocacy is about "being confrontational" and "shouting at the government." However, advocacy does not have to be confrontational. There is a wide range of advocacy approaches to choose from, e.g. a public vs. a private approach, engagement vs. confrontation, and working alone or in coalition with others.

Second, advocacy is a deliberate process, involving intentional actions. Therefore, before implementing advocacy strategies it must be clear who you are trying to influence and what policy you wish to change.

2.2 Advocacy Planning Cycle[5]

Advocacy is likely to have impact if you have a systematic advocacy strategy informed by proper / credible research on the issues; analysis of the political context; identification of targets, opponent, allies and desired outcomes. The advocacy strategy should also be clear about the key messages it wishes to get across and changes it is seeking.

The advocacy strategy has to be operationalised through plans that remain flexible to respond to an ever-changing political environment, new learning, and new political opportunities or threats. The strategy should not be set on a stone. Different steps will need to be revisited at different times. Advocacy can sometimes take a long time to get results so be prepared for the long haul while hoping that success may come sooner than you think.

5 Adopted from Christian Aid and SOMO (2011), Tax Justice Advocacy: A Toolkit for Civil Society.

Figure 2.1: The Advocacy Cycle

Source: Tax Justice Network, Christian Aid, SOMO, Action Aid et al (2011)

Step 1: Identifying the Problem and finding the solution[6]

Before developing any advocacy strategy you need to first identify the problem and its underlying causes. Through analyzing the causes of the problem, you will be able to come up with advocacy strategies which will most appropriately tackle the problem. The underlying cause might not be obvious and you may need several approaches to understand the problem, including using participatory exercises involving the affected people, research or interviews.

There are a number of problems and underlying causes related to tax. For example:

- Inadequate health care is a major problem in Uganda. Inadequate domestic revenues through taxes to fund health care services are one of the underlying causes.
- Governments are often insufficiently accountable to their citizens. One of the causes is that governments are more dependent on aid than on domestic tax revenues and therefore their greatest accountability is towards donors and lenders. Domestic revenue mobilization is part of the answer, as tax revenues have shown to increase government's accountability to their citizens.

6 Ibid

Identifying genuine solutions to a problem requires knowing what the real causes of the problem are. Taking action without identifying what factors contribute to the problem can result in misdirected efforts, and this can lead to wastage of time and resources.

There are two tools which we can use to identify the root cause of the problem. These are:

- But why technique. Examines the problem by asking questions to find out what caused it. Each time an answer is given, a follow-up "but why?' is asked.
- Problem and solution tree technique. The problem tree enables you to identify the root cause and main effects of the problems. By using a solution tree, you can turn the problem into positive goals for your advocacy, roots causes into possible solutions, and the effects into potential benefits.

Step 2: Assessing the External Context[7]

Key questions you need to answer when analyising the external context. Which are the institutions, organisations, and individuals that need to be influenced to bring about the change you are seeking? What is the political context that you are operating in and how will this influence the approach you are taking for your advocacy? What are the upcoming opportunities that should be taken into account?

In assessing the external context, we usually use two techniques: a) Power analysis and b) Stakeholder Analysis.

a) Power analysis. Power analysis is about capturing who has the most power to bring about the change you want to see and who in turn has influence over them. This will help you identify where and which institutions or individuals you should target your advocacy.

The power map will help you identify the targets for your advocacy. Targets can be broken down into:

- Primary targets: The primary targets include decision makers with the authority to directly affect the outcome of your objective. These are the individuals or institutions that must actively approve the policy change.
- Secondary targets: The secondary targets are individuals and groups that can influence the decision makers (or primary targets). The opinions and actions of these influential groups are important in achieving the advocacy objective in so far as they affect the opinions and actions of the decision makers. Some members of a primary target can also be secondary targets if they can influence other decision makers. For example, the Minister of Finance and the Minister of Energy might influence one another's opinions. Therefore, they are both primary targets and secondary targets. In addition, your secondary targets may contain oppositional forces to your objective. If so, it is extremely important to include these groups on your list, learn about them, and address them as part of your strategy[8].

b) Stakeholder Analysis. Stakeholder analysis helps to identify a broader set of stakeholders- not just the targets but also potential allies and opponents. A stakeholder analysis helps to identify 'who' you should be speaking to and who you need to work with in order to achieve the desired change.

7 Ibid
8 Ritu R. Sharma (---), An Introduction to Advocacy: TRAINING GUIDE

There are different types of stakeholders, broken into the following categories:

i. Targets: they are decision-makers, people who have the power to make the desired changes, or people with influence over decision-makers. Some decision makers can be allies.
ii. Constituents: the people you work with and for, who are directly affected by the situation and can be expected to benefit from your advocacy.
iii. Allies: those who share your aims/ objectives and can help to influence or put pressure on the decision-makers.
iv. Opponents: those who are opposed to what you want to achieve and will try to block the changes you want to see.

When identifying stakeholders in tax related issues, it's important to ask the following question:

? Which are the relevant groups, professions or organizations
? What is their specific interest or stake in tax issues you're focusing on
? What is their position in relation to the issue

You can use the Stakeholder analysis table (Table 2.1) to understand the importance of the issue to each stakeholder and their level of influence over the change you want to see. The tool helps to identify:

- How much each group agrees to your position (on a scale of L= low, M= medium, H= high level of agreement)
- How important the issue is to them (on a scale of L= low, M= medium, H= high priority)
- What level of influence they have over specific issues (on a scale of L= low, M= medium, H= high level of influence)

Table 2.1: Example of a Stakeholder Analysis Table

Stakeholder	What interest do they have on this issue?	To what extent do they agree on the issue?	How important is this issues for them?	How much influence do they have?
Those directly affected: citizens	L M H	L M H	L M H	L M H
Government decision makers	L M H	L M H	L M H	L M H
Ministry of Finance and Revenue Authority	L M H	L M H	L M H	L M H
CSOs	L M H	L M H	L M H	L M H
Private sector (UMA, PSF)	L M H	L M H	L M H	L M H
Multi-national Corporations	L M H	L M H	L M H	L M H
Investment Authority	L M H	L M H	L M H	L M H
The Judiciary	L M H	L M H	L M H	L M H
Trade Unions	L M H	L M H	L M H	L M H
IFIs (IMF, World Bank)	L M H	L M H	L M H	L M H

Key: L= Low, M= Medium, H=High

Source: Adopted from Christian Aid and SOMO (2011)

Box 2.1 Stakeholders relevant to tax work

- Citizens- are affected by low revenues or unfair distribution of resources
- Tax payers- include companies and individuals. These should be treated according to the capacity, and the type of activity.
- Private sector – such as Uganda Manufactures Association (UMA), Private Sector Foundation (PSF)- these have a lot of influence on tax policy and they often engage in political debates around tax policy.
- Government – local and central government are responsible for developing and implementing domestic tax policies
- Revenue authorities – such as Uganda Revenue Authority, this is a semi-autonomous body of government
- The Judiciary – interprets the laws, and constitutes the legal branch of government
- Multinational companies (MNCs) - taxes from MNCs are a vital source of revenue, enabling governments to provide the services to which their citizens are entitled.
- Accountancy bodies and associations - such as Institutes of Chartered Accountants
- IFIs- such as International Monetary Fund (IMF), World Bank, African Development Bank etc
- Trade Unions- such as National Organisation of Trade Unions (NOTU)- members are ordinary taxpayers, and so these organisations often engage in political debates around tax policy

Analyzing policy context: Involves analysis of policies and policy processes you need to influence in order to bring about the changes you desire. The following questions can help you in analyising the policy context:

- What are the different policies that impact on the problem or situation you are trying to address?
- Which ones have the most impact on the problem and could most help solve the problem if they were changed?
- What is the current status of the policy you will seek to change? Is it enshrined in the law? Or is it simply the adopted policy or position of the current government?
- What are the mechanisms for bringing about change in the policy?
- How have changes to this policy been brought about in the past in your country?
- Are there opportunities for changing the policy in the near future?
- How and where can you access further information about the policy?

Step 3: Setting Goals, Objectives and Indicators[9]

What is a Goal?

The goal is the overall purpose of the advocacy initiative.
The goal is the subject of your advocacy effort.
It is what you hope to achieve over the next 10-20 years. The goal can be your vision.

9 Adopted from Christian Aid and SOMO (2011), Tax Justice Advocacy: A Toolkit for Civil Society.

Example of advocacy goals

- To ensure that the government raises sufficient revenue through taxation in order to deliver essential services to all citizens, including the poorest and most vulnerable
- Increased tax revenues for development and poverty reduction by ensuring an equitable, gender-sensitive, just and transparent tax system

What is an Advocacy Objective?

An advocacy objective aims to change the policies, programs or positions of governments, institutions or organizations.

Your advocacy objective is what you want to change, who will make the change, by how much and by when. Generally, the time frame for an advocacy objective may be 1-3 years.
An advocacy objective must focus on a specific action that an institution can take. An objective should be Specific, Measureable, Achievable, Realistic, and Time bound.

Objectives can be long term and short term, and phased accordingly. Long-term objectives usually focus on changing the policy or practice of institutions, whereas short term objectives focus on raising awareness, getting an issue on the agenda, building a constituency of support or movement for change, etc.

Box 2.2 Being SMART

- Specific: Clearly defined, discrete, an aid to focusing advocacy work
- Measurable: Quantifiable or verifiable and therefore ensures that your objective is capable of being evaluated
- Achievable: Is it likely that change will come about, that is, it is worthwhile pursuing rather than wastage of energy? The objective should be attainable within the existing circumstances.
- Realistic: What is the likelihood of achieving change, bearing in mind the human and financial resources at your disposal and the external context?
- Time bound: An objective needs to have a time frame e.g. one year, six months etc. This will enable regular tracking of progress. A specific time frame is useful so you can plan effectively, but it should not be cast in stone; may need to shift to reflect changes in the external context and progress made.

Box 2.3 Example of a SMART Advocacy Objective

- The Uganda Government to remove VAT on electricity by 2015
- The Uganda government to raise the excise duty on tobacco products and index the tax on inflation by 2016
- Ugandan government researches, documents, and share information on oil and gas revenues from taxes annually by 2013

Box 2.4 Example of None SMART Advocacy Objectives

- An increase in tax regime that favors the growth of the informal sector
- An improved tax incentive framework that obliges companies to adhere to tax payments
- Improved accountability and transparency in relation on oil and gas revenues

Checklist for Selecting an Advocacy Objective[10]

The purpose of this checklist of criteria is to assist you in making an informed choice about what advocacy objective to pursue. If you have already identified an objective, this tool can help you recognize areas that need special attention or can be strengthened.

A feasible objective will meet many of these checklist criteria, but not necessarily all of them. Even if your objective only meets three or four of these criteria, it should not be dismissed. By testing your advocacy objective using these criteria, you will gain valuable information about what you can expect to encounter if you choose a particular objective and which areas might need improvement or special attention during the advocacy process.

- **Do qualitative or quantitative data exist to show that achieving the objective will improve the situation?**
  Improving the lives of people in a tangible way is satisfying and builds a sense of efficacy for an advocacy effort as a whole. Good data about an issue is essential. Knowing the true extent of the problem will help you choose an advocacy objective that is not out of reach. If data is not available or is insufficient, collect your own or obtain research from other sources before you choose an advocacy objective. The effectiveness of an advocacy effort can be subsequently verified by collecting data on the change in incidence or prevalence of the problem after the objective has been achieved.

- **Is the objective achievable? Even with opposition?**
  The problem and its solution must not be so large or so remote that you and/or your organization will become overwhelmed. In addition, people or groups will be more likely to join your effort if they see from the start that a reasonable chance of succeeding exists. Also consider that opposition to your advocacy effort might arise. Ask yourself whether you can still achieve your objective in the face of this opposition.

- **Will the goal/objective gain the support of many people? Do people care about the goal/ objective deeply enough to take action?**
  The more people who support a goal and an advocacy objective, the more likely that decision makers will be willing to act. People must be interested in and supportive of the goal or objective, and care enough about it to act. Actions may include, for example, writing a letter to the policy maker expressing support, participating in a meeting, or persuading an influential person to informally express support for your objective to key decision makers.

10 Adopted from Ritu R. Sharma ( ), An Introduction to Advocacy: TRAINING GUIDE

- **Will you be able to raise money or other resources to support your work on the goal/ objective?**
  Is your goal one that donors, private agencies or individuals would be interested in funding? If many people care about the goal, could you develop a self financing mechanism to sustain your advocacy efforts, such as a membership organization? Would other organizations be willing to make in-kind contributions of staff time or resources to sustain the advocacy effort?

- **Can you clearly identify the target decision makers? What are their names or positions?**
  The decision makers are the primary audience for an advocacy effort. If you cannot clearly identify the decision makers who have the power to decide on your advocacy objective, you may need to narrow your objective so as to target your audience.

- **Is the goal/objective easy to understand?**
  A good goal should not require a lengthy technical explanation. If you do need to explain, can you keep the explanation clear and short?

- **Does the advocacy objective have a clear time frame that is realistic?**
  Some time frames are internal, that is, they are set by the organization or people involved in the advocacy effort. Other time frames are external; they are set, for example, by the date the Parliament will discuss your goal or by the meeting schedules of organizational leaders. If you plan to have an impact on a decision that will be made on a certain date, can you get organized quickly enough? If there are no external time frames, set your own clear and realistic time frame to achieve your objective.

- **Do you have the necessary alliances with key individuals or organizations to reach your advocacy objective? How will the objective help build new alliances with other CSOs, leaders, or stakeholders?**
  Alliances with key organizations or individuals can greatly assist in achieving an advocacy objective. For example, to reach most tax advocacy objective you need support of citizens, like-minded CSOs, business people among others. It is wise to choose advocacy objectives with the potential to unite people from various sectors or organizations.

- **Will working on the advocacy objective provide people with opportunities to learn about and become involved with the decision-making processes?**
  Advocacy can serve the important purpose of opening the decision-making process to input from stakeholders, such as researchers, service providers, beneficiaries, and the public itself. The process of advocacy opens new dialogues which can move decision makers toward better and more informed decisions. In addition, involving a wide array of stakeholders can greatly strengthen an advocacy effort.

Step 4: Developing and Delivering Advocacy Messages[11]

What is a message?
A "message" is a concise and persuasive statement about the advocacy goal that captures what you want to achieve, why and how. Since the underlying purpose of a message is to create action, your message should also include the specific action you would like the audience to take.

11 Ibid

The kind of messages you use depends much on who you are targeting and what advocacy approach you are taking. It's sometimes easiest to think of a 'primary' or 'core' message and then have 'supporting messages', the tone, length and style of which will depend on the audience[12].

Five Key Elements of Messages

Content is only one part of a message. Other non-verbal factors such as who delivers the message, where a meeting takes place or the timing of the message can be as, or more, important than the content alone. In addition, sometimes what is not said delivers a louder message than what is said.

a. **Content/Ideas:** What ideas do you want to convey? What arguments will you use to persuade your audience?
b. **Language:** What words will you choose to get your message across clearly and effectively? Are there words you should or should not use?
c. **Source/Messenger:** Who will the audience respond to and find credible?
d. **Format:** Which way(s) will you deliver your message for maximum impact? e.g., a meeting, letter, petition, brochure, or radio adverts?
e. **Time and Place:** When is the best time to deliver the message? Is there a place to deliver your message that will enhance its credibility or give it more political impact?

Box 2.5 Elements of Message Content

- What you want to achieve
- Why you want to achieve it (the positive result of taking action and/or the negative consequence of inaction)
- How you propose to achieve it
- What action you want the audience to take.

Successful messages often incorporate words, phrases or ideas that have positive connotations or that have particular significance to a target group. Slogans are particularly useful for public mobilization and use in the media. Thus, you need messages that are emotive, passionate, eye-catching and that will get people angry and determined to take action.

Box 2.6 Examples of slogans on tax advocacy

- 'Pay tax to make a difference'
- 'No to unfair taxes!'
- 'Have your say, make companies pay!'
- 'Stop Tax Dodging',

12 Christian Aid and SOMO (2011), Tax Justice Advocacy: A Toolkit for Civil Society.

Delivery of Advocacy Messages[13]

Once you have chosen the content, language, and brand for the main and supporting messages, you need to decide how to deliver the message. All messages must have a messenger. A messenger speaks on behalf of the advocacy campaign. Often the best messenger for an advocacy message is someone who is personally affected by the problem. In certain situations, however, some messengers are more effective than others. A representative from your organization is an effective messenger when the campaigners want to closely control their message and need to show credibility. A famous spokesperson such as popular singer or television actor is an effective messenger when campaigners want to broaden their messages' appeal.

The following messengers are usually useful:

i. Affected people: Members of the affected group are excellent messengers because they can provide personal stories and firsthand accounts of the problem / issue.
ii. CSO employees: CSO employees are appropriate messengers when the campaigners want to convey credibility and control their advocacy messages carefully.
iii. Mascots: Mascots are excellent messengers when you want to communicate a message that deals with a culturally sensitive problem.
iv. Celebrity: Celebrities are excellent messengers when you want to broaden the appeal of you message or appeal to different sectors of society.

Step 5: Deciding on your advocacy approach[14]

The overall approach is determined by the analysis of the policy and political context plus the analysis of who has the power to bring about change and who has a stake in it. The key question that you need to address is: what approach is most likely to bring about the change you are seeking- given the political context and the nature and behavior of the institutions you are targeting? The following alternative approaches might help you decide the overall course of action:

a. Adversarial approach: Campaign intended to shame your advocacy targets. Usually involved 'outsider strategy' and emphasis on public campaigning and media work.

- Advantages: The targets may bend to public pressure or public exposure of the wrongs.
- Disadvantages / risks: May alienate your targets, they may react in a hostile way leading to backlash from the targets. You might lose your negotiation space.

b. Private approach / insider strategy: Lobbying behind the scenes, constructive dialogue, emphasis on policy dialogue and engagement. Usually involves 'insider' collaborative approach.

- Advantages: increases influence with policy-makers because of constructive relations and also enhance trust.
- Disadvantages / risks: possibility of co-option.

Step 6: Monitoring and Evaluation (M&E) of an Advocacy Strategy[15]

Monitoring and evaluating advocacy is essentially about assessing whether you are seeing any changes in the 'big picture' that you are trying to influence, what role you have played in these changes, and reassessing your targets and approaches in order to strengthen your contribution.

13 Adopted from PACT Tanzania (---), Engaging Communities and Civil Society Organizations in Public Expenditure Tracking: A Training Manual, MCA-BONGA program
14 Adopted from Christian Aid and SOMO (2011), Tax Justice Advocacy: A Toolkit for Civil Society.
15 ibid

Major reasons why you should regularly monitor and evaluate your advocacy strategy:

- Reflect, learn from your experiences and keep revising the strategy to ensure that it is still appropriate to the circumstances.
- Check whether the objectives have been achieved or if they need to be adapted.
- Assess whether your advocacy approach is the best way to achieving the stated objectives and change it if it is not!
- Track and take account of the changing context, especially the arguments and positions of decision-makers and your major opponents, and respond adequately by seizing opportunities and adapting strategies and action plans.
- Keep focused on the broader picture and long-term goals to ensure that you are working towards these, rather than just focusing on activities.
- Justify your activities- are they still the right ones to deliver the change you are seeking?
- Ensure that resources are used effectively by making the most effective use of time, effort and money
- M&E can also help to keep an eye on the funding space where you source your advocacy campaign resources.

How to go about M&E

Step 1: Develop your indicators alongside your objectives

This ensures that you are clear what evidence you will collect to demonstrate the progress you are making.

In order to measure whether you have made any progress or not, you will need to think in advance about what that 'progress' will look like. What evidence will prove or demonstrate that progress has been made and that the advocacy work undertaken had some kind of impact? The proof or evidence of success are indicators.

What are indicators?

- An indicator is used to measure progress of an activity and to determine whether or not the project is making progress.
- Indicators are used as signals that inform the stakeholders that either the advocacy is on course as planned, has stalled or even failed.
- Indicators provide objective evidence that the intended change is occurring.
- Indicators define the data to be collected and enable actual results achieved to be compared with planned results overtime.

Good indicators meet the following criteria:

- Measurable: Able to be recorded and analyzed in quantitative or in discrete qualitative terms
- Precise: Presented or described in such as way that their meaning will be the same to all people
- Consistent: Not changing over time, so that the same phenomenon can be measured over time; for example a currency that inflates or deflates in value is not a consistent measure of wealth

Step 2: Agree on a process of how you will monitor and evaluate your progress against your indicators and the changing context. For instance:

- Recall and record the key activities carried out during the agreed period and refer back to your advocacy objectives.
  - To what extent did these activities help you achieve your objectives?
  - Do you need to adopt your strategy in the light of your reflections on the past period?
- Record any evidence (indicators) of progress or results achieved as well. Where signs of progress seem to be linked to your activities, consider how you could build on these or learn lessons for areas where there is less progress.
- Reflect on key questions such as:
  - How have your relationships with targets, allies and other actors developed- what seems promising?
  - What has been particularly challenging?
  - Have you seen any impact on your target audiences?
  - Where do you need to invest more efforts or change your approach?

Session 3: Tax Advocacy Activities

Introduction

It is important to map out the advocacy context before you start planning and implementing specific advocacy activities. You will need to be aware of the political context in which you are working – what are the political forces at work, what are the vested interests, who are you trying to influence, who might provide powerful opposition and how will you seek to neutralise that opposition? It's all a question of strategy and tactics! (Christian Aid and SOMO, 2011).

Objectives of the session

At the end of this session, participants would be able to:

- Undertake effective lobbying on tax issues
- Undertake effective public campaigns on tax justice issues

Duration: 3 Hours

Materials Required

- Flip Chart or blackboard
- Marker Pens or chalk
- Masking Tapes
- Handouts/Reference Notes
- Pieces of plain cards (i.e. manila cards)
- Projector (where possible)

Step by Step Process

Step 1: In a plenary, the facilitator introduces the session, objectives and activities -10 minutes

Step 2: Lobbying - 30 minutes

i. In Groups, participants discuss the following:
   - Their understanding of lobbying
   - Methods the can use in lobbying on tax justice issues

ii. In plenary, each group reports back.

Step 3: Public Campaigns – 40 minutes

i. In groups, participants discuss the following issues:
- Why they should organize public campaigns on tax justice, and
- What would make the campaign successful

ii. Each group reports in a plenary

iii. Summarize the common themes on a flip chart / board

Step 4: Developing a public campaign – 90 minutes

i. In a plenary, the facilitator gives a lecture on steps in developing a public campaign
In groups, participants read and internalize case study 1.

ii. Then discuss and answer the following questions
- What campaign strategies did Brazilian CSO INESC use?
- What success did they register, if any?
- What are the possible reasons why the campaign did not succeed?

iii. Each group reports in a plenary

iv. Summarize the common themes on a flip chart / board

Facilitators Notes

3.1 Lobbying

Lobbying is:

- The process of trying to influence policy-makers in favor of a specific cause.
- Any activity designed to influence a decision maker to favor or oppose an issue.
- All attempts to influence directly or indirectly any agency's activity, and includes any attempt to influence decision makers and their subordinates.
- An activity of interest groups aimed at influencing government and the public to achieve a favorable policy decisions.

Effective "lobbying" requires much more than a communication with a government official advocating a policy position. It requires substantive knowledge about an issue and the political process and relationships with policy makers.

Lobbyist - The person or entity that does the work of lobbying. Not all people make good lobbyists. Everyone can learn the basic skills, but certain personal traits are also important. Lobbyists need to be:

- Good listeners
- Not easily upset or distracted
- Willing to let the other person talk and take the lead
- Persistent but not dogged
- Able to think on their feet
- Able to faithfully represent the views of others while still being flexible
- Able to say I don't know
- Able to keep a sense of humour
- Able to identify concealed agenda

- Able to know when to retreat and try a new angle

Practical Tips on Lobbying[16]

- Be clear on what you want.
- Know the views of the people to be lobbied.
- Make clear what's in it for them – why should they change their views?
- Be timely – the earlier you start trying to influence a process or policy, the greater the chance of success.
- Know who will represent the decision-makers at the meeting and what their roles are. Are there any disagreements or power struggles among them?
- Always research your lobby targets. Use your analysis of their values, knowledge and experience to inform your tactics.

Develop your messages

- Be simple and explicit.
- What is the issue?
- What do you want them to do about it? Have clear, concrete policy 'asks', informed by your evidence.
- Propose a solution – don't just be 'anti' something; solutions should be informed by what is feasible.
- Use examples that will engage their interest – make it human, use real-life examples.
- Prepare a short brief (maximum 2 pages) – with a large typeface so it is easily readable.

Alliances

- Work together – think about lobbying with other organizations, as it can strengthen your negotiating position.
- Get experts on board: the need for expert knowledge is crucial to tax matters in order to formulate alternative policies and to study the costs and benefits of current plans.
- Involve people and communities who are directly affected by the issue – they are often the most powerful advocates!
- Involve someone who used to work in the tax field. For example ex-bankers and tax experts to demonstrate that they know from the inside that some of the practices are unjust.
- Agree your agenda and arguments before the meeting – if you argue among yourselves in the meeting it will reduce your chances of success.
- Ensure that the chairperson does not allow one person to dominate the meeting.

Plan and rehearse

PREPARE, PREPARE, PREPARE!

- Know who is going to say what – if there's more than one of you, always have a pre-meeting to prepare for the main one.
- Know your stuff – it's essential for your credibility. However, if an issue arises in the meeting that you don't know the answer to, politely say that you will get back to them after you've consulted your senior advisors – never make it up!
- Consider the best time and place for a meeting.
- Be sure you know the venue.

16 Adopted from Christian Aid and SOMO (2011), Tax Justice Advocacy: A Toolkit for Civil Society

- Arrive on time.
- Dress appropriately.
- Be polite, acknowledge status.
- Give name/business cards.

Tactics
- Focus on your most important concerns first and leave smaller issues to the end.
- If by any chance your meeting is interrupted or finished earlier, you will have delivered the key messages.
- Try not to let the meeting get off track.
- If the target digresses or tries to change the subject, politely but firmly bring them back to the topic in hand.
- Know what issues you are prepared to compromise on and where you are not.
- Plan for different kinds of responses.
- Summarise progress at various points.

Use negotiating techniques
- Be conscious of your body language.
- Relax, keep your voice calm – this may vary between cultures, so as usual the advice is to know your context.
- Listen actively – don't interrupt, demonstrate empathy. If you don't hear what they are saying, you won't pick up on what the 'sticking points' are and what you particularly need to persuade them on. Plus, everyone likes to be listened to so don't alienate them needlessly.
- Ask questions.
- Keep to time – brief is best; don't get distracted, stick to your plan.

Build relationships: the messenger can be as important as the message
- Consistency of personnel builds trust and transparency.
- Being a credible and reliable source of information makes people listen.
- Be friendly, use social skills.
- Keep in regular contact.
- Focus on action:
- Lobbying is not a talking shop so seek something concrete from the meeting, ideally a commitment for 'action' from your target.
- Finish a meeting by suggesting that another one would be useful.
- Be aware that some opponents will try to 'shoot the messenger' so be prepared for attempts to discredit you.

Your advocacy doesn't finish at the end of the meeting!

Debrief
- Discuss whether your objectives were achieved. Seek to establish which tactics worked and which didn't so you can learn for the next meeting.
- Assess the target's response to you.
- Establish whether you've learnt any new information that is relevant to your future strategy.
- Plan your next steps.
- Share the meeting's outcomes or minutes with relevant people in your organisation or coalition.

Follow-up

- Write a thank you email or letter to the other party summarising the main points and reminding them of any actions that were agreed.
- After a reasonable time period, contact them again to see whether they have done what they promised and if you can be of further assistance.

Case Study 3.1: Kampala traders strike against ailing economic conditions in the country

In July 2011, Kampala traders under their umbrella association Kampala City Traders Association (KACITA) staged a strike, where they closed their shops for three days. They were protesting against government's failure to control the depreciation in the value of the shilling against the dollar.

Before the strike, the traders met the Trade Minister, State Minister of Finance and the Prime Minister, in an effort to put off the strike but the meeting did not yield any tangible results. The top government officials, urged the traders to stay their strike until government finds a lasting solution to the high inflation. State Minister for Finance, noted that the Ministry was working on a fiscal discipline that would help sort out part of the problem. The two Ministers and the Prime Minister were not able to address the traders concerns, and therefore they pushed on with the strike. They demanded a meeting with the President and a concrete position from the government on how their issues would be resolved.

During the strike, KACITA reportedly dropped leaflets in different parts of Kampala detailing eight reasons to support the two day strike. These included the high dollar rate, the taxes levied by Uganda Revenue Authority, the annual trading licenses, and high government expenditure. The others were allowing foreign investors in retail business, investors who operate without proper registration or licensing and lack of government action on investors who mistreat their employees. The traders were also complaining about high rent they are charged, which they say is paid in dollars. They also argued that the garbage collection fees charged by the city authorities are high.

During the course of the strike, the KACITA officials met with the President at State House where the President urged traders to desist from strikes since they would worsen the situation and asked them to open their businesses again. However, he promised them that government would address their concerns in due course. He asked his Ministers and the Central Bank Governor to devise means of addressing the traders' concerns.

Although all their concerns were not addressed to their satisfaction, at least there was a promise by Government to gradually address their grievances.

Ways to Make Your Voice Heard[17]

People who work with communities have an important role to play in educating public officials about the issues and concerns communities face. Here are three ways to get your message through.

a). Letter Writing

Writing to a public official does make a difference. They know that every person who writes represents many others who feel the same but don't write. Follow these tips to be most effective:

- Be clear about what you want.
- Tell a story or example to make the issue real.
- Ask for a direct response with his or her position.
- Personal letters are much better than form letters or petitions.

b). Visits

Every citizen has the right to seek a meeting with their elected leader (i.e. MP, Councilor, Chairpersons or other elected representative). These tips will help make visits effective:

Keep your group small (4-5 people).

- Make your group diverse (women, men, people with disabilities, youth, etc).
- Discuss in advance how to handle the meeting.
- Be direct but not threatening.
- Know your facts.
- Leave informational material with the official.
- Try to arrange the visit on your office or space. Invite the person to tour a health center or whatever facility or site which conveys your message in real and human terms.

c). Establish a relationship with staff

Many elected officials have staff people you can contact. These people are generally more accessible than the official and can usually help to get your message through.

Box 3.1 Ways of Citizen Engagement with their Leaders

Engagement	Written Expression	Civil Action
• Participation in Meetings • Participation in citizen foras • Participating in elections • Lobbying meetings • Media debates (radio, TV, internet etc) • Whistle blowing • Citizen journalism	• Letters • Petitions • Media articles • Telephone calls • Text Messages	• Demonstrations • Civil disobedience • Boycotts • Public Interest litigation • Strikes • Citizens arrest • Summons by citizens • Recalls

17 Adopted from Connecticut Association of Nonprofits Advocacy/Lobbying Toolkit (2003): Lobbying: The Basics

3.2 Campaigning

Campaigning refers to popular mobilization, which involves engaging with the public and encouraging them to take some action in support of tax advocacy and put pressure on policy-makers[18].

Why do a public campaign? [19]

- To demonstrate to your advocacy targets in government and elsewhere that you are not alone, that there is popular support for your position, that people are genuinely concerned to see a change in tax policy that benefits the poorest and increases their representation in tax policy formulation.
- Those with power invariably listen more to community members, members of the public or – in the case of politicians – constituents than to organizations, as they are voters and consumers. As individuals these people may have limited influence, but brought together under your campaign banner they can exert considerable pressure.
- Popular campaigning adds legitimacy to lobbying efforts when those affected demonstrate their concern.
- It can open the door to decision-makers for lobbyists, who can then provide more policy detail.
- It can be a means of generating media interest in your issue and so further raise its profile and make it difficult for decision-makers to avoid the issue.
- It's a way of using energy or anger in a positive way focused on bringing about change.
- It may be an alternative to lobbying and dialogue if these methods don't appear to be working, and may put more political pressure on your advocacy targets.

Key Steps in Developing a Public Campaign[20]

Step One:

- Ask yourselves why you need to have a campaign
- What are you concerned about? What needs to change?
- Why hasn't change happened already?
- How would communicating with a wider public help?

Step Two:

- Decide on your target audience(s) for the campaign – be specific
- Who is most likely to respond to the issue? Who do you want to be involved?
- You must know your target audience really well.
  - What media do they read/watch/listen to?
  - What are they enthusiastic about?
  - What styles and approaches would they respond to?
  - What would alienate them?

18 Christian Aid and SOMO (2011), Tax Justice Advocacy: A Toolkit for Civil Society
19 ibid
20 Adopted from INTRAC (2008), Advocacy and Campaigning Course Toolkit; Cyprus January 2008

Step Three:

- Develop your message
- Remember this is a campaign not an exercise in education. Communicate one message only. Be straightforward and simple.
- Start from where your audience is, don't assume they know anything about the issue.
- Tax issues may be complex but your campaign must not be. Complexity demotivates people, makes them confused and reduces their willingness to listen to what you are saying.
- A good picture is worth a thousand words.

Step Four:

- Design, plan, timetable and budget for your campaign activities.
- You need to have clear objectives and know exactly what you are going to do from the start.
- Are there any volunteers who could help you with campaign activities? Would any one sponsor you by providing services?

Step Five:

- Before you launch your campaign, inform other NGOs and civil groups about it.
- Ask them if they would like to join.

Step Six:

- Establish a way of recording the names and addresses of campaign supporters. If resources permit, provide them with feedback as the campaign progresses – this will maintain their enthusiasm and interest and allow you to call on them for further support in the future.

Case Study 3.2: Kampala Traders opposed the KCC tax regime

In a bid to generate revenue to run the city, Kampala City Council (KCC) more than tripled trading license fees in February, 2009. Under the proposed tax increase, wholesale shops were to pay Shs 950,000 per month, up from Shs 350,000. Retailers would pay Shs 450,000 up from Shs150,000 per month. The increment was gazetted by the Ministry of Tourism, Trade and Industry as a statutory instrument on 23January, 2009 under the recommendation of KCC.

This was opposed by the Kampala traders under their umbrella association Kampala City Traders Association (KACITA) who threatened to close their shops if the KCC went ahead with the plan. KACITA claimed that there was no dialogue between the traders and KCC on the matter; they also accused KCC officials of being arrogant. The traders also found the timing of KCC's license fees increment questionable, since most of them were burdened by a huge tax burden due to slowdown in their sales partly due to the global economic recession.

KACITA petitioned the Parliament of Uganda requesting Members of Parliament to review exorbitant license charges. They also demanded that the Licensing Act.1969 be amended and open fresh investigations into the legality of what they described as the current exorbitant trade licensing fees charged by government. The Speaker of Parliament instructed the relevant Parliamentary Committee on Tourism, Trade and Industry to scrutinize the petition and report back to Parliament.

The Parliamentary report by the Committee on Tourism, Trade and Industry recommended that the Ministry of Trade, Tourism and Industry should amend the law to re-grade license fees. It also recommended that the implementation of the new trading license fees be halted until the illegalities have been sorted out. Consequently, KACITA threatened to go to court to stop KCC from implementing the collection of the revised license fees.

Source: Extracted from the Observer, News Paper Articles, 2009 & 2010

What makes a Campaign Successful?[21]

Campaigns are most successful when:

- The campaign is firmly motivational, not educational
- The objectives resonate with the public (is widely felt, arouses emotion)
- Is winnable: Objectives are realistic and achievable in a timeframe that works for you
- There is a clear and simple "ask" or action that supporters can take
- Your whole organisation is involved and actively engaged in the campaign – everyone is an ambassador
- The approach taken is creative, innovative but easily understood
- Supporters have the opportunity to be actively engaged in a range of activities
- The campaign is supported by wider alliances of civil groups and NGOs
- The media are attracted by the campaign messages and activities and provide extra publicity
- The issue is one where changes will result in real improvements in people's lives

Above all, just try things – don't be afraid of failure!

Box 3.2 Ten Steps to a Successful Campaign

- Listen- Set up a listening post to observe what your target community is discussing. Engage before asking for support.
- Set clear goals- Define your goals and determine the metrics you want to measure to see how your campaign is doing.
- Create a clear call to action - Motivate people to act with clear, simple steps. Boil down your cause to a strong single sentence. Ask strangers if they understand what you want them to do.
- Inspire with personal stories - Make an emotional connection with readers by telling compelling personal stories that they'll want to share. Use videos, photos to achieve maximum impact. Make us feel.

21 ibid

- Find your champions -Use your listening post to identify high value influencers for your cause. Establish rapport and only then reach out. Enlist your supporters to spread the word.
- Use multiple integrated channels - Use the right mix of media to spread your message: email, blogs, social network sites, mobiles. Don't keep your channels in silos — integrate and cross promote. Use social plug-ins.
- Create a conversation hub - You need to talk and interact not just promote. See if you can get your community to share ideas and enlist influencers.
- Use immediacy -Use headlines: Play off current events that affect people. Imperfect and on-time is better than perfect and late. Use deadlines: Set a hard stop date for your campaign to prompt people to act today, not tomorrow.
- Show success and movement - During your campaign, report back to supporters on the progress you're making. Send emails with updates thanking them for their help in what you've achieved so far and what milestones you still have to hit.
- Look at the data. Test. Refine. -Your campaign will need adjusting as you go along. Test, test, test. Send messages to subgroups of your email list. See which posts generate the most shares or tweets. Use the results to shift your approach.

Source: socialbrite.org

Case Study 3.3: The Campaign for tax Justice in Brazil

In 2007 the Brazilian government proposed fundamental changes to its tax system. Reforms were aimed mainly at simplifying tax rules – eliminating certain taxes and bringing an end to the 'tax war' between Brazilian states – as well as a proposal to end the link between specific taxes and the exclusive financing of social policy initiatives. While the reform proposals were disappointing – given their complete failure to address equity issues – they also raised new concerns regarding the financing of the country's health, welfare and social assistance programmes.

Brazilian CSO INESC saw the reform proposal as a window of opportunity to campaign for progressive tax reform. They invited five CSOs to participate with them in one of the government's public consultations on the reform. As other groups became interested, a network of more than 100 organisations was formed – the 'Movement in Defence of the Social Rights Threatened by the Tax Reform'. They developed their alternative proposal 'for a just tax reform', calling for equity to be built into the reform bill and for social policies to continue receiving exclusive financing.

INESC along with five other organisations formed the executive committee of the network, with INESC providing the technical support and coordinating the lobbying. The network conducted lobby meetings with representatives from all political parties and managed to secure the support of a number of MPs. This enabled them to successfully push for a public debate inside the National Congress.

Key allies included the trade unions and churches, as well as a group of academics and state health departments. (While the government claimed there would be no losses to social programmes, the Ministry of Health calculated it was likely to lose US$9 billion).The public attorney's office also assisted the campaign with several official requests for information from the government.

Although the campaign was not able to force more progressive amendments to the tax reform bill, its key success was in blocking the approval of the tax reform bill then (though it is likely to reappear with the new government). Given that tax reform is now firmly established on the agenda of a large number of CSOs, INESC expects the network to continue to advocate for tax justice in the future.

Source: Christian Aid and SOMO (2011)

What Makes a Campaign Effective[22]

To run an effective campaign it needs to pass the TEA test:

- Touch
- Enthuse
- Act

An effective campaign needs to Touch people. It needs to make a connection with its target, strike a chord and prompt a response. But it needs to do so much more than that. It is all very well touching your target with your message, but they might decide that it is all so depressing or difficult that there is nothing that they can do.

A campaign needs to go beyond touching people to Enthuse them. An effective campaign convinces its target audience that there is a solution that could remedy the problem that has touched them. The campaign must contain elements that will enthuse people and deflect any defeatist or negative thoughts.

But touching and enthusing are no good for the campaign if you cannot move onto the third part of the TEA test. You need to touch and enthuse to ensure that the recipient of the campaign's message decides to Act.

A good campaign makes use of all or some of the following:

- A clear message
- A simple solution
- Clear outrage
- Use of the media
- Political support
- Alliances
- Public Action
- Celebrity. For tax purposes this can work both ways, using examples of celebrities who

22 ibid

set a good example by paying tax and those who deliberately dodge it, so can be used as examples to highlight bad practice.

- Symbolic timing or 'hooks', such as budget day, end of tax year.

Box 3.3 Ten Top Tips for Designing a Campaign Leaflet

- Use your organisation logo and/or your campaign logo if you have one.
- Include a brief outline of what the problem is, what the solutions are and action that can be taken (by your audience).
- Use your campaign slogan – it emphasizes the message you want to communicate.
- Keep it short. People may not have much time to read.
- Keep it simple. Don't use acronyms or technical language.
- Make your campaign action visible: a leaflet not only brings information to the public but it also encourages them to care about tax issues and act on that concern.
- Think about including a section on how people can give feedback or get in touch to support the campaign in the future, for example 'Text this number xxx if you'd like to get more involved'.
- Make it colourful and lively so it attracts people's attention and makes them want to read it, for example add pictures and use colourful fonts

Source: Christian Aid and SOMO (2011)

Table 3.1: Ways to implement public campaigning

Activity	Components	Benefits	Drawbacks/risks
Public meetings e.g. town hall meeting, community meetings	▪ People brought together for a debate ▪ Decision-makers open to public questioning ▪ Everyone invited	▪ May get good publicity ▪ Decision-makers hear views directly ▪ Chance for discussion ▪ Helps increase the organisation's reputation on the issue	▪ Time consuming and expensive to set up ▪ Possibility of disruption or confrontation ▪ Span of control is limited: you cannot control what is being said during the meeting or the background and interests of people showing up at the meeting
Demonstrations, protests, and processions	▪ Group of people gathered at a symbolic place to make a visual protest to decision-makers ▪ Combine with leaflets to encourage attendance and press releases to spread your message	▪ Can be very visual and powerful ▪ Good media coverage potential ▪ Can create sense of solidarity among participants and boost campaigning morale	▪ Possibility of arrests and/or confrontations with police if they do not grant permission ▪ Might lose access to decision-makers if confrontational ▪ There may be no media coverage at all - impact is limited without media coverage ▪ Can damage image of organisation if demonstrations turn violent ▪ People can join in to pass time instead of backing the issue ▪ If too few people join – this may undermine your campaign
Citizens meeting decision-makers	▪ Groups of concerned people meet with decision-makers, to reinforce the message – could take the form of a 'mass lobby' of MPs	▪ Decision-makers hear concerns directly from those affected ▪ Builds local support for campaign	▪ Difficult to coordinate message ▪ Low turn-up of decision makers especially MPs
Production and distribution of campaign materials – leaflets, posters, reports, briefings, stickers, pin badges, T-shirts, bands, hats, whistles etc	▪ Leaflets and posters: strong visual images for your campaign, popular messages for communicating with public, community groups, etc ▪ Reports/briefings: detailed material which shows the facts behind the campaign, usually with policy recommendations	▪ Gives credibility among supporters and decision-makers ▪ Educates others ▪ Posters are particularly useful as a way of giving a visual identity to a campaign and conveying a strong message	▪ Reports: time consuming and expensive to produce and a danger that they will not be read ▪ Low level of engagement; people easily wear the T-shirts or use the stickers, etc

Newsletters	▪ Regular mailing of information to those who are interested ▪ Include some kind of an interview with an expert or someone with moral authority ▪ You can bring in guest editors to build your network and diversify topics ▪ Target audience must be identified	▪ Keeps people up to date and makes them feel part of a movement ▪ Encourages regular and alternative actions ▪ Can address the general public as it is not limited to a single issue alone	▪ Can be time consuming and expensive to produce ▪ Often not read by the decision-makers/legislators, so there is risk of being ignored
Postcards and petitions	▪ People sign a petition, or sign or write a message on a postcard to decision-makers (the internet is increasingly used for this purpose) ▪ Mostly accompanied with other public pressure (mobilisation, etc)	▪ Quick and easy to do ▪ Many people likely to act ▪ Can be a good starting point for mobilising the public ▪ Can be displayed in public places ▪ Can build a photo opportunity around handing in the petition to the relevant minister for example	▪ Impersonal; face-to-face interaction in a campaign is often more effective ▪ Can sometimes irritate decision-makers – though they may still have an impact ▪ Often not read by the decision-makers/legislators, so there is risk of being ignored ▪ Petition: authenticity of signatures can be questioned
Letters to decision-makers	▪ People write personally to decision-makers	▪ Letters to elected representatives often viewed by policy-makers as a measure of public concern ▪ Can be more effective than postcards as shows deeper grasp of the issue and arguably suggests more respect to authorities	▪ Decision-maker may receive many letters, so difficult to distinguish from other campaigns ▪ Effectiveness can sometimes depend on who sends the letter
Internet campaigning	▪ Using the web and online databases to get people to sign online petitions, fill in surveys, and email decision-makers ▪ Should include social networking sites, such as Facebook, Twitter, blogging etc	▪ Easy to set up, flexible and responsive ▪ Can get many people involved – enables you to build a global campaign and to network globally ▪ Popular – can help to generate new contacts and media attention ▪ Responses are easily elicited from the internet – people are more likely to give their opinions via internet because of the sense of anonymity	▪ Excludes those without internet access, or with limited and slow access on mobile phones ▪ Often only has an impact if the number of letters or emails is significant – if not, could demonstrate a lack of widespread support

Exhibitions, films, photography	▪ Set up in public places to raise awareness	▪ Photos, video and audio are very visual and people will stop and take notice ▪ It is a very good way to explain complex issues such as tax to a wider audience	▪ Time consuming ▪ A little bit more costly to organise ▪ Limited access to people in rural areas
Polling	▪ Doing polls of citizens or decision-makers or particular interest groups to get their opinion on tax-related issues	▪ A way of measuring support for your tax campaign ▪ Can also be used to hold decision-makers to account if they answer that they agree with or support your position	▪ Can be expensive ▪ May not get the results you hope for – thus risk of undermining it if others have access to that information
Advertising campaigns	▪ Use billboards, leaflets in magazines, posters, internet websites, Google ads, email banner ads	▪ Eye catching – strong visuals can have impact ▪ Gets your campaign slogan widely known ▪ Control of your message	▪ Very expensive ▪ Difficult to target accurately
Manifestos	▪ Short outline of campaign messages – clearly and simply explains why you're campaigning, problem, solutions, what public can do	▪ Information in one place for supporters to work with – informative/educational ▪ Knowledge is power – enables people to lobby decision-makers ▪ Emphasis on enabling others to take action	▪ Limited newsworthiness

Source: Christian Aid and SOMO (2011)

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Useful Networks and organizations working on tax

- International Budget Project: http://www.internationalbudget.org
- Tax Justice Network: www.taxjustice.net Christian Aid: www.christianaid.org.uk
- SOMO: http://somo.nl
- Action Aid: www.actionaid.org
- Oxfam: www.oxfam.org.uk
- Caritas: www.caritas.org/about/index.html
- Publish What You Pay: www.publishwhatyoupay.org
- Tax Justice Network Africa: www.taxjustice4africa.net
- AFRODAD (Africa): www.afrodad.org
- ISODEC (Ghana): www.isodec.org.gh
- Jubilee South/Asia-Pacific Movement on Debt and Development: www.jubileesouth.org
- Eurodad (EU): www.eurodad.org
- Oxfam Novib (the Netherlands): www.oxfamnovib.nl
- Christian Aid: http://www.christianaid.org.uk
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