

(Afrifax) CONSULTANCY: TORs – DEVELOPING AMNESTY INTERNATIONAL’S WORK ON TAXATION AND HUMAN RIGHTS

Background

Amnesty International is recruiting for a consultant to help the organisation develop its future work on taxation and human rights, as part of its global strategy for 2022-30.

Whilst the organisation has a solid track record of 20 years work on economic, social and cultural rights it has only recently turned its attention to economic and fiscal policy. In particular, it has produced a series of reports examining the impact of austerity measures on the right to health both in Europe and Africa with some limited references to the role of taxation.

Amnesty International now wishes to explore in more depth how fiscal policy can impact on the realization of human rights both positively and negatively. Clearly the ability of states to raise sufficient revenue through taxation is a key factor in the amount of resources available to deliver not just economic, social and cultural rights but also civil and political rights. However, every year vast sums are lost through tax evasion and aggressive tax avoidance including in many low-income countries. At the same time many taxation systems are regressive resulting in the poorest and some groups such as women paying disproportionately more tax as a percentage of their income than the richest.

Task

As part of developing our work on tax and human rights and to strengthen capacity in the organisation we are developing a resource guide that sets out the human rights obligations and responsibilities of states and companies in relation to taxation, whilst also explaining how different taxation measures can impact on rights enjoyment.

Whilst Amnesty staff will develop material on the relevant human rights law and standards for the guide, we are looking for a consultant to provide expert analysis and relevant examples on different aspects of fiscal policy and answer key questions to assist our researchers examining the issue focusing on:

The pros and cons of the different key models of personal and corporate taxation in relation to human rights criteria such as equality, resource mobilisation and accountability.

Identification of some emblematic country and corporate case studies that could illustrate these issues, and/or provide the basis for future work.

Analysis to support responses to common questions, for example how to define ‘progressive’ tax systems, and whether and/or how they can mobilise greater resources in a fairer way.

Identification of emblematic legal cases that have examined the relationship between tax and human rights.

The consultant will seek to answer the above questions based on a combination of desk research and interviews, with the exact methodology to be discussed and agreed with the chosen candidate. This may include:

Desk research to identify and summarise the range of taxation measures available to states and their respective advantages and disadvantages in maximising resources whilst doing so in a fair and transparent way. Sources would include, but not be limited to reports of relevant international organisations (e.g. World Bank, IMF, OECD) national laws and policies, parliamentary committee reports, national human rights institutions reports, academic studies and civil society reports.

Desk research to identify and analyse a list of key tax and human rights legal cases and case studies

Interviews with a range of relevant external stakeholders and experts in the field of taxation, economic policy, development and human rights. Interviewees are likely to include key NGOs working in this field such as the Tax Justice Network as well as academics both from taxation and human rights disciplines.

The output would be a written and fully referenced briefing summarising the findings, conclusions and recommendations.

Timeline and Remuneration

The consultant will start in December 2021 and provide a first draft report by January 2021, with exact dates to be confirmed.

The number of days to be agreed with the selected consultant, should be no more than 25 days of research and writing. The fee for this consultancy, to be agreed with the selected consultant, should cover all expenses and reflect a total of 25 days work at the agreed daily rate.

To apply

To apply for the role, please provide your CV alongside an outline (max 500 words) of why you believe your skills and experience are suited to this work, together with a writing sample, and how you would approach this work, with an indication of your daily rate. Please do share examples of any relevant previous publications.

The deadline is 8th November. Please send this iain.byrne@amnesty.org

We are looking for a consultant who has experience of and a good understanding fiscal policy and taxation systems and ideally in relation to human rights whilst appreciating the research, advocacy and campaigning approaches undertaken by human rights organisations such as Amnesty.

Further information on Amnesty's work on economic policies and tax to date can be found here [Greece: Resuscitation required – The Greek health system after a decade of austerity | Amnesty International](#); [Spain: Wrong prescription: The impact of austerity measures on the right to health in Spain | Amnesty International](#)