

Impact evaluation of the coordination of CSO advocacy for tax justice in Belgium

Baseline study report

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Preface

The evaluation team would like to thank Oxfam Solidariteit and 11.11.11 for their constructive participation and operational support. The interest and openness for this evaluation displayed by both NGOs contributed to the quality of the evaluation process and facilitated the evaluators' work. We are looking forward to the next phase of the evaluation and the continued interaction with both organisations.

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Executive summary

- ¹ This baseline report is the first measurement in the context of the evaluation of Oxfam Solidariteit's and 11.11.11's policy influencing work on tax justice for its programme 2017-2020, financed by the federal government of Belgium. The evaluation is funded by Oxfam Solidariteit, complemented with means coming from a broader evaluation for 11.11.11, which also looks at other policy influencing topics (climate justice, migration, development financing, and the middle east). The evaluation approach is the same for the five topics, with only minor methodological changes depending on specific information needs of the commissioning NGO.
- ² In the section¹ underneath we summarise the main conclusions and develop recommendations emerging from the baseline phase.

CONCLUSIONS

- ³ International taxation is an area of work which is high on the international policy agenda for several years. NGOs can build their policy work on a range of international tax scandals that emerged over the last few years, which provide windows of opportunity to feed the public debate and put tax justice on the political agenda. On the other hand, at the Belgian level Oxfam Sol and 11.11.11 are being confronted with a political landscape that is increasingly polarised, and a parliament that has a smaller role in the policy- and law making process than before. In this context, NGOs are perceived by a large section of the ruling parties as instruments of the opposition, making access to policy makers and weighing on policy development processes more difficult. Belgium has a rather closed culture of policy making on the topic of taxation compared to countries such as the Netherlands and a number of Scandinavian countries. Everything centres around the finance cabinet, and policy reforms do most often not involve public consultations or round tables with different stakeholders, further complicating policy influencing efforts.
- ⁴ 11.11.11 has a long tradition of working on corporate taxation and is well respected for its achievements on previous 'campaigns (Tobin tax, ..). Due to staff-turnover, it is less visible for Belgian policy makers since end of 2016, as it has not engaged in large advocacy activities (campaigning or research reports) in 2017 as was the case in earlier years. Oxfam Solidarity has gained more visibility on this topic since April 2017, when a new advocacy officer was appointed. Both NGOs have good personal and productive relations and strengthen each other's work in this area. Both NGOs show high levels of expertise and political 'literacy' in their area of work. They are seen as credible organisations, leading the work on tax justice on the side of Belgian civil society. Their vision of the desired change and the corresponding public positions are perceived as relevant and clear for the majority of interviewees in this evaluation. The difference between 'critical to haves' and 'nice to haves' is not always clear.
- ⁵ They manage to mobilise a balanced mix of lobby and advocacy outputs, both via formal and informal meetings, but also through the launching of research reports, policy papers, fact sheets, etc.

¹ For an overview of cross-thematic findings for the five baseline exercises, we refer to another report: 'Impactevaluatie van het beleidsbeïnvloedend werk van 11.11.11: migratie, ODA en Midden-Oosten: baseline studie rapport' (Phlix et al., 2018).

The fact that they are supported through international networks has a large added value. Depending on the taxation topic, Oxfam Sol and 11.11.11 combine different strategies. In the case of the bilateral tax agreements, the emphasis is on ‘insider’ policy influencing work, while for the public CBCR agenda this is combined with public campaigning (outsider track).

- 6 Most success has been made in terms of agenda-setting and awareness raising, for example in parliamentary debates, but achieving breakthroughs on policy change has been limited, aside from some progress in the public CBCR lobby agenda and the EU blacklist of tax havens. This highlights one of the main challenges in the current set of strategies, which is to move beyond agenda-setting via parliamentary interventions. A second challenge relates to how both organisations are perceived by key policy makers of the ruling parties, and the lack of entry points they have and networks with stakeholders outside the usual suspects. While NGOs have often been associated with agendas from the left-side of the political spectrum, they often managed to build bridges with individuals or groups across the political divides. This seems more difficult now.
- 7 At least two assumptions in the pathways of change should be further assessed in the following measurements:
 - Policy influencing work in a parliamentary setting (parliamentary questions, commissions, round tables): this is central to the approach of both NGOs, but the effectiveness of this strategy is hard to assess. Is this sufficient to contribute to policy change or does it require additional actions, which are not part of the current set of activities?
 - Evidence-based advocacy work: do these reports reach the influential policy makers and are they sufficiently considered by the stakeholders that are in decision-making positions? Is there enough attention for the messenger and the framing of policy messages so that policy makers can be receptive?
- 8 In terms of the sustainability of the policy influencing work on tax justice, it is important to recall that this is an area in which change is likely to be slow and where gains in one area can easily be lost due to subsequent reforms in another area. At the same time, the issues at stake potentially have an enormous impact on the well-being of large groups of citizens in developing countries, which justifies a long-term engagement from the NGO community. The report argues that the technical capacity of both organisations is sound and the political literacy is high. However, with a potential partial re-orientation of Oxfam’s work on taxation and the pressure within 11.11.11 to cover a multitude of topics, there is a risk that this capacity cannot be maintained in a few years’ time.

RECOMMENDATIONS

- 9 Recommendation 1: Testing two assumptions of the pathways of change in the policy work

In line with the conclusions, some resources could be dedicated in the coming period to explore under which conditions and for which lobby targets parliamentary work is most effective, and to what extent complementary strategies need to be developed. Along similar lines, since evidence-based advocacy is a key strategy of both 11.11.11 and Oxfam solidarity, a learning process could be initiated (e.g. action-research) to explore what type of evidence is more impactful for policy influencing work, how it should be communicated (messenger) and in which form.



¹⁰ Recommendation 2: Enriching and diversifying policy influencing strategies

Although both NGOs make use of relevant and tested strategies in their policy influencing work, some strategies show their limitations in the current political set-up. In order to enhance effectiveness the following suggestions might be taken into consideration:

- *Levelling the playing field between business lobbyists and civil society groups* - With the closed nature of the policy making process on taxation issues, certain groups have easier access to policy makers and governmental positions only become public at a late stage. One way to increase the space and timing for policy influencing is by demanding an institutional dialogue on international tax policy development, as is the case in Belgium for climate issues. This does not guarantee more success but at least increases transparency and access to the policy development process.
- Additional strategies need to be developed to reach out to decision makers in power. Possible scenarios could focus on *working with individuals or groups beyond the 'usual suspects'*:
 - a. looking for allies within the groups that are in power;
 - b. Looking for allies/stakeholders that have more access to these groups, e.g. corporate sector (VOKA, VBO, and other corporate networks); or specific academics/think tanks;
 - c. Trying to establish informal coalitions with individuals or small groups around specific demands, preferably across party lines;
 - d. Entering earlier into the policy influencing process by strengthening contacts with fiscal advisors and other relevant stakeholders.

¹¹ Recommendation 3: Refine planning, monitoring and learning processes

Oxfam Solidarity has developed useful instruments to assess the outputs of campaigns and lobby work (e.g. media tracking and documentation of interactions with policy makers). This could be refined in terms of critical reflections on the outputs and to what extent intermediate outcomes are achieved (e.g. is the discourse changing, are there any patterns emerging in how topics are communicated, are news actors picking up the debate, etc.), how important is this, do we have indications that Oxfam Sol or 11.11.11 played a role, .. ODI has developed useful conceptual frameworks to follow-up progress of policy influencing work, inspired by Outcome Mapping and Outcome Harvesting.

¹² Recommendation 4: Develop additional strategies to retain and expand the policy influencing capacity in the coming years

There are some insecurities around the future funding for policy work on corporate taxation. This might become problematic as this is a core area of work with increasing relevance in an era of increased globalization. There are currently no alternative civil society organizations which can easily take-over the work done by 11.1.11 and Oxfam Solidariteit. Fundraising strategies and institutionalizations efforts should be made to consolidate and possibly expand this line of work.

List of Abbreviations

A&L	Advocacy and Lobby
BEPS	Base Erosion and Profit Shifting
CBCR	Country-by-Country Reporting
CFC	Controlled Foreign Company rules
CSO	Civil Society Organisations
DAC	Development Assistance Committee
DBE	Dienst Bijzondere Evaluaties (special service for evaluation)
DGD	Directorate General for Development
EU	European Union
FTT	Financial Transaction Tax
LIC	Low-income country
MNE	Multinational enterprise
NGA	Niet Gouvernementele Actoren (non-governmental actors)
NGO	Non-governmental organisation
ToC	Theory of Change
ToR	Terms of Reference
PCD	Policy Coherence for Development



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1 INTRODUCTION

¹³ This report describes the findings of the baseline assessment of the impact study of the programme component “tax justice”, implemented by the Belgian NGOs Oxfam Solidariteit and 11.11.11. The evaluation was executed by HIVA-KU Leuven and ACE Europe in the period December 2017-June 2018.

1.1 SUBJECT OF THE EVALUATION

¹⁴ Subject of the impact evaluation is policy influencing work of Oxfam Solidariteit and 11.11.11 on tax justice, i.e. on Belgian tax policies with an international impact. In the period 2017-2021, Oxfam Solidariteit and 11.11.11 are implementing a programme on tax justice, aimed at influencing Belgian decision makers to develop and implement ambitious Belgian policies in favour of tax justice. A policy influencing strategy has been developed that combines campaigning, advocacy and formal and informal lobby. The programme also aims at enhancing knowledge and expertise on tax justice among Oxfam Solidariteit and 11.11.11 supporters and to enhance widespread visible public support for tax justice.

1.2 OBJECTIVES OF THE IMPACT STUDY

¹⁵ The objectives of the evaluation are threefold:

- (1) **Accountability** – measuring impact will enable Oxfam Solidariteit and 11.11.11 to account to DGD for the results achieved, including results at impact level. The evaluation should provide information on the OECD/DAC criteria and on the indicators as formulated in the multi-annual plan.
- (2) **Learning** – the final evaluation needs to document lessons learned and formulate recommendations to inform the reflection process regarding the future vision and strategic decisions regarding policy influencing. These will be the base for the development of the next multi-annual programme for policy influencing.
- (3) **Monitoring** – the evaluation started with a baseline study that informs the monitoring process of the current multi-annual plan. The evaluation needs to formulate recommendations to improve ongoing programme implementation and as such to indicate where and how strategies can be improved in order to maximise the realisation of the specific objectives at the end of the programme period.

¹⁶ Based on the ToR it is understood by the consultants that the evaluation does not only focuses on measuring the level of **impact** but also addresses other DAC evaluation criteria such as **effectiveness, relevance, efficiency and sustainability**. The ToCs, reconstructed in a participatory workshop with Oxfam Solidariteit and 11.11.11 representatives and the assessment grid include several result levels

(output, outcome and impact) and questions related to relevance (e.g. relevance of information received). The focus will be put on the impact level but also the other results levels will be assessed (effectiveness), which evidently will contribute to explaining the level of impact achieved. Sustainability of policy influencing interventions can be situated at two levels: (1) sustainability of policy change and (2) capacity to follow-up policy change and policy implementation. Sustainability of policy change is influenced by the level of policy development and the extent policy decisions taken are translated into laws, implementation procedures and budget has been assigned. This is already included under the heading of effectiveness/impact. The focus on policy implementation is more related to the capacity of Oxfam Solidariteit and 11.11.11 to continue investing in monitoring policy implementation.

1.3 METHODOLOGY AND APPROACH OF THE EVALUATION

- ¹⁷ A mixed method approach was used for the baseline study, which consisted in the implementation of an online survey targeting Belgian decision makers and staff of administrations, and a set of semi-structured interviews with direct policy contacts of Oxfam Solidariteit and 11.11.11, further supported by document review and observation of programme activities.

Quantitative data collection and analysis

- ¹⁸ An on-line surveys with decision makers was conducted. Policy makers will be followed through a panel survey at two waves: once during the baseline phase and once during the final phase. This should allow the evaluation team to compare these groups over time and track changes that may occur.
- ¹⁹ The questionnaire was commented by Oxfam Sol and 11.11.11 and tested by the researchers and two policy targets. The questionnaire was translated into French and launched via the online platform of Checkmarket. The questionnaire ran from May 28 till June 16, 2018. Two reminders were sent to the non-respondents. Only two reminders were sent because after the second reminder only two additional persons responded to the questionnaire.
- ²⁰ The questionnaire consisted of the following sections: a set of general questions related to relations with NGOs, a set of questions related to output level (collaboration with NGOs, access to information and assessment of quality and relevance of information received), a set of questions on the NGO's positions (level of agreement, feasibility and policy initiatives taken by the respondent) and a set of questions that ask the opinion on the legitimacy of the NGOs.

Qualitative data collection and analysis

- ²¹ A **document study** was done on the documents developed by Oxfam Solidariteit and 11.11.11, policy documents developed by the Belgian decision makers and of the M&E data collected by both NGOs. The monitoring of policy work by Oxfam Solidariteit is more developed than that of 11.11.11.
- ²² Oxfam Sol reflects critically on campaigns by documenting and analysing the formal and informal interactions with policy makers, and the same for the media exposure. These documents provide a good overview of the actions taken and some of the outcomes.



- 23 11.11.11 only collects data (1) on the number and content of formal and informal contacts with decision makers, (2) on the outputs delivered such as the development of position papers, contributions to internal and external publications, actions, etc and (3) on the policy actions taken by decision makers such as resolutions, development of strategic policy documents, parliamentary questions, hearings, proposals of law, etc. (including an estimation of the contribution of 11.11.11). Monitoring is further being done applying the outcome mapping approach.
- 24 Furthermore, the evaluators analyse the content of the documents related to policy initiatives taken by the decision makers in order to identify the extent Oxfam Sol and 11.11.11's positions are included in these documents (see progress markers).
- 25 Also, additional literature has been explored that might provide insight in factors/actors having an influence on the policy debate regarding tax justice (for example, to gain more insight in the policy making process on tax justice at Belgian and European level, and to identify other possible rival explanations).
- 26 **Semi-structured interviews** were conducted with a selection of Belgian decision makers, civil servants and a journalist. An important element of the interviews were questions probing for what the respondents see as the most significant change they have seen in their own situation or behaviour in relation to specific content areas or domains and to what extent the programme intervention or other factors or actors have contributed to this change. The interviewees received a short set of topics to prepare for the interview. The interviewers used a more elaborated set of questions (see annex 6). Because of the characteristics of these respondents (politicians and other policy makers with limited time), the interview was kept as short as possible and the narrative of the interview was guiding above the questionnaire. Interviews lasted between 20 minutes and 1 hour.
- 27 **Analysis of interviews** - A narrative report/note of each interview was drafted. No software was used for data analysis as the number of interviews was manageable for manual review and assessment. The analysis started with a re-reading of the individual interviews to gain a deep understanding of the individual narratives and maintain a view on the coherence of the individual interviews. This review involved a first marking of interesting aspects and insights, questions that it raises, and issues that might need follow-up. Secondly, for the coding of the interviews an analytical matrix was developed based on the evaluation framework. (see annex 2) For each of the evaluation questions and indicators excerpts were taken from the interviews and put in an analytical framework/matrix for further analysis (see table 1). In addition, the interviews were screened for unintended outcomes and effects, or for emerging themes, which were then included in the evaluation framework for further analysis. After the table was completed with the excerpts, a transversal analysis was done for each area of the analytical framework to highlight similarities and differences between interviews within a given group of respondents (for example parliamentarians), and between the three different groups. The findings emerging from this analysis were summarised/coded into specific concepts (timing issues ...) or returning themes (relationships with opposition parties ...) to be described in the report.

Table 1: simplified representation of analytical framework for analysis and coding, drawn from the evaluation framework

	parliament	cabinet	administration
Added value and relevance			
Strategy			
Quality			
Usage			
Platform			

Recommendations			
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Sampling – Belgian decision makers

The evaluators divided the group of Belgian decision makers into: 1) members of parliaments, 2) members of cabinets (ministries), and 3) members of administrations. For each group, four levels of government can be further identified: federal, Flemish, Walloon and Brussels.

As to the **members of parliament** three relevant commissions were identified at the federal level by Oxfam Solidariteit and 11.11.11.: the commission of Finance and Budget, the commission of Commercial and Economic Law, and the Commission on Foreign Affairs. The number of members, both permanent and alternate, of these commissions are included in the table below.

Oxfam Solidariteit and 11.11.11 have 54 direct contacts at the European and federal parliaments. While the whole population of the members of the federal parliament will be taken into account for the quantitative data collection, only members of the identified commissions and the direct contacts of the NGOs were considered for the qualitative methods.

As to the **members of cabinets and the members of administrations** only the direct contacts are considered as no lists of the entire populations are readily available.

Table 2: overview of sample population

	Total Belgian decision makers	Members of relevant Commissions	Direct contacts of Oxfam and 11.11.11
Members of parliament			
- Federal	210	128	49
- European	n.r.	n.r.	5
Total	210		54
Members of relevant ministerial cabinets²			
- Federal			27
Total			27
Members of relevant administrations			
- Federal			1
Total			1
Members of study services of political parties			
Total			4

²⁸ ACE Europe and HIVA-KU Leuven were of the opinion that a representative sample was not relevant as the population frame is rather limited, and decided to send the questionnaire to the entire population. The total number of the Federal, Flemish, Walloon and Brussels parliament amounts to 498 members of parliaments. The assumption was that it would be interesting to know also the opinion of the non-direct contacts of both NGOs and compare this with the people that had been

² Although the ToC identifies the commission on Foreign Affairs as lobby target, the direct contacts of 11.11.11 and Oxfam Solidariteit only include members of the commission on Finance and Budget and the commission on Commercial and Economic Law.



informed by the same NGOs. Also direct contacts within administrations and cabinets received the questionnaire. The questionnaire was finally sent to 595 persons.

- 29 As expected the response rate was very low, with 32 respondents (5.4%), of which 25 Dutch-speaking and 7 French-speaking respondents starting the questionnaire. Only 22 respondents finalised the questionnaire, of which 19 Dutch-speaking and 3 French-speaking respondents. This is in line with former experiences of the consultants in using online surveys for evaluating policy influencing interventions. Methodological implications for the next steps of the evaluation are discussed in section 1.4 (Limitations of the evaluation) and in the conclusions chapter.

For the **qualitative interviews** the sample should be the same as much as possible for the baseline and the final evaluation³. Key informants and resource persons were identified that could provide information on possible causal mechanisms and success cases. A sample among the list of direct contacts of Oxfam Solidariteit and 11.11.11, taking into account the relative weight of each sub-group (see table 3) is described below.

Table 3: Suggested sample size quantitative and qualitative methods

	Members of parliaments	Members of commissions	Direct contacts parliaments ⁴	Direct contacts cabinets	Direct contacts civil service	Direct contacts study services	Other (journalist)
population	210	128	54	27	0	4	0
online survey	all	all ⁵	all ⁶	all	all	all	0
Interviews planned	n.r.	n.r.	4	4	0	2	0
Interviews executed	n.r.	n.r.	3	3	1	2	1

Approach of the baseline study

- 30 The baseline study was implemented in three phases. (1) During the inception phase the methodology was elaborated. This also included a workshop with the programme coordinators to discuss the reconstructed ToC and to gain more insight in the M&E system used. Also programme documents were studied. An evaluation framework was developed which is added in annex 2. The inception phase was implemented from January till March 2018. (2) The phase of data-collection has run from April till June 2018. This consisted of the development of questionnaires, testing of questionnaires and implementation of the survey and interviews. (3) A phase of analysis and reporting took place in June-July 2018, which included a sense-making workshop and resulted in a draft and final evaluation report.

³ However, in the final evaluation direct contacts of Oxfam Solidariteit and 11.11.11 at the administrations, that will be identified during the following years, will be included.

⁴ This group includes members of parliament and parliamentary collaborators.

⁵ These are already included in the list of members of parliament

⁶ Part of this group is already included in the list of members of parliament. Only the European members of parliament and the parliamentary collaborators who are direct contacts of Oxfam Solidariteit and 11.11.11 will be additionally selected from this group.

1.4 LIMITATIONS OF THE EVALUATIONS

- ³¹ The baseline study was implemented as planned, though with some unforeseen delays. The process of developing, testing and translating the questionnaire took more time as planned. Also the planning of the interviews required quite some time. Policy makers were approached through email, including several reminders. However, the evaluation team managed to conduct the interviews largely as planned and was able to finalise the data-collection within the given period.
- ³² There are some limitations to this baseline, based on which lessons will be drawn for the final evaluation.
- ³³ As expected the response rate of the survey to policy makers is very low, which results in a lack of representativeness for the entire population. The survey results can only be seen as “indicative”. More interviews were done as compared to the number of respondents that completed the survey. By consequence, the analysis is mainly based on the results of the interviews. The evaluators are of the opinion that sufficient information could be obtained through the interviews. It needs to be reconsidered whether or not an online survey would be relevant for the final evaluation.
- ³⁴ Tax justice is a sensitive policy topic. In order to motivate interviewees to speak out freely, anonymity was guaranteed. By consequence, for the presentation of results, the evaluators had to be careful in presenting statements or facts related to certain groups (e.g. referring to a specific cabinet or administration), when only one resource person was interviewed from the respective group. With regard to cabinets and administrations, it was often not possible to interview more than one person.
- ³⁵ The evaluators used the list of direct contact persons provided by the NGOs. Evidently for policy influencers, it is easier to get in contact with allies compared to opponents. This was also visible in the list of direct contacts provided. Policy makers interviewed from the political groups in the opposition outnumber the decision makers within the ruling parties. Moreover, several ruling parties are not actively engaging with civil society, which complicates the work of policy influencers. The evaluators tried to gain access to as many policy makers from the ruling parties as possible, but, also further constrained by the limited list of interviewees of the ruling parties, no contacts could be established with the cabinet of the minister of finance (N-VA), nor with the study service of N-VA. In the final evaluation, the evaluators will try to look for creative solutions on how to approach more resources persons within the ruling parties (also depending on the results of the next federal elections of 2019).
- ³⁶ The baseline looked more closely to two case studies (public CBCR reporting and LIC-friendly bilateral tax agreements), aside from a general assessments of the work of both NGOs in 2017. For topic of bilateral tax agreements considerably less documentation was available compared to the public CBCR. It also emerging less in the interviews with policy makers. This has to do with the fact that the topic featured less in policy discussions in 2017. However, this might change again in the period 2019-2020. On the other hand, Oxfam Sol’s work on the CFC Rules in 2017-2018 was mentioned in several interviews and is documented in the baseline report. Finally, is not yet clear whether the current thematic case studies for this evaluation will remain on the agenda of Oxfam Solidariteit and 11.11.11 after 2018-2019. This depends on the orientation of new campaigns by the international Oxfam confederation, and the response of Oxfam Sol on this, and other shifting priorities due to national and international political developments, or organisational changes in 11.11.11 or Oxfam Sol.



2 DESCRIPTION OF THE CONTEXT OF TAX JUSTICE LOBBY AND ADVOCACY

2.1 POLICY CONTEXT ON TAX JUSTICE

- ³⁷ In a few years time tax justice has moved high-up on the international policy agenda. Previously it was perceived by many as a topic too big and complex to tackle. However, gradually new policy leverage has been created both through systematic campaigns, such as on the Tobin tax campaign, and through revelations from investigative journalism (Panama papers, Luxleaks, Paradise papers, ..). The stream of new revelations about the questionable tax practices of firms and rich individuals continues up to today.
- ³⁸ The International Consortium of Investigative Journalists (ICIJ), a network of 380 journalists, has been central in uncovering new data on tax avoidance practices. The **Paradise papers** emerged in November 2017 as the latest leak in which 13.4 million confidential documents were revealed, showing the offshore investments of MNOs and individuals in so-called tax heavens. Earlier on in 2015, ICIJ was also central in revealing the **Panama papers**, 11.5 million documents which documented the offshore entities used by wealthy individuals and public officials to minimise or evade tax, or evade international sanctions. In between other scandals have emerged, such as Offshore leaks(2013), Luxleaks (2014), Swiss leaks (2015), and Bahama leaks (2016), each time highlighting global tax justice problems.
- ³⁹ All of this has created a fertile ground for international and national NGOs to raise attention for this complex topic and demand new regulation on transparency and fairer taxation, for parliamentarians to question the race to the bottom in taxation, and for national and international institutions to develop new policy frameworks on taxation.
- ⁴⁰ At the national level, civil society in Belgium has to navigate a rather polarised political landscape with a government which has a strong representation of conservative and liberal parties, against an opposition that is largely composed of parties on the left of the political spectrum. The continued erosion of the power base of the traditional parties creates friction inside the governing coalition, leaving less space for consensual politics on complex topics. Policy influencing work is further complicated by the complex and fragmented institutional set-up of Belgium.
- ⁴¹ Finally, contrary to the Netherlands and many Scandinavian countries, Belgium has a rather closed policy making culture when it comes down to taxation issues. Policy making is most often not preceded by a public and transparent dialogue with civil society, business and other stakeholders. The closed culture complicates again policy influencing work because timelines, positions, and spaces for negotiating are often not known.



2.2 BRIEF DESCRIPTION OF OXFAM SOLIDARITEIT AND 11.11.11

- ⁴² Oxfam Solidariteit and 11.11.11 are two leading NGOs in Belgium on the topic of tax justice. 11.11.11 has been active on this topic for more than 15 years, for example with campaigns related to the Tobin Tax and debt relief. Due to staff turn-over issues during the last two to three years and changing priorities due to competing themes, there has been less continuity in the support for this topic than earlier on. Oxfam Solidariteit has worked on corporate taxation for some time but gradually geared-up its work in this area after Oxfam International identified corporate taxation as a campaign spike⁷ in 2015.
- ⁴³ **Oxfam Solidariteit** has recently experienced an organisational change process with the creation in 2017 of two new departments: Programs & Advocacy and Public Engagement (instead of North and South departments). The policy officer on tax justice at Oxfam Solidariteit is now taking up a double role: advocacy work and country-support.
- ⁴⁴ Belgium is one of the four countries in Europe (Netherlands, Germany, Ireland) which is specifically targeted by the tax justice campaign of Oxfam. The countries were selected because they are either seen as displaying problematic taxation policies (Netherlands and Ireland) or are blocking reforms at the EU level (Germany and Belgium). The current focus on direct policy influencing and advocacy on corporate taxation is still rather new for Oxfam Solidariteit. In the period 2015- April 2017, the focus was especially on public campaigns and communications. The start of the current officer in April 2017 went hand in hand with a larger focus on policy influencing and advocacy. The initial months were used to establish networks with media and policy makers, and to build credibility through high profile cases.
- ⁴⁵ The policy work on tax justice of Oxfam Solidariteit is a combination of campaigning (i.e. the 'inequality' campaign of the Oxfam Confederation, and the international Oxfam campaign spikes) and direct lobby and advocacy work. In 2017, the new policy officer on tax justice at Oxfam Solidariteit received technical support on tax justice from an Oxfam Novib expert, which was based for nine months in Brussels. Since the beginning of 2018 this person moved to the Oxfam EU office, which means that the level of support and opportunities to exchange views are more sporadic.
- ⁴⁶ **11.11.11**, has a longer tradition of policy work on tax issues. Well known 11.11.11 campaigns relate to the Tobin Tax, debt relief, and bilateral tax agreements. It approaches issues of tax justice from the perspective of how specific policy measures could have an impact on developing countries (taking into account policy coherence and a broader look at development financing). For 11.11.11 it is important to maintain this international focus and the link with developing countries. There was a dedicated tax specialist working on the topic between xxx and yyy, after which he got promoted to head the policy and research unit. Since October 2017 a new policy officer started working on tax justice issues, framed under the larger financing for development agenda, and in combination with the theme of private sector in development cooperation.
- ⁴⁷ **11.11.11 and Oxfam Solidariteit** jointly coordinate their policy influencing strategies on tax justice and often collaborate on specific actions, such as press releases, technical files, lobbying actions, etc. The current policy influencing efforts are embedded in the DGD programmes 2017-2021 of both organisations.

⁷ 'A campaign spike in Oxfam language is an intensive period of campaigning around one topic, it can last for 6 months up to 2 years; the international campaign spike on corporate taxation lasted from 2015 to 2017 – although both public communications and policy and advocacy work will continue through 2018 (though less prioritized within the confederation).

2.3 OXFAM SOLIDARITEIT AND 11.11.11'S FUTURE POLICY OUTCOMES

⁴⁸ Oxfam Solidariteit and 11.11.11 have formulated a range of policy outcomes on fiscal justice for the following years:

- Belgium adopts measures to stop the race to the bottom in corporate tax;
- Belgium adopts measures to create more tax transparency which should lead to less tax evasion: In the European council, Belgium supports the most ambitious regulation for public country-by-country reporting (CBCR) for companies, voted in the European parliament.
- Belgium adopts measures against (corporate) tax evasion
- Belgium adopts a toolbox for regulatory and executive government bodies that minimizes negative spill-overs for developing countries, e.g. the introduction of a model for LIC-friendly tax treaties;
- Belgium is a progressive voice in the debate on the need for more fiscal collaboration at EU level, and at international level;

2.4 THEORY OF CHANGE FOR POLICY INFLUENCING ON TAX JUSTICE

⁴⁹ For this impact evaluation two theories of change (ToC) have been reconstructed during a workshop with participants from 11.11.11 and Oxfam Solidariteit: one for the national/Belgian policy level and one for the European policy level. For each level a specific policy outcome was chosen: the adoption of a LIC-friendly tax treaty template at the Belgian level and public country-by-country reporting at the European level. These two examples represent the work of Oxfam (and 11.11.11) on two important themes for 2018-2019 and possibly beyond. As is the case for other lobby and advocacy programmes, thematic areas might shift in response to new political developments or other changes in the context. We have generated the ToC's in a rather generic form, so that thematic changes can still be accommodated afterwards.

⁵⁰ The theories of change are built up around influencing policy makers directly (lobby) or indirectly (through media and influencers). A precondition in order to do this is the internal expertise which is developed in Oxfam Solidariteit and 11.11.11 on tax justice issues.

ToC 1: Belgian policy - LIC-friendly tax treaty template

⁵¹ Based on the in-house expertise built-up gradually, communications are developed for the press through press releases and press files, with the idea of contributing to an alternative framing of the issue in the media (output 2).

⁵² The expertise is also used to do specific lobbying work directly with policy makers. This is done at different levels: with public servants at the administration service DGD, with members of the parliamentary commissions of Foreign Affairs and Finances, with members of political parties (mainly of the opposition parties and CD&V) and with members of the cabinet of Development Cooperation and of the cabinet of Finance.

⁵³ In parallel, 11.11.11 and Oxfam Solidariteit maintain and build networks with academics, experts, journalists and European civil society organizations, in order to identify and reach influencers that



take up their positions and can have a direct influence on the media and on the targeted policy makers (output 3).

- ⁵⁴ As a consequence of the political lobbying work of Oxfam Solidariteit and 11.11.11, the increased media attention for the issue, and the pressure from influencers, the following changes are expected among the policy makers:
- the DGD administration is expected to push the cabinet of Development Cooperation in order to put tax treaties as a Policy Coherence for Development (PCD) issue on their agenda (outcome 1);
 - the parliamentary commissions of Foreign Affairs and Finances are expected to be involved in discussions on tax treaties at an earlier stage, to ask parliamentary questions and formulate recommendations to the government that are in line with Oxfam and 11.11.11's positions, and to adopt resolutions (outcome 2);
 - parliamentary members of opposition parties and CD&V are expected to do parliamentary interventions in line with 11.11.11 and Oxfam's positions, while members of other parties are informed in order to increase their knowledge on the issue (outcome 3);
 - at the government level, the cabinet of Development Cooperation is expected to recognize the importance of fair tax treaties in the framework of development finance and to defend the adoption of a LIC-friendly tax treaty template towards the ministry of Finance (outcome 4);
 - the cabinet of Finance is then expected to take into account the policy advice of the civil society and from the Panama Commission⁸, to get a better understanding of the negative effects of tax treaties on LICs and to allow a discussion on a LIC-friendly tax treaty template (outcome 5).

- ⁵⁵ These outcomes (1,2,3,4,5) are expected to contribute to pushing the government to have a discussion about a LIC-friendly tax treaty template (outcome 7), to agree upon implementing it (impact 1) and to finally implement it (impact 2). This is how Belgium could become a frontrunner on LIC-friendly tax treaties (impact 3).

ToC 2: European policy - tax transparency through public country-by-country reporting

- ⁵⁶ In this case, petitions, public events, media events, press releases and press files are expected to inform and mobilize supporters of 11.11.11 and Oxfam Solidariteit and of the general public/CSOs (output 1). Through the lobbying work with the media, it is expected that the media influences the framing of the issue of CBCR and increases pressure on policy makers to adopt 11.11.11 and Oxfam's positions (output 2).
- ⁵⁷ In parallel, 11.11.11 and Oxfam Solidariteit maintain and build networks with academics, experts, journalists and European civil society organizations, in order to identify and reach influencers that take up their positions and can have a direct influence on the media and on policy makers (output 3). The NGOs might also network⁹ with private sector federations in order to use information about frontrunners in their communication with policy makers and to publicly shame laggards (output 4). This is how the organizations expect to put pressure on policy makers at the cabinet of the minister of economic affairs (outcome 6). The networking efforts with private sector federations is also aimed

⁸ This is a parliamentary commission at the federal parliament.

⁹ Oxfam Solidariteit and 11.11.11 are not actively networking with private sector federations at this moment. This is mentioned here as a possible strategy for the future that has to be further analysed in the coming years. At the minimum, the NGOs are using the information on private sector companies (frontrunners and laggards) as part of their policy influencing strategy.

at making the private sector lobby for CBCR with policy makers, which would increase pressure on them (outcome 3b).

- ⁵⁸ The expertise is also used to do specific lobbying work directly with policy makers. This is done at different levels: with public servants at the administration services of Ministry of Finance, with members of the parliamentary commissions on Economic and Commercial Law and on Finance and Budget, with members of political parties, mainly of the opposition parties and CD&V, and with employees of the cabinet of Economic Affairs.¹⁰
- ⁵⁹ As a consequence of the lobbying efforts of Oxfam Solidarity and 11.11.11, the increased media attention for the issue and the pressure from influencers (and possibly private sector federations), each of these lobby targets is expected to change in the following ways:
- the parliamentary commissions on Economic & Commercial Law and the Commission on Finance and Budget are expected to draw the attention to worldwide tax reporting transparency by asking parliamentary questions and control the ministers (outcome 2);
 - the parliamentary members of opposition parties and CD&V are expected to do parliamentary interventions in line with 11.11.11's and Oxfam's positions, while members of other parties are informed in order to increase their knowledge on the issue (outcome 3);
 - at the government level, the cabinet of the minister of Economic Affairs is expected to defend a public country-by-country tax reporting mechanism (outcome 6).
- ⁶⁰ This should then push the government to have a discussion on public CBCR (outcome 7), to agree on implementing CBCR (impact 1) and to defend this position in the European Council (impact 2). This is expected to contribute to the adoption of this regulation by the European Council (impact 3).

2.5 DESCRIPTION OF MAIN OUTPUTS REALISED IN 2017- MID 2018

- ⁶¹ Since the start of the new advocacy officer (April 2017), Oxfam Solidariteit engaged in various policy influencing activities and used new revelations from the Paradise papers and the Panama Commission. Together with 11.11.11 they worked on the following policy processes:
- Ambitious CFC rules (Oxfam Sol and 11.11.11)
 - Ambitious Belgian position on CBCR and at EU level (Oxfam Sol)
 - Ambitious Belgian position on the EU blacklist of tax havens (Oxfam Sol)
 - LIC-friendly bilateral/double tax treaties (11.11.11)
 - Belgian support for FTT (11.11.11 and Oxfam)
 - Avoiding negative spill-overs of Belgian tax policies (11.11.11 and Oxfam Sol)
 - The reform of the notional interest deduction (Oxfam)
- ⁶² Oxfam Solidariteit and 11.11.11 generated the following outputs (leading ngo between brackets):
- Policy notes, technical reports, briefings, letters, etc.:
 - o Report 'An Economy for the 99%' (NL) / 'Une Economie au services des 1%' (FRA) on inequality and recommendations (e.g. on tax policy) (Oxfam Solidarité)
 - o Report 'Opening the Vaults' (NL)/'Banques en exil' (FRA) on fiscal practices of banks based on country-by-country data (Oxfam Solidariteit)

¹⁰ For the specific case of CBCR the administration of the Ministry of Finance, the cabinet of Finance and the cabinet of Foreign Affairs are less targeted. For other EU-level policy outcomes, these can play a more important role.



- Report 'Make Tax Vanish'(NL)/'Vanish ou les impôts s'évanouissent' (FRA) on fiscal practices of the multinational RB (Oxfam Solidariteit)
 - Oxfam-briefing 'Blacklist or Whitewash'(NL)/'Liste noire ou carte blanche pour l'évasion fiscale' (FRA) on the European black list of tax havens (Oxfam Solidariteit)
 - Policy note 'Controlled Foreign Company Rules' (2-pager) (Oxfam Solidariteit)
 - Policy note 'Public country-by-country reporting' (2-pager) – Oxfam Solidariteit & 11.11.11.
 - Letter on CBCR to minister Peeters (Oxfam & 11.11.11. & unions)
 - FTT-Briefing (2-pager) – Oxfam Solidariteit & 11.11.11¹¹
 - Note 'FTT and Brexit' (Oxfam Solidariteit)
 - FTT: a street without end with an increasing cost (11.Politiek on the website) - 11.11.11
 - European ministers finally ask Belgium to make a decision on the FTT (11.Politiek on the website) – 11.11.11
 - Report 'Tax Games. Europe's role in supporting an unjust global tax system' (report/file: coordination with Eurodad in collaboration with a network of European CSO's) (11.11.11)
 - Contribution to the Financial Secrecy Report (chapter Belgium) (11.11.11)
 - Report: 'Reward Wealth, not Work' (NL)/ 'Partagez la richesse avec celles et ceux qui la créent' on inequality and recommendations (e.g. on tax policy) (Oxfam-Solidarité)
- 11.11.11's press releases:
- Press release on Tobin tax (25/01): Belgium wants the Netherlands and Luxemburg at the negotiation table on the Tobin Taks – reaction 11.11.11.
 - Online reaction on the new report of Eurodad in the framework of ECOFIN and the EU black list of tax paradises
 - Press release on fiscal policy and fight against tax evasion in the framework of the Special Panama Commission (11.11.11 & Oxfam Solidariteit)
 - Online reaction on the voting of the recommendations of the Panama Commission in the Chamber
 - Press release on Tobin Taks (20/02): Tobin Tax: a loss of 4 billion missed by Belgian delay?
- Oxfam Solidariteit's press releases:
- 16/01/2017: ['8 mannen bezitten evenveel als de armste helft van de wereldbevolking'](#) (NL & FRA)
 - 27/03/2017: [Europa's grootste banken boeken kwart van hun winsten in belastingparadijzen](#) (NL & FRA)
 - 12/04/2017: [Top 50 Amerikaanse bedrijven stallen 1,6 miljard in belastingparadijzen](#) (NL & FRA)
 - 12/06/2017 (Reactive): [Europees Parlement mist opnieuw kans om betekenisvolle actie te nemen voor fiscale transparantie, zegt Oxfam](#) (NL & FRA)
 - 04/07/2017 (Reactive): [Country-by-country reporting : "Een stap richting fiscale transparantie, ondanks toegeving aan multinationals"](#)
 - 05/07/2017: [Europese leiders moeten pingpongspel over financiële transactietaks stoppen](#) (NL & FRA)

¹¹ November 2016.

- 13/07/2017: [Oxfam berekent: Britse multinational RB ontwijkt 25 miljoen euro aan belastingen in België](#) (NL & FRA)
 - 30/10/2017: [8 miljoen doden te vermijden als belastingontwijking stopt](#) (NL & FRA)
 - 05/11/2017 (Reactive): [Oxfam-reactie: De Paradise Papers](#) (NL & FRA)
 - 08/11/2017 (Reactive): [Oxfam-reactie: Belgische Maatschappij voor Internationale Investing \(BMI/SBI\) in Paradise Papers](#) (NL & FRA)
 - 28/11/2017: [Oxfam: “Europese zwarte lijst van belastingparadijzen moet minstens 35 landen bevatten”](#) (NL & FRA)
 - 04/12/2017 (Press invitation): Media actie: Belastingparadijzen: zwartelijst of ‘carte blanche’ van Europa? (NL, FRA & ENG)
 - 05/12/2017 (Reactive): Oxfam: “La liste grise de l’UE ne doit pas placer des paradis fiscaux à l’abri des regards et des sanctions” (NL & FRA)
 - 22/01/2018: [Rijkste 1 procent kaapt 82 procent van toegenomen rijkdom in 2017](#) (NL & FRA)
- Opinion articles:
- 02/04/2017 (Knack): [Het is tijd om absolute transparantie voor multinationals te verplichten. \(Oxfam Solidariteit\)](#)
 - 07/05/2017 (De Standaard): [Willen we meer of minder fiscale rechtvaardigheid?](#) (initiative of Oxfam – signed by Oxfam, 11.11.11. and labor unions)
 - 07/11/2017 (De Tijd): [Tijd voor een Kaaimantaks voor multinationals](#) (Oxfam Solidariteit)
 - 14/11/2017 (L’Echo): [Il est temps pour une Taxe Caïman pour les multinationales \(Oxfam Solidariteit\)](#)
 - 27/02/2017 (De redactie) : [Het gaat goed met onze economie, zeggen ze in Davos. Wie profiteert van die rijkdom? \(Oxfam Solidariteit\)](#)
- Website messages (11.11.11):
- 24/02 : EU takes small steps in the fight against tax evasion
 - 28/02: EP supports an ambitious proposal for transparency as an answer to the Panama Papers
 - 15/03: Whistleblowers LuxLeaks also convicted in appeal
 - 22/03 : European ministers ask Belgium to clarify on the Tobin tax - choice is urgent
 - 25/10: Belgium not yet a leader in tax justice
 - 8/11: Paradise Papers: Does the fiscal ancien regime prove bankrupt?
 - 20/11: New measures against tax fraud and tax avoidance. A missed opportunity?
 - 4/12: New report: fiscal policy in EU tramples on the spot
 - 2/02/18 : Financial Secrecy Index 2018: Flowering offshore trade is not an island issue
 - 19/3 : The European Commission is tapping Belgium's attention to tax avoidance
 - 29/03 : Why Mailbox Luxembourg is no surprise

⁶³ Oxfam Solidariteit also published a number of web articles, did mailings and social media posts (images and movies), which mainly targeted their support base. In addition, Oxfam promoted a petition in favor of public country-by-country reporting during a range of summer festivals across Belgium in 2017. 10.000 signatures were collected.



3 FINDINGS

3.1 PROGRESS IN INFLUENCING BELGIAN DECISION MAKERS ON TAX JUSTICE ISSUES

- ⁶⁴ As indicated earlier on, the theme of tax justice is mainly steered by 11.11.11 and Oxfam Solidariteit. Similar to thematic areas such as climate justice and migration, there are efforts to collaborate the work of Flemish and Walloon-based NGOs through civil society platforms. More specifically there is FAN (Financieel Actienetwerk) and RFJ (Réseau Justice Fiscale), in which trade unions and NGOs are represented. Both initiatives involve information sharing and coordination of annual events, such as Tax Justice day, but do not involve working towards unified civil society positions based on a joint review of the policy environment, nor a systematic coordination of the work done by the members.
- ⁶⁵ The relations between 11.11.11 and Oxfam Solidariteit are good and productive, supported through regular formal and informal exchanges. Aside from Oxfam Solidariteit and 11.11.11, CNCD-11.11.11 is quite active on the French speaking side of Belgium.
- ⁶⁶ Both NGOs try to influence policy outcomes in relation to tax policy development in Belgium with an international dimension and the position of Belgium in the European and international negotiations and policy development processes. As described in chapter two, policy influencing is complicated by the fact that policy development on tax issues is rather closed (centred around the cabinet of finance) and due to the political polarisation around themes such as tax justice, migration, etc.

State of affairs with regard to tax policy development at Belgian level

- ⁶⁷ *Base erosion and profit shifting (BEPS) project of OECD* - "...The OECD/G20 Base Erosion and Profit Shifting (BEPS) Project provides governments with solutions for closing the gaps in existing international rules that allow corporate profits to 'disappear' or be artificially shifted to low/no tax environments, where little or no economic activity takes place..."¹². Agreed upon in 2015 in response to a range of international tax scandals, it forms the basis of far reaching reforms of the international tax system. Its aims are threefold: improving *coherence* between country-level tax systems; realising '*substance*' by making sure that taxation happens where added value is created; and improve *transparency* by making sure that national tax administrations can track where and how MNEs have their operations taxed. It is the overarching action plan from which a range of reforms have been initiated, such as the country-by-country reporting (CBCR) requirements to improve transparency, and the CFC rules to avoid MNEs can shift their income into foreign low-taxed countries and avoid taxation. Under the inclusive framework, over 100 countries and jurisdictions are collaborating to implement the BEPS measures and tackle BEPS. The actions and implementation dates for the BEPS implementation for Belgium are public¹³.

¹² OECD Press release, 5 October 2015

¹³ See for example: <https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-beps-actions-implementation-belgium.pdf>

- 68 Although Oxfam Sol and 11.11.11 criticize¹⁴ the BEPS-project for a lack of ambition and inclusiveness (the needs of developing countries were not sufficiently taken into account), both NGOs see the BEPS guidelines as a useful way to proceed international discussions and negotiations about international corporate taxation and to push for more ambitious reforms. Therefore, both are demanding that Belgium goes for a maximum implementation of BEPS-guidelines and EU-directives that implement BEPS-guidelines in EU law. Although the BEPS proces covers 15 areas of action, Oxfam and 11.11.11. focus specifically on a number of actions and the policy initiatives within the EU that are built on these guidelines. The actions that have been prioritized so far are CBCR and CFC-rules.
- 69 *Controlled foreign company (CFC) rules* – As indicated, these rules were established under Action 3 of the BEPS project and respond to the risk that MNEs can shift their income into foreign low-taxed countries and avoid taxation (OECD, BEPS-FAQ). Oxfam Solidariteit demanded a maximum translation of the Anti-Tax Avoidance Directive (ATAD) that coordinates the implementation of CFC-rules within the EU, into Belgian legislation. In essence, the Belgian government could choose between two options. Early 2017 emerged that the Belgian government had a preference for the ‘transactional approach’, which is perceived by NGOs as the weaker solution. The government decided to stick to the ‘transactional’ option and announced an agreement between the parties in July 2017, which was finally endorsed by parliament in December 2017. This policy outcome in Oxfam’s ToC was not achieved, although a lot of media attention was generated between April and December 2017, and several parliamentary interventions were done (by four parties). Amendements to the Belgian position were submitted in the context of the Panama Commission (Belgian parliament) and during the voting on the CFC rules on 22 December 2017. Negotiators on the side of the government argued that Oxfam Sol’s preferred option was too complex and too demanding to implement.

State of affairs with regard to tax policy development at European level

- 70 *European level – Public Country-by-country reporting rules (CBCR)*¹⁵ - In accordance with the Action 13 of BEPS project, Belgium introduced mandatory CBCR requirements in June 2016. This implies that if a MNE group with a consolidated annual group turnover equal to or exceeding €750 million is a Belgian tax resident, the entity must prepare and submit a CBCR form to the Belgian tax authorities within 12 months of the last day of the group’s financial year¹⁶. The implementation of the CBCR requirements at national level is ongoing, so there is no specific campaigning on this.
- 71 However, in the absence of a worldwide adoption of public CBCR rules, data on the fiscal practices of MNEs is not accessible by ngos, journalists and citizens . Therefore, Oxfam Sol and other NGOs demand that the Belgian government supports *public* CBCR-reporting by MNEs with worldwide disaggregated data per country. This agreement at the European level would significantly enhance the possibility for governments and civil society to monitor the tax and fiscal practices of MNEs. The Oxfam Sol campaign has possibly contributed to a positive position of Belgium towards this plan, although not confirmed by government sources. Indications of influence emerged in one of the interviews, and can also be derived from the fact that the Belgian minister of economy and work received an Oxfam-delegation at his cabinet to hand-over petition sign-ups and declared publicly that

¹⁴ Unlike some other NGOs, both 11.11.11 and Oxfam Solidariteit take the position that BEPS can be a starting point for improved corporate taxation if implemented in an ambitious way.

¹⁵ The country-by-country reporting requires MNEs to provide annually and for each jurisdiction in which they do business, aggregate information relating to the global allocation of the MNE’s income and taxes paid together with certain indicators of the location of economic activity within the MNE group, as well as information about which entities do business in a particular jurisdiction and the business activities each entity engages in. (OECD, BEPS-FAQ)

¹⁶ EY, Global Tax Alert, December 2016



he supports the pBCR measure and sees it as a useful tool to combat tax avoidance. European level negotiations at the end of June 2018 did not yet result in a breakthrough as Germany's position on the matter remained unclear, and the negotiations were further complicated by procedural debates about the way forward¹⁷.

⁷² *Harmonised corporate taxation* - Another demand of Oxfam Sol and 11.11.11 relates to Belgium's position towards harmonised corporate taxation at the European level. The evaluation did not collect sufficient data on this topic to do an assessment of progress.

⁷³ *EU blacklist of tax havens* – In the fall of 2017 and the first half of 2018, there was also substantial attention for the EU black list of tax havens. Oxfam International issued a research paper indicating that some EU countries would also fall under the criteria if applied properly, and called for greater transparency in the blacklisting process. At the European level, Oxfam International has been successful in lobbying the EU parliament. Substantial pressure was exercised on the Commission to take action against Switzerland, Bermuda and others. The European commission also reacts officially in a press conference, also after press coverage in France and Belgium. By the end of May 2018, several countries/jurisdictions have been added to a rapidly expanding 'grey' or 'watch list' of 65 jurisdictions, that fail EU criteria but are committed to reform^{18,19}. While the evaluation did not include a systematic assessment of Oxfam International's campaign at the European level, several interviewees mentioned the NGO's influence on the European parliament, and its success in exercising pressure. Oxfam Sol has been demanding Belgium to plea for a robust EU blacklist.

Other Belgian fiscal policies with impact on developing countries (bilateral tax treaties, ...)

⁷⁴ *Bilateral/double tax treaties with developing countries* - 11.11.11 has been putting bilateral/double tax treaties with developing countries on the radar, as they might have negative spill-over effects when Belgian companies get beneficial tax treatments, eroding the tax base of those countries. 11.11.11 therefore calls for the adoption of an UN-based model treaty which guarantees that the treaties do not have negative impact on low-income countries. The 11.11.11 campaign on this topic was especially active in 2015-2016 (before the timeframe is of this evaluation), including the launch of a research report in February 2016. At that time the campaign was rather well covered in the press, and resulted in parliamentary interventions by opposition parties and one party of the government (CD&V). At some stage, the NGO was blamed by the minister of development cooperation for being inconsistent since it demanded a tax-break for its own developing cooperation activities in developing countries²⁰, but it managed to build a convincing argument to explain why this was different from companies bringing profits out of a country.

⁷⁵ *Spill-over analysis* – In line with the previous topic, 11.11.11 demands a systematic analysis of Belgian tax policies for their impact on developing countries. In addition, 11.11.11 demands policy coherence between Belgium's tax policies and the goals of its development cooperation instrument (eg. the Addis Tax Initiative).

⁷⁶ *Negative tax preferences* – On this topic both NGOs demand that Belgium would remove negative tax benefits or do a proper reform to avoid a situation where MNEs can avoid taxes at a massive scale.

¹⁷ <https://www.11.be/artikels/item/nu-of-nooit-voor-public-cbcr>

¹⁸ The EU tax haven blacklist contained only seven jurisdictions at the time of writing.

¹⁹ <https://www.oxfam.org/en/pressroom/reactions/eu-must-ensure-countries-taken-tax-haven-blacklist-deliver-real-reform>

²⁰

This is especially important regarding the issue of the ‘notionele interestaftrek’ (which was reformed in 2017 and 2018) and through the innovation-tax cut measures. (Oxfam)

⁷⁷ *Financial Transaction Tax (FTT)* – This has been a long standing demand of 11.11.11., but 2017 has not seen new advocacy work in this area. The topic does re-emerge at the European level, for example recently again (20 June 2018) in talks between France and Germany, showing their support for a future FTT.

⁷⁸ As these topics are likely to only receive renewed attention from 11.11.11 starting from second halve of 2018-2019 (11.11.11 website pages on just taxation²¹ have not been updated since October 2016), no impact assessment can be done during the baseline.

Contribution of Oxfam Sol and 11.11.11 to policy initiatives

importance of the initiative for the envisaged policy change	High			
	Moderate		<ul style="list-style-type: none"> – Public CBCR: Belgium’s position on CBCR regulation at the European level (20 June 2018) – Public CBCR Europe: Minister for economy and work (Peeters) responds positively to Oxfam Sol petition (June 2018) 	<ul style="list-style-type: none"> – CFC rules: Implementation date brought back to 2019 (instead of 2020)
	Low			<ul style="list-style-type: none"> – CFC rules: Amendments submitted (2017) – CFC rules: Parliamentary questions (2017)
		Low	Moderate	High
Contribution of Oxfam Sol / 11.11.11 to the policy initiative				

⁷⁹ *Discussions in parliament:* There is evidence from the document study (parliamentary questions and discussions in the respective commissions on finances), confirmed by the interviews with members of parliament, that several Oxfam Sol positions were being taken over by part of the parliamentarians in 2017-2018, especially in the parliamentary debates on CFC rules and EU blacklist on tax havens. In 2017 five parliamentary questions were posed in the federal parliament and two amendments were submitted.

CFC rules

Parliamentary questions in federal parliament:

- 03/10/2017: question of sp.a (commission finances)
- 09/11/2017: question of groen (plenary session)
- 09/11/2017: question of sp.a (plenary session)
- 09/11/2017: question of CD&V (plenary session)
- 16/11/2017: question of pvda (plenary session)

²¹ <https://www.11.be/wat-doet-11-11-11/beleidsbeïnvloeding/rechtvaardige-fiscaliteit>



Amendments submitted:

- Oct 2017: in context of Panama commission: amendment on CFC rules (not approved)
- December 2017: in context of voting on draft legislation on 'vennootschapsbelastingen': amendment related to CFC rules (not approved)

Public statements:

- Oct-Dec 2017: Public statements by opposition politicians

EU Blacklist tax havens

- December 2017: Public statements by opposition politicians (Belgium) and by European commission
- June 2018: Minister for economy and work (Peeters) signs Oxfam Sol petition (June 2018)

⁸⁰ The questions of the opposition parties reflected Oxfam Sol and 11.11.11 positions and it was confirmed by the interviewees that the information received from these NGOs contributed to the debates in the parliament. Interviewees also confirmed that their attention was drawn to new topics such as alternative ways of implementing the CFC rules and a broader interpretation of the EU Blacklist. The questions did not result in adapted policy initiatives by the respective ministers, aside from possibly contributing to Belgium's position on public CBCR regulation at the European level.

⁸¹ *Administration:* There have been some direct contacts between Oxfam Sol or 11.11.11 and the federal administration, especially with the diplomatic level. The Oxfam EU office and Oxfam Sol have been in touch with Belgian diplomats about the public CBCR reporting at EU level. The inputs were considered, of course after discussion with political level, but have not led to policy change.

⁸² Following table provides an overview of the extent positions of Oxfam Sol and 11.11.11 are being taken into account at policy level, since 2017.

Demands	Partially achieved	Not achieved
Ambitious CFC rules	<ul style="list-style-type: none"> – Implementation date was brought back to 2019 (instead of 2020) after advocacy work of Oxfam Sol 	<ul style="list-style-type: none"> – Government already had an internal agreement by the time Oxfam Sol started their campaign – However, substantial contribution to agenda-setting in media, parliament and general public
Ambitious Belgian position on CBCR and at EU level	<ul style="list-style-type: none"> – Implementation date for CBCR – Strong indications of favourable position by minister of economy and work. – Likely contribution of Oxfam Sol, although not officially confirmed 	
Ambitious Belgian position about EU blacklist of tax havens	<ul style="list-style-type: none"> – Oxfam family (international office) is strongly present at European level (via European parliament) – Pressure on Belgian policy makers to maintain 'stricter' Belgian blacklist instead of European list via parliamentary interventions and media. Belgium changed policy intention to replace Belgian list, pleaded for transparency in EU process and to sanction countries on the list. Influence of Oxfam positions is likely but hard to verify. 	
LIC-friendly bilateral/double tax treaties		<ul style="list-style-type: none"> – No activities by 11.11.11 between Jan 2017- June 2018

Belgian support for FTT		– No activities by 11.11.11 between Jan 2017-June 2018
Avoiding negative spill-overs of Belgian tax policies		– No activities by 11.11.11 between Jan 2017-June 2018

3.2 ANALYSIS OF PATHWAYS OF CHANGE (STRATEGY)

3.2.1 PATHWAY OF INFLUENCING POLITICAL DECISION MAKERS

Access to information of Oxfam Sol and 11.11.11

- ⁸³ A major strategy of Oxfam Sol and 11.11.11 is to provide information to Belgian decision makers and members of the administration on various tax justice issues.
- ⁸⁴ 11.11.11 has interacted over the last few years with a wider group, in total about 62, but there has been a temporary slowdown in its activities due to staff turnover. The network of Oxfam Sol for its current orientation its policy influencing work is still relatively young (started in April 2017), and involves interactions with 38 policy makers. An overview is provided in the table below.

Table 4: overview of network of direct policy influencing contacts

	Direct contacts parliaments ²²	Direct contacts cabinets	Direct contacts civil service	Direct contacts study services
11.11.11	39	22		1
Oxfam Sol	24	8	2	4

- ⁸⁵ Oxfam Sol documents its interactions with the media and policy makers on a regular basis, typically after intensive periods of campaigning (e.g. Oct-Dec 2017). In 2017, the following interactions moments were reported:

Date	What	Sent out / contacted	Response
CFC-rules / ATAD			
Oct 2017	Policy brief ATAD (CFC)	4 political parties	1
Nov 2017	Update policy brief ATAD (CFC)	20 members commission of finance	7
		4 fiscal advisors political parties	4
		1 member of parliament	1
Nov 2017	Meetings	2 cabinets	
		2 opposition parties	
Nov 2017	Tweeting, re-tweeting or liking Oxfam Sol messages	4 political parties and 1 trade union	
EU Blacklist on tax havens			

²² This group includes members of parliament and parliamentary collaborators.



Nov 2018	Research report Oxfam Int on EU blacklist	Advisors of 4 political parties	1
		20 members of commission of finance	5
		Fiscal advisors of 3 political parties	3
		Member of parliament	1
Nov 2018	Meeting	1 cabinet	
	Informal contacts	2 political parties	
	Tweeting, re-tweeting or liking Oxfam Sol messages	3 political parties	

⁸⁶ In addition to these contacts, Oxfam Sol has some contacts with journalists, but hardly with academics. Contacts are often established in a pro-active way, although they are sometimes responses to invitations as well.

⁸⁷ For 11.11.11, this detailed level of information is not available. Aside from the media communications of 11.11.11 listed in chapter 1, the main outputs of 2017 have been contributions to reports of other organisations:

- Tax Justice Europe: Position consultation for the EuCom Disincentives Tax advisors
- Tax Justice Network: Contribution to Stop Tax Dodging report Eurodad
- Tax Justice Europe: Contribution to Financial Secrecy Report – Belgian chapter

Assessing the uptake of these external reports was not part of the scope of the evaluation.

⁸⁸ There is especially a high appreciation for the personalised interactions by both NGOs with policy makers, either with personal emails on a given topic or through informal meetings in which information is shared. In addition to personalised interactions, there is a strong appreciation for reports which bring together European positions or trends on a given topic, often emerging from the international networks in which the NGOs are active. The fact that both NGOs were informing lobby targets about international agendas, windows of opportunity and important international events was also appreciated.

⁸⁹ In terms of how the interactions are organised, the following issues were mentioned:

- There is appreciation for the transparency in the content of the lobby work, the lobby targets that are consulted, and the agenda that is followed. This is seen as a strong point, avoiding suspicion and breakdown in communication flows.
- The fact that both NGOs tend to keep in touch with their lobby targets, and keep them posted at regular intervals, allows building trust and productive relationships (although some interviewees observed less inputs from 11.11.11 over the last year or so).
- The fact that NGOs do not outsource their lobby work to consultants is also seen as a strength. The lobby visits of some industry consultants are perceived as check box ticking exercises, where a list of stakeholders are visited one by one, each time with the same message.
- Oxfam Sol was sometimes perceived as ‘pushy’ by a few interviewees, repeating the same positions again and again in follow-up contacts with lobby targets.

Relevance and quality of the information provided

- ⁹⁰ Across the interviews²³ there is a consistent appreciation of the quality of the reports and communications of both Oxfam Sol and 11.11.11.
- ⁹¹ None of the interviewees indicated that Oxfam Sol or 11.11.11 lacked expertise or capacity to deal with complex tax issues.
- ⁹² *Members of parliament* (from opposition and government) are acknowledging the importance of both NGOs as a source of information and for their contribution to agenda-setting for issues which might otherwise be overlooked due the overall bias towards domestic issues and agendas. The information is seen as valuable and, in general, of good quality. Opposition party members indicate that the information can be used in their parliamentary work and informs their party positions. For ruling party members of parliament the information of both NGOs is one source of information which they assess against other inputs. Depending on the topic, there is more or less support amongst the ruling parties for the positions and the analysis which are provided by the NGOs. Some remarks were made that the NGO assessments were too critical or biased (especially for opinion articles), not taking into account progress made by the government. CD&V tends to be generally more positive about the inputs made by both NGOs compared to other ruling parties.
- ⁹³ *Staff at the cabinets* follow a similar pattern as the members of parliament (ruling parties), although generally slightly more critical about some of the positions taken by the NGOs, and the lack of recognition for progress made. Although, each time it is repeated that the information provided is useful.
- ⁹⁴ *Administration* – Only one member of the administration was interviewed.
- ⁹⁵ *Study departments* of political parties (opposition and CD&V) were very positive about the quality and relevance of the research reports, position papers and other papers provided by both NGOs.
- ⁹⁶ In terms of the quality of the outputs, interviewees tend to find the positions taken by the NGOs clear, the information is perceived to be reliable and robust. Several interviewees indicated that they perceived the NGOs to be more knowledgeable than some of the employer organisations. At the same time, a number of interviewees connected to ruling parties tend to find parts of the information biased. The style and content of the outputs is most often well attuned to the target group. Some opposition members of parliament would appreciate more finished products (parliamentary questions / amendments) which they can directly in their work (this remark was made in relation to Oxfam Sol's work in 2017).
- ⁹⁷ Some interviewees connected to the government felt that Oxfam was too narrow in its focus, in a way cherry-picking the most critical tax issues, while not acknowledging when progress was made on other areas.

Recognition of existence and influence of Oxfam Sol and 11.11.11

²³ it has to be repeated that we did not manage to interview N-VA members of parliament, the same for the cabinets.



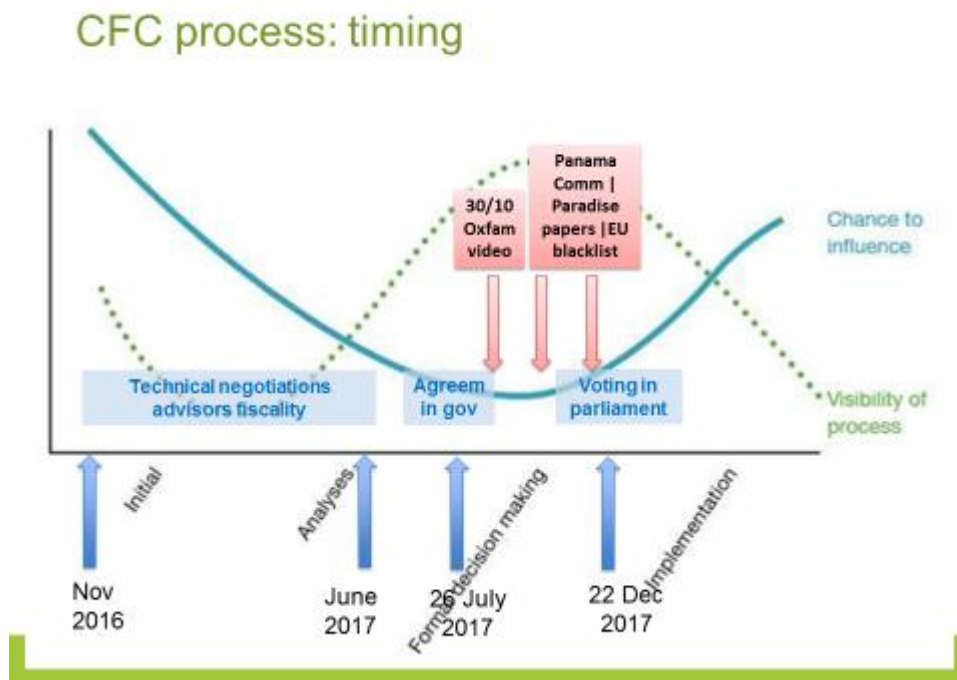
- ⁹⁸ There is a broad agreement that Oxfam Sol and 11.11.11 are the leading NGOs in Belgium on tax justice issues. For highly specialised issues related to tax and fiscality other players might be consulted, but they are the leading voice for the civil society perspective on tax issues. An exception is the reform of the ‘vennootschapsbelasting’, where trade unions are also influential. Institutional social dialogue mechanisms give them a place at the table, together with employers.
- ⁹⁹ From the data collected, it can be derived that the political parties of the opposition tend to agree or strongly agree with the positions of Oxfam Sol and 11.11.11 and rely on their expertise, information sources and arguments. They use the information for agenda-setting and to defend their positions in the parliamentary debates. The members of the ruling parties interviewed (CD&V and Open VLD) tend to agree with most of the principles (fair taxation, transparency, considering the needs of developing countries, etc.) brought forward by both NGOs but do not agree with all positions (e.g. concrete targets). They find it important to know the positions of the NGOs but consider the positions as “leftist” and not always feasible for the government to implement or they are seen as unreasonable towards companies (administrative pressure, ..).

Observed or perceived challenges/shortcomings

- ¹⁰⁰ *Limits of the pathway via parliamentary interventions* – Both 11.11.11 and Oxfam Sol have shown to be effective in feeding into parliamentary interventions. This is an effective way for agenda-setting and getting media attention, but also shows its limits. In the introduction, the Belgian political system was argued to be polarised, with deep divides between the opposition and (part of) the ruling parties. Political observers have also argued that the power of the parliament has been decreasing. This has been linked on the one hand with the increased control over the members of the parliament belonging to the majority, but also with a growing practice of bringing new legislative initiatives only in the very final stages to the parliament (demanding from the opposition to process large piles of documents in one or two days). In this context, parliamentary interventions help the opposition to play their opposition role, but are not likely to lead to policy change. This is a complex debate but the question can be raised if the current set of strategies are not too much relying on traditional parliamentary work, possibly sometimes undermining the long term agenda the NGO is trying to defend, because the NGOs are increasingly perceived by the government as a vehicle of the opposition.
- ¹⁰¹ *Timing in policy influencing work* – As indicated, in 2017, a lot of attention went to the reform of the Belgian corporate tax regulations in the context of the BEPS process. Within that reform process the CFC rules component was one of the key topics in Oxfam Sol’s policy influencing work. The campaign received a lot of media-attention (see chapter 2), and resulted in quite a number of parliamentary interventions. At the same time, several interviewees indicated that the timing of the policy influencing work was sub-optimal. By the time Oxfam Sol started campaigning on the issue, the government had already agreed on an arrangement and a preferred option for CFC. In Figure 1 the main events are put on a graph against the visibility of the process (dotted green line) and the chance to influence (blue-like colour)²⁴. One can observe that the activities started at a time when the chance to influence tends to be limited.

²⁴ This is a simplification of the dynamics in policy influencing work, based on insights from research.

Figure 1: CFC rules negotiations in Belgium (blue) and Oxfam Sol's interventions (red)



¹⁰² When confronted with this issue, Oxfam Sol indicated that they were aware being late to change the position of the government on the CFC rules but that this was largely due to a staffing issue. The new advocacy officer only started in April 2017, making an earlier start of the campaign impossible. The fact that the policy development work on international tax issues is not very transparent, further complicated knowing how far the decision making process had gone by the time they started. They still opted to campaign on the CFC rules because there was a risk that the decision on this important topic was going to go under the radar of the media, parliament and the general public. At the same time, the CFC campaign provided an opportunity for Oxfam Sol to build credibility and networks for future policy work on tax issues. Taking in consideration these secondary objectives, the policy influencing work on the CFC rules was successful.

¹⁰³ *Lack of institutional spaces for dialogue on international tax issues* – Policy work on tax issues risks remaining re-active, having limited access to informal sources of information, and missing-out on windows of opportunity due to lack of transparency of the Belgian policy development work (see also previous paragraph). This is in contrast with the policy work on climate justice, where there are at least annual dialogues between the government and civil society, and where there are quite regular spaces for interaction.

¹⁰⁴ *Continuity in the policy influencing themes* - Oxfam Sol and 11.11.11 have built credibility and networks in an area of work where few other civil society organisations are active. 11.11.11 has faced some challenges to keep the momentum after 2016. Similarly, the dependence of Oxfam Sol on agenda-setting by Oxfam International risks that corporate taxation would fall significantly in priority in the coming years. In the absence of a broader civil society platform on tax issues in Belgium, gaps in the capacity of one of the NGOs could have substantial impact on the orientation of tax policy reforms in Belgium.



¹⁰⁵ *Limited use of academic networks* – Although 11.11.11 has been working with academics in earlier campaigns (e.g. Tobin tax), this has not happened systematically in the 2017 policy influencing (by Oxfam Sol). As taxation and fiscal policy are expert-driven areas of work, the credibility of policy influencing work would be further re-enforced when positions are also supported by academic experts.

4 CONCLUSIONS AND RECOMMENDATIONS

¹⁰⁶ This baseline report is the first measurement in the context of the evaluation of Oxfam Solidariteit's and 11.11.11's policy influencing work on tax justice for its programme 2017-2020, financed by the federal government of Belgium. This specific evaluation is largely funded by Oxfam Solidariteit, complemented with means from a broader evaluation for 11.11.11, which also looks at other policy influencing topics (climate justice, migration, development financing, and the middle east). The evaluation approach is the same for the five topics, with only minor methodological changes depending on specific information needs of the commissioning NGO.

¹⁰⁷ In the section²⁵ underneath we summarise the main conclusions and develop recommendations emerging from the baseline phase.

4.1 CONCLUSIONS

¹⁰⁸ International taxation is an area of work which is high on the international policy agenda for several years. NGOs can build their policy work on a range of international tax scandals that emerged over the last few years, which provide windows of opportunity to feed the public debate and put tax justice on the political agenda. On the other hand, at the Belgian level Oxfam Sol and 11.11.11 are being confronted with a political landscape that is increasingly polarised, and a parliament that has a smaller role in the policy- and law making process than before. In this context, NGOs are perceived by a large section of the ruling parties as instruments of the opposition, making access to policy makers and weighing on policy development processes more difficult. Belgium has a rather closed culture of policy making on the topic of taxation, compared to countries such as the Netherlands and a number of Scandinavian countries. Everything centres on the finance cabinet, and policy reforms do most often not involve public consultations or round tables with different stakeholders, further complicating policy influencing efforts.

¹⁰⁹ 11.11.11 has a long tradition of working on corporate taxation and is well respected for its achievements on previous 'campaigns (Tobin tax, ..). Due to staff-turnover, it is less visible for Belgian policy makers since end of 2016, as it has not engaged in large advocacy activities (campaigning or research reports) in 2017 as was the case in earlier years. Oxfam Solidarity has gained more visibility on this topic since April 2017, when a new advocacy officer was appointed. Both NGOs have good personal and productive relations and strengthen each other's work in this area. Both NGOs show high levels of expertise and political 'literacy' in their area of work. They are seen as credible organisations, leading the work on tax justice on the side of Belgian civil society. Their vision of the desired change and the corresponding public positions are perceived as relevant and clear for the majority of interviewees in this evaluation. The difference between 'critical to haves' and 'nice to haves' is not always clear.

²⁵ For an overview of cross-thematic findings for the five baseline exercises, we refer to another report: 'Impactevaluatie van het beleidsbeïnvloedend werk van 11.11.11: migratie, ODA en Midden-Oosten: baseline studie rapport' (Phlix et al., 2018).



- ¹¹⁰ They manage to mobilise a balanced mix of lobby and advocacy outputs, both via formal and informal meetings, but also through the launching of research reports, policy papers, fact sheets, etc. The fact that they are supported through international networks has a large added value. Depending on the taxation topic, Oxfam Sol and 11.11.11 combine different strategies. In the case of the bilateral tax agreements, the emphasis is on ‘insider’ policy influencing work, while for the public CBCR agenda this is combined with public campaigning (outsider track).
- ¹¹¹ Most success has been made in terms of agenda-setting and awareness raising, for example in parliamentary debates, but achieving breakthroughs on policy change has been limited, aside from some progress in the public CBCR lobby agenda and the EU blacklist of tax havens. This highlights one of the main challenges in the current set of strategies, which is to move beyond agenda-setting via parliamentary interventions. A second challenge relates to how both organisations are perceived by key policy makers of the ruling parties, and the lack of entry points they have and networks with stakeholders outside the usual suspects. While NGOs have often been associated with agendas from the left-side of the political spectrum, they often managed to build bridges with individuals or groups across the political divides. This seems more difficult now.
- ¹¹² At least two assumptions in the pathways of change should be further assessed in the following measurements:
- Policy influencing work in a parliamentary setting (parliamentary questions, commissions, round tables): this is central to the approach of both NGOs, but the effectiveness of this strategy is hard to assess. Is this sufficient to contribute to policy change or does it require additional actions, which are not part of the current set of activities?
 - Evidence-based advocacy work: do these reports reach the influential policy makers and are they sufficiently considered by the stakeholders that are in decision-making positions? Is there enough attention for the messenger and the framing of policy messages so that policy makers can be receptive?
- ¹¹³ In terms of the sustainability of the policy influencing work on tax justice, it is important to recall that this is an area in which change is likely to be slow and where gains in one area can easily be lost due to subsequent reforms in another area. At the same time, the issues at stake potentially have an enormous impact on the well-being of large groups of citizens in developing countries, which justifies a long-term engagement from the NGO community. The report argues that the technical capacity of both organisations is sound and the political literacy is high. However, with a potential partial re-orientation of Oxfam’s work on taxation and the pressure within 11.11.11 to cover a multitude of topics, there is a risk that this capacity cannot be maintained in a few years’ time.

4.2 RECOMMENDATIONS

- ¹¹⁴ Recommendation 1: Testing two assumptions of the pathways of change in the policy work

In line with the conclusions, some resources could be dedicated in the coming period to explore under which conditions and for which lobby targets parliamentary work is most effective, and to what extent complementary strategies need to be developed. Along similar lines, since evidence-based advocacy is a key strategy of both 11.11.11 and Oxfam solidarity, a learning process could be

initiated (e.g. action-research) to explore what type of evidence is more impactful for policy influencing work, how it should be communicated (messenger) and in which form.

¹¹⁵ Recommendation 2: Enriching and diversifying policy influencing strategies

Although both NGOs make use of relevant and tested strategies in their policy influencing work, some strategies show their limitations in the current political set-up. In order to enhance effectiveness the following suggestions might be taken into consideration:

- *Levelling the playing field between business lobbyists and civil society groups* - With the closed nature of the policy making process on taxation issues, certain groups have easier access to policy makers and governmental positions only become public at a late stage. One way to increase the space and timing for policy influencing is by demanding an institutional dialogue on international tax policy development, as is the case in Belgium for climate issues. This does not guarantee more success but at least increases transparency and access to the policy development process.
- Additional strategies need to be developed to reach out to decision makers in power. Possible scenarios could focus on *working with individuals or groups beyond the 'usual suspects'*:
 - e. looking for allies within the groups that are in power;
 - f. Looking for allies/stakeholders that have more access to these groups, e.g. corporate sector (VOKA, VBO, and other corporate networks); or specific academics/think tanks;
 - g. Trying to establish informal coalitions with individuals or small groups around specific demands, preferably across party lines;
 - h. Entering earlier into the policy influencing process by strengthening contacts with fiscal advisors and other relevant stakeholders.

¹¹⁶ Recommendation 3: Refine planning, monitoring and learning processes

Oxfam Solidarity has developed useful instruments to assess the outputs of campaigns and lobby work (e.g. media tracking and documentation of interactions with policy makers). This could be refined in terms of critical reflections on the outputs and to what extent intermediate outcomes are achieved (e.g. is the discourse changing, are there any patterns emerging in how topics are communicated, are news actors picking up the debate, etc.), how important is this, do we have indications that Oxfam Sol or 11.11.11 played a role, .. ODI has developed useful conceptual frameworks to follow-up progress of policy influencing work, inspired by Outcome Mapping and Outcome Harvesting.

¹¹⁷ Recommendation 4: Develop additional strategies to retain and expand the policy influencing capacity in the coming years

There are some insecurities around the future funding for policy work on corporate taxation. This might become problematic as this is a core area of work with increasing relevance in an era of increased globalization. There are currently no alternative civil society organizations which can easily



take-over the work done by 11.1.11 and Oxfam Solidariteit. Fundraising strategies and institutionalizations efforts should be made to consolidate and possibly expand this line of work.

5 ANNEXES

- Annex 1: Terms of Reference
- Annex 2: Evaluation framework
- Annex 3: List of people consulted
- Annex 4: List of documents consulted
- Annex 5: Reconstructed ToC



ANNEX 1: TOR

Oxfam Evaluation Terms of Reference Program Evaluations (external)

Maart 2018

Terms of reference	
Program	DGD – OS3 - fiscaliteit
Geographical coverage: global; region; country(ies)-please specify	België
Program/project lifespan (from mm/yy to mm/yy)	2017-2021
Program/project budget	2.146.296 (totaal voor OS3)
Evaluation budget	9.400
Evaluation commissioning manager	Anke Leflere
Evaluation manager	Anke Leflere

1. Background, rationale and purpose of the evaluation

In kader van ons DGD-programma voor OS3 mbt advocacywerk organiseren we een externe evaluatie om ons advocacy-werk over het thema fiscaliteit te evalueren. Omdat alle ngo's die gefinancierd worden door DGD zo een evaluatie moeten doen, is er afgesproken dat 11.11.11 de lead neemt om een gemeenschappelijke evaluatie op te zetten waaraan verschillende ngo's deelnemen, om te zorgen dat de contacten naar beleidsmakers coherent gebeuren.

We willen deze evaluatie gebruiken om in de eerste plaats lessen te trekken voor heel het advocacy-departement, en hopelijk om uitwisseling op niveau van de sector te vergemakkelijken. Naast uitwisseling moet deze evaluatie ook dienen om ons WIN-beleid (worldwide influencing network) aan te scherpen en beter vorm te geven.

2. Specific object and objectives of the evaluation

Deze evaluatie wil haar advocacy-werk tav "fiscaliteit" evalueren omdat:

- Oxfam wil bijleren over "good practices" inzake haar advocacy-werk, om zo de kwaliteit van haar werk te verbeteren, over het advocacy-werk mbt fiscaliteit en over de verschillende thema's heen.
- De conclusies en de aanbevelingen van deze evaluaties zullen de strategische planningscyclus voeden.
- In het kader van de DGD-financiering een evaluatie is voorzien in 2019 en 2021. We willen verantwoording afleggen aan DGD voor behaalde resultaten ikv OS3 van ons DGD-programma.

3. Key questions of the evaluation

3.1 Impact:

- Wat voor veranderingen zien we in beleid tav fiscaliteit? Hoe uit zich dit?
- Welke onvoorziene effecten zijn er door ons advocacy-werk?

3.2 Effectiviteit:

- Klopt onze Theory of Change?
- Wat was de bijdrage van Oxfam aan mogelijke verandering?
- Waarom willen beleidsmakers met ons praten? Wat vinden beleidsmakers de meerwaarde van Oxfam?
- Waarom pikken beleidsmakers sommige van onze thema's op?
- Wanneer bieden we het best de input aan politici?
- Welke lessen moeten we meenemen voor ons advocacy-werk in zijn geheel?

3.3 Relevantie:

- Hoe identificeren we beter thema's en dossiers om aan te werken?

3.4 Efficiëntie:

- Hoe kunnen we de mix van advocacy en influencing technieken verbeteren? Zijn er alternatieven om ons efficiënter te maken?
- Hoe kunnen we short-term campagnes beter linken aan long-term advocacy-werk?
- Werken we met de juiste actoren en netwerken? Zien we unusual suspects over het hoofd?
- Welke good practices kunnen we integreren zodat we kortere feedback loops hebben en korter op de bal spelen?

4. Scope of the evaluation and approach and methods, establishing the basic methodological requirements (if applicable)

De evaluatie dient de methodologie te hanteren van de lopende evaluatie van het beleidswerk m.b.t. het thema klimaatrechtvaardigheid (zie 'Methodological Note 'Coordination of CSO advocacy for climate justice in Belgium' 11.11.11 and CNCD/11.11.11', June 2017, van ACODEV, NGO Federatie & FIABEL). Huidig evaluatieopzet wordt maximaal in het lopende onderzoek geïntegreerd van 11.11.11 geïntegreerd. Het onderzoeksdesign bestaat uit contributie analyse en process tracing. De voorbereidende fase bestaat uit: deskstudie, interviews met beleidsmedewerkers, workshop met beleidsmedewerkers rond ontwikkeling van Theory of Change, ontwikkeling van evaluatiekader en bespreking ervan met betrokkenen van beleidsdienst.

Voor de gegevensverzameling wordt ingezet op online enquêtes en semi-gestructureerde interviews (telefonisch) – zie verder voor info rond doelgroep. Daarnaast is een studie van beleidsdocumenten (van beleidsmakers vb wetgevende initiatieven) voorzien om de mate van effectieve beleidsbeïnvloeding na te gaan.

In de fase van sense-making en rapportage ten slotte, worden voorzien: data synthese en triangulatie, een sense-making workshop, een draft-report, gevolgd door bespreking ervan en finalisatie.

Er zijn ook enkele verschillen tussen het opzet van de lopende evaluatie van het beleidswerk m.b.t. het thema klimaatrechtvaardigheid en deze m.b.t. de overige 3 beleidsthema's. Bij het laatste wordt de gegevensverzameling beperkt tot 2 momenten (baselinemeting in 2018 en eindevaluatie in 2021) én tot Nederlandstalige beleidsmakers.



5. Evaluation team: qualifications and skills needed, plan for organizing the evaluation team

HIVA-ACE Europe

6. Schedule, budget, logistics and deliverables. Include outline of the evaluation report (**see below**)

Zie contract.

7. Evaluation responsibilities and management arrangements

De evaluatie wordt aangestuurd door een evaluatiecomité met daarin: Liesbeth, Maaïke en Anke.

Aanspreekpunt voor deze evaluatie is: Anke

Dit evaluatiecomité heeft als rol om:

- Contract op te maken en betalingen te voorzien
- Een eerste interview met de consultant te voorzien ter introductie
- Alle benodigde input ter beschikking stellen van de evaluator
- Lijst met contacten voorzien en contacten faciliteren indien nodig
- Eerste versie en finale versie van het evaluatierapport te lezen
- Q-check en managementrespons voor de evaluatie te voorzien
- Debriefing sessie voorzien
- *Indien mogelijk, deelnemen aan een aantal interviews*

De evaluator heeft als opdracht om:

- De evaluatie uit te voeren zoals beschreven in het contract en in de TOR.
- Indien er een probleem is, Oxfam Solidariteit op de hoogte te stellen.
- Gegevens ter beschikking gesteld door Oxfam of uit de evaluatie confidencieel te houden.

8. Dissemination strategy, plan and responsibilities for sharing and using the findings.

Recommended outline of an evaluation report

1. cover page clearly identifying the report as an evaluation and stating:

- evaluation title
- Program/project title /affiliate identification code
- Geographical coverage: global;region; country(ies)
- date that the evaluation report was finalised
- evaluator(s) name(s) and logo (if available)
- Oxfam logo (unless not appropriate)
- appropriate recognition of institutional donor support.
- Clear statement in case this report can NOT be used externally

2. Table of contents

- 3. Glossary**
- 4. List of abbreviations.**
- 5. Executive summary that can be used as a stand-alone document**
- 6. Introduction, stating objectives of the evaluation and evaluation questions**
- 7. The intervention and context**
- 8. Methodology, including an indication of any perceived limitations of the evaluation**
- 9. Presentation of the findings and their analysis**
- 10. Conclusions**
- 11. Learning and Recommendations**
- 12. Appendices:**
 - Terms of reference
 - Evaluation program (main features of data and activities carried out).
 - A list of interviewees (name, function and working environment) and places visited.
 - List of documents and bibliography used.
 - Details on composition of evaluation team (names, nationality, expertise, working environment).
 - **Link** to Methodological appendices:
 - ✓ The evaluation proposal
 - ✓ Evaluation instruments such as questionnaires and interview guides
 - ✓ Data collected

END



Evaluatie van het beleidsbeïnvloedend werk van 11.11.11

Thema's: Ontwikkelingsbeleid/ontwikkelingsfinanciering m.i.v. fiscaliteit, Migratie, en Midden-Oosten.

1. Context

Context van de evaluatie

- Beleidsbeïnvloeding vormt een belangrijke doelstelling van de noordwerking van 11.11.11. Het is één van de specifieke doelstellingen van het meerjarenprogramma 2017-21 dat medegefinancierd wordt door de Belgische ontwikkelingssamenwerking (DGD).
- De Directie-Generaal Ontwikkelingssamenwerking en Humanitaire Hulp (DGD) legt voor de door haar medegefinancierde programma's een verplichting op tot externe (eind)evaluatie. Deze moet zich uitspreken over de mate waarin elke specifieke doelstelling aan het einde van de meerjarencyclus 2017-2021 bereikt is. De eindevaluatie dient te gebeuren volgens de OESO-DAC-criteria. Deze verplichting betreft dus ook het specifieke doel m.b.t. beleidsbeïnvloeding binnen het DGD-programma 2017-2021, het onderwerp van onderhavige opdracht.
- Binnen het kader van de DGD-verplichting tot morele rapportage wordt bovendien van 11.11.11 verwacht dat zij de voortgang van het programma opvolgt via de meting – tussentijds en aan het eind van de cyclus - van indicatoren. Verschillende indicatoren voor de opvolging van het beleidswerk van 11.11.11 vereisen een externe bevraging van de doelgroep van beleidsmakers.
- Op initiatief van de DGD Dienst Bijzondere Evaluatie (DBE) en de federaties van indirecte actoren actief in ontwikkelingssamenwerking werd in 2017 een leertraject opgestart rond impactevaluatie in de sector. Als één case binnen dit traject wordt de beleidsbeïnvloeding ten voordele van klimaatrechtvaardigheid gecoördineerd door 11.11.11 en CNCD onderworpen aan een externe evaluatie. Deze behelst o.a. een baselineonderzoek (1e kwartaal 2018) en een eindevaluatie (2e helft 2021). De opdracht werd gegund aan het consortium ACE Europe – HIVA (nov. 2017) en hanteert hierbij de methodologie die door het bedrijf Syspons werd uitgewerkt, in opdracht van de federaties / DBE. Het onderzoeksdesign bestaat uit contributie analyse en process tracing – zie bijlage 1 voor uitwerking. Voor de gegevensverzameling wordt ingezet op (telefonische) enquêtes en semi-gestructureerde interviews. Binnen dit onderzoek wordt eenzelfde doelgroep (zowel Nederlandstalig als Franstalig) in 2018 en 2021 bevroegd. Daarnaast is een studie van beleidsdocumenten (van beleidsmakers vb wetgevende initiatieven) voorzien om de mate van effectieve beleidsbeïnvloeding na te gaan.
- Meerdere ngo's uit de sector doen aan beleidsbeïnvloeding naar eenzelfde doelgroep van beleidsmakers. Bovenvermelde evaluatieverplichtingen van DGD maken dat deze doelgroep of delen ervan in een tijdspanne van enkele jaren door meerdere onderzoekers zullen worden bevroegd. Ervaring leert dat zelfs een eenmalige bevraging een zeer lage response rate oplevert. Deze wordt verwacht nog verder te verlagen bij vermenigvuldiging en concentratie van bevragingen. Om de geldigheid van de resultaten te optimaliseren - en een verspilling van fondsen en personeelsinzet te vermijden – moet onderhavige opdracht – een uitbreiding van de evaluatie van het beleidswerk van 11.11.11 naar andere thema's –worden geïntegreerd in bovenvermelde evaluatieopdracht: de enquêtes en de interviews – ttz deze naar de grootste groep van all-round beleidsmakers - betreffende het beleidswerk van 11.11.11 op vlak van klimaatrechtvaardigheid worden verbreed naar andere thema's.

Beleidswerk 11.11.11

De missie van de organisatie 11.11.11 bestaat erin de oorzaken van armoede en ongelijkheid structureel aan te pakken. Met sterke voorstellen om het beleid te veranderen in Noord en Zuid. Met de gebundelde krachten van lidorganisaties en vrijwilligers. In samenwerking met zuidelijke partners. Als actieve deelnemer aan nationale en internationale coalities. Met spraakmakende campagnes waarmee we grote groepen mensen sensibiliseren en mobiliseren.

De verwezenlijking van de missie vereist structurele veranderingen in het huidige beleid, ten gunste van een mondiale transitie naar duurzame ontwikkeling, die vooral het Zuiden ten goede komt en inzet op economische, ecologische, en sociale rechtvaardigheid.

Beleidswerk, het werken met politieke actoren (de rol van watchdog van het beleid, advocacy en rechtstreeks lobbywerk) is 1 van de kernopdrachten van de organisatie. 11.11.11 kiest voor een realistisch pragmatische aanpak en voor beleidsvoorstellen waarvoor in de samenleving en bij beleidsmakers een brede consensus kan worden gevonden.

Om veranderingen in beleid tot stand te brengen richt 11.11.11 zich tot beleidsmakers, maar ook tot actoren die een impact hebben op hun standpunten, zoals media, vakbonden, academici en denktanks. Dat gebeurt vaak samen met organisaties en netwerken die het beleid van Europese en internationale beleidsmakers willen beïnvloeden.

11.11.11 wil beleidsprocessen beïnvloeden op verschillende manieren en op verschillende beleidsniveaus. In ons land op Belgisch en regionaal niveau, op Europees en internationaal niveau, waar standpunten van verschillende landengroepen moeten worden verzoend – het is dit bereik dat onderwerp is van onderhavige opdracht. Verandering in de standpunten en het beleid van de beslissende actoren is onmogelijk zonder brede publieke steun én politiek draagvlak. Daarnaast streeft 11.11.11 ook naar beïnvloeding van het beleid in de ontwikkelingslanden zelf – dit terrein valt buiten de evaluatie.

Om te voldoen aan de dubbele DGD-verplichting van rapportage en externe evaluatie wil 11.11.11 de lopende evaluatie gericht op het thema klimaatrechtvaardigheid uitbreiden met een representatieve selectie van andere beleidsthema's waarrond de organisatie actief werkt op continue basis. Concreet stellen we focus op volgende 3 thema's voor als aanvulling op de lopende evaluatie rond klimaat. Deze thema's zijn gekozen omwille van i) langlopende, doorgedreven beleidswerking vanwege 11.11.11 i.s.m. lidorganisaties (met inbegrip van campagnes, publiekacties e.d.), ii) weerspiegelen verschillende pijlers van duurzame ontwikkeling zoals voorgesteld in Strategisch kader. Het gaat om:

- Ontwikkelingsbeleid/ontwikkelingsfinanciering met inbegrip fiscaliteit
- Migratie
- Midden-Oosten



Historiek van evaluatie van 11.11.11-beleidswerk

In 2009-2010 evalueerde ACE-Europe 11.11.11 verscheidene aspecten van de werking van 11.11.11. Een deelevaluatie had als voorwerp de partnerwerking en de beleidsbeïnvloeding waaronder drie thema's van de beleidsdienst: ODA (Official Development Assistance) van België, natuurlijke rijkdommen en handel.

In 2012 evalueerde 'Focus up' zowel (1) het doel van de beleidsdienst om te "wegen op het beleid" als (2) de herprofilering van de beleidsdienst.

Eind 2015 organiseerde Camino Consult een onlinebevraging en interviews bij Vlaamse en federale beleidsmakers om een inschatting te maken in welke mate verschillende indicatoren gericht op 'beleidsbeïnvloeding' in het DGD-meerjarenplan 2014-2016 al dan niet behaald werden.

2. Doelstellingen

De evaluatieopdracht streeft volgende doelstellingen na:

- De eindevaluatie in 2021 wil verantwoording afleggen over de bereikte resultaten zowel extern als intern: aan de subsidiërende overheid DGD op het einde van de programmacyclus 2017-2021, aan de eigen bestuursorganen en aan de achterban (die zorgt voor de noodzakelijke inbreng aan eigen middelen ter aanvulling van de overheidssubsidies). Deze evaluatie van het beleidswerk volgens de OESO-DAC-criteria zorgt tevens voor een onafhankelijke staving van de jaarlijkse rapportage (performantiemeting) gebaseerd op zelfevaluatie.
- Daarnaast zullen de lessen en aanbevelingen van de eindevaluatie dienen bij de ontwikkeling van een toekomstvisie en daarbij horende strategische keuzes, bij de ontwikkeling en besluitvorming rond het volgend meerjarenprogramma. Daartoe verwachten we aanbevelingen over de meerwaarde en rol van 11.11.11 in het betreffende werkveld, naast andere actoren actief op hetzelfde terrein.
- Evaluatie van de huidige praktijk en kwaliteit van beleidswerking rond de 3 thema's: leren wat werkt, en zo mogelijk concrete aanbevelingen om die praktijk nog te verbeteren, die zo mogelijk ook kunnen worden uitgebreid naar beleidswerk rond andere thema's. Aangezien het evaluatieve opzet ook een grondig baseline-onderzoek behelst, verwachten we reeds op korte termijn te kunnen leren uit het proces.
- Rapportagedoelstelling: de gegevens verzameld in de baseline-evaluatie en eindevaluatie dienen voor de beoordeling van enkele indicatoren (zie verder) van het DGD-programma.

3. Onderzoeksvragen

3.1. Evaluatie van het beleidswerk van 11.11.11 m.b.t. de thema's ontwikkelingsbeleid/ontwikkelingsfinanciering met inbegrip van fiscaliteit, migratie, en Midden-Oosten volgens de OESO-DAC-criteria. M.b.t. het thema klimaatrechtvaardigheid wordt bijkomend een evaluatie van de efficiëntie gevraagd – de overige criteria zijn opgenomen in de lopende impactevaluatie.

Het gaat erom te leren wat werkt, en concrete aanbevelingen om die praktijk nog te verbeteren en de impact te vergroten, die zo mogelijk ook kunnen worden uitgebreid naar beleidswerk rond andere thema's.

3.1.1. Doeltreffendheid: in welke mate slaagt 11.11.11 erin om beleidsmakers te overtuigen om initiatieven te nemen ten gunste van duurzame ontwikkeling die vooral het Zuiden ten goede komt? (=impactvraag van lopende onderzoek klimaatrechtvaardigheid)

(De ambitieuze formulering – op impact niveau - van de specifieke doelstelling, maakt o.i. een bijkomende impactmeting overbodig.)

3.1.2. Relevantie: in welke mate beantwoordt het beleidswerk van 11.11.11 aan de behoeften en verwachtingen van het doelpubliek van beleidsmakers, daarbij rekening houdend met eventuele veranderingen die zich voordoen in de externe context.

3.1.3. Duurzaamheid: de graad van waarschijnlijkheid dat de resultaten van het beleidswerk op lange termijn blijven bestaan.

3.2. De evaluatie biedt tevens een antwoord op de vraag of de **koepel** erin slaagt haar meerwaarde als koepel (naast andere ngo's) naar beleidsmakers toe optimaal te benutten en waar (thema's, issues) onontgonnen opportuniteiten liggen voor 11.11.11 om als koepel op in te spelen op vlak van beleidswerk i.f.v. doelstellingen van het meerjarenprogramma.

3.3. **Voor de baseline- en de eindevaluatie**: Een bijkomende set van onderzoeksvragen vloeit rechtstreeks voort uit 4 **indicatoren van het DGD-programma** m.b.t. de specifieke doelstelling op vlak van beleidsbeïnvloeding (NSD1) en op vlak van communicatie (NSD3) : de respectieve percentages van het bevraagde doelpubliek van beleidsmakers (Vlaams niveau, Federaal niveau, Belgische beleidsmakers werkzaam op Europees niveau). Binnen het bestek van de evaluatie worden deze vragen beantwoord voor de thema's ontwikkelingsbeleid/ontwikkelingsfinanciering met inbegrip van fiscaliteit, migratie, en Midden-Oosten. (voor het thema klimaatrechtvaardigheid inbegrepen in de impactevaluatie). Het betreft indicatoren 1.1, 1.1.1, 1.1.2 van NSD1 en 3.3 en 3.4 van NSD3, waarbij 1.1.2 en 3.3 samenvallen – zie gemarkeerde indicatoren in de logische kaders van NSD1 en 3 in bijlage.

4. Methodologie

4.1. Methodologisch kader

De evaluatie dient de methodologie te hanteren van de lopende evaluatie van het beleidswerk m.b.t. het thema klimaatrechtvaardigheid (zie 'Methodological Note 'Coordination of CSO advocacy for climate justice in Belgium'

11.11.11 and CNCD/11.11.11', June 2017, van ACODEV, NGO Federatie & FIABEL). Huidig evaluatieopzet wordt maximaal in het lopende onderzoek geïntegreerd. Het onderzoeksdesign bestaat uit contributie analyse en process tracing. De voorbereidende fase bestaat uit: deskstudie, interviews



met beleidsmedewerkers, workshop met beleidsmedewerkers rond ontwikkeling van Theory of Change, ontwikkeling van evaluatiekader en bespreking ervan met betrokkenen van beleidsdienst.

Voor de gegevensverzameling wordt ingezet op online enquêtes en semi-gestructureerde interviews (telefonisch) – zie verder voor info rond doelgroep. Daarnaast is een studie van beleidsdocumenten (van beleidsmakers vb wetgevende initiatieven) voorzien om de mate van effectieve beleidsbeïnvloeding na te gaan.

In de fase van sense-making en rapportage ten slotte, worden voorzien: data synthese en triangulatie, een sense-making workshop, een draft-report, gevolgd door bespreking ervan en finalisatie.

Er zijn ook enkele verschillen tussen het opzet van de lopende evaluatie van het beleidswerk m.b.t. het thema klimaatrechtvaardigheid en deze m.b.t. de overige 3 beleidsthema's. Bij het laatste wordt de gegevensverzameling beperkt tot 2 momenten (baselinemeting in 2018 en eindevaluatie in 2021) én tot Nederlandstalige beleidsmakers.

Doelgroep van directe begunstigen van het beleidswerk van 11.11.11: Belgische beleidsmakers (federaal, regionaal, EU, internationaal)

- a) 33 Vlaamse Beleidsmakers :ministers, kabinetsmedewerkers, parlementsleden en ambtenaren
- b) 142 Federale Beleidsmakers: ministers, kabinetsmedewerkers, parlementsleden en ambtenaren
- c) 15 Europese Beleidsmakers: Belgische parlementsleden + Belgische vertegenwoordiging bij EU
- d) bijhorende administraties

Naast de verdeling naar beleidsniveau is er een verdeling naar thema (van vakspecialisten tot allround beleidsmakers).

De online survey streeft naar maximale dekking van de doelgroep (300 beleidsmakers).

Semi-gestructureerde interviews: zich maximaal inpassend in het opzet van de lopende evaluatie, zullen de narratieve interviews voorzien met 12 algemene beleidsmakers worden uitgebreid met de 3 thema's van onderhavig evaluatieopzet. Daarnaast zal per thema worden ingezet op narratieve interviews met vakspecialisten (parlementsleden -federaal en regionaal - en ambtenaren): 6 extra interviews per beleidsthema.

In de eerste fase van het onderzoek zullen er naast de interviews met 11.11.11-beleidsmedewerkers ook interviews worden voorzien met deelnemers van de themaspecifieke werkgroepen Nationaal Midden-Oosten Platform, Werkgroep politiek migratie, Platform Private Sector, werkgroep ontwikkelingssamenwerking (opgericht 2018), werkgroep fiscaliteit/FFD en het thema overschrijdende Ledenoverleg Beleid.

4.2. Aanpak en begeleiding

Een begeleidend comité van enkele 11.11.11-medewerkers volgt de evaluatie op. De methodologische nota (zie verder), de vragenlijsten voor de online surveys, en de gidsen voor de narratieve interviews zullen voorafgaandelijk aan de uitvoering aan het begeleidend comité worden voorgelegd.

Na analyse van de verzamelde data zal een sense-making workshop per thema worden georganiseerd, voorafgaandelijk aan de redactie van een voorlopig rapport. Na bespreking met het begeleidend comité wordt dit vertaald in een definitief rapport.

5. Verwachte nota's en rapporten

Voor 4.1 wordt een methodologische nota verwacht.

Van elke evaluatiefase – baseline en eindevaluatie – wordt per beleidsthema een apart verslag opgemaakt.

6. Timing

De baseline onderzoeksopdracht wordt uitgevoerd in de periode jan.2018-eind april 2018, met oplevering van het baseline rapport tegen eind juli 2018.

De eindevaluatie zal worden uitgevoerd in de 2^e helft van 2021, met oplevering van het eindrapport tegen eind februari 2022.

7. De offerte

De offerte bevat:

- Een toelichting over het onderzoeksdesign en –methodes met aandacht voor hoe het opzet van de lopende impactevaluatie beleidswerk klimaatrechtvaardigheid wordt aangepast om de 3 andere thema's te integreren, en om tegemoet te komen aan de overige evaluatieve vragen hierboven (zie 3) vermeld.
- Voor de baseline evaluatie: Een gedetailleerd werkplan met voorstel van kalender voor de verschillende activiteiten van elke fase (voorbereiding, dataverzameling en analyse, sense-making/leren/verslaggeving)
- Voor de eindevaluatie: een ruw werkplan dat verder zal worden geconcretiseerd na afloop van het baseline onderzoek
- aanwijzingen over de expertise van de indiener met dit soort opdrachten. De inschrijver voegt bij zijn offerte een lijst van minstens 3 evaluaties die hij gedurende de laatste drie jaar heeft verricht en relevant zijn voor deze opdracht
- Een CV van de betrokken onderzoekers toegespitst op de technische en beroepsbekwaamheid voor deze opdracht
- Info over bijkomende externe consultants aan wie de indiener nader te preciseren onderdelen van de studie wil uitbesteden (onder aansprakelijkheid van de indiener).
- Een financieel voorstel voor het baseline onderzoek met opgave van aantal mandagen per subtaak
- een (eerste voorlopig) financieel voorstel voor de eindevaluatie met inschatting van aantal mandagen

8. Verantwoordelijke opdrachtgevers.



Dit onderzoek loopt in opdracht van 11.11.11, een coalitie van NGO's, vakbonden, bewegingen en solidariteitsgroepen en bundelt van de krachten van 330 11.groepen en 60 organisaties.

Bij 11.11.11. is Jan Van de Poel, als hoofd van de beleidsdienst, de verantwoordelijke voor deze onderzoeksopdracht.

In het begeleidend comité zetelen Jan Van de Poel, Els Hertogen (adjunct-directeur programma) en Mylène De Scheemaecker (coördinator subsidiedossiers en kwaliteit). Deze laatste is tevens contactpersoon voor de administratieve afhandeling.

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ANNEX 2: EVALUATION FRAMEWORK

Based on the methodological experiences with the baseline study, the **evaluation framework will be adjusted in preparation of the final evaluation** with

- less emphasis on quantitative indicators (%)
- use of more qualitative scales
- adjusting the phrasing of indicators to bring them more in line with the reality on the ground

The following table describes the original evaluation framework. This evaluation framework guided the data-collection during the baseline. Specific differences related to the ToC on country-by-country tax reporting transparency at EU level are indicated in green colour.

Evaluation question	Reference	Indicators / descriptors	Differentiation	
i) Online survey and narrative interviews with policy makers				
To what extent were 11.11.11 and Oxfam Solidarity successful in influencing points of view of political decision makers?	Outcome 1, 2, 3, 4, 5, 6	1	% of policy makers who knowingly have received information from Oxfam Solidariteit, differentiated by % of policy makers who knowingly have received information from 11.11.11, differentiated by <i>+ info on some progress markers:</i> <ul style="list-style-type: none"> - <i>Number of formal & informal meetings with parliamentarians, cabinets and ministers</i> - <i>Number of technical advisory meetings with policy makers</i> - <i>Numbers of participants to public events organized by 11.11.11 on fiscal justice issues (hearings, debates, round table, conferences)</i> - <i>Number of press releases in (social) media to influence policy makers</i> 	a) Parliamentarians b) government officials at administrations c) government officials at cabinets d) employees at study services of political parties a) federal level b) European level a) Opposition parties b) Government parties
		2	% of policy makers who take up Oxfam Solidariteit and 11.11.11's positions (i.e. on LIC-friendly tax agreement template) Progress markers: PARLIAMENT: <ul style="list-style-type: none"> - <i>Number of parliamentary interpellations and questions, proposed resolutions, adopted resolutions and motions introduced by Oxfam Solidariteit and 11.11.11 lobby targets that are in line with Oxfam Solidariteit and 11.11.11 positions</i> 	a) Parliamentarians b) government officials at administrations c) government officials at cabinets d) employees at study services of political parties a) federal level b) European level



		<ul style="list-style-type: none"> - <i>Number of amendments by parliamentarians in line with Oxfam Solidariteit and 11.11.11 positions</i> <p>GOVERNMENT&ADMINISTRATIONS:</p> <ul style="list-style-type: none"> - <i>Number of policy documents on LIC-friendly tax treaty template elaborated at DGD Administration</i> - <i>Number of policy documents on LIC-friendly tax treaty elaborated at the cabinet of the Minister of Finance.</i> <p>% of policy makers who take up Oxfam Solidariteit and 11.11.11 positions on tax transparency measures at EU level (i.e. CBCR)</p> <p>Progress markers:</p> <p>PARLIAMENT:</p> <ul style="list-style-type: none"> - <i>Number of parliamentary interpellations and questions, proposed resolutions, adopted resolutions and motions introduced by Oxfam Solidariteit and 11.11.11 lobby targets that are in line with Oxfam Solidariteit and 11.11.11 positions</i> - <i>Number of amendments by parliamentarians in line with Oxfam Solidariteit and 11.11.11 positions</i> <p>GOVERNMENT&ADMINISTRATIONS:</p> <ul style="list-style-type: none"> - <i>Number of policy documents on worldwide tax reporting transparency elaborated at the Ministry of Economic Affairs in line with Oxfam Solidariteit and 11.11.11 positions</i> - <i>Number of policy documents that defend worldwide tax reporting transparency elaborated at the cabinet of Economic Affairs.</i> 	<p>a) Opposition parties b) Government parties</p>
		<p>3</p> <p>% of policy makers who</p> <ul style="list-style-type: none"> - view the information as relevant and useful - perceive 11.11.11 as legitimate and credible advocates for tax justice issues - perceive Oxfam Solidariteit as legitimate and credible advocates for tax justice issues - used the received information in their daily work 	<p>a) Parliamentarians b) government officials at administrations c) government officials at cabinets d) employees at study services of political parties</p>
	Impact 1 ²⁶	<p>4</p> <p><i>Belgian government agrees with LIC-friendly tax agreement template and other tools for the regulatory and executive bodies that ensure tax justice</i></p> <p><i>Possible progress markers:</i></p> <ul style="list-style-type: none"> - <i>Number of policy documents of the government that include this compromise</i> <p><i>Belgian government agrees with the most ambitious proposal of worldwide tax reporting (proposal of the European Parliament)</i></p>	

²⁶ Impact 1 is added in the baseline study to document the current state of affairs. Policy change to be measured at endline measurement.

	Impact 2 ²⁷	5	Belgian government implements LIC-friendly tax agreement template <i>Possible progress markers:</i> - Number of uses of this template for new tax agreements <i>Belgian government defends the most ambitious proposal of worldwide tax reporting (proposal of the European Parliament) in the European Council</i>	
	Impact 3 ²⁸	6	The European council adjusts the international tax transparency regulation.	
What are the most effective means for influencing political decision makers?	Outcome 1, 2, 3, 4, 5, 6	7	% of government policy makers (cabinets) who view the information as relevant % of government officials at administrations who view the information as relevant % of parliamentarians who view the information as relevant	a) Indirect communication: (social) media b) Direct formal one-to-one communication c) Direct informal one-to-one communication d) Public communication (debates, hearings) e) Technical support
		8	% of government policy makers (cabinets) who used the received information in their daily work. % of government officials who used the received information in their daily work. % of parliamentarians who used the received information in their daily work.	a) Indirect communication (media & social media) b) Direct formal one-to-one communication c) Direct informal one-to-one communication d) Public communication (debates, hearings) e) Technical support
		9	Qualitative assessment by the policy makers of the different forms of communication channels used by 11.11.11 and Oxfam Solidariteit	a) Usage b) Influence
To what extent do the political decision makers recognize the existence and influence of 11.11.11 and Oxfam Solidarity?	Outcome 1, 2, 3, 4, 5, 6	10	% of policy makers who know 11.11.11 % of policy makers who know Oxfam Solidariteit	/
		11	% of policy makers who recognize 11.11.11 as expertise centre on tax justice issues. % of policy makers who recognize Oxfam Solidariteit as expertise centre on tax justice issues.	/
		12	% of policy makers viewing 11.11.11 as influential on their opinion-forming process. % of policy makers viewing Oxfam Solidariteit as influential on their opinion-forming process.	a) quality of the information b) timeliness of the information c) relevance of the information d) usability of the information e) feasibility of the positions in the information

²⁷ Impact 2 is added in the baseline study to document the current state of affairs. Policy change to be measured at endline measurement.

²⁸ Impact 3 is added in the baseline study to document the current state of affairs. Policy change to be measured at endline measurement.



			% of policy makers viewing other actors as more influential on their opinion-forming process.	
		13	% of policy makers who state that colleagues are influenced by 11.11.11. % of policy makers who state that colleagues are influenced by Oxfam Solidarity.	a) Parliamentarians b) government officials at administrations c) government officials at cabinets
		14	% of policy makers viewing other factors as more influential on their opinion-forming process.	a) Parliamentarians b) government officials at administrations c) government officials at cabinets

ANNEX 3: LIST OF PEOPLE CONSULTED

List is known with 11.11.11 and Oxfam Solidariteit

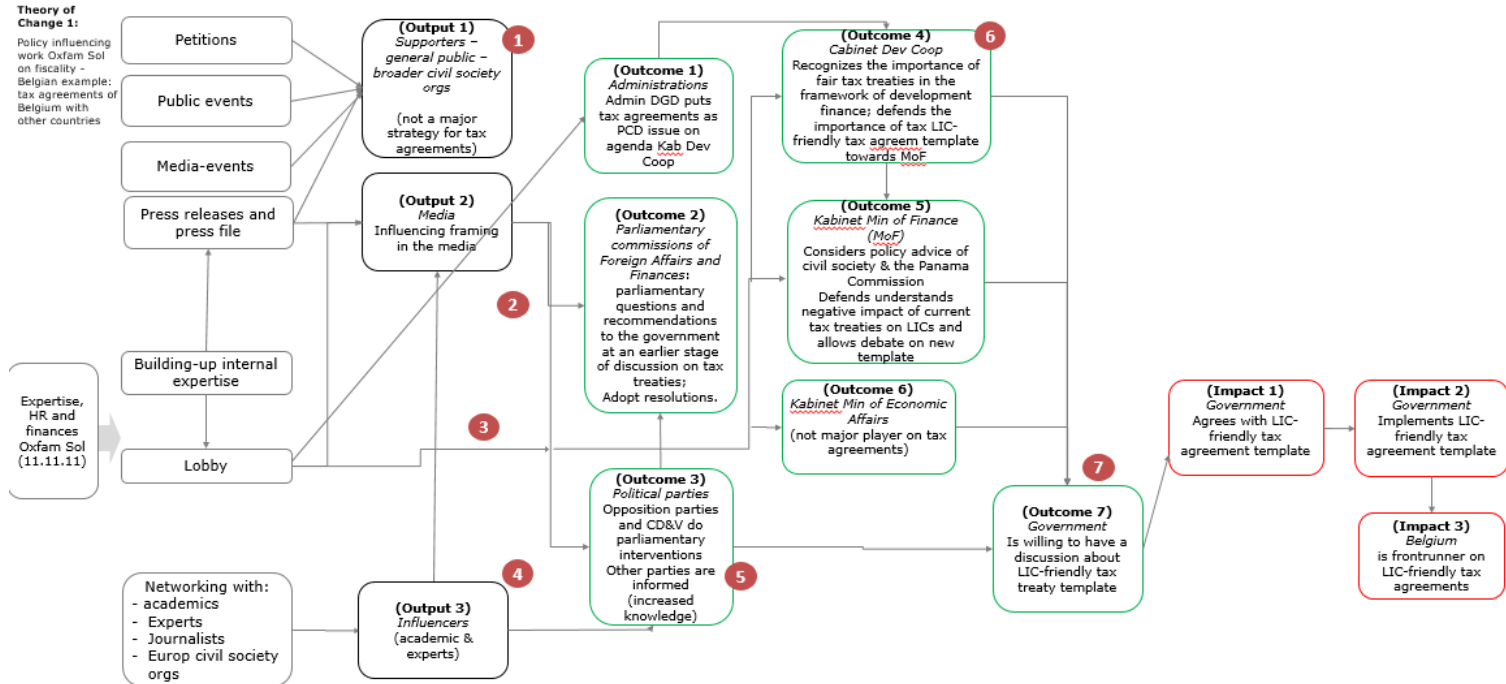


ANNEX 4: LIST OF DOCUMENTS CONSULTED

- DGD Programme 2017-2021 Oxfam Solidariteit
- DGD Programme 2017-2021 11.11.11
- Tax justice strategy OI 2017_2018 (Oxfam Solidariteit)
- Ppt ToC and Power Analysis for Fiscal Justice (Oxfam Solidariteit)
- Conceptual Framework RTBH Evaluation of the OSP - Final Draft (Oxfam Solidariteit)
- Media impact najaarscampagne tax (Oxfam Solidariteit)
- Politieke impact najaarscampagne MV (Oxfam Solidariteit)
- Briefing paper CBCR
- Operationele planning 2018 Fiscaliteit (11.11.11)
- 11.11.11 - Format Monitoring 2017
- Outputkalender 2017 (11.11.11)
- Outputs 11.11.11 and Oxfam (Oxfam Solidariteit, Oxfam International)
 - Report 'An Economy for the 99%' (NL) / 'Une Economie au services des 1%' (FRA) on inequality and recommendations (e.g. on tax policy) (Oxfam Solidariteit)
 - Report 'Opening the Vaults' (NL)/'Banques en exil' (FRA) on fiscal practices of banks based on country-by-country data (Oxfam Solidariteit)
 - Oxfam-briefing 'Blacklist or Whitewash'(NL)'/Liste noire ou carte blanche pour l'évasion fiscale' (FRA) on the European black list of tax havens (Oxfam Solidariteit)
 - Policy note 'Controlled Foreign Company Rules' (2-pager) (Oxfam Solidariteit)
 - Report 'Tax Games. Europe's role in supporting an unjust global tax system' (report/file: coordination with Eurodad in collaboration with a network of European CSO's) (11.11.11)
 - Report: 'Reward Wealth, not Work' (NL)/ 'Partagez la richesse avec celles et ceux qui la créent' on inequality and recommendations (e.g. on tax policy) (Oxfam-Solidariteit)
- 11.11.11's press releases:
 - Press release on Tobin tax (25/01): Belgium wants the Netherlands and Luxemburg at the negotiation table on the Tobin Taks – reaction 11.11.11.
 - Online reaction on the new report of Eurodad in the framework of ECOFIN and the EU black list of tax paradises
 - Press release on fiscal policy and fight against tax evasion in the framework of the Special Panama Commission (11.11.11 & Oxfam Solidariteit)
 - Online reaction on the voting of the recommendations of the Panama Commission in the Chamber
 - Press release on Tobin Taks (20/02): Tobin Tax: a loss of 4 billion missed by Belgian delay?
- Oxfam Solidariteit's press releases:
 - 16/01/2017: ['8 mannen bezitten evenveel als de armste helft van de wereldbevolking'](#) (NL & FRA)
 - 27/03/2017: [Europa's grootste banken boeken kwart van hun winsten in belastingparadijzen](#) (NL & FRA)
 - 12/04/2017: [Top 50 Amerikaanse bedrijven stallen 1,6 miljard in belastingparadijzen](#) (NL & FRA)
 - 12/06/2017 (Reactive): [Europees Parlement mist opnieuw kans om betekenisvolle actie te nemen voor fiscale transparantie, zegt Oxfam](#) (NL & FRA)
 - 04/07/2017 (Reactive): [Country-by-country reporting : "Een stap richting fiscale transparantie, ondanks toegeving aan multinationals"](#)

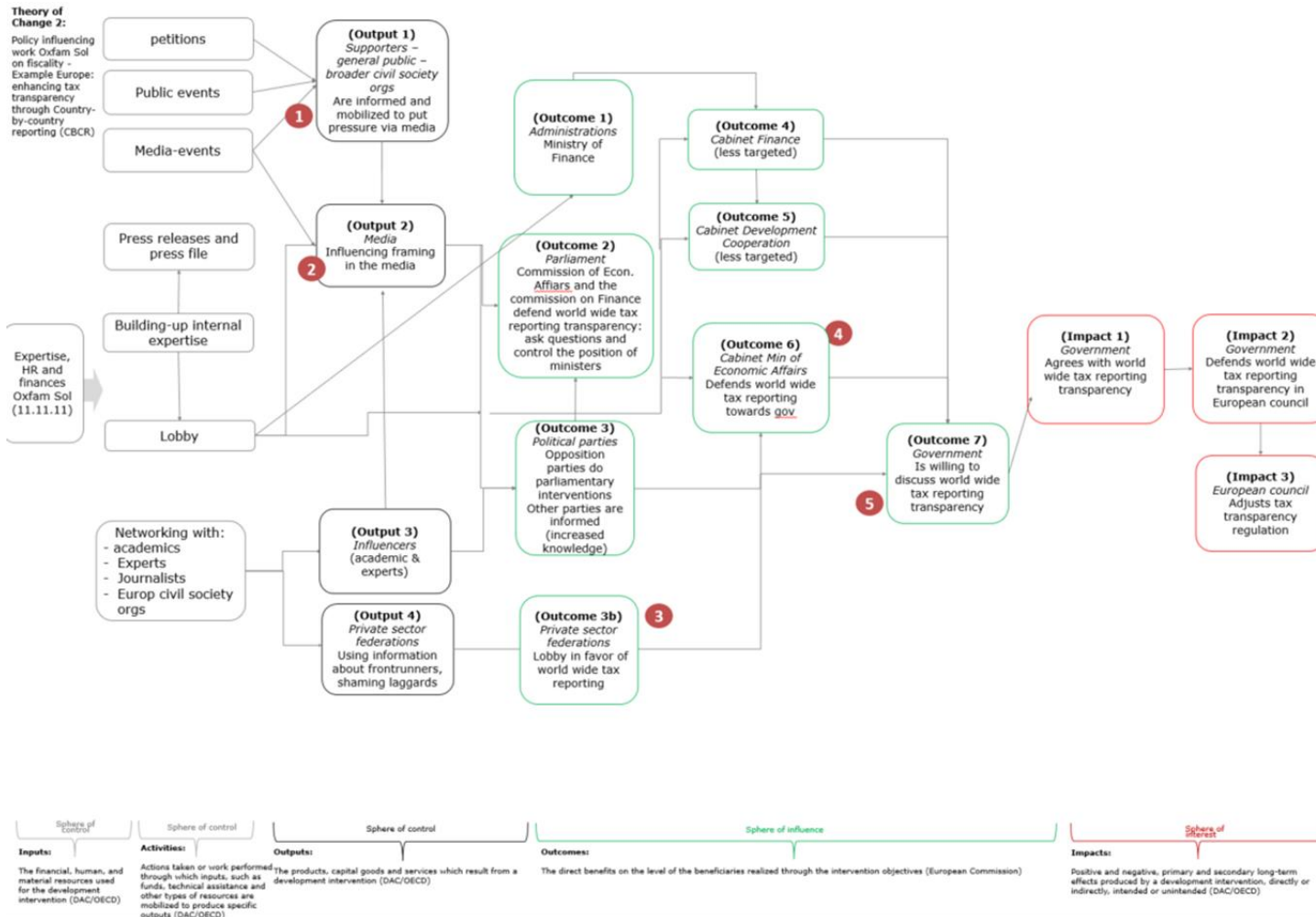
- 05/07/2017: [Europese leiders moeten pingpongspel over financiële transactietaks stoppen](#) (NL & FRA)
 - 13/07/2017: [Oxfam berekent: Britse multinational RB ontwijkt 25 miljoen euro aan belastingen in België](#) (NL & FRA)
 - 30/10/2017: [8 miljoen doden te vermijden als belastingontwijking stopt](#) (NL & FRA)
 - 05/11/2017 (Reactive): [Oxfam-reactie: De Paradise Papers](#) (NL & FRA)
 - 08/11/2017 (Reactive): [Oxfam-reactie: Belgische Maatschappij voor Internationale Investing \(BMI/SBI\) in Paradise Papers](#) (NL & FRA)
 - 28/11/2017: [Oxfam: “Europese zwarte lijst van belastingparadijzen moet minstens 35 landen bevatten”](#) (NL & FRA)
 - 04/12/2017 (Press invitation): Media actie: Belastingparadijzen: zwartelijst of ‘carte blanche’ van Europa? (NL, FRA & ENG)
 - 05/12/2017 (Reactive): Oxfam: “La liste grise de l’UE ne doit pas placer des paradis fiscaux à l’abri des regards et des sanctions’ (NL & FRA)
 - 22/01/2018: [Rijkste 1 procent kaapt 82 procent van toegenomen rijkdom in 2017](#) (NL & FRA)
- Opinion articles:
- 02/04/2017 (Knack): [Het is tijd om absolute transparantie voor multinationals te verplichten. \(Oxfam Solidariteit\)](#)
 - 07/05/2017 (De Standaard): [Willen we meer of minder fiscale rechtvaardigheid?](#) (initiative of Oxfam – signed by Oxfam, 11.11.11. and labor unions)
 - 07/11/2017 (De Tijd): [Tijd voor een Kaaimantaks voor multinationals](#) (Oxfam Solidariteit)
 - 14/11/2017 (L’Echo): [Il est temps pour une Taxe Caïman pour les multinationales \(Oxfam Solidariteit\)](#)
 - 27/02/2017 (De redactie) : [Het gaat goed met onze economie, zeggen ze in Davos. Wie profiteert van die rijkdom? \(Oxfam Solidariteit\)](#)
- Website messages (11.11.11):
- 24/02 : EU takes small steps in the fight against tax evasion
 - 28/02: EP supports an ambitious proposal for transparency as an answer to the Panama Papers
 - 15/03: Whistleblowers LuxLeaks also convicted in appeal
 - 22/03 : European ministers ask Belgium to clarify on the Tobin tax - choice is urgent
 - 25/10: Belgium not yet a leader in tax justice
 - 8/11: Paradise Papers: Does the fiscal ancien regime prove bankrupt?
 - 20/11: New measures against tax fraud and tax avoidance. A missed opportunity?
 - 4/12: New report: fiscal policy in EU tramples on the spot
 - 2/02/18 : Financial Secrecy Index 2018: Flowering offshore trade is not an island issue
 - 19/3 : The European Commission is tapping Belgium's attention to tax avoidance
 - 29/03 : Why Mailbox Luxembourg is no surprise

ANNEX 5: RECONSTRUCTED TOC



ToC 1 – Policy influencing Oxfam Solidariteit and 11.11.11 on fiscal justice: tax agreements (focused on Belgian level)²⁹

²⁹ Some of the actors of the ToC (like the media, influencers, etc.) are at different levels in the sphere of influence. Some are easier to ‘influence’ than others, but this degree of complexity was not visualized in the ToC.



ToC 2 – Policy influencing Oxfam Solidariteit and 11.11.11 on fiscal justice: CBCR (focused on European level)³⁰

³⁰ Some of the actors of the ToC (like the media, influencers, private sector, etc.) are at different levels in the sphere of influence. Some are easier to ‘influence’ than others, but this degree of complexity was not visualized in the ToC.



ANNEX 6: INTERVIEW GUIDELINES

Algemene vragen:

- Wat is uw functie?
- In welke mate bent u actief bezig met (thema)?
- Op welke manier bent u in de periode 2017 tot nu in contact gekomen met (naam NGO)?
- Over welke onderwerpen werd u in het bijzonder geïnformeerd?
 - a. *Indien nodig hulpvraag: lijst van onderwerpen opsommen*
- Welke informatie heeft u gekregen en/of aan welke activiteiten heeft u deelgenomen die door (naam NGO) georganiseerd werden over (thema)?
 - a. *Doorvragen naar kwaliteit en bruikbaarheid van de info/actie*
- Zijn de standpunten van de (naam NGO) over (thema) voor u duidelijk?
- Wat vindt u van de analyses en standpunten van (naam NGO) over (thema)?
 - a. *doorvragen op kwaliteit van analyses, haalbaarheid van de voorstellen*
 - b. *doorvragen op de mate waarin de interviewee met een aantal standpunten akkoord gaat; wat hij/zij ervan denkt (wat deelt de interviewee met de NGO en waarin verschilt zijn/haar standpunt)*
- Welke (beleids)acties heeft u zelf al genomen mbt (thema)?
 - a. *doorvragen naar niveaus van engagement: interne discussies, publiek uitgesproken, thema op de agenda gezet, concrete beleidsacties, ...*
 - b. *Vragen waar we bewijs vinden van beleidsacties (parlementaire vraag, verslag van een commissie, e.d.)*
- Wat heeft hiertoe aanleiding gegeven of welke factoren hebben hierin een rol gespeeld?
 - a. *Doorvragen naar mechanismen zoals beschreven in de ToC*
- In welke mate heeft u de informatie en standpunten van (NGO) over (thema) hierbij een rol gespeeld? Kan u concrete voorbeelden geven?
- Hoe beoordeelt u in het algemeen het politieke werk van (NGO) mbt (thema)? Wat zijn de sterke kanten en wat kan verbeterd worden?
 - a. *Eventueel hulpvraag: kijken naar manier van contactname, framen van boodschap, expertise, legitimiteit, aanvoelen van de context van de beleidsmaker, hun aanpak en timeliness, samenwerking academici, rol van netwerken, ...*
- Wanneer en hoe kunnen volgens u NGOs best wegeen op uw standpuntbepaling?



- a. *Indien nodig hulpvragen: voorbeelden geven zoals brieven schrijven nav specifieke events, concrete aanbevelingen doen, ad-hoc overleg organiseren, infosessie, hoorzittingen, voorstel van resolutie voorbereiden, informele contacten, enz.*
 - b. *Wat is het belang van een grote mobilisatie van de achterban van de NGO in het ondersteunen van haar standpunten*
- Hoe situeert u de (NGO) tov andere organisaties/personen wat betreft het belang dat ze hebben om u te informeren en/of invloed uit te oefenen?
 - Kan u de aanpak van (naam NGO) vergelijken met andere actoren die ook aan beleidsbeïnvloeding doen? Zijn er andere methoden van beleidsbeïnvloeding die u goed/beter vindt werken. Kan u eventueel voorbeelden geven?
 - Is er een sterke tegenlobby op dit thema? Hoe gaat u hier mee om? Wat zijn de afwegingen die u maakt?
 - *(Indien de interviewee voor verschillende thema's wordt gecontacteerd):* ziet u een verschil in de aanpak tussen de verschillende thema's?



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