

# **Final evaluation of Oxfam Solidariteit's advocacy and influencing actions for tax justice**

**Final evaluation report**



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**Huib Huyse – HIVA KU Leuven**

## **Preface**

*The evaluation team would like to thank Oxfam Solidariteit for its constructive participation and operational support. The critical engagement with the evaluation process, contributed to the quality of it and facilitated the evaluators' work. We hope the evaluation report will contribute to Oxfam Solidariteit's learning processes.*

**Huib Huyse, Leuven, Belgium. May 2022**

# 1 EXECUTIVE SUMMARY

- <sup>1</sup> This final evaluation report is the second measurement in the context of the evaluation of Oxfam Solidariteit's policy influencing work on tax justice for its programme 2017-2020, financed by the federal government of Belgium. The evaluation focuses on and is funded by Oxfam Solidariteit, but connects methodologically with 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 similar for the five topics, with only minor methodological changes depending on specific information needs of the commissioning NGO.
- <sup>2</sup> In the section<sup>1</sup> underneath we summarise the main conclusions and develop recommendations emerging from the final evaluation.

## 1.1 CONCLUSIONS

- <sup>3</sup> From being a rather obscure topic that only a selected group of experts used to be dealing with and only limited civil society action could be observed around it, tax justice has been rising systematically on the international agenda over the last decade. The financial crisis of 2008, a continuous stream of tax scandals, shifting geo-political settings, and the hard work of advocates around the world have given the topic the attention it deserves. Over the last five years, the Base Erosion and Profit Shifting (BEPS) process at OECD has achieved major breakthroughs, with the agreement on a minimum taxation rate of 15% seen by many stakeholders interviewed as one of the most promising ones.
- <sup>4</sup> In Belgium, the lobby and advocacy work on tax justice took a high flight for Oxfam Solidariteit in the period 2018-2020. Detailed M&E data and interviews with key informants provide evidence of the leading role played by the organisation to push for change during these important years when Belgium had to position itself internationally in the BEPS process. The intensity and diversity of interactions with policy targets, allies and the media went up from a basic level in 2017, to extensive and comprehensive web of interactions with players of all side of the political spectrum and media performances in leading news sources. Many different actors and dynamics were at play in changing Belgium's official position from what many described as a laggard, to a country that is actively supporting reforms of the international system. However, there are sufficient indications that Oxfam Solidariteit did contribute to organizing civil society around the BEPS process, mobilise political parties for a resolution, and actively lobby for and contribute to ambitious clauses in the federal coalition agreement of September 2020. Compared to the baseline situation, where the impact of Oxfam Solidariteit's actions was limited to agenda-setting, there are indications in this final evaluation that its work has contributed, together with the efforts of other actors, to changing Belgium's position in the BEPS negotiations, especially through the coalition agreement. Oxfam Solidariteit managed to use the key policy windows that emerged when a new federal government was established in 2020.

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<sup>1</sup> 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).

- <sup>5</sup> Oxfam Solidariteit's role in advocating for strict conditions for the financial support measures to Belgian companies during the corona crisis was more difficult to reconstruct. The M&E data did point at substantial interactions, but many informants had difficulty recalling how the process had unfolded, almost two years after this took place.
- <sup>6</sup> During the period 2018-2020, Oxfam Solidariteit managed to combine a balanced mix of strategies to push its lobby agenda. This included formal and informal meetings, communicating about research outputs of Oxfam International, working on a resolution in parliament, communicating about its electoral memorandum, etc. Additional efforts were taken to establish contacts with lobby targets on the right side of the political spectrum. Media contacts also increased in the same period. Building personal contacts with informants in the network is key.
- <sup>7</sup> The importance of combining insider lobby strategies with media performances and raising societal awareness was clearly raised by many respondents in this evaluation. Many pointed at the fact that the political debate is affected by media reports, and they continue to see a key role for Oxfam Solidariteit in this area, even more than what it is the case now. The Oxfam International reports with ranking and indexes were seen as effective, especially when they are communicated in a way that it can relate to the Belgian context. Regarding the actions for building societal support, there might be some trade-offs as the framing in these actions can sometimes undermine the credibility in technical negotiations. It is not fully clear how Oxfam Solidariteit plans to navigate these tensions in the future.
- <sup>8</sup> While the data collection was slightly biased towards the period 2018-2020 due to the selection of the case studies for the contribution analysis (implying that there was less focus on the actions taken in 2021 as the policy debates had largely shifted), there are indications that Oxfam Solidariteit has had difficulty in maintaining the visibility and complexity of its advocacy work on tax justice in the transitional year of 2021. There was a gap of six months before a new officer could start and new actions had to be initiated. Therefore, by the beginning of 2022 several key informants of the original lobby network were wondering what Oxfam Solidariteit was up to. With the necessary communication actions these contacts can possibly be re-activated.

## 1.2 LEARNING AND RECOMMENDATIONS

### <sup>9</sup> Learning 1: Learning lessons from the lobby successes of the period 2018-2020

After a slow start in 2017, the advocacy work of Oxfam Solidariteit gradually took-off in the period 2018 and 2019, to result in intensive and successful interactions in 2020. While lobby campaigns typically evolve in cycles from hard work behind the scenes to more intensity when a window of opportunity emerges, there are some lessons to be drawn from this specific period. Investing in a wider group of lobby targets across the political spectrum, together with a larger presence in the media, increased the visibility of Oxfam Solidariteit's work, and resulted in more and more productive two-way interactions between Oxfam Solidariteit and the policy targets. This approach can be further refined. In line with the recommendations of the baseline, Oxfam Solidariteit can further explore how to work with individuals or groups beyond the 'usual suspects', such as allies within groups that are opposed to Oxfam Solidariteit's agenda and establishing informal coalitions across party lines. This also includes entering early into the policy influencing process by strengthening contacts with fiscal advisors and other relevant stakeholders. Finally, the lobby and advocacy toolbox can be further enriched by exploring the full spectrum of approaches that are available.

<sup>10</sup> **Recommendation 1: Further strengthening the media strategies to play-out its potential impact on the political debate**

While it should be confirmed by further research, the findings of this evaluation point at the importance of investing sufficiently in media performances. This does of course not replace the traditional lobby work but is seen by key informants as an undervalued strategy to weigh on the political debate. Oxfam Solidariteit's presence in the media is reported to help allies to push the tax justice agenda. Further investing in media contacts and developing contributions that have news value, can receive additional attention. This includes reports with rankings and indexes. As a side note, several respondents warn for a framing that is continuously negative as this risks creating a cynical response with the general public. There have been positive breakthroughs internationally and it is important to communicate about them to demonstrate that societal pressure helps to achieve positive outcomes.

<sup>11</sup> **Recommendation 2: Levelling the playing field between business lobbyists and civil society groups**

This recommendation is repeated from the baseline. Several respondents indicated that some cabinets and ministries (FOD/SPF economy) do not have structural engagements with CSOs, while they do open their doors for business sector federations and lobbyists. 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. Oxfam Solidariteit could be more assertive and push harder to demand a place at the table in certain parts of the policy cycle.

<sup>12</sup> **Recommendation 3: Nurturing advocacy networks during periods of transition**

Building advocacy networks on complex topics such as tax justice takes a lot of time and effort. A network with lobby targets and allies is probably one the most valuable assets for advocates. The evaluation observed a communication breakdown after the departure of the previous advocacy officer. Most of the respondents indicated that they were not aware of what happened after the departure and some even doubted whether Oxfam Solidariteit was still working on the topic. Many asked to be contacted more regularly by Oxfam Solidariteit. While it is impossible for a small advocacy unit to maintain the engagement with lobby targets at the original level when there is a gap due to personnel changes, a strategy should be designed to retain some basic level of interactions with the network during the gap. In addition, when the new advocacy officer starts, a systematic introduction to lobby targets and allies should be considered. More attention should be paid by Oxfam Solidariteit to maintaining these networks during periods of transition.

## List of Abbreviations

<b>A&amp;L</b>	Advocacy and Lobby
<b>BEPS</b>	Base Erosion and Profit Shifting
<b>CBCR</b>	Country-by-Country Reporting
<b>CFC</b>	Controlled Foreign Company rules
<b>CSO</b>	Civil Society Organisations
<b>DAC</b>	Development Assistance Committee
<b>DBE</b>	Dienst Bijzondere Evaluaties (special service for evaluation)
<b>DGD</b>	Directorate General for Development
<b>EU</b>	European Union
<b>FTT</b>	Financial Transaction Tax
<b>LIC</b>	Low-income country
<b>MNE</b>	Multinational enterprise
<b>M&amp;E</b>	Monitoring and evaluation
<b>NGA</b>	Niet Gouvernementele Actoren (non-governmental actors)
<b>NGO</b>	Non-governmental organisation
<b>OECD</b>	Organisation for Economic Co-operation and Development
<b>pCBCR</b>	Public Country-by-Country Reporting
<b>PME</b>	Planning, monitoring and evaluation
<b>ToC</b>	Theory of Change
<b>ToR</b>	Terms of Reference

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## 2 INTRODUCTION

<sup>13</sup> This report describes the findings of the final evaluation on baseline assessment of the impact study of the programme component “tax justice”, implemented by the Belgian NGO Oxfam Solidariteit. The baseline evaluation was executed by HIVA-KU Leuven and ACE Europe in the period December 2017 - June 2018, the final evaluation was completed between October 2021 – April 2022.

### 2.1 SUBJECT OF THE EVALUATION

<sup>14</sup> Subject of the impact evaluation is policy influencing work of Oxfam Solidariteit on tax justice, i.e. on Belgian tax policies with an international impact. In the period 2017-2021, Oxfam Solidariteit has been 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 the supporters of Oxfam Solidariteit and to enhance widespread visible public support for tax justice.

### 2.2 OBJECTIVES OF THE IMPACT STUDY

<sup>15</sup> The objectives of the evaluation are threefold:

- (1) **Accountability** – measuring impact will enable Oxfam Solidariteit 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 final needs to formulate recommendations to improve future programmes and as such to indicate where and how strategies can be improved in order to maximise the realisation of the specific objectives of the new programme period.

<sup>16</sup> 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 was reconstructed in a participatory workshop with Oxfam Solidariteit and 11.11.11 representatives in 2017 and reviewed with Oxfam Solidariteit in October 2021. The assessment

grid includes several result levels (output, outcome and impact) and questions related to relevance (e.g. relevance of information received). The focus has been 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.

- <sup>17</sup> 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 a budget has been assigned.

### 2.3 METHODOLOGY AND APPROACH OF THE EVALUATION

- <sup>18</sup> 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.
- <sup>19</sup> The approach was adjusted for the final evaluation, based on experience during the baseline. The main change relates to the survey instrument. During the baseline it emerged that the response rate was too low to obtain meaningful results. The evaluation team decided to focus on interviews with different lobby targets and stakeholders. The evaluators are of the opinion that sufficient information could be obtained through the interviews.
- <sup>20</sup> The main data-collection instruments are as follows:
- ToC workshop with policy influencing staff of Oxfam Solidariteit, and/or complemented with other members that have been very active on the policy matter;
  - Additional workshops or meetings per policy theme with policy influencing staff to (i) to develop the timeline, (ii) reflect on assumptions;
  - Outcome harvesting outcomes will be identified during timeline exercise; and through an in-depth narrative assessment interview with the policy officer(s) involved. This will involve reconstructing the story of change for selected outcomes, that will be the basis for further validation during the contribution analysis;
  - Study of documents
  - Semi-structured interviews with direct policy targets, other members of political parties, other CSOs involved in lobbying the same topic, and external resource persons.

#### Qualitative data collection and analysis

- <sup>21</sup> A **document study** was done on the documents developed by Oxfam Solidariteit, policy documents developed by the Belgian decision makers and of the M&E data collected. The monitoring of policy work by Oxfam Solidariteit has been further strengthened after the baseline study.
- <sup>22</sup> Oxfam Solidariteit 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.

- <sup>23</sup> 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 Solidariteit's positions are included in these documents.
- <sup>24</sup> 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).
- <sup>25</sup> **Semi-structured interviews** were conducted with a selection of Belgian decision makers, civil servant 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 4). 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 one hour.
- <sup>26</sup> **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 criteria. 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	Other
Impact / effectiveness in different domains of change				
Relevance				
Sustainability				
Efficiency				
Other				

### **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. The evaluation focused mainly on the Federal level as this level is the focus of the policy work.

As to the **members of parliament** three relevant commissions were identified at the federal level by Oxfam Solidariteit: the commission of Finance and Budget, the commission of Commercial and Economic Law, and the Commission on Foreign Affairs. Only direct contacts of the NGOs and members of the identified commissions were considered for the qualitative interviews.

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.

For the **qualitative interviews** the sample did change substantially between the baseline and the final evaluation due to the changes in government, the political parties, the topics that Oxfam Solidariteit worked on, and the change of advocacy officer. Key informants and resource persons were identified that could provide information on possible causal mechanisms and success cases. A sample was taken from the list of direct contacts of Oxfam Solidariteit.

*Table 2: Sample size for the qualitative interviews*

	Direct contacts parliaments <sup>2</sup>	Direct contacts cabinets	Direct contacts administration	Direct contacts study services	Journalist	Academics
<b>Baseline:</b> Interviews executed	3	3	1	2	1	
<b>Final evaluation:</b> interviews executed	3	4	1	4	1	2

## Approach of the final evaluation

- <sup>27</sup> The final evaluation was implemented in three phases. (1) During the inception phase (October 2021-December 2021) the methodology was updated, and a technical note was developed. This included a workshop with the programme coordinators to discuss the reconstructed ToC. A first assessment of the programme documents was done. (2) The phase of data-collection has run from January to March 2022. (3) A phase of analysis and reporting took place in March-April 2022, which included a debriefing workshop and resulted in a draft and final evaluation report.

## 2.4 LIMITATIONS OF THE EVALUATION

- <sup>28</sup> The final evaluation was implemented largely as planned, though with some delays for the data-collection due to unforeseen and urgent activities on the side of the evaluator. The time required for the organisation of the interviews was also longer than expected. 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.
- <sup>29</sup> There are some limitations to this final evaluation:
- <sup>30</sup> The two case studies of the baseline evaluation (public Country-by-Country Reporting (pCBCR) and LIC-friendly bilateral tax agreements) were replaced with other case studies as both thematic areas became

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<sup>2</sup> This group includes members of parliament and parliamentary collaborators.

largely dormant after 2018. 11.11.11 did not continue its work on LIC-friendly bilateral tax agreements and Oxfam Solidariteit made a strategic decision not to prioritize this file in the next years. Regarding the CBCR, the Belgian government was implementing the mandatory requirements that were adopted in June 2016. The lobby work on *public* CBCR as the political debate shifted to other topics, aside from a short revival in early 2021.

- <sup>31</sup> 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. Regarding cabinets and administrations, it was often not possible to interview more than one person.
- <sup>32</sup> Several respondents, especially those that are active in the heart of the political arena (politicians, members of Kabinet) have difficulty reconstructing what happened one or two years ago. Several examples where employees of the study services could reconstruct the interaction in detail, or where Oxfam Solidariteit monitoring data showed clear interactions with parties, but the politicians and members of the Kabinet involved seemed to have forgotten the process during the continuous stream of events that require attention.
- <sup>33</sup> The evaluators used the list of direct contact persons provided by the NGOs. Some contacts (especially in academia) were rather surprised to be contacted for the evaluation as they had little interaction with Oxfam Solidariteit. In addition, 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. We only managed to interview political groups on the left of the political spectrum. The Kabinet of the ministry of finance (CD&V) did not want to be interviewed.

### 3 DESCRIPTION OF THE CONTEXT OF TAX JUSTICE LOBBY AND ADVOCACY

#### 3.1 POLICY CONTEXT ON TAX JUSTICE

- <sup>34</sup> Over the last decade tax justice has gradually moved **high-up on the international policy agenda**, culminating in recent years in spectacular break throughs in the international corporate taxation landscape. 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 revelations from investigative journalism, international advocacy campaigns, and changing political constellations. The stream of new revelations about the questionable tax practices of firms and rich individuals continues up to today.
- <sup>35</sup> The International Consortium of Investigative Journalists (ICIJ), a network of 380 journalists, has been central in uncovering new data on tax avoidance practices. Since 2012, new revelations have emerged through different rounds of leaks in financial data<sup>3</sup> from the tax evasion industry; respectively the offshore leaks (2012-2013), Luxembourg leaks (2014), Swiss leaks (2015), Panama papers (2016), Paradise paper (2017), FinCen files (2020), and the Pandora papers (2021). The **Pandora papers** emerged in October 2021 as the latest leak in which 12 million confidential files were revealed, emerging from companies providing offshore services in tax havens around the world. Each of the revelations provide evidence of the huge international problem of global tax justice.
- <sup>36</sup> 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.
- <sup>37</sup> At the national level, civil society in Belgium has to navigate a rather **polarised political landscape**, even after the change of government which saw parties on the left of the political spectrum join the federal government in September 2020. 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.
- <sup>38</sup> More specifically, Oxfam's actions on tax justice were confronted with a highly variable political, economic and social playing field:
- <sup>39</sup> In the run-up to the federal elections in May 2019, the social debate was heavily dominated by the **climate theme**. With the major climate demonstrations at the end of 2018 and beginning of 2019, the actions of schoolchildren and the strong counter-reaction of political parties on the right of the political spectrum, climate as a topic became very central to the social debate for the first time, however often in a polarising way.
- <sup>40</sup> In addition, the debate on **migration** was further fuelled by new political developments as a result of, among other things, the so-called 'Marrakech' pact that brought down the Swedish government at the end of 2018

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<sup>3</sup> <https://www.bbc.com/news/business-41877932>

and further increased tensions between political parties. As a result, the topic of migration became a second main topic in the run-up to the May 2019 elections.

- <sup>41</sup> Finally, in March 2020, the **corona crisis** erupted in full force. Corona not only had a direct impact on the lobbying itself, but also became a new point of contention on the Oxfam and 11.11.11 agenda. However, Oxfam advocacy staff went on temporary part-time technical unemployment between March and May 2021. At that stage, the recruitment of short-term staff to work on green taxation was also frozen due to a temporary recruitment stop.
- <sup>42</sup> While these themes dominated the public debate in the run-up of the elections, as described in the previous section Oxfam Solidariteit did manage to use **windows of opportunity**, such as the massive state support that was provided to companies during the **corona crisis** was used to push the tax justice agenda. In 2021, it also added green taxation as a new topic in its lobby agenda.
- <sup>43</sup> In addition, the **relations improved with the government in current affairs** in the period September 2019 - August 2020 ('regering De Croo van lopende zaken'). Finally, the **political constellation shifted in favour of civil society** in the autumn of 2020 after the new federal government was formed. The ministry of finance went to CD&V and development cooperation went to SP.A (now Vooruit), both parties favour a large role for government in development, and also looks favourably to the role of civil society. The kabinet are more accessible for civil society organisations. Where Oxfam Solidariteit in the Swedish coalition faced difficulty gaining access to the cabinets and building momentum in its lobby work, this has changed significantly under the current government. While this has opened new pathways for policy influencing, resulting in fresh policy commitments by the federal government related to corporate taxation, and some breakthrough in Belgium's position within OECD and the EU, it remains notoriously difficult to achieve incremental change. With the change of government at the federal level, part of the lobby work changed **from outsider track with parliamentary questions and media reports, to an insider track** with more direct engagement with the relevant cabinets.
- <sup>44</sup> On a final note, 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 policy influencing work because timelines, positions, and spaces for negotiating are often not known.

### **3.2 BRIEF DESCRIPTION OF OXFAM SOLIDARITEIT AND 11.11.11/CNCD**

- <sup>45</sup> Oxfam Solidariteit, 11.11.11 and CNCD have for many years been the main civil society actors to systematically drive the topic of tax justice in Belgium. Other CSOs are working on the same topic, but in a more ad-hoc way. For specific sub-topics, such as the 'vennootschapshervorming', trade unions such as ACV and ABVV do important advocacy work. Ad-hoc initiatives are also taken by more radical activist groups. There are networking actions at the regional level, through the Fiscaal Actienetwerk (FAN) in Flanders and the Réseau Justice Fiscale (RJF) in Walonia. These networks are not yet operating a full capacity due to a number of organisational challenges and some divergence views about the lobby agendas. Oxfam, together with other CSOs, is looking for ways to strengthen the networks of Belgian NGOs and trade unions, working on corporate taxation.

- <sup>46</sup> 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.
- <sup>47</sup> In the period 2017-2020, a dedicated policy officer worked on the topic of tax justice at Oxfam Solidariteit, often in collaboration with a Dutch tax justice expert from the Oxfam confederation, whom later on moved to the Oxfam EU office. In that period, Oxfam Solidariteit gradually became the leading NGO on this topic in Belgium as other NGOs were confronted with staff turn-over and/or organisational challenges.
- <sup>48</sup> After a transitional phase, a number of changes occurred in Oxfam Solidariteit's work on tax justice:
- In the period 2019-2021, Oxfam Solidariteit and Oxfam Wereldwinkels/Oxfam Fairtrade went through an integration process. Forming Oxfam Belgique/België, the organizations established a new strategic plan (2019-2027) and reorganized a joint Programmes & Advocacy department (where the fiscal justice work sits). In this process, the orientation of programmes and advocacy agendas was reviewed, and the topic of tax justice is now falling under the overarching strategic goal of "Fighting together with women and girls for economic justice". Aside from these changes at the Belgian level, Oxfam International also reviewed its strategic plan for the decade 2020-2030. For some time, the exact boundaries for the future tax justice were unclear at Belgian level, but in the first quarter of 2021 it was decided that the previous lobby and advocacy themes could be largely continued (see also section 3.3).
  - In January 2021, the tax justice expert of Oxfam Solidariteit left the organisation. For some months, the team lead of the inequality and fiscal justice team was taking over the topic inside the organisation. As the office was running with limited capacity, there were a few slower months in the first quarter of 2021. The advocacy work started picking-up again in March 2021, when new developments emerged around pCBCR and the financial transaction tax (FTT). Since June 2021, a new dedicated advocacy officer has taken over.
- <sup>49</sup> **11.11.11**, has a longer tradition of policy work on tax issues, but it has worked on the topic with changing levels of intensity. 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. Over the last few years, there has been quite some staff turn-over and a re-orientation of the tax justice work, which has pushed it more to the background. In the period 2017-2021, four different officers covered the theme, which complicated its work as it does take time before an advocate can build the necessary networks and get an in-depth understanding of the context and possible policy windows. Since June 2021, however, it has gained new momentum with the start of a dedicated officer.
- <sup>50</sup> **CNCD-11.11.11** has been active on the tax justice work through a dedicated advocacy officer for many years. He left CNCD for the cabinet of the minister of development cooperation in October 2020. He has been replaced since then.
- <sup>51</sup> **11.11.11/CNCD-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.

### 3.3 OXFAM SOLIDARITEIT'S POLICY GOALS

<sup>52</sup> Oxfam Solidariteit and 11.11.11 formulated the following policy outcomes on fiscal justice in the baseline period (2017-2018):

- 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.

<sup>53</sup> The following lobby topics gained prominence or were new in the period 2019-2021:

- The **massive state support for companies during the corona crisis** (2020) was used by Oxfam to push the conditionality demand that no support should be provided to companies that invest in tax havens.
- The **negotiations for a new federal government** in the fall of 2019 were actively used to push for themes. Starting from August 2019, Oxfam invested significantly in Belgium's position in the OECD negotiations related to a minimum tax rate for corporations. In the same OECD context, Oxfam also pushed for a reform of the fiscal rules for the digital economy. At the European level, Oxfam lobbied for the reform of the EU Code of Conduct Group that determines the composition of the EU blacklist of tax havens. Finally, Oxfam also continued to push for the public CBCR agenda. All the topics made it into the coalition agreement, except for the public country-by-country reporting (pCBCR).
- With the growing importance of the **climate change agenda**, green taxation was added a lobby topic in July 2021. There was already an intention to work on it in 2020 and a person was recruited but could finally not integrate Oxfam as a recruitment freeze was decided a few days before her entry due to the Covid crisis (first lockdown and P&A department going on part-time temporary technical unemployment), but it is only expected to gain momentum starting from the second quarter of 2022 (beyond the scope of this evaluation).

### 3.4 THEORY OF CHANGE FOR POLICY INFLUENCING ON TAX JUSTICE

<sup>54</sup> For the final evaluation two new topics have been selected for the case studies in collaboration with Oxfam Solidariteit in October 2021: (1) Influencing the coalition agreement of the federal government in relation to the BEPS process and EU negotiations; (2) Fiscal conditions to state support for business during corona (2020). The thematic areas selected during the baseline (the adoption of a LIC-friendly tax treaty template at the Belgian level and public country-by-country reporting at the European level) were changed due to adaptations in Oxfam Solidariteit's lobby and advocacy agenda. 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. The theory of change for both cases is shortly presented in the next sections.

<sup>55</sup> The first theory of change involves Oxfam Solidariteit's attempts to influence the coalition agreement of the federal government in relation to the BEPS process and EU negotiations in the period Aug 2019 – Oct 2020.

The second one looks at the demands around fiscal conditions to state support for business during corona (2020).

### **ToC 1: Influencing the coalition agreement of the federal government in relation to the BEPS process and EU negotiations (period Aug 2019 – Oct 2020)**

- <sup>56</sup> The reconstructed theory on how change was expected to happen can be found below. Based on the growing in-house expertise and an expanding lobby network in the 2017-2019 period, Oxfam Solidariteit and CNCD have intensive lobby contacts with a number of political parties on the left of the political spectrum to collaborate on the topic.
- <sup>57</sup> In parallel, Oxfam Solidariteit maintains and builds networks with academics, experts, journalists and European civil society organizations, in order to increase presence in the media and raise awareness amongst the broader public.
- <sup>58</sup> Oxfam Solidariteit also develops policy notes to inform allies and feed the societal and political debate.
- <sup>59</sup> Through the parliamentary work, the increased media attention, and policy notes, a number of processes and outputs were expected to be set in motion:
- A parliamentary resolution on tax justice would result in agenda-setting at the political level and create a united coalition. It would also allow the organisation of hearings on the topic.
  - As a side effect, it would also expose the Belgian position on this topic
  - When the negotiations for a new government at the federal level started involving the parties that supported the parliamentary resolution, a policy window can be used to lobby for specific clauses in the coalition agreement.
- <sup>60</sup> All these outcomes together should contribute to a more progressive position of the Belgian government in the international BEPS negotiations, as well as lead to the necessary political and public support for measures at the Belgian level.

### **ToC 2: Fiscal conditions to state support for business during corona (2020)**

- <sup>61</sup> In this case, the theory of change describes Oxfam Solidariteit's response to a policy window that emerged when the Covid 19 pandemic emerged. The comprehensive state support to companies allowed Oxfam Solidariteit to argue for the imposition of conditions for that support, especially related to tax heavens. As this was a totally unforeseen development, no pre-defined strategy was available.
- <sup>62</sup> The main strategies that were developed in short notice were to (1) use the dynamics in other countries to argue that Belgium should also impose conditions; (2) increase contacts with political allies to question the government about their intentions in this area; (3) contribute with technical notes to the debate about the form of the conditionalities; (4) use interventions in the media to continue to put the topic on the political agenda; and finally, (5) use political contacts to propose amendments to the government's draft policy framework.
- <sup>63</sup> These actions were expected to lead to strong fiscal conditions for the financial support that companies receive due to the Covid-19 pandemic. As a side effect, Oxfam Solidariteit hoped that it would also raise awareness about the topic of tax justice amongst the broader public.

## 4 FINDINGS

### 4.1 DESCRIPTION OF MAIN OUTPUTS REALISED IN THE PERIOD JUNE 2018 – DEC 2021

<sup>64</sup> An analysis of Oxfam Solidariteit's outputs, with a specific focus on the trends in the lobby contacts in the period 2018-2021, is done in section 4.2.

### 4.2 PROGRESS IN INFLUENCING BELGIAN DECISION MAKERS ON TAX JUSTICE ISSUES

#### 4.2.1 OVERVIEW OF MAIN OUTCOMES FOR WHOLE PROGRAMME ON TAX JUSTICE

<sup>65</sup> As indicated earlier on, in the period under review the theme of tax justice was mainly steered by Oxfam Solidariteit, and in second instance by CNCD and 11.11.11. 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.

Theme	Summary of views and positions for the 2017-2018 period	Summary of views and positions for the 2019-2021 period
Belgium adopts measures to stop the race to the bottom in corporate tax;	In the 2017-2018 period, BEPS and resulting EU directives were the leading frameworks. While Oxfam and 11.11.11 had been critical about the lack of ambition and inclusiveness, both NGOs demanded Belgium to go for a maximal implementation. In the period under review the focus was mainly on CBCR and CFC-rules.	See section 4.2.2 – Theme 1 and theme 2
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.	At the time of the baseline, Belgium was implementing the mandatory CBCR requirements that were adopted in June 2016. There was no specific advocacy work on this topic at the time. However, Oxfam and other NGOs were demanding the Belgian government to support calls at the European level for <i>public</i> CBCR reporting by MNEs with disaggregated data per country. The minister of economy and work (CD&V) declared publicly to support <i>public</i> reporting. EU negotiations were not completed during the baseline.	See section 4.2.2 – Theme 1
Belgium adopts measures against (corporate) tax evasion	This entailed the advocacy work related to the CFC rules, which were operationalized through the ATAD directive at EU level. Oxfam Solidariteit's work in this	No new actions taken.

	area was still nascent. It demanded a maximum translation of the ATAD directive in Belgium. It managed to generate substantial media attention and parliamentary questions by 4 opposition parties. However, by December 2017 the Belgian parliament voted in favour of the less ambitious option (the transactional approach).	
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;	11.11.11 called 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. With the departure of the 11.11.11 officer, the work on this topic slowed down.	This topic was previously covered by 11.11.11 but gradually went off the lobby agenda due to staff turn-over. Some informants felt that opportunities were missed due to the absence of civil society attention.
Belgium is a progressive voice in the debate on the need for more fiscal collaboration at EU level, and at international level;	Oxfam International's work in these areas focused mainly on the EU blacklist of tax havens. Oxfam Solidariteit in Belgium used the momentum created by research reports and advocacy interventions of its international partners to advocate towards Belgium to support a robust EU blacklist. The position of the government could not be recorded at the time.	See section 4.2.2 – Theme 1 and 2

<sup>66</sup> Additional topics that emerged in the period 2018-2021 are the following:

- Debate on the Digitax
- Fiscal conditions to state support for business during corona (2020)
- Parliamentary resolution on tax justice (Dec 2019)
- Electoral demands in preparation of Federal, regional, and European elections of May 2019
- Interventions related to the bilateral tax agreements and spill-over analysis
- Interventions related to the commitment to reduce inequality index
- Reaction to annual report about transfers to tax heavens

More details about the type of lobby actions are described in section 4.3.2.

#### 4.2.2 CONTRIBUTION ANALYSIS FOR TWO OUTCOME AREAS

<sup>67</sup> The evaluators carried out a contribution analysis for two cases. In the performance story, they identified a series of causal explanations, distinguishing between four types of causal mechanisms:

- (1) primary explanation (mechanism linked to the intervention by Oxfam Solidariteit), primary explanations are linked to the strategies discussed in the ToC;
- (2) commingled rival (another mechanism that takes place hand in hand with the intervention by Oxfam Solidariteit)
- (3) direct rival (another mechanism that undermines the contribution by the Oxfam Solidariteit intervention);
- (4) influencing factors (that co-determine the outcomes).

<sup>68</sup> Consequently, the evaluators applied a light version of the methodology of process tracing to all these potential causal mechanisms in order to identify the contribution by Oxfam Solidariteit. In second instance, the 'weight' of that causal link was assessed (is it necessary? is it sufficient?) to explain the policy change.

In the following sections, we each time start with a summary of the performance story, then followed by a summary of the analysis of the primary and commingled mechanisms (these are the causal mechanisms in which Oxfam Solidariteit was involved), per case. It looks at what the evidence says (is the causal claim confirmed or refuted by the evidence collected?) and what this implies for the contribution of Oxfam Solidariteit to policy change (high, moderate, low).

### Case study 1 - Influencing the coalition agreement of the federal government in relation to the BEPS process and EU negotiations (period Aug 2019 – Oct 2020)

- <sup>69</sup> The BEPS agenda was at the core of the corporate taxation advocacy work by Oxfam Solidariteit in the period 2018-2020 and covers a range of topics: a minimum corporate taxation rate (OECD); the digital taxation agenda (OECD); the reform of the Code of Conduct group (EU); and the pCBCR agenda (EU). In the fall of 2020, Oxfam Solidariteit reported to have contributed substantially to the inclusion of three of the four topics of its BEPS lobby agenda in the coalition agreement of the De Croo government (with a positive positioning) of September 2020. Along the same lines, it indicated it had reached a similar lobby success for the policy note of the minister of development cooperation.
- <sup>70</sup> Base Erosion and Profit Shifting (BEPS)<sup>4</sup> ‘refers to tax planning strategies used by multinational enterprises that exploit gaps and mismatches in tax rules to avoid paying tax. Developing countries’ higher reliance on corporate income tax means they suffer from BEPS disproportionately.’ 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, including the country-by-country reporting (CBCR) requirements to improve transparency, and the CFC rules to avoid that MNEs can shift their income into foreign low-taxed countries and in this way minimise taxation.
- <sup>71</sup> In the first round of BEPS negotiations (BEPS 1.0) in 2015, 35 OECD countries, together with the remaining member states of the G20, agreed on 15 actions to reduce the negative impact of existing BEPS practices. One pending action related to the taxation of the digitalised economy, which became the focus of BEPS 2.0. In May 2019, the two-pillar solution was put forward, agreed upon by 38 countries<sup>5</sup>. This was generally considered a first important breakthrough, as it managed to resolve a long standing dispute between low income countries and OECD countries. In October 2020 two blueprints for the two-pillar solution were drawn up. Pillar I involves the redistribution of 25% of the residual profits that are above a routine level to countries where too little profit has been allocated and to countries where a MNE is not yet physically represented but where its goods are sold. That was generally considered an important innovation to get more countries on board. In July 2021, the joint statement about a minimum tax rate of 15% was a second important milestone (pillar 2). The final endorsement of pillar 2 came on the 8<sup>th</sup> of October 2021, when a number of loopholes in the framework were filled in. Between 2016 and 2021, additional efforts were also initiated to increase the

<sup>4</sup> <https://www.oecd.org/tax/beps/about/>

<sup>5</sup> ‘The broad aim of the ‘two pillars’ is to ensure that MNEs, who, thanks to digitalisation, can access global markets with relative ease, pay a fair amount of tax in the ‘right place’. Pillar One proposes that ‘market jurisdictions’ should be entitled to tax some of the profits generated in that country. This will be achieved by new nexus and profit allocation rules based on where goods or services are used or consumed. The aim is for MNEs to pay some tax in the countries in which they do business, not just where they have their headquarters or establish corporate entities. Pillar Two is designed to ensure MNEs pay a minimum level of tax, finally set at 15%’ (<https://www.bristows.com/viewpoint/articles/implementing-the-oecd-s-two-pillar-solution-for-international-taxation/>)

number of countries that would endorse the BEPS framework. In 2016, OECD initiated the inclusive network, which invited countries to participate on the condition that they endorsed BEPS 1.0. By March 2022, already 141 members have joined the BEPS declaration.

- <sup>72</sup> On the 20<sup>th</sup> of December 2021, the OECD published the model rules for pillar 2, which the EU adopted two days later. At EU level, the French presidency wants to achieve a swift transposition of pillar 2. For pillar 1 it is more complicated as the redistribution required a multilateral convention to be set up. In the meantime, it's mostly about working out the rules.

Situation baseline:

- In the 2017-2018 period, the BEPS process in the OECD was the leading framework to improve the regulatory governance of corporate taxation. While Oxfam and 11.11.11 had been critical about its lack of ambition and inclusiveness, it was seen by both NGOs as the most promising process to improve corporate taxation. The main demands of Belgian CSOs related to a maximal implementation of the BEPS outcomes in Belgium as well as to influence Belgium's position in the OECD negotiations. During the baseline, the focus was mainly on public CBCR and the CFC-rules.
- Oxfam and other NGOs were demanding the Belgian government to support calls at the European level for pCBCR by MNEs. The expectation was that pCBCR would involve with disaggregated data per country to allow a better monitoring of how MNEs distribute their profits globally. The minister of economy and work (CD&V) declared publicly mid-2017 to support pCBCR reporting. The negotiations at EU level were not completed yet during the baseline.
- With the CFC rules, OECD tries to discourage tax evasion of companies that move their profits to low-taxing countries. The CFC rules are operationalized at EU level through the ATAD directive level. Oxfam Solidariteit's work in this area was still nascent at the time of the baseline, demanding a maximum translation of the ATAD directive in Belgium. It managed to generate substantial media attention and parliamentary questions by four opposition parties. However, by December 2017 the Belgian parliament voted in favour of the less ambitious option (the transactional approach).

- <sup>73</sup> This performance story reports on three interconnected outcomes related to the BEPS agenda, finally resulting in signature inputs into the coalition agreement. A first strand of action relates to Belgium's position regarding a minimal corporate taxation level. Belgium had been reluctant for many years to support this idea as it had special tax regimes for sectors such as the pharmaceutical industry. Oxfam and CNCd worked jointly on this topic. The process started in the fall of 2019 with intensive contacts with PVDA-Groen/Ecolo- PS/sp.a – CdH and Défi. These parties decided to submit a parliamentary resolution in December 2019 for Belgium to respond to the BEPS process and demand a minimum tax level for companies. The resolution was not adopted by the parliament but it formed the start of exchanges with several political parties. As a consequence, Belgium's position was exposed in the media, with amongst others, articles in Flemish and French-speaking newspapers. In follow-up, a number of public hearings were initiated with inputs from top experts. Oxfam further contributed to the debate with a policy note. This was one of the strands of work that contributed to an improved position of Belgium in relation to a minimum tax rate.

- <sup>74</sup> A second and third strand are connected with the negotiations to form a new federal government (2020). During the government in current affairs, Oxfam had developed productive relationships with most political parties that were now negotiating on a future coalition. There were regular and mutual contacts as can be derived from the monitoring. Oxfam used this policy window to send around a policy note with a list of recommendations to all parties. From the four main demands that were included in the policy note, three made it into the coalition agreement, except for the pCBCR topic. For the minimum taxation rate and the EU

Code of Conduct Group, Oxfam's formulations in the policy note were almost completely copied. Oxfam's lobby agenda also features explicitly in the policy note of the minister of development cooperation. As a consequence Oxfam states that Belgium has gradually moved from being a laggard in this area to one of the frontrunners.

- <sup>75</sup> The negotiations on the minimum taxation clauses in the coalition agreement have been tough. According to observers, the resistance from parties on the right side of the political spectrum was intense. One of the strategies is to try to include many loopholes for different kind of industries. In addition, mechanisms are being included that can undermine the minimum taxation level, for example parameters related to the competitiveness of Belgian companies with those in neighbouring countries.
- <sup>76</sup> In the background new rounds of lobby and negotiations are taking place in Belgium in anticipation of the transposition of the OECD BEPS agreement to the EU. Powerful industry players are currently lobbying the highest levels of government for exceptions to the minimum taxation rules. It will gain additional momentum when the transposition to Belgian law will be on the table.

Casus	Explaining mechanism for causal claim	Contribution can be considered as high, medium or low. (++) or (+) refers to evidence that confirms the causal claim, (- -) and (-) refers to evidence that weakens the claim
Influencing the coalition agreement of the federal government in relation to the BEPS process and EU negotiations (period Aug 2019 – Oct 2020)	<u>Direct communication with political parties in the opposition in the context of a resolution in Dec 2019:</u> Intensive contacts with 7 opposition parties leads to resolution in the federal parliament. The resolution is not adopted, but the media attention draws attention to Belgium's position in BEPS negotiations, and puts the topic on the agenda of the opposition.	<b>Medium</b> , the role of Oxfam Solidariteit in the initiative and design of the resolution is acknowledged by key respondents. Oxfam also played a role in convincing other parties to join the resolution. The resolution did not contribute directly to BEPS clauses in the coalition agreement, but it brought together Oxfam and political parties that also negotiated to coalition agreement. (+) M&E data and interviews with key informants confirm the contacts and interactions. The resolution was directly inspired by Oxfam's work. (+) This resolution was submitted 9 months before the final coalition agreement. The same parties found each other again around the table for discussions on the coalition agreement. M&E data shows that Oxfam was using the same networks as during the resolution process (-) The study services of another progressive party has developed extensive experience on the topic of tax justice. It has been pushing the tax justice agenda systematically and largely independently from Oxfam Solidariteit.
	<u>Policy note sent around to political parties negotiating the coalition agreement:</u> the policy note explained Oxfam's position on BEPS for the coalition agreement.	<b>Low to medium</b> , the policy note was read by most parties, but its impact was mainly indirectly through the informal contacts that were established with two parties. (+) Two political parties acknowledged that their position in the negotiations for the coalition agreement was informed by the policy note, aside from other sources. (-) Other parties indicated that their position had already crystalized by that time. They only consulted the policy note to be informed about Oxfam's position.
	<u>Media performances by Oxfam Solidariteit:</u> In 2019 and 2020, Oxfam features quite extensively in media outputs in the audio-visual media and in newspaper.	<b>Medium</b> , Oxfam Solidariteit has had a relatively high profile in the press in the run-up to the coalition agreement. Several respondents confirm the importance of media attention for the political agenda. It is difficult to assess the impact of endorsements by politicians on social media, and the limited number of public responses of key political leaders. (+) M&E data and several respondents confirm the media performances. The media presence is acknowledged to

	<p>be important for agenda-setting and influencing the political agenda.</p> <p>(-) The evaluation did not manage to talk to informants from the other side of the political spectrum to confirm the impact of media performances</p>
<p><u>Intensive contacts with one of the parties that sits around the negotiation table of the coalition agreement:</u> Direct contacts with one of the parties in the run-up and the final negotiations for the coalition agreement.</p>	<p><b>Medium to high</b>, Some of Oxfam's formulations in the policy note have been copied into the coalition agreement. A key informant confirms that this happened through his preparatory work. While the formulation is Oxfam Solidariteit's, it was also in line with the position of other progressive parties in the negotiations, and as such a similar formulation was anyway likely according to these respondents.</p> <p>(++) Direct signature evidence as parts of sentences of Oxfam's policy note found their way in the coalition agreement. This is also confirmed and described in detail by a key informant. Interactions with the key informant feature in the M&amp;E data.</p> <p>(-) Another progressive party has a proven track record on tax justice and has developed their capacity, independently from Oxfam. They were pushing the same agenda and can also claim a contribution in ensuring that there would be a strong clause on the BEPS process.</p>

<sup>77</sup> In summary, the following can be concluded about Oxfam Solidariteit's contribution to the coalition agreement of the federal government in September 2020:

Case	<p><b>Contribution by Oxfam Solidariteit</b></p> <p><b>(+) contribution via primary and commingled mechanisms, linked to Oxfam Solidariteit</b></p> <p><b>(-) contributions by rival mechanisms and external factors</b></p>
<p><b>Case 1: Influencing the coalition agreement of the federal government in relation to the BEPS process and EU negotiations (period Aug 2019 – Oct 2020)</b></p>	<p><b>Medium to high, Oxfam Solidariteit contributed to the BEPS clauses in the coalition agreement. Their overall contribution was not sufficient but is likely to have been necessary to bring all progressive parties on board and to push the level of ambition of the agreement.</b></p> <p>(++) Via the resolution process in December 2019, media performances, and the intense contacts with two parties around the table for the coalition agreement, Oxfam contributed to agenda-setting for the topic of tax justice and influenced the position of these parties. Clear evidence related to the formulation of the BEPS clauses in the coalition agreement confirms Oxfam's input.</p> <p>(-) At least one other progressive party has, independently from Oxfam, pushed the tax justice agenda.</p> <p>(-) Investigative journalism and the changing geo-political configuration (with new dynamics in the G20, the rise of Biden in the US, and peer pressure from other OECD countries) made it more difficult for Belgium to act as a laggard in the BEPS process.</p>

## Case study 2 - Fiscal conditions to state support for business during corona (2020)

- <sup>78</sup> Oxfam managed to connect its lobby agenda on corporate taxation to the state support for Belgian companies during the corona times. It used different strategies to convince the government to exclude companies that had activities in tax havens and to plea for public reporting by MNEs (pCBCR).

### Situation baseline (2018):

- The baseline exercise was completed about 1,5 years before the start of corona.
- Up to that point the issue of tax havens had especially been pushed on the political agenda through the Paradise papers and other outputs from investigative journalism. Aside from this, Oxfam International was successful in pushing the EU to review the EU blacklist for tax havens and in demanding a review of the composition of the European Code of Conduct Group, which is responsible for the governance of the EU blacklist.
- Public CBCR has been on Oxfam's lobby agenda since 2017. There were some early breakthroughs as Oxfam made efforts to convince the minister of economy and work (CD&V) to make a public declaration for a Belgian policy position in favour of pCBCR at the OECD level.
- Aside from agenda-setting no other forms of policy influencing had been achieved at that point.

- <sup>79</sup> While corona complicated in many ways the lobby work of Oxfam, 11.11.11 and CNCD, especially because the informal spaces for lobby work decreased substantially, it also provided opportunities to push the taxation agenda. European governments developed massive funding mechanisms in support of companies to avoid a melt-down of their economies due to the lock-down and follow-up measures. Oxfam used the example of Denmark to advocate for fiscal conditionalities in the Belgian support for the private sector. There were also some initial contacts with the study services of political partners on the topic. While Oxfam identified a number of weaknesses in the Danish approach, it saw the Danish example as a potential lever to launch the same debate in Belgium. Oxfam's M&E data shows that the debate picked-up in Belgium by the end of April 2020. At that time, it was a government of current affairs. Soon contacts were intensified with several progressive parties, involving the communication of Oxfam's suggestions regarding different types of fiscal conditionalities. One of the opposition parties then launched a parliamentary question in the Commission of Finances. Minister De Croo, at that time both minister for finance as well as development cooperation, responded positively to the calls for conditionalities. This public declaration was used to establish fresh contacts with the kabinet of the minister to engage on this topic. In the following 3-4 weeks, a long range of communication efforts were deployed with a wide range of political players and journalists. Oxfam tried to go beyond the Danish approach and also put the idea of public CBCR reporting by MNEs as a conditionality on the table. This went in hand in hand with a campaign on social media to support the demands. The demands were also picked-up in national news papers and on national radio. While the pCBCR option was actively debated in the parliament, the government finally opted for the Danish approach. Groen did submit an amendement after the parliamentary vote, which is reported to have almost made it.
- <sup>80</sup> Many respondents interviewed for this evaluation had difficulty recalling the exact process of what happened in the decision making process around the state support for business, others were not involved or only followed it from a distance. There was, however, a recognition that Oxfam Solidariteit played a role in the process, but the details could not be reconstructed. However, as the M&E data is quite specific about the time of the interactions, the lobby target, the topics discussed and the outcomes, we decided to keep this case study, but with the disclaimer that the reported process and outcomes could not be verified externally.

<sup>81</sup> In conclusion, at the end of this intensive policy influencing process, Belgium is reported to have agreed with one of the most ambitious set of conditionalities in Europe. In addition, there was a perception that core themes of Oxfam's lobby agenda had been introduced to a broader public through this public debate.

Casus	Explaining mechanism for causal claim	Contribution can be considered as high, medium or low. (++) or (+) refers to evidence that confirms the causal claim, (- -) and (-) refers to evidence that weakens the claim
Fiscal conditions to state support for business during corona (2020)	<u>Direct communication with allies:</u> Oxfam intensified interactions with a range of allies in the run-up of the debate in parliament. Ammendements to the proposal were submitted.	<b>Low to medium</b> , Oxfam was interacting intensively in this period, but as the outcomes of these interactions could not be verified, it is impossible to make strong statements about the impact of this work. (+) M&E data on the frequency and type of interactions with allies. (-) Some key informants do not recall the exact role played by Oxfam.
	<u>Direct communication with the kabinet of the minister of economy:</u> through interventions in the media and its increased visibility, interactions with the main kabinet were established.	<b>Low to medium</b> , Contacts with the Kabinet of the ministry of economy are rather rare and can be seen as a success as such. (+) M&E data on the interactions and outcomes of the interactions. (-) The contacts in the Kabinet were not interviewed, so it is difficult to establish the full picture.
	<u>Media contacts:</u> the media picks-up Oxfam's demands for the state support. Oxfam also communicates via social media.	<b>Low to medium</b> , this evaluation confirms the importance of media performances to influence the political debate. The fact that Oxfam's demands featured in several key media channels is likely to have created additional pressure on policy makers. (+) M&E data and online information on media performances. (-) No independent sources confirming that media performances contributed to the positions taken

<sup>82</sup> In summary, the following can be concluded about Oxfam Solidariteit's contribution to the debate about fiscal conditions to state support for business during corona:

Case	Contribution by Oxfam Solidariteit (+) contribution via primary and commingled mechanisms, linked to Oxfam Solidariteit (-) contributions by rival mechanisms and external factors
Case 2: Fiscal conditions to state support for business during corona (2020)	<b>Low to medium</b> , M&E data confirm Oxfam Solidariteit's interactions with key actors in the debate on fiscal conditions. Media performances have fed the debate as well. It is not possible to have a full picture of the process and Oxfam's contribution as we did not manage to interview key informants that could confirm Oxfam's analysis. (+) The combination of intensive contacts with allies, interactions with the Kabinet of the ministry of economy, and the media performances is likely to have played a role in the political and public debate on the conditionalities to state support, but the extent to which this is the case cannot be established in this evaluation. (-) Other progressive parties were also pushing, independently from Oxfam, for fiscal conditions. (-) The debate about conditionalities was running in several European countries, and peer pressure might have resulted in a stronger position from the Belgian government.

## 4.3 ANALYSIS OF LOBBY AND ADVOCACY STRATEGIES (RELEVANCE & EFFICIENCY)

### 4.3.1 RESPONSE TO RECOMMENDATIONS OF THE BASELINE EVALUATION

<sup>83</sup> In the baseline four recommendations were developed about Oxfam's programme on tax justice. The table below provides a short overview of the responses observed during the final evaluation.

Recommendation	Response
Recommendation 1: Testing two assumptions of the pathways of change in the policy work	This recommendation was integrated in the management response. A dedicated policy advisor was following-up this issue with the advocacy team, but this person left the organisation. In addition, the M&E data do refer to certain initiatives taken to strengthen the parliamentary work, in line with recommendation 2.
Recommendation 2: Enriching and diversifying policy influencing strategies	In the period 2018-2020, Oxfam Solidariteit did additional efforts to engage with policy makers on the right side of the political spectrum. There have been some successes in that period, leading to increased interactions with cabinets that were previously not or hardly responding to Oxfam's actions. Oxfam is now in a transitional phase, with the new advocacy officer having to re-establish those connections.
Recommendation 3: Refine planning, monitoring and learning processes	The PME instruments of Oxfam were adjusted at the organisational level, not specifically in response to the recommendation of the baseline. However, the advocacy officer did extensive efforts to document her efforts in the period 2018-2020, including qualitative descriptions of the actions and their impact. These formed a good basis for the final evaluation. Further on, new PME approaches were integrated in the new 2022-2025 programme (Outcome Mapping and Outcome Harvesting).
Recommendation 4: Develop additional strategies to retain and expand the policy influencing capacity in the coming years	The insecurity around the future of Oxfam's work on tax justice has been removed. The work is slightly re-oriented to align it with new strategic goals of the organisation, but it has managed to largely retain its original orientation and mandate.

### 4.3.2 LOBBY TARGETS HAVE ACCESS TO INFORMATION OF OXFAM SOLIDARITEIT

<sup>84</sup> A major strategy of Oxfam Solidariteit is to provide information to Belgian decision makers and members of the administration on various tax justice issues.

<sup>85</sup> Oxfam has strengthened its monitoring system after the baseline. This allows the tracking of all the lobby actions taken, with whom, when and an assessment of the perceived impact. While the level of detail and the categories tend to vary from year to year, it is possible to identify some longitudinal trends (the reports

of 2018, 2019, and 2020 were developed by the same advocacy officer, be some uniformity in the reporting would be expected). The report of 2021 is done by the new officer.

<sup>86</sup> These data show the build-up of lobby activity from a slow start in 2018, with 2019 being a transitional year, to very intensive interactions in 2020, and slowing down again in the transitional year 2021. While the quantity of interactions should be considered together with the quality and added value of each interaction, the detailed monitoring data confirms that the increased intensity went hand in hand with improved access to key informants and policy targets from a more diverse set of actors of the political spectrum. Aside from an increase of the interactions with members of parliament, the number of contacts with (1) study departments and collaborators of political parties stands out; (2) member of government; and (3) the media, also intensifies. In 2021, the diversity of contacts went down, especially the contacts with study departments (political parties) dropped completely from 50 in 2020 to 0 in 2021, but also for other groups the intensity of the contacts went down substantially.

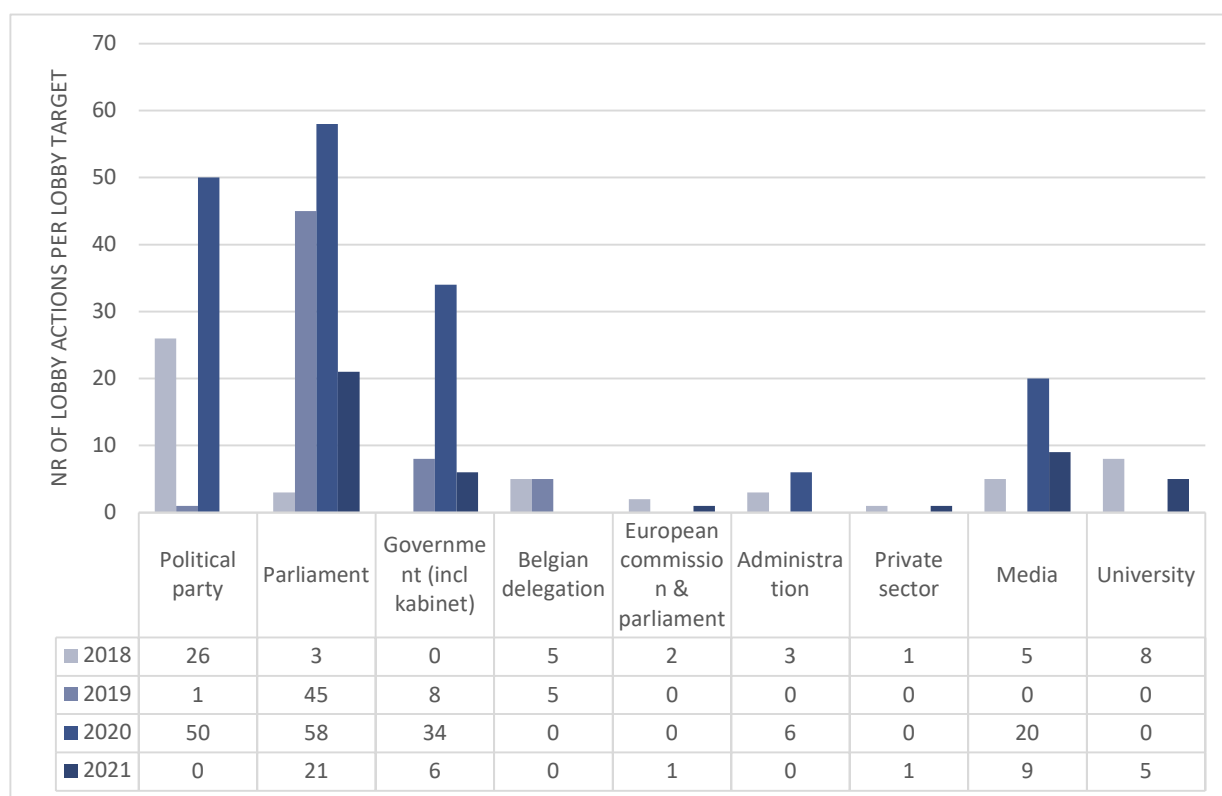


Figure 1 : Number of lobby actions per lobby target for the period 2018-2021

<sup>87</sup> The perceived impact of the lobby interactions did not seem to suffer from the sharp increase in the number of interactions in 2020. This is another indication that 2020 can be seen as a very productive year, both in terms of quantity and quality of the interactions. The quality of the own policy interactions was rated more negatively in 2021 by the new advocacy officer. As there had been a gap in the policy work in the beginning of 2021 and the policy network had to be re-newed, and there was less momentum in the political debate in Belgium, this is understandable on the one hand, but it does provide indications of the shock the change of policy officer has caused. Oxfam Solidariteit indicates that an additional element relates to the switch in mother tongue when the advocacy officers changed. This made it less obvious for the new officer to continue in the same way with the advocacy network of the previous officer.

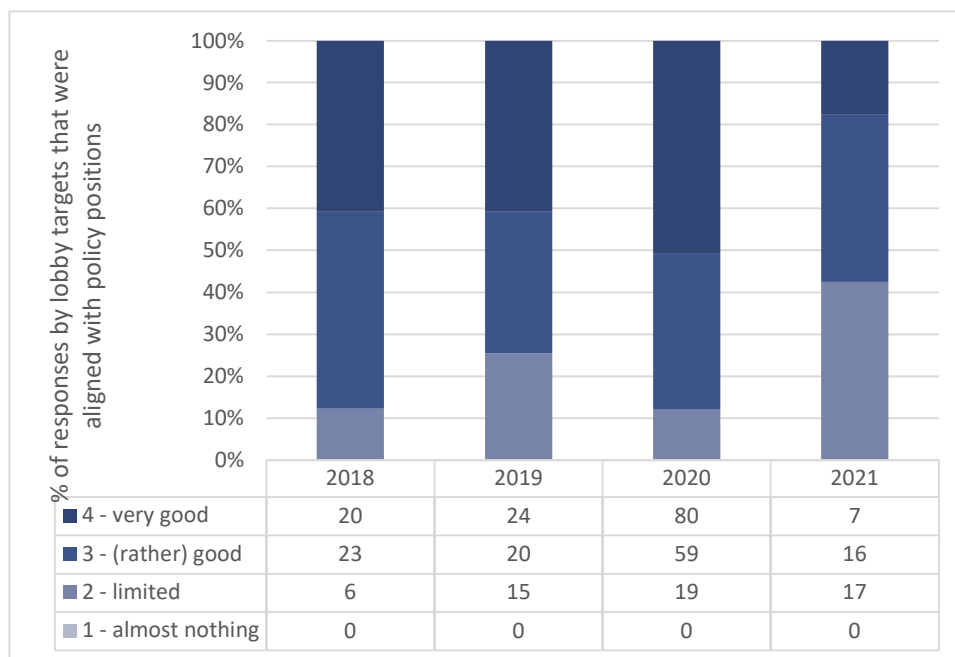


Figure 2 : Percentage of responses by lobby targets that indicate that they align themselves and consider next steps

The fact that the number of re-active lobby actions increased substantially in 2020, shows that lobby-targets started contacting Oxfam for inputs in various processes. This could be an indication of a growing recognition of Oxfam's expertise in the area of corporate taxation. Starting from 2021, there were much less interactions initiated by lobby targets, in line with other parameters discussed before.

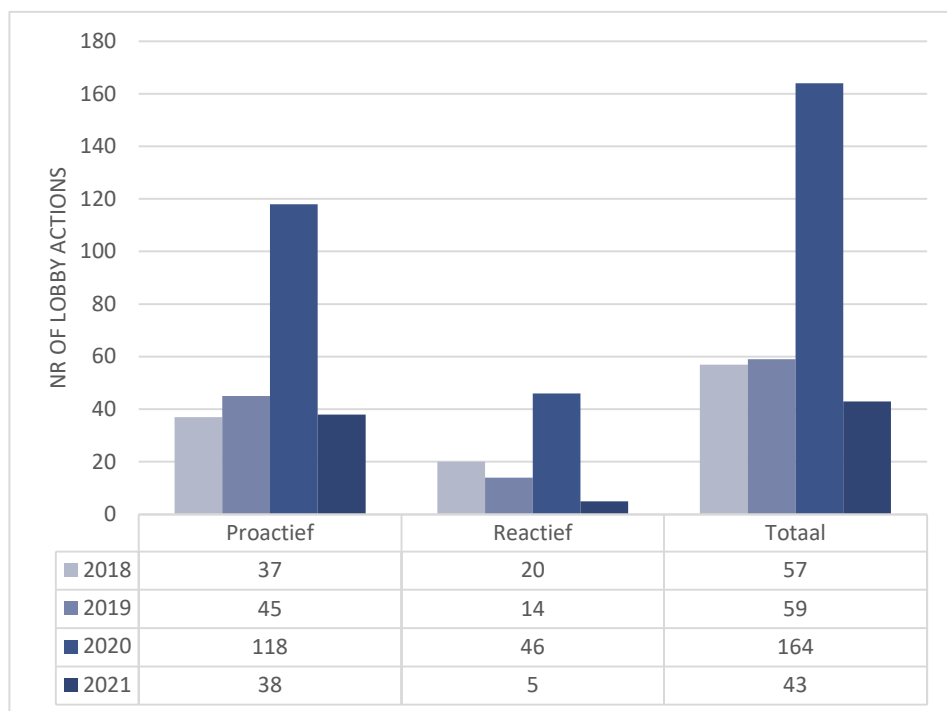


Figure 3 : Number of lobby actions that are taken pro-actively or that are a consequence of being contacted (2018-2021)

<sup>88</sup> Oxfam Solidariteit documented its interactions with the media and policy makers on a regular basis in the period 2018 – 2021. We selected the main areas that Oxfam Sol worked in in the period (per year). This analysis focuses on the period 2018-2020 as this period is the focus of the contribution analysis for the two case studies.

		Lobby contacts		
1.	OECD-BEPS negotiations	2018	2019	2020
2018 – political spectrum	Parties on the political left		12	37
	Parties in the centre		5	7
	Parties on the right		9	8
	Other (academics, journalists)		5	11
2018 – type of interaction	Formal and informal meetings		19	
	Telephone contact		1	5
	E-mail		11	57
	Social media			/
2.	Influencing the coalition agreement of the federal government (Sept 2020)	2018	2019	2020
2018 – political spectrum	Parties on the political left			12
	Parties in the centre			3
	Parties on the right			2
	Other (academics, journalists)			1
2018 – type of interaction	Formal and informal meetings			
	Telephone contact			2
	E-mail			15
	Social media			
3.	Fiscal conditions to state support for business during corona (2020)	2018	2019	2020
2018 – political spectrum	Parties on the political left			32
	Parties in the centre			3
	Parties on the right			8
	Other (academics, journalists)			5
2018 – type of interaction	Formal and informal meetings			
	Telephone contact			6
	E-mail			42
	Social media			
4.	Parliamentarian resolution on tax justice (Dec 2019)	2018	2019	2020
2018 – political spectrum	Parties on the political left		19	
	Parties in the centre		3	
	Parties on the right		5	
	Other (academics, journalists)		/	
2018 – type of interaction	Formal and informal meetings		17	
	Telephone contact			
	E-mail		9	
	Social media			
5.	EU Code of Conduct (2020)	2018	2019	2020
2018 – political spectrum	Parties on the political left			7
	Parties in the centre			2
	Parties on the right			
	Other (academics, journalists)			1
	Formal and informal meetings			1
	Telephone contact			

2018 – type of interaction	E-mail		9	
	Social media			
<b>6.</b>	<b>Election demands in preparation of Federal, regional, and European elections of May 2019</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
2018 – political spectrum	Parties on the political left	8		
	Parties in the centre	5		
	Parties on the right	3		
	Other (academics, journalists)	/		
2018 – type of interaction	Formal and informal meetings	5		
	Telephone contact	/		
	E-mail	14		
	Social media	/		
<b>7.</b>	<b>Bilateral tax agreements and spill-over analysis</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
2018 – political spectrum	Parties on the political left	3		
	Parties in the centre	/		
	Parties on the right	4		
	Other (academics, journalists)	2		
2018 – type of interaction	Formal and informal meetings	1		
	Telephone contact	/		
	E-mail	8		
	Social media	/		
<b>8.</b>	<b>Public CBCR</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
2018 – political spectrum	Parties on the political left	1		
	Parties in the centre	4		
	Parties on the right	/		
	Other (academics, journalists)	2		
2018 – type of interaction	Formal and informal meetings	1		
	Telephone contact	3		
	E-mail	3		
	Social media	/		
<b>9.</b>	<b>Commitment to reduce inequality index</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
2018 – political spectrum	Parties on the political left	1		
	Parties in the centre	/		
	Parties on the right	/		
	Other (academics, journalists)	6		
2018 – type of interaction	Formal and informal meetings	2		
	Telephone contact	/		
	E-mail	4		
	Social media	1		
<b>10.</b>	<b>Reaction to annual report about transfers to tax heavens</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
2018 – political spectrum	Parties on the political left			
	Parties in the centre			3
	Parties on the right			3
	Other (academics, journalists)			2
2018 – type of interaction	Formal and informal meetings			
	Telephone contact			1
	E-mail			7
	Social media			

### 4.3.3 APPRECIATION OF DIFFERENT TYPES OF INTERACTIONS

- <sup>89</sup> Before delving into the respondents' perceptions about specific advocacy interactions, some contextual differences need to be highlighted. With the changing political landscape at the federal level, the nature of the interactions between Oxfam and the political targets has shifted, as observed in 4.3.1. The change of government has in some cases also impacted the relationships with Kabinet as several specialised CSO staff were recruited for the Kabinet. This simplifies the networking to some extent, although it does not automatically lead to more policy influence as progressive parties in the coalition at federal level form a minority in the government.
- <sup>90</sup> A second context factor relates to perceived regional differences in how politicians engage with CSOs. Some respondents argued that at this point of time politicians in Wallonia tend to liaise more closely with civil society than on the Flemish side. Respondents referred to the presence of politicians from the French speaking community in CSO events, and the extent to which they are quoting from CSOs in their own reports. Related to this, an internal organisational element within Oxfam Solidariteit was the change of the advocacy officer in 2021. As the new officer is French speaking, there are strong indications that this had automatically drawn him more to political parties in the French speaking part, partially at a cost of much less contacts with Flemish parties. It is not full clear to what extent Oxfam Solidariteit's strategies are sufficiently adapted to these contextual factors and changes.
- <sup>91</sup> A third context factor relates to how different political parties engage with CSOs. The PS, for example, works with commissions (EU, international topics, migration, ...), which also have a structured representation of trade unions and other CSOs, the administration, etc. Vooruit has changed its way of working substantially with the start of new head of the party. In response to the reduced financial space due to the lower scores in the election, the party decreased the number of parliamentary collaborators, and rather opted for centralising the remaining support capacity in the study services. Their role has now been broadened to also provide direct support to parliamentarians. These different set-ups need to be considered when engaging with political parties.
- <sup>92</sup> A final contextual difference relates to how ministries engage with CSOs. The ministry of development cooperation and the ministry of sustainable development have a tradition of engaging with a wide variety of CSOs. That is much less the case for the ministry of economy, whose consultation processes tend to be limited to the social partners, in the first place the sector federations and to a lesser extent trade unions. - The follow-up of BEPS is concentrated in the ministry of finance, a ministry that has a reputation of working rather independently from other Kabinets and ministries. If other Kabinets or ministries want to influence decision making on BEPS, it can only be done via the 'kern', the council of all ministers. The pBCBR debate, on the other hand, is in the ministry of economy as it deals with the transposition of a European directive to Belgian law, in which also the ministry of labour plays a role. Ideally, advocacy strategies consider these elements.
- <sup>93</sup> Like what emerges in other advocacy studies, different types of policy targets have different preferences in terms of the interactions they have with Oxfam:
- <sup>94</sup> **Politicians and members of Kabinet** most often prefer short notes or oral briefings that help them in their parliamentary work, for example asking questions in parliament. For this work, building personal relationships is essential. These policy targets expect Oxfam to get in touch with them proactively. Ideally the inputs relate directly to ongoing policy debates that are going on in parliament or behind the scenes. A paper

on a topic that is not directly connected to the ongoing debates will often be ignored. Importantly, several respondents in this group indicated that Oxfam should avoid sending long reports to them, and the e-mail communication should be to the point and preferably with a specific question for follow-up. Long reports are immediately forwarded to the study services. Some respondents expect that Oxfam supports them when draft laws need to be commented on, others feel they have the necessary in-house expertise, or they would rather go to experts in the administration. Some members in Kabinet prefer to maintain a certain distance from CSO and prefer formalised interactions rather than informal contacts. The exact reasons would need to be verified, but it seemed to derive from a fear to be seen as not being sufficiently independent from the different lobbyist groups approaching the Kabinet.

- <sup>95</sup> Within the wide range of interactions, several respondents saw the advantage of convening meetings which combine experts of Cabinets and ministries with a different background. Reference was made to a meeting, soon after the new federal coalition took off, where Oxfam and other CSOs presented their positions and insights to a mixed group of experts from Cabinets and ministries. Aside from communicating CSO positions, this also provided an opportunity for experts in development cooperation and international cooperation on the one hand and international tax experts on the other hand, to share their insights.
- <sup>96</sup> **Study services** also have limited time and need to focus on the political agenda, but they do appreciate the larger reports, especially when they tap into ongoing policy discussions. They are most likely to read reports in an in-depth way when they are composing the electoral memorandum, in preparation of coalition agreements, for parliamentary questions, or when a topic is high on the political agenda. The role of the study services is more important when the party is still in the opposition compared to when in government. In the latter case, the advisors in the Kabinet take-over some of the roles of the study services. In general, the study services also appreciate personal contacts, especially when a topic is politically hot.
- <sup>97</sup> **Media:** Being responsive to questions from the media is seen as key factor to getting their attention. Aside from this it is important to develop interesting outputs that have news value. The reports with rankings and indexes are seen to have a lot of impact. This latter was a general reflection, beyond the just taxation agenda. Several politicians and the media person interviewed indicated these kinds of rankings help to compare the situation in Belgium with other countries. When Belgium does, for example, worse than other European countries in each area, it allows to do parliamentary work and/or have a clear focus for an article. While respondents indicated that this was one of the strengths of Oxfam's outputs, other types of reports are also appreciated. Also with the media, personal relationships are key and need to be maintained.
- <sup>98</sup> When comparing the impact of different types of interactions and strategies, many respondents mentioned the importance of media attention for agenda setting in the political arena. Politicians are following up closely on what is written in the media about their topics (one respondent called politicians 'media junkies') and use this actively to push debates internally and externally. As such, media attention can result in agenda-setting for a specific topic, pushing certain discourses, and/or even change the positions in negotiations. Respondents see a major role for Oxfam in this area, even more than is the case now. They feel Oxfam should and could do more to push the debates in the media.
- <sup>99</sup> Along similar lines, Oxfam's contribution to awareness raising and the broader societal debate was also mentioned as very relevant and complementary to policy influencing strategies. Tax justice is generally perceived as a rather complex and hard to communicate topic, with only few CSOs working systematically on it. As for the media strategies, several respondents felt Oxfam could play a larger role in this area.

- <sup>100</sup> At the same time, there might be some trade-offs to be made. In the eco-system of CSOs working on tax justice, there is a need for both organisations that develop sufficient technical capacity on tax justice to feed policy processes and provide support to allies, on the one hand, and CSOs that raise awareness and mobilizing to build societal support, on the other hand. If it is about building societal support, then messages can be a bit more simple, not too technical. As technical experts in the debate, you might want to reframe from too simple messages as this can undermine your credibility. Combining both roles is possible for large international CSOs, such as Oxfam international. It might be more difficult to do so at the level of Oxfam Solidariteit. Respondents felt that Oxfam Solidariteit was trying to navigate both roles, but this requires continuity and a team that can absorb staff turn-over. Depending on the goal Oxfam is putting itself as an organisation individually and as a collective of Belgian CSOs, different choices can be considered.
- <sup>101</sup> Overall, all respondents showed a high appreciation for the advocacy work in the period 2018-2020. At that moment of time, Oxfam's advocacy officer had gradually developed her expertise, she had established a productive and extensive network, and could working in tandem with Oxfam staff in the EU office. Respondents referred to the fact that Oxfam's advocacy officer was very responsive and fast, knowledgeable, and neutral. In addition, several people indicated that she was pro-actively flagging important developments to policy targets and in that way contributing to agenda-setting. The international network of Oxfam further gave credibility to the advocacy work of Oxfam Solidariteit.
- <sup>102</sup> Respondents were generally not yet familiar with the new team at Oxfam. More than half of the respondents thought that Oxfam had decided to pay less attention to the theme of tax justice and were now pointing to the work of CNCD and 11.11.11 rather than Oxfam. Some of the respondents indicated that, as a policy target, they now had a position in the government which should be more interesting for Oxfam, but they were no longer explicitly contacted. These observations might be explained in different ways. They could point to some changes in Oxfam's selection of policy targets, although the Oxfam team did not point at this in interviews. In addition, some of the respondents that Oxfam interacted with in 2021 did not respond to the question for an interview, which also provides a partial explanation. At the same time, the fact that only two of the people interviewed remembered having explicit interactions with the new team does point at a lack of continuity in Oxfam's public profile for its advocacy work in this area.
- <sup>103</sup> Contacts with parties on the far left of the political spectrum have increased over the last years. This can be looked at from different angles. It could be considered as an investment in the long term as these parties are gaining traction in election polls, but in the short and mid term it does not necessarily help to shift the political status quo as most of what comes from this side tends to be sidelined by other parties. It is unclear whether Oxfam has a specific strategy on these political actors.

#### **4.3.4 RELEVANCE AND QUALITY OF THE INFORMATION PROVIDED**

- <sup>104</sup> The quality of Oxfam reports and the information provided through other channels and interactions is generally assessed as high. This was consistent feedback across the interviews. There are, at the same time, limits to the type of inputs Oxfam can do. Experts that engage directly with the BEPS negotiations state that it is virtually impossible for CSOs such as Oxfam to build sufficient in-depth expertise on all the technical details of the negotiations. Even specialised academics are reported to have difficulty in following the policy discussions in great technical detail. This is also a consequence of the fact that the negotiations on BEPS have been largely behind closed doors. It is therefore not unlogic that on some technical issues, experts from Kabinet or study services tend to consult the administration rather than CSOs.

<sup>105</sup> Some of Oxfam's demands are considered as unrealistic by respondents (that are otherwise broadly aligned with Oxfam's agenda), but the extent to which this is perceived as a problem differs. If a report contains assumptions that do not hold in all settings, this is not necessarily seen as problematic by the academics consulted. There were, however, critical remarks about the communication on the 15% tax rule agreement, which was argued to be simplistic by some respondents. When comparing the 15% agreement with the Belgian corporate taxation levels, Oxfam was not taking into account the fact that the theoretical tax levels are much higher than the actual tax levels, and was therefore comparing apples with pears, according to them.

#### **4.3.5 RECOGNITION OF EXISTENCE AND INFLUENCE OF OXFAM SOLIDARITEIT**

<sup>106</sup> Fiscal justice is seen as a thematic area where change can happen. There are policy windows at the international and global level. All the respondents confirm the importance of Oxfam Solidariteit working on this topic. Some argue that Oxfam's presence is especially important to feed the societal and political debate rather than for providing technical advice for policy processes. Others argue that the lack of visibility of Oxfam's work on corporate taxation limits their impact.

<sup>107</sup> The work Oxfam International is important to give a counter voice to reports from the Big four consultancy bureaus. One of the experts, which is close to the BEPS negotiation process, indicates that the work of Oxfam International does make a difference, for example on the discussion about the 15% tax rate.

<sup>108</sup> Insiders in the Belgian CSO community also stress the important role that Oxfam played in the period 2018-2020 to push the tax justice agenda in Belgium and especially related to the BEPS process, at a time when other CSOs such as 11.11.11 and CNCD had less capacity on the topic, or were working on other issues.

<sup>109</sup> Oxfam Solidariteit is of course not the only actor working on tax justice. Investigative journalism has played an important role with the different Papers and Files. Respondents argue that these tend to have an important impact on the public and political debate, but the degree does depend on the context. If an investigative report comes at a time when the topic is not high on the agenda, the uptake might be limited. The reports tend to work best when Belgian companies and/or individuals are involved. One risk of the continuous stream of Papers and Files is that people get the impression that nothing is changing, while several respondents argue that there have been important breakthroughs, eg. banking transparency, and the 15% min tax rate.

<sup>110</sup> In the period 2018-2020 Oxfam Solidariteit was perceived as the leading CSO in Belgium on the topic of tax justice. There was, however, a good collaboration with 11.11.11 and CNCD. The trade unions ABVV and ACV also worked on specific sub-themes, especially when it related to the Belgian context. The Réseau Justice Fiscale and the Vlaams Financieel Actienetwerk have the aim to bring together the different CSOs working on this topic, but the experiences seem to be mixed. The evaluation did, however, not include an in-depth assessment of the functioning of these networks.

Aside from these sources, respondents also referred to the importance of study services of political networks at European level, and opinion articles of (international) academics. European branch of the Tax Justice network, hosted by Eurodad and the Global alliance for Tax Justice were also mentioned (although the respondent who mentioned these initiatives was upset that they did not want to engage structurally with the BEPS process, which was perceived as a strategic mistake by him).

## 5 CONCLUSIONS AND RECOMMENDATIONS

- <sup>111</sup> This final evaluation report is the second measurement in the context of the evaluation of Oxfam Solidariteit'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 and connects with 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 similar for the five topics, with only minor methodological changes depending on specific information needs of the commissioning NGO.
- <sup>112</sup> In the section<sup>6</sup> underneath we summarise the main conclusions and develop recommendations emerging from the final evaluation.

### 5.1 CONCLUSIONS

- <sup>113</sup> From being a rather obscure topic that only a selected group of experts used to be dealing with and only limited civil society action around it, tax justice has been rising systematically on the international agenda over the last decade. The financial crisis of 2008, a continuous stream of tax scandals, shifting geo-political settings, and the hard work of advocates around the world have given the topic the attention it deserves. Over the last five years, the BEPS process at OECD has achieved major breakthroughs, with the agreement on a minimum taxation rate of 15%, seen by many stakeholders interviewed as one of the most promising ones.
- <sup>114</sup> In Belgium, the lobby and advocacy work on tax justice took a high flight for Oxfam Solidariteit in the period 2018-2020. Detailed M&E data and interviews with key informants provide evidence of the leading role played by the organisation to push for change during these important years when Belgium had to position itself internationally in the BEPS process. The intensity and diversity of interactions with policy targets, allies and the media went up from a basic level in 2017, to extensive and comprehensive web of interactions with players of all side of the political spectrum and media performances in leading news sources. Many different actors and dynamics were at play in changing Belgium's official position from what many described as a laggard, to a country that is actively supporting reforms of the international system. However, there are sufficient indications that Oxfam Solidariteit did contribute to organizing civil society around the BEPS process, mobilise political parties for a resolution, and actively lobby for and contribute to ambitious clauses in the federal coalition agreement of September 2020. Compared to the baseline situation, where the impact of Oxfam's actions was limited to agenda-setting, there are indications in this final evaluation that its work has contributed, together with the efforts of other actors, to changing Belgium's position in the BEPS

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<sup>6</sup> 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).

negotiations, especially through the coalition agreement. Oxfam Solidariteit managed to use the key policy windows that emerged when a new federal government was established in 2020.

- <sup>115</sup> Oxfam Solidariteit's role in advocating for strict conditions for the financial support measures to Belgian companies during the corona crisis was more difficult to reconstruct. The M&E data did point at substantial interactions, but many informants had difficulty recalling how the process had unfolded, almost two years after this took place.
- <sup>116</sup> During the period 2018-2020, Oxfam managed to combine a balanced mix of strategies to push its lobby agenda. This included formal and informal meetings, communicating about research outputs of Oxfam International, working on a resolution in parliament, communicating about its electoral memorandum, etc. Additional efforts were taken to establish contacts with lobby targets on the right side of the political spectrum. Media contacts also increased in the same period. Building personal contacts with informants in the network is key.
- <sup>117</sup> The importance of combining insider lobby strategies with media performances and raising societal awareness was clearly raised by many respondents in this evaluation. Many pointed at the fact that the political debate is affected by media reports, and they continue to see a key role for Oxfam Solidariteit in this area, even more than what it is the case now. The Oxfam International reports with ranking and indexes were seen as effective, especially when they are communicated in a way that it can relate to the Belgian context. Regarding the actions for building societal support, there might be some trade-offs as the framing in these actions can sometimes undermine the credibility in technical negotiations. It is not fully clear how Oxfam Solidariteit plans to navigate these tensions in the future.
- <sup>118</sup> While the data collection was slightly biased towards the period 2018-2020 due to the selection of the case studies for the contribution analysis (implying that there was less focus on the actions taken in 2021 as the policy debates had largely shifted), there are indications that Oxfam Solidariteit has had difficulty in maintaining the visibility and complexity of its advocacy work on tax justice in the transitional year of 2021. There was a gap of six months before a new officer could start and new actions had to be initiated. Therefore, by the beginning of 2022 several key informants of the original lobby network were wondering what Oxfam Solidariteit was up to. With the necessary communication actions these contacts can possibly be re-activated.

## 5.2 LEARNING AND RECOMMENDATIONS

### <sup>119</sup> Learning 1: Learning lessons from the lobby successes of the period 2018-2020

After a slow start in 2017, the advocacy work of Oxfam Solidariteit gradually took-off in the period 2018 and 2019, to result in intensive and successful interactions in 2020. While lobby campaigns typically evolve in cycles from hard work behind the scenes to more intensity when a window of opportunity emerges, there are some lessons to be drawn from this specific. Investing in a wider group of lobby targets across the political spectrum, together with a larger presence in the media, increased the visibility of Oxfam Solidariteit's work, and resulted in more and more productive two-way interactions between Oxfam Solidariteit and the policy targets. This approach can be further refined. In line with the recommendations of the baseline, Oxfam Solidariteit can further explore how to work with individuals or groups beyond the 'usual

suspects', such as allies within groups that are opposed to Oxfam's agenda and establishing informal coalitions across party lines. This also includes entering early into the policy influencing process by strengthening contacts with fiscal advisors and other relevant stakeholders. Finally, the lobby and advocacy toolbox can be further enriched by exploring [the full spectrum of approaches](#) that are available.

<sup>120</sup> **Recommendation 1: Further strengthening the media strategies to play-out its potential impact on the political debate**

While it should be confirmed by some further research, the findings of this evaluation point at the importance of investing sufficiently in media performances. This does of course not replace the traditional lobby work but is seen by key informants as an undervalued strategy to weigh on the political debate. Oxfam Solidariteit's presence in the media is reported to help allies to push the tax justice agenda. Further investing in media contacts and developing contributions that have news value, can receive additional attention. This includes reports with rankings and indexes. As a side note, several respondents warn for a framing that is continuously negative as this risks creating a cynical response with the general public. There have been positive breakthroughs internationally and it is important to communicate about them to demonstrate that societal pressure helps to achieve positive outcomes.

<sup>121</sup> **Recommendation 2: Levelling the playing field between business lobbyists and civil society groups**

This recommendation is repeated from the baseline. Several respondents indicated that some Cabinets and ministries (FOD/SPF economy) do not have structural engagements with CSOs, while they do open their doors for business sector federations and lobbyists. 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. Oxfam could be more assertive and push harder to demand a place at the table in certain parts of the policy cycle.

<sup>122</sup> **Recommendation 3: Nurturing advocacy networks during periods of transition**

Building advocacy networks on complex topics such as tax justice takes a lot of time and effort. A network with lobby targets and allies is probably one the most valuable assets for advocates. The evaluation observed a communication breakdown after the departure of the previous advocacy officer. Most of the respondents indicated that they were not aware of what happened after the departure and some even doubted whether Oxfam was still working on the topic. Many asked to be contacted more regularly by Oxfam Solidariteit. While it is impossible for a small advocacy unit to maintain the engagement with lobby targets at the original level when there is a gap due to personnel changes, a strategy should be designed to retain some basic level of interactions with the network during the gap. In addition, when the new advocacy officer starts, a systematic introduction to lobby targets and allies should be considered. More attention should be paid by Oxfam Solidariteit to maintaining these networks during periods of transition.

## 5 ANNEXES

- Annex 1: Terms of Reference
- Annex 2: List of people consulted
- Annex 3: List of documents consulted
- Annex 4: Interview guide

## ANNEX 1: TOR

### Terms of Reference Oxfam Solidariteit DGD OS3 Advocacy

September 2021

Terms of reference	
Programma	DGD – OS3 – Fiscaliteit – Klimaat – Midden-Oosten
Geographical coverage:	België
Program lifespan	Januari 2017 - December 2021
Program/project budget	2.146.296 (totaal OS3)
Evaluation budget	23.100 (11.550 in 2018 en opnieuw in 2021) – TBC voor evaluatie Midden-Oosten
Evaluation commissioning manager	Anke Leflere
Evaluation manager	Anke Leflere

## 1. Background, rationale and purpose of the evaluation

In kader van ons **DGD-programma 2017-2021 voor Specifieke Doelstelling 3 mbt beleidsbeïnvloeding** organiseren we een externe evaluatie om ons advocacy-werk te evalueren, in lijn met de richtlijnen van DGD tav evaluaties. Deze evaluatie dient te gebeuren volgens de OESO-DAC-criteria.

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 **gezamenlijke evaluatie** op te zetten waaraan verschillende ngo's deelnemen (11.11.11 – klimaatrechtvaardigheid; Caritas – migratie; Broederlijk Delen – Midden Oosten; Oxfam Solidariteit – fiscaliteit en financing for development), om te zorgen dat de contacten naar beleidsmakers coherent gebeuren en om de respons-rate van beleidsmakers te verhogen, omdat verschillende ngo's met dezelfde doelgroepen op beleidsvlak werken. Deze evaluatie wordt uitgevoerd door het consortium HIVA-ACE Europe. Zij gebruiken de methodologie die is uitgewerkt door Syspons in kader van de impactevaluatie klimaatrechtvaardigheid voor het leertraject georganiseerd door de Dienst Bijzondere Evaluatie.

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. Deze informatie zal aangevuld worden met monitoringsgegevens die over al ons thema's gaan, om op deze manier maximale transparantie te geven aan zowel onze donoren als de mensen waarmee we werken.

## 2. Specific object and objectives of the evaluation

We willen ons beleidsbeïnvloedend werk omdat:

- Oxfam wil bijleren over “good practices” inzake haar advocacy-werk, om zo de kwaliteit van haar werk te verbeteren, over het advocacy-werk.
- De conclusies en de aanbevelingen van deze evaluaties zullen de planningscyclus en aanpak voor DGD 2022-2026 voeden.

- We willen verantwoording afleggen aan DGD voor behaalde resultaten ikv OS3 van ons DGD-programma.

### 3. Key questions of the evaluation

Deze evaluatie dient te gebeuren volgens de OESO-DAC criteria. Binnen dit kader focussen we op 4 specifieke criteria.

#### a. Impact:

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

#### b. Effectiviteit:

- Klopt onze Theory of Change?
- Wat was de bijdrage van Oxfam aan mogelijke verandering?
- Waarom willen beleidsmakers en journalisten met ons praten? Wat vinden beleidsmakers en journalisten de meerwaarde van Oxfam?
- Waarom pikken beleidsmakers en journalisten sommige van onze thema's op?
- Wanneer bieden we het best de input aan politici? Welk soort input (twitter, meeting, mail, briefing...) heeft het meest impact voor beleidsmakers?
- Welke lessen moeten we meenemen voor ons advocacy-werk in zijn geheel?

#### c. Relevantie:

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

#### d. 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?
- Welke good practices kunnen we integreren zodat we kortere feedback loops hebben en korter op de bal spelen?
- Hoe kunnen we beter thema's en dossiers over de teams heen aan elkaar linken?

#### Fiscaliteit:

- Werken we met de juiste actoren en netwerken? Zien we unusual suspects over het hoofd? Wanneer beslissen we om alleen te werken of om in coalitie te werken?

#### Klimaat: *(to be confirmed – begin oktober)*

- Op welke manier nemen beleidsmakers en journalisten de verbinding tussen onze sub-thema's over?
- Op welke manier weten we een tegengewicht te bieden aan boodschappen van andere actoren met tegenovergestelde standpunten

#### Midden-Oosten:

- Wat is de impact van beleidsverandering hier op de landen waarmee we werken? Op welke manier schatten we potentiële risico's goed in van negatieve effecten?
- Hoe betrekken we beter collega's van landenkantoren en partners in ons advocacy-werk? Op welke manieren zijn zij geëngageerd in Oxfam's boodschappen?
- Op welke manier kunnen we synergie met andere Oxfam affiliates versterken? In welke mate is ons werk afgestemd op het werk van de confederatie?

## 4. Scope of the evaluation and approach and methods

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. 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). 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.

## 5. Evaluation team

Voor deze evaluatie werken we samen met het consortium HIVA-ACE Europe, dat is geselecteerd voor de gezamenlijke evaluatie door 11.11.11, in kader van het leertraject impactevaluatie van de Dienst Bijzondere Evaluatie.

## 6. SCHEDULE, BUDGET, LOGISTICS AND DELIVERABLES

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 moet worden uitgevoerd in de 2e helft van 2021, met oplevering van het eindrapport tegen eind februari 2022.

Het budget van de evaluatie bedraagt 23.500 euro, met 11.550 in 2018, en nogmaals een zelfde bedrag in 2021.

## 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 Leflere

Dit evaluatiecomité heeft als rol om:

- Contract op te maken en betalingen te voorzien
- Een eerste interview met de consultant te voorzien ter introductie
- Ondersteuning en participatie te organiseren van een TOC-workshop
- 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

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 confidentieel te houden.

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

Oxfam Solidariteit plaatst al haar evaluaties en de managementrespons op haar website. Eveneens doen wij van elke evaluatie systematisch een Quality-check, die wordt gedeeld met de Oxfam confederatie.

Specifiek voor deze evaluatie voorzien wij een debriefing sessie voor ons advocacy-departement. Het evaluatiecomité is verantwoordelijk voor het opstellen van een managementrespons en de implementatie hiervan.

## 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



## **ANNEX 2: LIST OF PEOPLE CONSULTED**

This list was removed in the final version of the report for privacy reasons.

### **ANNEX 3: LIST OF DOCUMENTS CONSULTED**

- DGD Programme 2017-2021 Oxfam Solidariteit
- DGD Programme 2017-2021 11.11.11
- Tax justice strategy OI (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
- Electoral memorandum Oxfam
- Various inputs for policy processes
- Outputs Oxfam (Oxfam Solidariteit, Oxfam International)
- Oxfam Solidariteit's press releases
- Opinion articles & website messages



## ANNEX 4: INTERVIEW GUIDELINES

### Rapportering

Naam interviewer:

Datum interview:

Duurtijd interview:

Suggesties andere personen te interviewen:

### Praktisch:

- Het duurt ongeveer 30 minuten.
- De verwerking van het interview is anoniem, uitspraken van individuele respondenten zullen niet herkenbaar zijn in het rapport.
- Het rapport zal gedeeld worden met Oxfam Solidariteit. Afhankelijk van de gevoeligheid van de thematiek kunnen de rapporten ook publiek gemaakt worden.

**Inleiding:** *In welke mate bent u actief bezig met het thema rechtvaardige fiscaliteit en bedrijven? Sinds wanneer?*

...

**Evoluties debat rechtvaardige fiscaliteit en bedrijven:** *Welke zijn volgens u de belangrijkste evoluties in het politieke debat en beleid rond rechtvaardige fiscaliteit en bedrijven?*

**Relatie met Oxfam Solidariteit:** *Kan u uw relatie met Oxfam Solidariteit beschrijven? (Op welke manier bent u in contact gekomen met Oxfam Sol? Over welke onderwerpen werd u in het bijzonder geïnformeerd? Welke informatie heeft u gekregen en/of aan welke activiteiten heeft u deelgenomen die door Oxfam Sol georganiseerd werden over rechtvaardige solidariteit?)*

*Ook vragen naar 11.11.11 (zie interview mei 2018)*

**Achtergrond bij de drie casussen:** *Op welke manier was u betrokken bij*  
*(1) Rol bij dossier over voorwaarden van steun aan bedrijven tijdens corona pandemie;*  
*(2) de parlementaire resolutie voor een minimale belastingsvoet voor bedrijven (minimal corporate taxation level) in dec 2019;*  
*(3) de onderhandelingen voor het regeerakkoord (federale overheid) in 2020: opname van minimale belastingsvoet, hervorming van de EU Code of Conduct Group en het opnemen van fiscale regels voor de digitale economie.*  
*Wat was uw rol of welke (beleids)acties heeft u zelf genomen mbt deze casus? Kan u in grote lijnen aangeven wat uw rol/positie in deze casus bepaald heeft of gestuurd heeft? Wat heeft aanleiding gegeven tot uw initiatieven (in brede zin)?*

**Contributie door Oxfam Sol:** *In welke mate heeft de informatie en standpunten van Oxfam Sol over rechtvaardige fiscaliteit een rol gespeeld in uw werk binnen deze casus? Kan u concrete voorbeelden geven? Welke informatie vond u vooral waardevol en waarom?*

**Invloed van andere actoren:** *Zijn er andere actoren die de uitkomst bepaald hebben? Is er een sterke tegenlobby op dit thema en hoe gaat/ging u daarmee om (welke afwegingen maakte u)? Welke rol speelden andere actoren? Zijn er andere contextuele factoren die een rol speelden?*

**Vergelijking:** *Hoe zou u de beleidsbeïnvloeding van Oxfam Sol vergelijken met de rol/werk/beleidsbeïnvloeding van andere (f)actoren? Hoe zou u de bijdrage van Oxfam Sol inschatten aan de beleidsverandering (eerder laag, middelmatig of hoog)? Waarom?*

**Invloed op beleid (om hypotheses indirect op te testen):** *Een algemenere vraag: Wanneer en hoe kunnen volgens u NGOs best wegen op uw standpuntbepaling? Welke aanpak(ken) werken het best volgens u om beleidsmakers te benaderen? Wat apprecieert u het meest? Waarom? Kunt u voorbeelden geven (gelinkt aan Oxfam Sol of andere voorbeelden)?*

**Appreciatie werk Oxfam Sol:** *Hoe beoordeelt u in het algemeen het politieke werk van Oxfam Sol mbt rechtvaardige fiscaliteit? Wat zijn sterke kanten en wat kan verbeterd worden? (kan gaan over hoe ze contact opnemen, duidelijke boodschap hebben, hun boodschap framen, hun expertise, hun legitimiteit, hun timing...)*

**Conclusie:** *Wilt u nog iets delen dat relevant kan zijn voor onze studie? Denkt u nog aan andere contacten die we zeker moeten spreken in relatie tot deze studie?*





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