



Photo: Misha Wolsgaard-Iversen

EMPOWERMENT FOR ECONOMIC & SOCIAL JUSTICE

OXFAM IBIS' THEMATIC PROFILE AND ADDED VALUE IN OXFAM

Good governance and sound democracies are the pillars of a number of Oxfam's strategic goals, including the right to be heard, advancing gender justice, fair sharing of natural resources, and financing for development to achieve universal essential services.

Reducing inequality and financing essential services requires long-term financing through progressive taxation and accountable government spending. Oxfam IBIS focus particularly on financing universal quality education from taxation and mobilizing the education movement behind the call for tax justice. We call it "Taxucation". Oxfam IBIS' work on education for active citizenship is described in detail in the paper "Education for active citizenship".

The aim of this paper is to provide Oxfam staff, affiliates, programmes and country offices with a clear overview of Oxfam IBIS' capacity, added value and programme ambitions in the area of Economic, Political and Social Justice. The paper will set out some of the strategic priorities and approaches guiding our transition towards becoming a fully fledged Oxfam affiliate and present some of our expected contributions to the implementation of Oxfam's Strategic Plan 2013-2019 in the context of Rights and Democracy, Fiscal Justice and Natural Resource Justice.



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RIGHTS AND DEMOCRACY

The world is witnessing extreme inequality regarding respect for human rights and opportunities for participation in democratic development. State capture by economic elites undermines individual and collective rights, and inhibits the creation of inclusive democracies. Political power is concentrated in the hands of the few, whereas poor and marginalized citizens, particularly women, youth and ethnic minorities, tend to be barred from access to and influence on political decision-making. Gender-based violence, conflicts and human rights violations are further barriers to equal democratic participation, influence and inclusion, in particular of women. The democratic space is further eroded by a lack of accountability, transparency and access to information for civil society, all of which hinders democratic inclusion of many citizens in the Global South.

In the context of a shrinking space for civil society, Oxfam IBIS has seen it as crucial to support and strengthen innovative civil society networks in carrying out and using evidence-based research and rights-based approaches in their advocacy in order to boost civil society participation and promote sustainable democracies. We have demonstrated how well-organised civil society alliances, linking research institutions, social movements, indigenous peoples' organisations, labour unions, media, women and youth organisations, can effectively challenge unequal power relationships between civil society, the private sector and the state, and realise the rights of women, youth and ethnic minorities.

OXFAM IBIS WORKS TO

- Empower civil society alliances to influence democratic decision-making, ensure citizens' right to participation, hold governments accountable, and tackle the growing concentration of power and wealth by political elites and multinational corporations.
- Strengthen the capacity of women, youth, and indigenous peoples' organisations and leaders to claim their basic economic, civil and political rights.
- Support open and democratic spaces for political dialogue between state, private sector and civil society actors to influence legislation based on individual and collective rights.
- Increase respect for civil and political rights, both individual and collective, including those enshrined in international conventions on indigenous peoples' rights, and on access to justice.

JUSTICE FOR INDIGENOUS WOMEN IN GUATEMALA

With support from Oxfam IBIS, Mayan women from Sepur Zarco have won a historic legal victory. In February 2016, Guatemala's High Risk Tribunal A convicted two former military members to 360 years of imprisonment for killing, raping and keeping Mayan women as sex slaves during the civil war.

For over a decade, Oxfam IBIS has supported Guatemalan human rights and women's organisations in their struggle to expose systemic sexual violence perpetrated during the war. With the creation of the alliance 'Breaking the Silence and Impunity' in 2009, a lawsuit was filed and the trial gathered momentum.

The conviction is a great victory for the Mayan women who were enslaved, raped and abused by the Guatemalan military during the civil war, and will hopefully spur many more demands for human rights justice.



From the tribunal photo: ECAP

FISCAL JUSTICE

Inequality is worsening within and between countries, giving rise to a continued need for focusing on fiscal justice. Low domestic resource mobilisation and multinational corporations' tax avoidance serve to undermine the equal rights of women and men to live in dignity with access to inclusive quality education and other essential services. IMF estimates that developing countries lose more than US\$ 200 billion in tax revenues each year due to gaps and weaknesses in the international tax regime. Meanwhile, it is equally important to ensure accountable, progressive and gender-sensitive spending of government revenues that realises the economic, social and political rights of all citizens, while fighting inequality.

Progressive tax systems are critically important, because they can directly reduce inequality within societies. Oxfam IBIS has been engaged in strengthening and reforming the international tax system with the aim of closing corporate tax loopholes by eliminating tax havens and stopping capital flight from developing countries. We have supported civil society in the Global South in achieving legislative changes at the local, national, regional and global level in order to influence decision-makers and bring about reform. Moreover, to achieve direct impacts on livelihoods, we have developed civil society capacity in the field of budget tracking and fiscal monitoring, which are important tools to ensure accountability in areas ranging from national policy making to local community spending. Finally, we campaign for continuing pro-poor official development assistance, which is critical to reducing inequality between countries, particularly in favour of fragile and least developed countries.

OXFAM IBIS WORKS TO:

- Empower civil society to conduct local, national and international advocacy for democratic reforms, economic redistribution and full transparency and accountability of public and private sector budgeting and expenditure.
- Strengthen local, national, and global tax regimes and revenue redistribution, in particular from the extraction of natural resources with the aim of maximizing the government take, improving transparency and reinvesting in social development.
- Promote sustainable development and inclusive economies by developing alternative progressive taxation models and improvement in global policy-making in order to reduce corporate state capture and capital flight to tax havens.
- Hold north-based companies and governments accountable for their impacts on human rights.
- Achieve the SDGs in developing countries.
- Ensure the continuation of pro-poor development aid through public campaigning and political dialogue.

THE TAX DIALOGUE ON CORPORATE RESPONSIBILITY

The rules governing international tax planning are broken, and this is particularly challenging the ability of developing countries to raise revenues from multinational corporations to finance public services such as quality education, hospitals.

Oxfam IBIS have launched a project in Denmark appealing to the private sector to assume their role in responsible corporate tax behaviour. The aim is to have companies and investors begin to understand the impacts of tax strategizing on human rights and developing countries' domestic resource mobilisation.

In less than two years, the project has achieved a systematic and in-depth dialogue with a handful of the

largest multinational corporations based in Denmark, discussing dilemmas and ways forward for more responsible corporate tax behaviour.

Some of these MNCs have significant activity and presence in developing countries. The project has also contributed to placing tax and corporate responsibility on the agenda of the UN Global Compact, of the EU Platform on Good Governance in Tax Matters, and of the OECD's Global Forum on Responsible Business Conduct, cementing the view that companies can play a role that goes beyond legal compliance. In the long run, this will lead to more, and more responsible, tax payments in developing countries from MNCs.

NATURAL RESOURCE JUSTICE

All countries in which Oxfam IBIS operates are endowed with abundant natural resources, such as oil, gas and minerals. While extraction of these non-renewable resources presents an opportunity for rapid economic growth and poverty reduction, only few countries are managing to convert their natural wealth into sustained and inclusive growth. Indeed most resource-rich developing countries are plagued by the so-called 'resource curse', where the benefits of economic growth are confined to a small elite to the detriment of inclusive and sustained development.

Extractive industries are one of the most powerful economic sectors in the world. Together with our partners, Oxfam IBIS has been able to address some of the major challenges in this sector, such as insufficient taxation, poor redistribution of tax revenues, lack of transparency, corruption, negative impacts on human rights, and social conflicts. In particular, we support local communities and indigenous peoples who often experience severe damage to their livelihoods and life-sustaining habitats due to the extraction of natural resources, with only limited economic benefit-sharing and improvement in social services, such as education and health services. This work fits well with Oxfam's Strategic Plan 2016-19 for the Extractive Industries Global Programme.

AS PART OF OXFAM, OXFAM IBIS WORKS TO

- Empower civil society and communities affected by extractive industries to influence decision-making on extractive industries, and to hold their governments and corporations accountable by strengthening their capacity, voice and influence.
- Strengthen tax regimes and revenue redistribution from the extraction of natural resources with the aim of maximizing the government take, improving transparency and reinvesting in social development.
- Promote social justice for local communities and indigenous peoples affected by extractive industries, incl. adoption and implementation of the principle of Free, Prior and Informed Consent (FPIC) and of international standards and legislation on human rights and involuntary resettlement.

MINING WITHOUT DEVELOPMENT

Oxfam IBIS facilitated and financed a partnership between the EU-based civil society network EURODAD and the Mozambican watchdog organisation Centre for Public Integration (CIP) to conduct an investigation into one of the first major mining investments in Mozambique.

The report found that the government had granted the Irish company Kenmare highly favourable tax incentives and revealed the complex company structure of the Kenmare Group, most of whose subsidiaries were located in tax havens and none of them in Mozambique. As a consequence, Mozambique only received limited tax revenues during the first 5 years of operations, and will continue to forfeit huge sums in the future.

The report generated a broad public debate in Mozambique, which pushed the government into making the Kenmare contract publically available. Follow-up advocacy by CIP and other civil society organisations also contributed to the passing of a new mining law and a new mining tax law, which require public mining contract disclosure and company registration in Mozambique.

Finally, the report triggered an international discussion of the problematic role of international development finance institutions, which had contributed over 80% of Kenmare's financing.

WAYS OF WORKING

We believe that a diverse, active, legitimate and rights-based civil society, as well as democracies founded on active citizenship, are crucial to bring about structural and lasting changes in favour of global justice. We believe that a strong and empowered civil society, working with a rights perspective, is an asset in its own right. Oxfam IBIS strives to support partners in their struggle for greater economic, political and social justice based on the principles of participation, accountability, non-discrimination and transparency.

Oxfam IBIS is strongly committed to OXFAM's Partnership Principles and will play an active role in the continuous development of the partnership approach with One OXFAM and local partners, based on a culture of mutuality and joint engagement for change. We are strengthening our work on women's rights and gender justice, and continue our engagement in capacity development of emerging civil society organisations in fragile states.

Oxfam IBIS has a strong track record of partnering up with and linking together multiple types and levels of civil society organisations, including women's, young people's and indigenous peoples' organisations, the private sector, government institutions, research institutions, think tanks, media organisations, trade unions, traditional authorities etc. When organisations work together in networks and platforms towards a common objective, applying their various technical, organisational or influencing skills, change can be achieved and results demonstrated.

In addition, IBIS advocates and campaigns to influence Northern governments, powerful elites, companies and institutions to promote global justice, achieve the SDGs, protect human rights and promote peaceful democratic development. We do this in coalition with partners and networks at all levels, pursuing a Worldwide Influencing Network (WIN) approach, where we connect local voices and challenges with regional and global networks and regulatory frameworks.

OXFAM IBIS' CORE COMPETENCIES

- Supporting capacity development of local partners and civil society networks as an integral part of our mutual partnerships and strengthening of links between national and global influencing and campaigning initiatives.
- Promoting partnerships and networks between different types of organisations and institutions by applying their strengths at the local, national, regional and international level, including relevant alliances with private sector actors, state institutions, media organisations and research institutions.
- Developing evidence-based advocacy and campaigning enabling civil society to formulate policy proposals, influencing the policy debate and holding duty bearers to account for national and global rights.
- Promoting women's rights and gender justice as a crucial aspect of partnerships, not only as a mainstreamed approach, but also through separate strategic initiatives.
- Empowering civil society to engage in tax justice, fair extraction of natural resources, budget and resource tracking, and to hold duty bearers accountable for budget decisions that impact human rights and transparency
- Empowering civil society alliances to actively influence democratic decision-making, hold governments accountable, and tackle the growing concentration of power and wealth by political elites and multinational corporations.
- Strengthening the capacity of women, youth, and indigenous peoples' organisations and leaders to claim their basic economic, civil and political rights.

Illustration of Oxfam IBIS' strategic focus area 'Political Empowerment for Economic and Social Justice'

STRATEGIC FOCUS AREA



THEMES



WHAT WE DO

- Support democratic political dialogue
- Strengthen political participation, accountability & transparency
- Promote respect for human rights and fair justice systems
- Promote fair and transparent tax regimes
- Promote sustainable development and inclusive economies
- Hold Northern-based companies and governments accountable
- Promote social justice and protection of community rights
- Strengthen fair and transparent tax regimes
- Promote revenue redistribution and reinvestment in social development

HOW WE WORK

Empowerment and capacity development of local partners and civil society networks and alliances	Partnerships: Building strong partnerships and alliances between multiple types and level of organisations and institutions (civil society, private sector, state, media and research)	Empowerment and capacity development of local partners and civil society networks and alliances
Participation, accountability, non-discrimination, transparency	Women's rights and gender justice; human rights-based approach	Evidence-based advocacy and campaigning



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