

MAKE TAX FAIR

FAIR TAX MONITOR Common Research Framework 2019



**TAX JUSTICE
NETWORK
AFRICA**



The Common Research Framework

The Common Research Framework (CRF) defines in more detail which information is required to be analysed in the FTM Country Reports. Use of the CRF should lead to similar looking reports in the FTM focus countries with 7 main analytical chapters following the stipulated guiding questions below. While a similar pattern is expected based on the CRF, the authors and organizations involved in the development of the FTM Country Report may have specific priorities and chapters/topics which are of more relevance to them based on the national context and advocacy priorities. The ultimate purpose of the FTM is to develop evidence-based research which will be of use in national advocacy, promoting co-ownership of the reports produced between the different actors involved. With that in mind, the FTM encourages flexibility so specific Country Reports may place additional focus on specific areas of interest.

The report should initially give a brief description of the tax system. Secondly it should analyse the current tax system following the 6 clusters of topics described below: (i) Distribution of the tax burden and progressivity; (ii) Revenue sufficiency and illicit financial flows; (iii) Tax competition & corporate incentives; (iv) Effectiveness of the tax administration; (v) Government spending; and (vi) Transparency and accountability. These clusters of topics were selected to best capture the complex character of tax systems in order to evaluate fairness of a tax system under review.

The FTM Working Group has defined a fair tax system as follows: (1) progressive and serves as a mechanism to redistribute income in a gender responsive way; (2) allows to raise sufficient revenue to perform government functions and provide high-quality essential public services; (3) refrains from and eliminates tax exemptions and incentives to the elite (individuals and corporate); and (4) tackles causes of illicit capital flight and tax evasion & avoidance by multinational companies and the wealthy. With this in the mind the analysis described below should be undertaken.

1. Brief description of the tax system

Topic	Research Analysis Questions
Tax and social security system	<ul style="list-style-type: none"> - Describe the overall tax system. What types of taxes does the country collect at local and national level? Do the tax policies focus more on equity and progressivity or on more “efficient” collection? What is the tax collection procedure? Who is responsible for collecting taxes at both local and national levels? - What benefits are covered by the social security system? Are social security contributions collected separately from tax payments? - What important reforms in the tax system and tax policies have been made in the last 10 years? Are there any reforms of the tax system planned for the near future? Focus on the most essential reforms and those that have had (will have) an important impact on the current tax system. - Provide a brief historical evolution of the country tax system indicating the reasons behind particular tax reforms which were implemented. Has the country intended to/succeeded in combating tax evasion/avoidance, eliminating inefficient tax incentives and in broadening the tax base?

2. Distribution of the tax burden and progressivity

Topic	Research Analysis Questions
Cross cutting progressivity	<ul style="list-style-type: none"> - Provide a trend analysis of the share of direct and indirect taxes in total tax revenue taking into consideration the last year available, 5 years ago and 10 years ago. Has there been an increase in the reliance on indirect taxes over this period? - What is the ratio of PIT & CIT as a share of total tax revenue?
Personal Income Tax (PIT)	<ul style="list-style-type: none"> - Provide a trend analysis (with a table) of the share of PIT and social security contributions (if applicable) in total tax revenue taking into consideration the last year available, 5 years ago and 10 years ago. - Provide the current rates and tax tables of PIT. Include an overview of how the PIT rates evolve with different income brackets (also for the five income quintiles). Have the tax tables been updated in the last 5 years and are these updates in line with inflation levels? Is the PIT threshold in line with living costs or poverty threshold? Are there sufficient tax brackets with increasing rates to ensure progressive taxation? - Who does the PIT apply to? Do the rates vary for different sectors/activities? What are the exemptions to PIT and who/what kind of income do they apply to? Are there PIT exemptions for vulnerable groups (refugees, disabled, injured veterans)? Which tax revenue authority is responsible for PIT collection (local/national)? - Are there certain professions that are not paying their fair share of taxes (e.g. recognized professional bodies – lawyers, doctors, small profitable businesses – with reduced effective rates through specific arrangements not available to others)? This might include remuneration through dividends instead of regular salaries and

	<p>distinct ways of assessment/collection (e.g. withhold taxation at source for salaries and self-assessment for non-salary income).</p> <ul style="list-style-type: none"> - Is there any distinction of rates based on gender, marriage status (single/married) or size of family (e.g. number of children)? Are married couples taxed differently? If yes, do couples have the option to file PIT returns as a single unit or are actually required to do so? What is the impact on women's income? - Are tax allowances/exemptions equally accessible for men and women? Are women eligible to be recognized as head of household/family and receive the related fiscal incentives for herself and for dependents? - In what way do the PIT policies, rates and exemptions address income & gender inequality? Do such policies contribute to a fair tax system? What policies could be designed to increase its fairness? Draw main policy recommendations based on this analysis.
Corporate Income Tax (CIT)	<ul style="list-style-type: none"> - Provide a trend analysis of the share of CIT in total tax revenue taking into consideration the last year available, 5 years ago and 10 years ago. Please reflect on the overall revenue trend in this period. - Provide the current rates of CIT and its development over the past 5 years. If a CIT rate changed recently, what was the actual impact on revenues? Who does the CIT apply to? Do the rates vary for different sectors and activities (e.g. extractive industry or export oriented) or levels of profit? What are the exemptions to CIT and who do they apply to? Are there penalties applied for failure to file returns or pay tax on due date? Which tax revenue authority is responsible for CIT? - Are there different tax rates for Micro, Small and Medium Enterprises (MSMEs)? Is there a simplified general framework for MSMEs? This might include no registration fees, or simplified tax returns, regulations and accounting requirements. - Are there transfer pricing rules in place? If yes, do these rules follow the OECD arm's length standard or alternative guidelines (e.g. safe harbours)? - How do the CIT policies affect income & gender inequality? Do the policies contribute to a fair tax system? Draw main policy recommendations based on this analysis.
Wealth taxes (property/land tax, capital gains tax, inheritance/gift tax)	<ul style="list-style-type: none"> - Is data on property tax, land tax, taxes on financial assets and derived income published? If yes, provide a trend analysis of their share in total tax revenue taking into consideration the last year available, 5 years ago and 10 years ago. - Have inheritance & gift taxes been enacted in your country? How about net wealth tax? If yes, is data on these taxes published? If yes, provide a trend analysis of their share in total tax revenue taking into consideration the last year available, 5 years ago and 10 years ago. - Provide the current rates for these taxes and their development over the past 5 years. Which tax revenue authority is responsible for collection of the distinct wealth taxes (local/national)? - Do wealth taxes vary for different sectors and different levels of wealth? Are there exemptions which are applied to wealth taxes? If yes, do they favor the wealthy or the poorest in society? Do wealth taxes sufficiently take into account the position of poor people? Do minimum threshold levels or brackets apply to exempt the poorest from wealth taxation (e.g. inheritance tax only above a certain level of

	<p>income, exemption of primary residences & subsistence lands)? Is inheritance taxation systematically avoided by the imposition of intermediary companies?</p> <ul style="list-style-type: none"> - Do capital gains taxes apply to all economic sectors, forms of corporations and individuals? Are there specific provisions concerning offshore indirect transfers? - How do the property and wealth tax policies affect income & gender inequality? Do the policies contribute to a fair tax system? Draw main policy recommendations based on this analysis.
Sales tax/VAT	<ul style="list-style-type: none"> - Provide a trend analysis of the share of sales tax/VAT in total tax revenue taking into consideration the last year available, 5 years ago and 10 years ago. What are the rates of sales tax/VAT? Do they differ for different goods/services? - What goods/services are exempted from sales tax/VAT or are zero rated? If an official list of essential and basic goods exists, are these goods taxed at a reduced rate? Are luxury goods taxed at an increased rate? Which tax revenue authority is responsible for sales tax/VAT? - Is there a lower rate, exemption or zero sale tax/VAT rate for essential products traditionally purchased by women for the household (e.g. female hygiene products, cooking fuel, cleaning material, education material, clothes)? - How do sales tax/VAT and its specific rates/exemptions affect income & gender inequality? Do they contribute to a fair tax system? Draw main policy recommendations based on this analysis.
Excise taxes (OPTIONAL)	<ul style="list-style-type: none"> - Are excise taxes levied on socially harmful activities (e.g. tobacco, alcohol or gambling)? If yes, is the revenue collected directed to prevention or relief of negative effects of these activities? - Are excise taxes levied on luxury goods (e.g. jewelry, perfume or flight tickets)? Is fuel subject to excise tax? What are the most significant & basic goods and services that are subject to excise taxes? How does it affect the poor? - Are impact assessment studies carried out before the levying of excise taxes, taking into account the impact on women and the poorest in society? - How do excise tax policies affect income & gender inequality? Do the policies contribute to a fair tax system? Draw main policy recommendations based on this analysis.
Trade taxes (OPTIONAL)	<ul style="list-style-type: none"> - What was the share of import/export taxes in total tax revenue and GDP in the past year? Has import/export tax revenue been reduced due to recent international trade agreements? - What are the rates of import/export taxes? Do they differ for different goods or sectors (e.g. for basic/luxurious goods)? Are any goods/sectors exempted from import/export taxes? Which tax revenue authority is responsible for trade tax? - Are essential goods predominantly consumed by women, the household and vulnerable groups subject to trade taxes? Are sectors that traditionally employ women subject to export taxes? - How do trade tax policies affect income & gender inequality? Do the policies contribute to a fair tax system? Draw main policy recommendations based on this analysis.

Presumptive/Turnover taxes (Informal economy taxes)	<ul style="list-style-type: none"> - Is there a presumptive tax system for the informal sector in place? This might include local taxes (e.g. market access taxes). - Provide a trend analysis of the share of presumptive taxes in total tax revenue taking into consideration the last year available, 5 years ago and 10 years ago. - Is the presumptive tax system based on a feasibility assessment? Are there clear rules for calculating the tax? Is there a threshold level for low-income informal businesses? - When individuals or informal businesses receive a tax presumption, is there a legal objection procedure available? Which tax revenue authority is responsible for presumptive tax? - Are there specific government policies (fiscal and others) designed to attract informal businesses into registration? This might include reduced tax rates for an adaptation period, reduced regulatory burden and others. Are such policies well-received or instead seen as harmful incentives for profitable informal businesses? - Do presumptive tax rates differ by economic sectors in an unfavorable way for women and other vulnerable groups? - How do these tax policies affect income & gender inequality? Do they contribute towards a fair tax system? Draw main policy recommendations based on this analysis.
Gender analysis	<ul style="list-style-type: none"> - Are the sectors that traditionally employ women taxed distinctly? - Is there any government policy (fiscal and others) focused on unpaid care work? This might include tax allowances, free childcare, elderly facilities and others. - Are there specific aspects of the tax system (rates, policies or laws) which have a discriminatory effect towards women? How about gender-responsive policies? - Having in mind that gender discrimination is often implicit, draw main policy recommendations based on this analysis.
Public perception of the tax system	<ul style="list-style-type: none"> - Search for the following information in existing national surveys: What is the public perception of fairness and transparency of the tax system? How about the public perception of revenue authorities?

3. Sufficient revenues and Illicit Financial Flows (IFFs)

Topic	Research Analysis Questions
Sufficiency	<ul style="list-style-type: none"> - Based on national development plans or budgets, provide an overview of what would be considered 'sufficient revenue' taking into consideration the last year available, 5 years ago and 10 years ago. - Is an increasing proportion of revenue coming from tax? Has the changing proportion of tax revenue affected the budget allocation to public services, infrastructure or social protection? - What additional revenue would be required for expenditure to achieve spending targets on healthcare, education & agriculture? How about to alleviate poverty or similar measure? How do these gaps compare with neighbouring countries? - Are there public policies designed to address gender inequality (also in public services where gender equality is not the primary objective)? Do these policies have adequate resources allocated within the budget?

	<ul style="list-style-type: none"> - Does the government track and report on resource allocation for gender equality? What has been the trend related to total budget expenditure? - Does the government have benchmarks for financing gender equality? Is there a financing gap on gender equality public commitments? What additional revenue would be required to achieve targets? - If the revenue is not sufficient, how is the fiscal debt gap met (debt, aid, private sector)? Does the country face chronically high levels of debt? Has the country undertaken a UN Development Finance Assessment? - Have austerity measures been taken/planned, and did/would these include cutbacks on spending on pro poor and gender-responsive public services, infrastructure or social protection? What was/is the timeframe for these? Has the impact of these on gender equality been assessed?
Illicit Financial Flows (IFFs)	<ul style="list-style-type: none"> - What are the main causes of Illicit Financial Flows (IFFs)¹ - including tax evasion and avoidance - in the country? What steps has the government taken to combat IFFs? Do the tax authorities have the authority and means to investigate possible cases of tax evasion and avoidance? - Are there IFF data estimates? Do they include tax avoidance and evasion?
Tax revenues	<ul style="list-style-type: none"> - Provide a trend analysis of the share of tax revenues to GDP taking into consideration the last year available, 5 years ago and 10 years ago. Analyze the tax/GDP ratio based on GDP per capita over time. - How does the tax/GDP ratio compares to neighbours and countries of the same income level? - Are there government objectives to reach targets? Does the government set a long-term goal for the tax/GDP ratio? What is it? Are they on track? - Is tax revenue collection also carried out at sub-national level? If yes, is it a relevant share of total tax revenue collection? Are there links between regional integration and national tax policies?
Non-tax revenues	<ul style="list-style-type: none"> - Provide a trend analysis of the share of non-tax revenues to GDP taking into consideration the last year available, 5 years ago and 10 years ago. - Provide a pie-chart of the share of non-tax revenues (extractive royalties, profits from public enterprises, sales of government's assets) in the total non-tax revenues for the latest available year. How is the non-tax revenue utilized? Is it included in the budget or is it managed separately? - How are public-based royalties calculated (e.g. profit, volume or other)? - Are there windfall taxes, variable royalty rates or variable profit taxes for extractive industries? How about ring fencing rules? - Is non-tax revenue collection also carried out at sub-national level? If yes, is it a relevant share of total non-tax revenue collection? Are there links between regional integration and national tax policies?
Taxpayers	<ul style="list-style-type: none"> - What is the rate of PIT taxpayers to the economically active population and to total population? Provide an overview taking into consideration the last year available, 5 years ago and 10 years ago. If possible, provide disaggregation by gender, age, income and other relevant groups. - Is there a tax registration system for individuals? What is the proportion of PIT taxpayers in each income bracket? What is this breakdown by gender and income quintiles?

¹ IFF concept in Guidance document

	<ul style="list-style-type: none"> - Is there a corporate tax registration system (Tax Identification Numbers)? How many entities have been registered? And how many businesses have been registered for VAT? Provide an overview over the past 5 years. - How does the trend in company and individual taxpayers compare to the PIT and CIT collected revenue? Is there data on the amount of profit and revenue generated by registered businesses? Is there the same data for informal businesses? Is there an estimation of the number of formal and informal businesses in the country? - Are there any reports (e.g. in media) of significant pending taxes owed from large corporations? Are there well-known litigation cases involving large corporations with large amounts of taxes owed? - Provide a trend analysis of the ratio of tax revenues from public and private sectors taking into consideration the last year available, 5 years ago and 10 years ago.
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4. Tax competition and corporate incentives

Topic	Research Analysis Questions
Governance	<ul style="list-style-type: none"> - How high is the statutory CIT rate compared to neighbouring countries? - Are there indications of the average effective tax rates for companies? If possible, analyze the data for both domestic and foreign companies. - Does your country have any corporate tax incentives?² Are these incentives enshrined in legislation? If yes, are the incentives enshrined in a single legislation or in several different laws? Is there a requirement for companies to have a minimum level of investment, employment, core activities or assets in the country to have access to incentives? - If special zones have been created with corporate incentives (free trade zones, special economic zones, export processing zones, development zones), has there been any impact on labour conditions, labour rights and labour unions? Any specific impact on women or marginalized groups? - Are there corporate incentive tax policies supported by the IMF or World Bank (e.g. World Bank consultation, Art IV)? - Is your country a member of a community or union of countries? Are there any rules within this community or union on tax incentives (e.g. code of conduct on harmful tax competition)? If yes, is there a screening by this community or region of tax incentives in its member countries? - Are there tax reductions provided at the discretion of tax officials or government ministries? If yes, how does this happen (e.g. is there a clear procedure, who is responsible, is there parliamentary oversight)? - Are there withholding taxes applicable to companies on specific payments (e.g. royalties, interest, management fees)? If yes, what are the rates? - Does your country have specific anti-abuse rules (e.g. interest limitation or thin capitalisation rules, minimum tax rate, exit taxes, general anti-tax abuse rules)? - Are there permanent establishment rules in your country? Are they based on UN or OECD standards? - Are there Double Tax Treaties in place? If yes, with which countries? Are the treaties based on the UN or OECD model? Are there LOB (limitation of benefits) rules or similar measures to prevent treaty abuse?

² Detailed list available on FTM Guidance document.

	<ul style="list-style-type: none"> - How do companies perceive the tax system? This could include national surveys, World Bank Ease of Doing Business report or the World Economic Forum competitiveness index.
Transparency	<ul style="list-style-type: none"> - Are corporate incentives and their impact monitored on a yearly basis by the government? Is the total revenue foregone published? - Does the government publish on a yearly basis the disaggregated tax expenditures data linked to each specific tax or individual tax incentive? Are companies that benefit from tax incentives disclosed? - Are cost-benefit analyses (or other similar economic studies around tax incentives) made publicly available?

5. Effectiveness of the tax administration

Topic	Research Analysis Questions
Organization	<ul style="list-style-type: none"> - Is there a centralized revenue authority? Is it responsible for all revenues, or is there a separate customs administration or extractive industry agency? - Are local governments empowered to collect their own revenues? Are regions rich in natural resource authorized to collect related revenues? - Does the centralized revenue authority work with local governments in revenue collection? Is part of the centrally collected revenue transferred to the local level authorities? - What is the level of autonomy of the tax administration? Are senior staff members of the tax administration independent from political interference or strongly reliant on the current political administration? Are there reports of abuse by the tax administration against politicians or media? - What is the gender composition of tax administration staff? What is the percentage of women in senior positions? - Is there a unit dedicated to Large Corporate Taxpayers? - Is there an international tax unit? Is there a specific transfer pricing unit established? If not, what is the transfer pricing expertise level in the tax authority? - Is there an issue with staff retention (specifically for highly qualified)? - Is there a unit dedicated to High Net-Worth Individuals (HNWI)? Is there a specific strategy for monitoring and assessing HNWI? - Does the revenue authority have a taxpayer education/civic engagement unit or strategy? How accessible is taxpayer education for low income earners, individuals operating in the informal economy for subsistence and illiterate/low literacy populations?
Resources for the tax administration	<ul style="list-style-type: none"> - Provide a trend analysis of funding provided to tax authorities to GDP, taking into consideration the last year available, 5 years ago and 10 years ago. Is most of the allocated funding used for running costs or are there also capital investments in capacity development, IT and other technologies? - Provide a trend analysis of number of tax officers compared to registered taxpayers/total population taking into consideration the last year available, 5 years ago and 10 years ago. Are there any reports (e.g. in media) on serious understaffing?

	<ul style="list-style-type: none"> - Is any part of the tax administration funding based on taxes collected or results achieved (e.g. increased funding dependent on reaching a minimum collection amount)? Has any department or function of the tax administration been privatized? This might include tax collection. - Are the local and national authorities well equipped (financial resources, human resources and expertise) to effectively collect taxes? This should include financial resources, human resources and expertise. If available, provide an analysis of the availability and quality of training programs for tax officials. - Provide a description of how the tax administration has been modernizing tax collection. Is the tax administration digitized and automatically processed or have there been any steps taken in recent years to do so? Are Tax Identification Numbers in place and is it required for certification or licenses for businesses? - Is it possible to file tax returns online? If yes, are taxpayers still able to file returns through analogue ways or are they exclusively required to utilize digital platforms? Provide an analysis of possible negative impacts on illiterate people and digital exclusion based in the national context.
Revenue shortfall	<ul style="list-style-type: none"> - Provide a trend analysis of revenue shortfall taking into consideration the last year available, 5 years ago and 10 years ago (amount of actual tax collected compared to official forecasts). How is the revenue forecast calculated? - What is the tax effort or productivity (actually taxes collected compared to potential taxes, based on the tax base)? If the tax effort is low, why is collection underperforming? What could explain the revenue gap/shortfall? Does this gap appear to be related to weakness in tax administration or overall tax policy? - Has the tax administration undertaken and published a TADAT assessment (Tax Administration Diagnostic Assessment Tool)? If yes, what are the weakest Performance Outcome Areas?
Effective Capacity	<ul style="list-style-type: none"> - Provide an assessment of tax administration effectiveness for each tax policy area (PIT, CIT, Wealth Taxes, VAT/Sales Tax, Presumptive Tax) by looking at tax effort/productivity, cost of collection and staff expertise. - Are administrative reforms currently under consideration? Please describe those and provide a progressiveness/effectiveness assessment. - Are international (aid) donors providing any external support to the tax administration? If so, is it through funding or knowledge/experience sharing? What are the main priorities of donors?
Conventions	<ul style="list-style-type: none"> - Is the country signatory to the OECD Convention on Mutual Administrative Assistance in Tax Matters? How about specific bilateral conventions for administrative assistance (or other similar alternatives)? Is the country actively involved in Automatic Exchange of Information? - If the international conventions are often utilized, does the tax administration receive/share information with similar authorities from other countries? Has this information helped improve tax collection? - If the international conventions are not often utilized, why is the tax administration not exchanging information? Has the government actively pursued information? Is there an issue complying with the Common Reporting Standard (CRS)? Is this information available to civil society organizations?

	<ul style="list-style-type: none"> - Is the country part of the IF (Inclusive Framework) & MLI (Multilateral Convention to implement tax treaty related measures to prevent BEPS)? - Is the country signatory to regional or international conventions related to gender fiscal policies (e.g. CEDAW)? Have there been any changes on how the government sets criteria for gender equality in fiscal policy and practice due to being part of such conventions?
Oversight	<ul style="list-style-type: none"> - Provide an analysis of oversight mechanisms for the revenue authorities. Is there a code of conduct (including sexual misconduct) and is it effectively enforced? Is there protection for whistleblowers? - What is the policy and practice regarding complaints about tax officers? Is there a grievance mechanism and does it work in practice? - Is the government willing to effectively investigate tax evasion? - Is there capacity/political will to effectively prosecute individuals/corporations utilizing offshore tax structures? - How much was spent on taxpayer audits last year? What percentage was spent on multinational companies, HNWI, MSMEs and regular taxpayers?
Gender	<ul style="list-style-type: none"> - Does the tax administration allocate resources to collect and update sex-disaggregated data? - Do tax officials receive training on gender equality & inclusion? Do tax collectors receive training on engaging with marginalized groups?

6. Government spending

Topic	Research Analysis Questions
General	<ul style="list-style-type: none"> - Is there data collection on poverty-reducing spending? Is such data disaggregated by gender & age? Are there specific pro-poor policies?
Overview	<ul style="list-style-type: none"> - What is the proportion of development & investment spending compared to recurrent expenditure for public spending? - Provide a trend analysis of debt/GDP ratio compared taking into consideration the last year available, 5 years ago and 10 years ago. How is debt affecting the fiscal space and investments in social sectors? What is the budget share spent on debt payment? - What are the sources of finance? Does the country relies heavily on aid for development & investment expenditure? - What is the rural/urban/regional distribution of the budget? - How does the country compare on public expenditure to neighbouring countries and development recommendations from international organizations and commitments?
Education	<ul style="list-style-type: none"> - Provide a trend analysis of education expenditure taking into consideration the last year available, 5 years ago and 10 years ago. Has the government expenditure reached 4% of GDP or 15% of total public expenditure on education in the last year? - Does the government promote and practice the principles of universal free access to quality education? This might be evidenced in national development plans, policies, strategies and budgets. - Is government expenditure on education gender responsive? Does it promote gender parity in school enrolment/graduation? What are the

	<p>enrolment and graduation statistics of girls in primary, secondary and higher education?</p> <ul style="list-style-type: none"> - Does the government undertake measures to prevent absences of both students and teachers? Is primary and secondary education free and accessible? - Has there been any recent movement from government towards the privatization of public education (including Public Private Partnerships)? - Does the education department promote and practice gender responsive budgeting? This might be evidenced in sectoral development plans, policies, strategies and budgets. - Does the government expenditure on education take into account the needs of vulnerable groups of society? Does the government provide schooling for those with special needs and disabilities?
Healthcare	<ul style="list-style-type: none"> - Provide a trend analysis of healthcare expenditure taking into consideration the last year available, 5 years ago and 10 years ago. Has the government health expenditure reached 15% of total public expenditures in the last year? - Does the government promote and practice the principles of universal free access to quality health care? This might be evidenced in national development plans, policies, strategies and budgets. - Is government expenditure on health gender responsive? Does it provide SGBV (Sexual and Gender Based Violence) and SRHR (Sexual and Reproductive Health and Rights) programmes? Does it make provisions for same-sex physicians? Does it make provisions to promote primary care? - Does the health department promote and practice gender responsive budgeting? This might be evidenced in sectoral development plans, policies, strategies and budgets. - Does the government expenditure on health take into account the needs of vulnerable groups? Does it make provisions for people who are not able to afford transportation and/or are not mobile (mobile clinics, transport reimbursement, delivery of medicine, home visits)? Does it provide free or subsidized drugs, medical equipment and services?
Agriculture	<ul style="list-style-type: none"> - Provide a trend analysis of agriculture expenditure taking into consideration the last year available, 5 years ago and 10 years ago. Has the government agriculture expenditure reached 10% of its total expenditure of the previous year? Does agriculture spending cover access to water, land, credit and technologies? Does spending on agriculture address the needs of small holder farmers? - Overall, is government expenditure on agriculture gender responsive? Does the government collect gender disaggregated data on agriculture? Does it secure women's rights over resources, such as land and water? Does it create and ensure entitlements over agricultural services (credit, insurance, technologies) on par with male farmers? Does it provide social protection cover in the form of better working conditions, equal wages, pensions, child care support or maternity entitlements? Does it guarantee equal space for woman farmers in all decision-making bodies related to agriculture? Does the government expenditure on agriculture take into account the needs of vulnerable groups?

	<ul style="list-style-type: none"> - Does the agriculture department promote and practice gender responsive budgeting? This might be evidenced in sectoral development plans, policies, strategies and budgets.
Social Protection	<ul style="list-style-type: none"> - Does the government have a social protection policy aimed at reducing risk exposure and enhancing public capacity to manage economic and social risks (unemployment, exclusion, sickness, disability and old age)? Does the government provide cash or in-kind transfers? - Does the government promote and practice the principles of universal free access to social protection? This might be evidenced in national development plans, policies, strategies and budgets. - Does the government provide food transfers? How about measures to address food insecurity? Does it provide school feeding? - Does it provide contributory pension schemes? How about insurance schemes for informal sector workers? - Does the department responsible for social protection promote and practice gender responsive budgeting? This might be evidenced in sectoral development plans, policies, strategies and budgets. - Is there legislation to improve labour regulations and minimum standards focused on improving earnings opportunities, promoting workers' rights and safety, and protecting against discrimination?
Unpaid Care Work	<ul style="list-style-type: none"> - Are tax revenues invested in public services to reduce unpaid care work, increasing available time for education and employment? This may include public spending, tax breaks or subsidies for child/elderly care. - Does the government recognize unpaid care and domestic work through the provision of public services, infrastructure and social protection policies? Within the national context, does the government promote shared responsibility within the household and the family? - Does the government support or provide childcare services? Does the government support or provide services for the care of elderly or disabled dependents? Are these of good quality and universally accessible?
Water and Sanitation (OPTIONAL)	<ul style="list-style-type: none"> - Does the government have a water and sanitation policy? Does the government have effective and adequate institutional frameworks for pro-poor water and sanitation, leading to equitable resource allocation? - Does the water & sanitation department promote and practice gender responsive budgeting? This might be evidenced in sectoral development plans, policies, strategies and budgets. - Overall, is government expenditure on water and sanitation gender responsive? Does it take into account the specific needs and priorities of women in accessing water and sanitation? This might include distance to water source and safe access to water & sanitation. - Does the government provide adequate financing mechanisms to enhance sustainability and affordability? Does the government provide monitoring tools to track progress towards development targets including efficient information on service coverage (especially intra-urban differentials)?

7. Transparency and accountability

Topic	Research Analysis Questions
Information availability	<ul style="list-style-type: none"> - Is there a legislation regulating access to information/data of public interest? Is it effective in practice or does the government place barriers to avoid sharing information/data? - What is the policy regarding publishing information & informing the public on the tax system (rates, revenue and overall collection system)? - What is the policy regarding the management of non-tax revenues? Are all revenues managed as part of the budget? - Are companies' financial statements available at national business registries or other publicly accessible places? - Is the information about companies' direct shareholders and ultimate beneficial owners public? Is this information effectively public or are there obstacles for effective access?
Audit	<ul style="list-style-type: none"> - How often do tax authorities undergo audits? Who is responsible for it? Are the results debated in parliament within a reasonable period of time? Are the audit results publicly available?
OBI questions (Open Budget Index)	<ul style="list-style-type: none"> - Do budget proposals (or any supporting budget documentation): <ul style="list-style-type: none"> • Identify the different sources of tax revenue (such as income tax or VAT) for the budget year? • Identify the different sources of non-tax revenue (such as grants, property income, extractive royalties, and sales of government-produced goods and services) for the budget year? • Present information on extra-budgetary funds for the budget year? • Present information on tax expenditures for the budget year?
Impact assessment	<ul style="list-style-type: none"> - Does the government conduct impact assessments by gender, income and other groups, to identify the direct and indirect effects of taxes/budget choices, paying particular attention to the impacts of both taxes and public spending on the poor, women and vulnerable groups? How extensive is this impact assessment? How is the assessment process? - Does the government make a prominent effort to promote and implement Gender Responsive Budgeting (GRB)?
Citizens' engagement	<ul style="list-style-type: none"> - Has the government established processes to facilitate civil society participation in shaping fiscal/budget policies at the national and local levels? What is the practice? Is civil society given the opportunity to participate? How does participation work at the national and local levels? - Is there any policy/practice that is promoting or supporting the participation of women and women's organizations in the development of revenue policies in particular? - Has there been a policy change in response to a campaign/movement on tax or budget priorities?
Corruption (OPTIONAL)	<ul style="list-style-type: none"> - Provide an analysis of corruption practices in the tax administration or the collection of illegitimate taxes based on independent/external information, if available. - Are there studies that demonstrate the impact of corruption on tax morale and general voluntary compliance?