

MOBILISING PROGRESSIVE DOMESTIC RESOURCES FOR QUALITY PUBLIC SERVICES IN VIETNAM

Completion Report
2014 - 2018



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SDG	Sustainable Development Goal
FAIR-EIU	Fiscal Accountability for Inequality Reduction – Even it Up
DRM	Domestic Resources Mobilisation
CSO	Civil Organisation
PSI	Patient Satisfaction Index
EU	European Union
MEL	Monitoring, Evaluation and Learning
Mnet	Network of Action for Migrant Workers
VNI	Vietnam Initiative
VEPR	Viet Nam Institute for Economic and Policy Research
BTAP	Budget Transparency, Accountability and Participation (BTAP) Alliance
EPH	Ech Phu Ho
CEPEW	Center for Education Promotion and Empowerment of Women
POBI	Provincial Open Budget Index

Project background

The global inequality crisis is reaching new extremes. Fighting inequality has been included in the Sustainable Development Goals (SDGs) because of global agreement that inequality undermines sustainable development. This inequality crisis undermines Oxfam's fight against poverty and our work to enable people to have a greater say in development policy and practice. However, extreme economic inequality is not inevitable – it is the result of policy and investment decisions and a political and economic ideology that serves the few at the expense of the many.

Oxfam sees fiscal justice as central to the fight against extreme economic inequality. Evidence shows that government policies on taxation and public spending can be among the best tools we have for tackling inequality³ if they are used to create an economic system that redistributes resources and power towards those who are most excluded and marginalised.

To address this, Oxfam and partners implemented the *Mobilising Progressive Domestic Resources for Quality Public Services* project (or the DRM project) in Vietnam from December 2014 to June 2018, co-funded by the Ministry for Foreign Affairs of Finland and the European Commission. The project is part of Oxfam's broader, long-term strategy to fight inequality together with partners and allies by increasing people's voices and promoting progressive taxation and spending for essential services through the Fiscal Accountability for Inequality Reduction – Even It Up (FAIR–EIU) programme. This puts national change at the heart of its approach as this provides the best opportunities for inclusive decision making and the empowerment of people and civil society for lasting change.

Project objective and theory of change

The DRM project's overall objective was to contribute to making fiscal systems in Vietnam more progressive to tackle inequality and poverty.

A central element of the DRM project theory of change is that having informed and active citizens is a necessary precondition for social and policy change to happen. The main assumption here is that citizens may be willing to act and hold their governments to account if they develop a strong identity as taxpayers, enhance their awareness, understand their fundamental rights, and gain key capacities to make effective use of those rights.

A second precondition for change to happen is that spaces for meaningful participation and action are in place and accessible to citizens, in particular to women and youth. Enabling existing spaces and/or creating new spaces for participation and interaction was seen as critical to helping people to hold government to account and in strengthening the responsiveness of the government.

A third precondition was the need to push fiscal justice – in particular tax – higher up public and political agendas. The project theory of change outlines the need to mobilise public pressure and promote a stronger voice of citizens on these issues, so that leaders and policy makers are more willing to strengthen the revenue-raising potential of tax systems in an equitable manner, and to use those revenues for the delivery of more accessible, better-quality essential public services. This means providing rigorous evidence and research to convince key stakeholders to make tax systems more effective and redistributive. The main assumption here is that if governments have such evidence of the social impacts of tax and budget inequality and feel that a critical mass of society is voicing the need for more fair and transparent fiscal policies, they will be more willing to promote that agenda.

Oxfam's programming strength, distinctive competence and capacity to achieve greatest impact lies in our ability to link long-term development programmes, campaigning and advocacy at local, national and/or international levels to support development and policy gains. The DRM project has been implemented by teams cutting across the international programme, campaigns and policy teams. As such, it has embodied Oxfam's 'one programme approach' – facilitating joint learning and increasing the reach of our work and helping to shape the approach Oxfam is taking globally to work on fiscal justice through our FAIR–EIU programme.

Country contexts and the partnership approach

In **Vietnam**, analysis of the political context and system led to the decision to focus on tax reform at the national level and budget transparency at the local level, and to concentrate efforts on the health sector. For the past two decades, Vietnam has progressively transitioned to a market-oriented economy. A key priority of that agenda has been strengthening public financial management, including reform of a number of tax policies, presenting an important influencing opportunity for the project. Vietnam still has high levels of inequality and poverty, especially among ethnic minorities and migrant workers. Significant

efforts were invested in strengthening CSOs' role in promoting tax and budget literacy among the public, and enhancing their voice on tax policies, budget transparency and accountability in local health services.

The DRM project sought to include marginalised communities whose voices often go unheard – women and young people; and ethnic minority groups and migrant workers. Oxfam implemented the project jointly with a diverse range of partners and coalitions, both formal and informal, with expertise across a wide range of thematic areas and approaches. Partners include research and policy think tanks, national CSOs, and coalitions and local community-based organisations.

The project aimed to:

- Enhance social accountability by raising people's awareness, skills and confidence to participate in decision-making processes that affect their lives.
- Mobilise people through campaigning, the media and online/offline activities to apply wider public pressure on decision makers.
- Establish and support CSO coalitions and networks for capacity building and effective influencing on tax justice and inequality.
- Conduct research and generate evidence about the impact of inequitable taxation and budget allocation on the lives of the poorest people, including women and youth.
- As a result of the combination of the above, influence governments to take concrete steps towards progressive public revenue raising, equitable allocation and accountable spending. Key targets included policy makers at sub-national and national levels.

Headline achievements

Over three and a half years, the DRM project has influenced significant change. The voices of citizens have been amplified and spaces created so they are listened to; accountability has increased through improved citizen-state dialogue and trust; and concrete policy and practice change has been witnessed through legislation reform, commitment from authorities to project aims and objectives, and the integration of CSOs' and citizens' asks into fiscal policy dialogue and decision making at local, national and international levels.

The project has reached 20,555 people directly through awareness-raising and capacity-building activities in Vietnam and high numbers of people indirectly. In Vietnam, the hospitals included a Patients Satisfaction Index provides services for around 17.4 million people a year, so the potential future benefit of improved services is huge.

Ultimately, a far stronger enabling environment has been created to influence change on fiscal justice in Vietnam, with awareness raised among citizens of the links between tax and public services and of tax as an issue of social justice and equality. In the context of Vietnam, where this is a very new issue for civil society and the political and governance space is constrained, this has been particularly groundbreaking. Key achievements and project highlights include:

Citizens' awareness has been raised and spaces for participation in governance strengthened, increasing transparency and strengthening the social contract between citizens and the state.

- In Vietnam, a Patient Satisfaction Index (PSI) has been published online by the Ministry of Health, ranking hospitals based on patients' feedback as a management tool to promote accountable public healthcare services. 7,931 in-patients (3,964 women) from 29 hospitals in 21 provinces across Vietnam have shared their feedback on services received. These hospitals reach a combined average of 17.4 million patients a year. The PSI launch in March 2018 attracted significant public attention; three days later, the Prime Minister asked the Ministry of Health to urgently review the condition of sanitary facilities in all public hospitals.



The DRM project gives CSOs the chance to work together in increasing knowledge about tax and tax justice at national as well as regional and global levels. Secondly, it provides us with capacity and spaces to coordinate in tax policy analysis. In Vietnam recently, the government has been planning to improve and amend several laws and policies on tax, which we have been working on together. *Ngo Thi Thu Ha, Center for Education Promotion and Empowerment of Women (CEPEW)*



- Citizens in Vietnam have played a far more active role in discussions on budget allocations and tracking expenditure on services. Budget documents have been made more accessible, and more than 6,000 people have been supported to build awareness and engage in state budget oversight through trainings, community discussions, competitions and public hearings.

The project has successfully mobilised the public to put pressure on decision makers.

- In Vietnam, the space for public mobilisation is limited due to the cultural and political context, and we were unable to do any public campaigning. The project therefore relied more heavily on traditional media to raise wider public awareness of tax injustice. In 2017 alone, there were 20,500 mentions of Oxfam in tax-related articles in online newspapers, and over the course of the project journalists have written extensively on tax injustices in Vietnam, citing Oxfam's research. A monthly 'Happy Hour' initiative brought together experts, CSOs and the general public in a space convened by Oxfam to debate and discuss fiscal justice issues. Typically, around 400 people participated in the workshops and an additional 5,500 people joined the sessions online.

The DRM project has strengthened coalitions and CSO engagement on fiscal justice issues.

- In Vietnam, collaboration of CSOs on fiscal justice issues reached a new level with the project's creation of the Vietnam Alliance for Tax Justice, the country's first-ever alliance working on tax. The Alliance is composed of diverse civil society networks and organisations¹ that meet regularly to exchange information and knowledge on current tax justice issues. It has advocated for the revision of wasteful tax incentive policies in Special Economic Zone law, the revision of VAT law to lessen the burden on the poor, and
- more transparent reporting to minimise the tax avoidance and evasion that deprives Vietnam of much-needed public revenue.

Oxfam and partners have built a strong evidence base to influence policy and constructive dialogue with decision makers.

- A key focus of the project has been to provide research which clearly demonstrates how current tax

and spending policies affect people's lives and can exacerbate poverty and inequality, and to propose policy alternatives that would render the systems more progressive and equal. Several reports, policy briefs and publications have been produced, published and widely disseminated to push fiscal justice issues higher up the political and the public agenda. A range of issues have been covered including, for example: the drivers and solutions of inequality in Vietnam; tax incentives in Vietnam; and the impact of healthcare costs on citizens in Vietnam. This has contributed to a number of advocacy successes, examples of which are highlighted below.

- Oxfam and partners have actively promoted constructive dialogue and have worked hard to build relationships with policy and decision makers. Lobby activities included briefing policy makers on comparative tax law examples based on experience from the Oxfam Confederation, and brokering contacts between policy makers and international experts. This has helped to build Oxfam's reputation as a credible voice and a trusted adviser on fiscal justice issues.

This has led to the project having a tangible impact on policy and practice change on fiscal justice. Highlights include:

- In Vietnam, the government has taken up concrete policy recommendations made by Oxfam and partners on specific legislation – including on the taxation of small and medium enterprises, greater transparency in public debt management law, improvements in public financial reporting and revision of wasteful tax incentives. The Prime Minister of Vietnam officially requested the Ministry of Finance and the General Department of Taxation to investigate and report on loss from tax incentives in the country after Oxfam launched the Assessing Tax Incentives in Vietnam report in May 2017. Another key example is the influence of the Vietnam Alliance for Tax Justice on Decree 20, which led to the introduction of a legal requirement for multinational companies to provide a copy of their global country-by-country reporting to the Vietnamese tax authority. This will ensure greater transparency, reduce scope for tax evasion and avoidance by multinationals, and increase potential revenue for spending on public services such as health and education for the people of Vietnam.
- Citizens' increased participation in local governance has also led to several changes at local level. As a result of the project's efforts to engage citizens in budget-making processes at local level in Quang Tri

and Hoa Binh provinces, a number of local authorities have committed to delivering on citizens' demands regarding more transparent, equitable, effective budget spending. For example, commune tax collectors will now review tax collection with individual households and refund households where appropriate; voluntary fee contributions by local people will be reviewed, especially concerning exemptions for poor households; and more public budget will be invested in building and renovating roads and other communal infrastructure.

Lessons learnt

The DRM project faced several challenges, especially at the beginning as this was a pioneering project and there were few if any 'role models'. One of the key lessons is that taking time to select partners and invest in collaboration and capacity over the lifetime of the project is critical to partners having ownership of the project design, and to successful joint implementation. In future, it is also important to ensure that projects with this level of ambition are implemented over longer timeframes.

The experience gained and lessons learnt over the course of the last three and a half years on how to build strong public will and a constituency of active citizens equipped to hold their government to account will be widely disseminated and used to inform Oxfam's approach as we scale up this work. With this in mind, we have formulated a set of eight key lessons that Oxfam and other CSOs can take to influence policy and practice change on fiscal justice.

Eight lessons to influence change on fiscal justice

1. Put gender at the heart of activities and work with women's rights organisations from the start to understand and address barriers to women's participation

- Work closely with women's rights groups, feminist economists and women themselves to understand their priorities and the injustices they face, and what support they need to participate fully in project activities.
- Robust gender analysis should inform all aspects of project design.

2. Create and support spaces for participation

- It is crucial to map existing and potential spaces for citizens to effectively participate in governance

processes, for example public consultations, town hall meetings or virtual spaces.

- Formal and informal spaces need to be truly inclusive, reaching those affected by multiple discriminations. The convening role needs to be fulfilled with care to ensure that CSOs do not replicate societal power imbalances.

3. Regularly analyse context and power dynamics and react to opportunities for change

- Political economy analysis helps facilitate awareness and responsiveness to the political agenda and power dynamics, including gender discrimination and other forms of social exclusion.
- It is critical to regularly review the analysis to ensure that strategies are flexible and can adapt to changing contexts.

4. Provide evidence-based solutions to inform decision making

- It is essential to utilise research at the right time and adapt it to the context!
- Evidence needs to be as specific and solutions-focused as possible and should offer alternative policy solutions and/or lessons from other country experiences.
- Take advantage of opportunities that arise from government agendas – but remember that research should always be guided by what is important to people.
- Research should consider gender both in its analysis and its proposals, to reduce gender and other inequalities.

5. Work with diverse stakeholders

- Seek out diverse partners and 'unusual suspects' who can help to challenge existing views and bring different approaches and perspectives to fiscal reform.

6. Build trust with and among stakeholders

- Facilitate and build relationships of trust between CSOs and the government, and also between citizens, local authorities and public service providers. This is a critical part of promoting an accountability culture where citizens feel heard and empowered.

7. Take a right-based approach

- Project design must be inclusive and should unpack colleagues' and partners' assumptions and facilitate ongoing dialogue to build understanding and a joint approach.
- Breaking down what equity and justice mean for people – and why fiscal justice is a rights-based issue – is essential to bringing people on board, co-creating interventions and ultimately creating the will for action.

8. Find the right entry points to work on tax – starting with people's everyday realities

- For people to care about tax, it needs to connect to their everyday realities and the collective problems we want to address – for example, a lack of essential services or a lack of say in how resources are spent.
- Doing this can not only build awareness and inspire action on tax but can also strengthen active citizenship over the longer term.

Conclusion and Sustainability

The DRM project has given Oxfam a unique opportunity to work with citizens on tax. The project's linking of revenue raising with spending on essential services has proved to be its real added value, distinguishing its approach from that of other Oxfam and civil society governance projects.

The investment of time and effort in this pioneering project has been worthwhile. It has truly kick-started Oxfam's and allies' fiscal justice work in Vietnam. We have built our own and partners' expertise and established an extraordinary network of contacts to collaborate with in future. The project has influenced genuine change at multiple levels – local, national, global – and among different stakeholders, citizens and duty bearers. Crucially, the voices of citizens have been amplified and spaces created so they are listened to; and accountability has increased through improved citizen–state dialogue and trust, with people influencing local decisions for the first time. Real policy and practice change have been witnessed through reform in legislation, commitment from authorities to project aims and objectives, and the integration of CSOs into fiscal policy dialogues at national and international levels.

Knowledge and capacity on tax and budgeting has been built and internalised among citizens, civil society and Oxfam staff and partners. We have seen growing ownership of the project and the issues among partners and project communities. The project has significantly contributed to

strengthening coalition and CSO engagement on tax justice issues in Vietnam. Partners have grown in confidence and capacity; they are committed to keep pushing for fiscal justice and driving the agenda forward. The Vietnam Alliance for Tax Justice will continue as an independent, self-governing body and has already agreed its overall vision, member roles, an action plan and fundraising strategy.

At local level, the processes and mechanisms for public participation in budget allocation and expenditure tracking that have been improved through the project's activities – combined with people's greater understanding of them – should help to facilitate communities' continued involvement and ability to hold decision makers to account beyond the project's lifetime.

The lessons we have learnt will now help us to develop clear strategies to address the sorts of changes we want to see at multiple levels – in social norms, behaviour and policy – and support citizens to have greater agency to create that change. We will ensure that future fiscal justice programmes utilise the project's lessons on finding the right entry points to working on tax, the importance of linking tax to people's everyday priorities – particularly public services – and how this can help build awareness and action on tax, and facilitate more active citizenship. We will ensure that future work analyses and understands gender dynamics from the beginning, and that projects continue to focus on citizen–government dialogue and supporting more open and inclusive civic spaces.



Duong Thi Lan, a worker in Dong Nai province, in her rare time taking care of her 15-month baby. She works on 1200 pairs of shoes a day, yet she can't afford to buy even one pair for her son on the amount she earns each month / Photo by: Sam Tarling - Oxfam

The global inequality crisis is reaching new extremes. Fighting inequality has been included in the Sustainable Development Goals (SDGs) because of global agreement that inequality undermines sustainable development. This inequality crisis undermines Oxfam's fight against poverty and our work to enable people to have a greater say in development policy and practice.

Oxfam's research has highlighted the scale of the problem showing that 42 of the world's richest people now possess as much wealth as the poorest half of the world.² What's more, the inequality crisis is worsening. Between 2016 and 2017, 82% of the wealth generated went to the richest 1% of the global population, while the poorest half saw no increase.³ Wealth buys power, access to decision making and access to opportunities, and in doing so enables a privileged minority to continue to enjoy their full set

of rights to the detriment of the rights of the majority. However, extreme economic inequality is not inevitable – it is the result of policy and investment decisions and a political and economic ideology that serves the few at the expense of the many. Economic inequality stunts growth and progress, erodes social cohesion and leaves the poorest behind with little ability to lift themselves out of poverty.

Oxfam sees fiscal justice as central to the fight against extreme economic inequality. Evidence shows that government policies on taxation and public spending can be among the best tools we have for tackling inequality³ if they are used to create an economic system that redistributes resources and power towards those who are most excluded and marginalised.

To address this, Oxfam and partners implemented the *Mobilising Progressive Domestic Resources for Quality Public Services* project in Vietnam, with support from the Ministry of Foreign Affairs of Finland, between December 2014 and June 2018. Its overall objective was to help make fiscal systems in Vietnam more progressive to tackle inequality and poverty.

The project aimed to achieve this by building and supporting civil society led campaigns and advocacy in the two countries, and by helping to raise citizens' awareness and voice to hold decision makers to account on revenue raising and spending on social services. We aimed to apply public pressure on leaders and policy makers to strengthen the revenue-raising potential of their tax systems, and to improve the redistribution of public resources through more and better investment in free public services, particularly healthcare services.

In **Vietnam**, analysis of the political context and system led to the decision to focus on tax reform at the national level and budget transparency at a local level, and to concentrate efforts on the health sector. For the past two decades, Vietnam has progressively transitioned to a market-oriented economy. A key priority of that agenda has been strengthening public financial management, including reform of a number of tax policies, presenting an important influencing opportunity for the project. Vietnam still has high levels of inequality and poverty, especially among ethnic minorities and migrant workers. Significant efforts were invested in strengthening CSOs' role in promoting tax and budget literacy among the public – including the poor, women, ethnic minorities and migrant communities – and enhancing their voice on tax policies, budget transparency and accountability in local health services.

Economic growth and inequality in Vietnam

Vietnam has a strong record of growth and poverty reduction, but increasing inequality is threatening progress – Oxfam calculations show that the richest man in Vietnam earns more in a day than the poorest Vietnamese earns in 10 years.⁴ Economic inequality interacts with other inequalities and is reinforced by poverty of voice and opportunities. Women, ethnic minorities, small-scale farmers and migrant workers are more likely to be poor, excluded from services and political decision making, and to face the most discrimination.

Challenges in domestic revenue raising

There is real potential for Vietnam to increase tax revenue and to make it more progressive. Currently, Vietnam relies heavily on corporate income tax, VAT and export and import taxes. VAT is a regressive tax, which places a disproportionate burden on the poorest people, yet it has increased as a proportion of revenue raised to GDP – from 4.02% to 7.89% between 2001 and 2010. Since 2009, Vietnam has reduced corporate tax rates from 28% to 20%, meaning company profits are now taxed at a lower rate than workers' incomes. Companies also receive public subsidies in the form of tax incentives and tax holidays, further reducing their contributions. At the same time, tax avoidance and evasion are letting the richest multinationals off the hook and sucking money out of Vietnam's budget. A government investigation found that in 2013, 83% of foreign companies used various tricks to minimise their tax liability; while 720 out of 870 foreign firms in Vietnam engaged in tax fraud and were ordered to pay back nearly \$19m in taxes and penalties.⁵ In short, Vietnam is placing the tax burden on lower earners in society, and missing the opportunity to tax those with the greatest means to pay.

Access to public services such as health and education

Lack of investment in the education, health, and civic and political engagement of disadvantaged groups further undermines their prospects for a better future. Public spending on health has increased but tends to

be 'decidedly pro-rich'.⁶ Progressive expenditure on public health centres accounts for a small share of total spending, while subsidies for healthcare for wealthier citizens are much larger. To address this, the government plans to increase budget allocations to services for the poorest and other disadvantaged groups, but overall public spending on health is clearly insufficient to meet the need. Moreover, three million people in Vietnam are pushed into poverty each year due to medical costs,⁷ with out-of-pocket payments having a disproportionate negative impact on women, and leading to many having to delay seeking healthcare due to financial barriers (see Oanh's story below). Education has great potential to improve social mobility and fight extreme inequality, but progress has been unequal. Girls, ethnic minorities and the poorest are disproportionately excluded and underserved, and children from the poorest households have seen little to no improvement in educational outcomes in the last 20 years.

Public participation and civic engagement

Disadvantaged groups in Vietnam have limited understanding of their rights and exercise low levels of participation in voting and other decision-making processes.⁸ Citizens in general lack the information and skills to understand tax and budget issues, and feel they don't have the right to engage in such processes. Women in particular have little say in state budget mobilisation, allocation and expenditure.⁹ So while the richest and most privileged are able to influence policy in their own favour, the poorest and most marginalised citizens are unable to make their voices heard, trapping them at the bottom of the economic and social ladder.



Nguyen Thi Oanh, at her boarding house for kidney dialysis patients in Bach Mai, Hanoi /
Photo by: Adam Patterson - Oxfam

THE REAL COST OF HEALTHCARE IN VIETNAM: OANH'S STORY

Oanh is a 27-year-old kidney dialysis patient who lives in Hanoi with her partner, Vinh. She moved to Hanoi from rural Me Linh district so that she can receive the hospital treatment she needs three times a week. Government health insurance covers the cost of her dialysis, but Oanh has to pay for her daily medication herself. She cannot afford a kidney transplant.

'I feel sad for myself when I see the prescriptions I cannot afford. People who can afford medicine are healthier. I feel that my life is too difficult and I am stuck. It is really unfair.'

Oanh earns around \$50 a month unofficially selling tea in the hospital, which just about covers her medical costs, but as she lacks permission to work there, she worries she will be stopped. Her partner's income has to cover all other essentials, such as rent and food. Oanh's parents have had to sell farmland and assets to cover the cost of her emergency care.

'When people are sick, all poor families have to borrow money. If the government provided support when we are sick, I would have fewer burdens. My life wouldn't be as hard.'

Vietnam's economy has grown rapidly in recent years but people like Oanh are yet to fully profit from this. There are still 13 million people living in poverty – often ethnic minorities, women and people living in rural areas who face daily discrimination.

As Oanh is all too aware, basic rights like medical treatment and education come at a price. Pregnant women from poor households are three times more likely to go without antenatal care.

A quarter of the population lack health insurance and even those that are insured still have to pay extra in order to get the care they need. A total of around three million people in Vietnam are pushed into poverty each year due to medical costs.

Oanh and her family are locked in a cycle of debt. She and her partner can't even think about getting married or having a family because of this situation.

It shouldn't be this way. With the right medical support, dialysis patients can have a good quality of life and the ability to earn a livelihood.

Where we worked in Vietnam

In Vietnam, the project chose to work at national, provincial and district levels. The map shows the main areas the project has been working in, including Quang Tri province in the north-central coastal region and Hoa Binh province in the northwest of the country, as well as the 14 provinces that contain the 29 hospitals that were part of the Patient Satisfaction Index (see section 7.1). Both Hoa Binh and Quang Tri provinces have a high number of ethnic minority groups, accounting for 73% of the population in Hoa Binh and 13% of the population in Quang Tri.

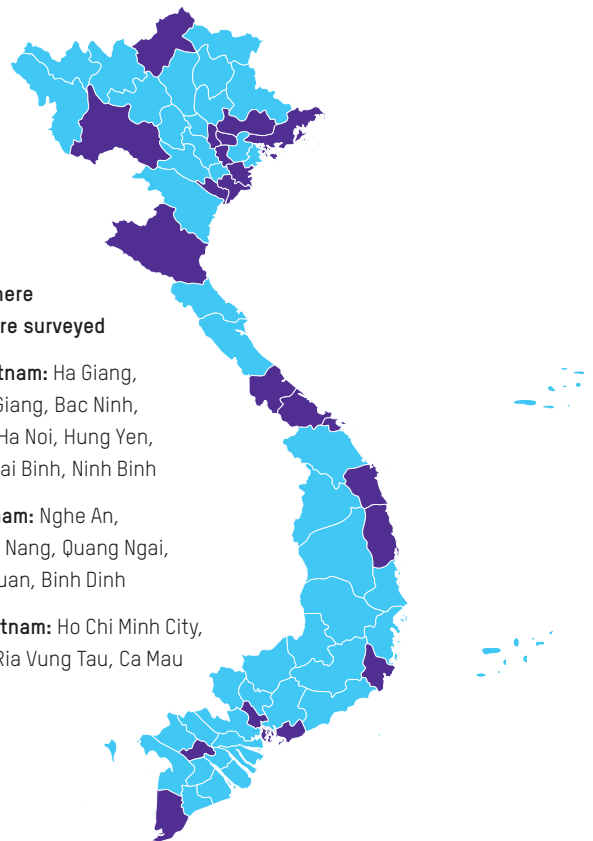
A decision was made to work in Dong Anh district, part of Hanoi province, in order to work with migrants who had moved from other parts of the country to find work. In Hai Boi commune in Dong Anh district, more than 40% of the population are migrants. 71% of migrant workers lack access to public health services and only 44% of the migrant workers can utilise health insurance. They often have to pay for private healthcare services with high out-of-pocket payments. For further information on the political and contextual challenges and how the project responded, see section 8.

Provinces where hospitals were surveyed

Northern Vietnam: Ha Giang, Son La, Bac Giang, Bac Ninh, Quang Ninh, Ha Noi, Hung Yen, Nam Dinh, Thai Binh, Ninh Binh

Central Vietnam: Nghe An, Quang Tri, Da Nang, Quang Ngai, Hue, Ninh Thuan, Binh Dinh

Southern Vietnam: Ho Chi Minh City, Can Tho, Ba Ria Vung Tau, Ca Mau



Patients in Bach Mai hospital / Photo by: Adam Patterson - Oxfam

Mobilising Progressive Domestic Resources for Quality Public Services (or the DRM project) was launched in December 2014 and ran to June 2018, with the overall objective of making fiscal systems in Vietnam more progressive and effective to tackle inequality and poverty.

Project implementation was articulated around one overall objective and three broad results that were common to Vietnam, as outlined below. Please see Annex 1 for a detailed report of achievements against the logframe results and indicators.

OVERALL OBJECTIVE: Governments take concrete steps towards progressive public revenue raising, equitable allocation and accountable spending for quality and accessible public services that meet the needs of women, youth and marginalised groups.

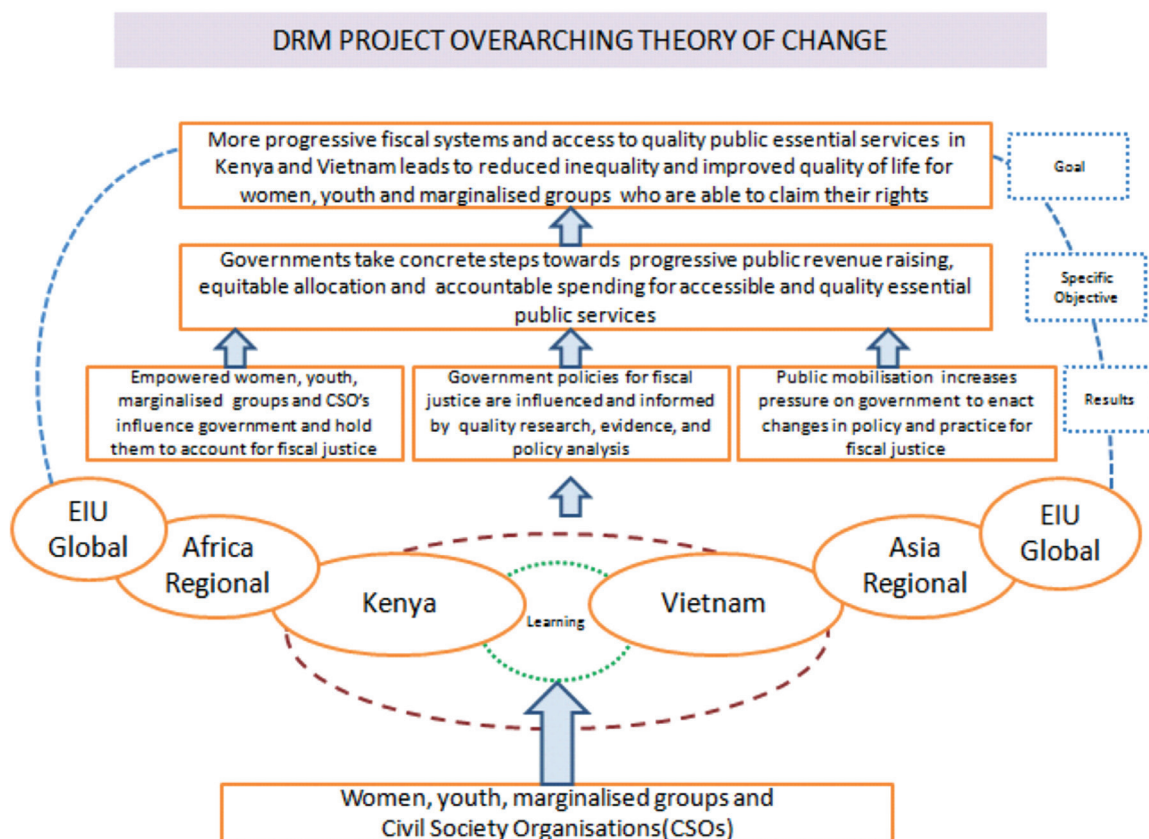
RESULT 1: Empowered women, youth, marginalised groups and CSOs actively influence and hold government to

account for more progressive, equitable and accountable revenue raising, allocation and spending.

RESULT 2: Government policies for progressive and accountable fiscal systems are informed and influenced by quality evidence and policy analysis.

RESULT 3: Public mobilisation increases pressure on government to enact changes in policy and practice for more progressive, equitable and accountable revenue raising, allocation and spending.

The logframe can be visualised as an **overarching theory of change**, which was designed based on the commonalities of the national-level theories of change, logframes and workplans, and aims to link the local and national-level work to regional and global-level campaigns and processes.



A central element of this theory of change is that having informed and active citizens is a necessary precondition for social and policy change to happen. The main assumption here is that citizens may be willing to act and hold their governments to account if they develop a strong identity as taxpayers, enhance their awareness of fundamental rights, and gain key capacities to make effective use of those rights.

A second precondition for change to happen is that spaces for meaningful participation and action are in place and accessible to citizens, in particular to women and youth. This assumption was not always explicitly set out in project documents but was implicitly seen as a key factor contributing to the achievement of the final objectives of the project. Enabling existing spaces and/or creating new spaces for participation and interaction was seen as critical to helping people to hold government to account and to strengthen the responsiveness of governments in Vietnam.

A third precondition was the need to push for tax justice issues to gain a higher position on public and political agendas. The theory of change outlines the need to mobilise public pressure and promote a stronger voice of citizens on these issues, so that leaders and policy makers are more willing to strengthen the revenue-raising potential of the tax systems in an equitable manner and to use those revenues for the delivery of more accessible, better-quality essential public services. In the logic of the project it also means providing rigorous evidence and research to convince key stakeholders in government and the legislative to make tax systems more effective and redistributive. The main assumption here is that if governments have rigorous evidence of the social impacts of tax and budget inequality and feel that a critical mass of society is voicing the need for fairer, more transparent fiscal policies, they will be more willing to promote that agenda.

Strong governance and management of this programme has been critical to ensuring its effective and successful implementation.

A **Steering Committee**, comprised of Country Directors and Global Advisors (e.g. on gender, governance and funding) and Global Management Team members, was set up to oversee the overall direction and strategy of the project and to ensure its implementation remained on course.

A **Project Coordination Unit**, comprised of two Global Managers and two Country Project Officers, met monthly to discuss operational issues and share learning and ideas.

A **Global Coordination Team**, with a Global Programme Manager, Finance Manager, the Southern Campaigns and Programme Manager and the MEL Advisor, was responsible for working with country teams to ensure programme quality, provide support and share learning across the two country projects. Together with country teams, it ensured strong financial management and oversight through regular reviews of budgets and spending against activities.

At **country level**, Project Officers managed, monitored and supported the delivery of the DRM project's specific country objectives, and ensured that partners delivered the programme according to the jointly and contractually agreed workplans and budget allocations. They also communicated regularly with the Global Coordination Team to share and document learning, good practice and challenges, to seek guidance and support, and to provide financial and narrative reports.

Oxfam's programming strength, distinctive competence and capacity to achieve greatest impact lies in our ability to link long-term development programmes, campaigning and advocacy at local, national and/or international levels to support development and policy gains. The project has been implemented by teams cutting across the international programme, campaigns and policy teams; it has therefore embodied Oxfam's 'one programme approach', facilitating joint learning and increasing the reach of our work.

All of the above has contributed to enhancing the quality and profile of the project: this has resulted in the DRM project becoming an inspiring and powerful fiscal justice programme within the Oxfam confederation, and has helped to shape the approach Oxfam is taking globally to working on fiscal justice through its Fiscal Accountability for Inequality Reduction – Even It Up (FAIR–EIU) programme.

Partnership

Oxfam's 'Working Principles' outline Oxfam's principles, beliefs and values regarding partnership. Key values are: respect for the diversity of people and partner organisations; respect for partners' autonomy and the transparency and accountability of their own organisational policy and processes; and a consultative style that ensures the voices of partners and allies can effectively influence Oxfam thinking and practice. These principles were applied to our partnerships throughout the DRM project.

Multi-country programming approach

The DRM project has been delivered as a multi-country programme, whereby the two country-level projects were united under a global theory of change and coordinated centrally, as outlined above. This aimed to facilitate similar learning questions across the countries; use similar approaches to tackle problems; focus on shared learning and build this into programme design, implementation and review processes to support good practice; and support stronger links between national and global influencing.

We have found that this approach helped us to provide a range of opportunities and spaces for learning across partners and teams over the last three and a half years. Vietnam team have held bi-annual meetings to review progress and strategise with partners. Training has been given on fiscal justice issues, for instance on gender-responsive budgeting in Vietnam. Partners from Vietnam met through three joint annual meetings bringing together learning across countries. Country teams have also had the opportunity to participate in global Oxfam spaces and key campaigning moments such as the World Economic Forum in Davos and as part of Oxfam's global FAIR–EIU programme and Even It Up campaign. All of this has increased the knowledge of partners and Oxfam teams as well as the connections between them, and their confidence and capacity to take the work forward has grown as a result.



Sai Gon river / Photo by: Adam Patterson – Oxfam

Connecting national and global influencing to leverage greater change

As part of its multi-country programming approach, the project has benefited from Oxfam's capacity to link national tax issues to global processes. At the same time, national work in Vietnam has been strengthened through the support of Oxfam global colleagues, particularly in advocacy on domestic tax and health financing – some highlights of which are presented below. The impact of this is an important aspect of the sustainable legacy of the project.

Vietnam: In December 2017, the EU published its 'blacklist' and 'greylist' of tax havens. Vietnam was greylisted under three criteria. The Oxfam global team informed Vietnam

counterparts, who engaged with officials and the EU office in Vietnam. Although it was not possible to establish exactly what commitments the Vietnamese government had made to stay off the blacklist, the analysis and recommendations provided by Oxfam about potential reasons for Vietnam being cited by the EU for 'harmful tax practices' were recognised by the EU itself as the kind of accountability it hoped the blacklisting process would generate. Oxfam's request contributed to the EU Commissioner asking greylisted countries to publish their commitments.

Global: The project has helped to inform Oxfam's tax and inequality work and advocacy in the UK and Europe, for example making use of country advocacy to strengthen calls for international changes to tax rules. To help campaigning in support of public country-by-country

reporting, Oxfam GB showed a film made by Vietnam colleagues in the UK Parliament. The film explains why enhanced tax transparency would boost revenue-collection efforts in developing countries like Vietnam in particular. About 40 people attended the event, including several parliamentarians and members of the House of Lords – providing an important opportunity to influence UK decision makers.

Monitoring, evaluation and learning

Oxfam is committed to ongoing monitoring, evaluation and learning (MEL) to promote effective, results-focused, quality programming. The MEL strategy for this project was designed in line with Oxfam's overall MEL approach. This is based on the understanding that policy, advocacy and social change are complex and dynamic processes that require rapid and ongoing assessment and adaptive responses.

A mid-term review of the project was carried out in September 2016. The review highlighted the need to revise the MEL framework put in place during the inception phase to do more to capture the intermediate changes. A final evaluation in April 2018 reviewed the DRM project's work and approach in Vietnam, with a specific focus on observed changes regarding fiscal justice in Vietnam over the project's lifetime. The evaluation aimed to assess the contribution of Oxfam and partners to observed (and verified) results, as well as the effectiveness of the project. A second objective was to identify shared learning and practical recommendations that can be embedded into future strategic decisions and programming approaches. The evaluation design relied on a strong qualitative approach combining a number of participatory tools and methods, including a light-touch version of Oxfam GB's Process Tracing Protocol, a theory-based method that seeks to advance inferences about cause and effect in a particular change process, and the extent to which this has been prompted or influenced by a project or initiative. Both of these reviews have informed Oxfam's analysis of lessons learnt (section 9) and improved our understanding of specific results outlined in this report (section 7.5 influencing change).

Oxfam implemented the project jointly with a diverse range of partners and coalitions with expertise across a wide range of thematic areas and approaches. They include research and policy think tanks, national CSOs, and coalitions and local community-based organisations (CBOs).

Identification and selection of project partners was challenging, primarily because it was not always easy to find organisations with expertise in fiscal justice issues, but also because building relationships and trust takes time and effort. DRM project in Vietnam had to discontinue collaboration with some original partners and establish partnerships with new ones. (Please see section 9.2 for more reflection on the lessons learnt on working in partnership).

The DRM project was composed of 11 formal partnerships and multiple informal partnerships. This section summarises the role of formal partners in implementing the project activities.

Vietnam

Vietnam Initiative (VNI): A think tank of Vietnamese scholars worldwide, VNI was in charge of conducting a number of research products on tax issues. It was also responsible for working with the Ministry of Health on the implementation of the Patient Satisfaction Index (PSI) and research on health financing. VNI is a member of the Vietnam Alliance for Tax Justice.

Vietnam Institute for Economic and Policy Research (VEPR): VEPR is a research institute of the Vietnam National University that provides quantitative and qualitative analysis of economic issues and their impact. It has conducted research on tax issues and was responsible for conducting the political economy analysis during the project's inception phase. It is a coordinating member of the Vietnam Alliance for Tax Justice.

Budget Transparency Coalition (BTAP): BTAP is a coalition of Vietnamese CSOs advocating for change in the state budget law process towards greater transparency, accountability and participation. It was responsible for the delivery of a number of communications events and capacity-building activities on budget transparency in Quang Tri, Hoa Binh and Hanoi.

Action Network for Migrant Workers (Mnet): Mnet aims to improve the lives of migrant workers. In the project, its focus has been on improving migrant workers' access to healthcare by enabling them to participate in local budget planning and enhancing their capacity to advocate for fairer health financing. The coalition has organised training and workshop events in Dong Anh, including the establishment of six core groups of migrant workers that take part in monthly discussions and participatory monitoring of the health budget.

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Before, our work on migrant workers did not involve many tax justice activities. Since taking part in the Vietnam Alliance for Tax Justice and the DRM project, we have had more activities and gained knowledge in this field as well as more connections with other organisations. When it comes to migrant workers, who work and pay tax like anyone else, they do not benefit as fully as local workers from public services. The project has had a major role in making their voice heard and ensuring their benefits of health care and public services. *Phuong, Mnet (Action Network for Migrant Workers)*

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Dinh Mai Phuong, Mnet Coordinator / Photo by: Oxfam

Ech Phu Ho (EPH): A youth activist group and online community, EPH has been actively engaged in capacity-building activities and online awareness-raising campaigns on tax justice targeted at young people. EPH is a member of the Vietnam Alliance for Tax Justice.

Centre for Education Promotion and Empowerment for Women (CEPEW): CEPEW is a women's rights organisation providing different community development activities for the empowerment of women in Vietnam. It is a member of the Vietnam Alliance for Tax Justice and has provided gender expertise and inputs to some of the project research on tax justice.

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The DRM project gives CSOs the chance to work together in increasing knowledge about tax and tax justice at national as well as regional and global levels. Secondly, it provides us with capacity and spaces to coordinate tax policy analysis. In Vietnam recently, the government has been planning to improve and amend several laws and policies on tax, which we have been working on together. *Ngo Thi Thu Ha, Center for Education Promotion and Empowerment for Women (CEPEW)*

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This section presents a summary of some of the DRM project's most important achievements in empowering citizens to hold their governments to account, creating and strengthening civil society alliances to apply collective pressure, and building a strong evidence base and relationships to influence policy and practice reform at different levels. This has led to a number of instances where the project has reached its overall objective of influencing governments in Vietnam to make reforms that enable more progressive public revenue raising, equitable allocation and accountable spending for quality and accessible public services that meet the needs of women, youth and marginalised groups. Connections have been made between national-level activities and global movements for change to influence international fiscal policy processes and debates.

Empowering citizens to hold government to account on fiscal justice

An informed, engaged public is prerequisite for holding government to account. Investing time in building people's understanding of the issues was therefore essential. Throughout the project, it has been important to continually engage new actors and allies. The final evaluation found significant evidence among project beneficiaries in Vietnam of increased awareness of their rights as taxpayers; better understanding of the link between taxation, public service delivery and participation; and greater skills and self-confidence to hold duty bearers to account, particularly on local-level budget decisions and allocation of spending.

Vietnam

Participatory budget-making processes are very new in Vietnam. The project therefore aimed both to enable citizens to improve their capacity to participate, while also encouraging the authorities to open spaces for constructive dialogue. This focused on empowering Vietnamese citizens in Quang Tri and Hoa Binh provinces to influence budget processes and enabling migrant workers in Dong Anh district to hold service providers and the government to account for better quality healthcare services.

Building capacity for mutual dialogue on budget making at local level in Quang Tri and Hoa Binh

Oxfam and the Budget Transparency, Accountability and Participation Coalition (BTAP) collaborated with women's and farmers' unions to increase understanding of budget issues, build people's confidence for public participation, and create spaces for mutual dialogue with local authorities (People's Councils). A wide range of approaches and activities – including training sessions, community discussions, public hearings, theatre shows, quizzes and competitions – were used to raise awareness of the issues and encourage people to get involved. In Quang Tri and Hoa Binh, a total 253 CBO members have facilitated people's participation in the budgeting process. Since 2015, two core groups have been established with 78 members (including representatives from the People's Council, farmers' unions, women's unions and community leaders). These core group members have helped to set up 12 community-based groups with 175 community representatives; in turn, these groups have mobilised a total of 917 other citizens to conduct 9 oversight initiatives and 16 dialogues with local government. As a result, more than 6,000 people have engaged in budget oversight. In response, district and provincial government authorities have committed to take action on nearly 100 citizens' recommendations to render budget spending more transparent and equitable (see section 7.5 on influencing change).



Ho Thi Nghia, Van Kieu ethnic, at her house in Gio Linh, Quang Tri province
Photo by: Phuong Dung - Oxfam

JOINING THE CONVERSATION ON THE STATE BUDGET – NGHIA’S STORY

At a regular community meeting in Baze village in Quang Tri province, Ho Thi Nghia, 30, from the Van Kieu ethnic group, listened patiently to a People’s Council report on local development plans, including funds allocated towards a new village road in Baze. Nghia waited, but the People Council’s reporter did not mention the total allocation for the road. Finally, she raised her hand, and asked: ‘Please can you tell us how much budget was spent on this village road?’

The question is very simple, but it marked a big change for Nghia and the women in the village. Nghia had attended many such meetings in the past, but had never felt confident enough to put a question to the

local government and says that, in the past, ‘They reported and we listened. Nobody had any ideas when the People’s Council allowed time for questions. We did not understand anything. We just attended the meeting and then came back home.’

Since joining the Baze community-based group on state budget, supported by DRM project partner BTAP, Nghia now feels strongly that as all citizens contribute to the state budget with their taxes, people like her have the right to ask questions and expect answers. Nghia has been elected as group leader and has been invited to the trainings on state budget management organised by her local women’s union.

Promoting budget transparency and public participation at national level

The project seized a unique opportunity for mobilisation in 2017 when, for the first time, Vietnam's state budget proposal became open for consultation, in October (national budget) and December (provincial budget). Repeated requests from Oxfam and BTAP resulted in the budget proposal being published on the Ministry of Finance (MOF) website. In October, BTAP organised a national budget workshop to discuss the proposal and make recommendations to government. This was attended by 65 participants from the National Assembly, including ministers and financial experts. The workshop was livestreamed on GTV (a television channel on Facebook) attracting 5,300 views. Similar workshops were organised at provincial and district levels: 202 people participated in four consultation workshops to hold government accountable for their budget plan. As a result, 64 recommendations were proposed, of which 18 were adopted by the local government, such as committing budget for building or renovating roads. BTAP also conducted an independent analysis of the budget proposal and collected recommendations by CSOs; these were shared with the MOF to increase participation in future budget proposals – including by allowing enough time for meaningful consultation.

Holding health service providers accountable through a Patient Satisfaction Index

One of the DRM project's most innovative activities allows citizens to hold government to account through an independent patient feedback survey system. The Patient Satisfaction Index (PSI) was developed in 2017 by the project partner VNI. The purpose of the PSI is to gather feedback from patients of 29 public hospitals on the services they have received. This allows hospitals to receive a rating based on the quality of service provided. The PSI was designed as a key tool to help strengthen services and support more effective allocation of public funds, giving hospitals an incentive to improve services and provide patients with better quality services.

The PSI was officially launched in March 2018, chaired by a senior health minister and attended by more than 30 hospital managers. It has been published online by the Ministry of Health. By the end of the project, 7,931 in-patients (3,964 women) from 29 hospitals in 21 provinces across Vietnam had shared their direct feedback on public healthcare services. These hospitals provide services for a combined average of 17.4 million patients a year, so the potential reach and impact on these indirect beneficiaries of the PSI is huge.



We launched a programme allowing patients to score hospitals' quality. Our evaluation results have been acknowledged by the Ministry of Health, announced in workshops and have attracted the attention of a number of citizens, journalists, health departments and hospitals... Many provinces have decided to keep on implementing the hospital's quality evaluation through patient surveys to improve service quality and reform, and to efficiently apportion investment to hospitals. *Nguyen Ba Hai, Vietnam Initiative (VNI)*



Improving migrant workers' awareness of their rights

Oxfam worked with Mnet in Dong Anh district to improve marginalised migrant workers' access to healthcare. Six groups of around 15 migrant workers each were established,¹⁰ with a total of 113 members (90% women, and 80% migrant workers) who regularly engaged with the project. The leader of each group was trained on taxpayers' rights, health financing and the budget cycle. Core groups met monthly and discussed issues relating to health rights, social protection and more general health issues. Mnet supported research and preparation for the discussions, and invited district duty bearers to attend as requested by group members.

As a result of these activities, migrant workers have shown an increased awareness and willingness to call for their rights to health and social protection. Participants of a focus group discussion held as part of the project's final evaluation agreed unanimously that the monthly meetings have been instrumental in enabling them to get practical information about their entitlement to public health services. Group leaders recognised that the project trainings had improved their communication skills and confidence, while the regular meetings with local authorities and service providers had helped them become more vocal and willing to approach duty bearers on behalf of the group.

Public mobilisation to put pressure on decision makers

Vietnam

Using print media to gain coverage and mobilise public debate

Media work proved highly effective in informing the general public about tax justice in Vietnam. The project was particularly successfully in engaging the media in

the launch of reports on specific areas of policy reform, bringing in experts from the Oxfam confederation to speak at press conferences as well as directly with decision makers. In 2017 alone, there were 20,500 mentions of Oxfam in tax-related articles in online newspapers. Many of these were as a result of a press release in Vietnam in May 2017 on Oxfam's global tax report concerning the tax evasion of the 20 biggest EU banks and 100 largest US companies. As a result, journalists have written extensively on tax injustices in Vietnam, citing Oxfam's research. This media exposure enabled the project to gain traction and credibility, and established Oxfam in Vietnam as an informative and authoritative voice on fiscal justice (see section 7.4 on building an evidence base).

Online debating on tax justice

A monthly 'Happy Hour' initiative was highly successful in encouraging people to join conversations about tax justice. Every month, this brought together experts, CSOs and the general public in a space convened by Oxfam to debate and discuss topics and to share facts, experiences and opinions, framing the issues from Oxfam's perspective on equity and justice. Around 400 people participated in the workshops offline. The conversations were aired online so people could attend remotely; typically, around 5,500 people joined the sessions online. Topics debated included tax justice for ethnic minorities, the need for introduction and reform of billionaire tax and tobacco tax, and the revenue lost due to wasteful tax incentives in Vietnam's Special Economic Zones.

Building capacity of civil society and working with alliances

A key aim of the DRM project was to increase the number of CSOs working on fiscal justice in Vietnam and to strengthen their collaboration for a greater collective impact on tax and spending policies and practices. The project therefore supported coalitions and networks by sharing information, building capacity and facilitating joint influencing activities. Intensive training in the first and second year enabled project partners to deliver activities effectively and in turn, build the capacity of local actors. In the second and third year of the project, partnerships were broadened, and alliances established to advocate for change.

Vietnam

In Vietnam, collaboration of CSOs on fiscal justice issues reached a new level with the official creation of the Vietnam Alliance for Tax Justice (<https://www.facebook.com/congbangthue/>; official website:<http://>

congbangthue.vn/), the country's first alliance working on tax. It is composed of four diverse civil society networks and organisations¹¹ and works as a loose coalition that regularly meets to exchange information and knowledge on current fiscal justice issues. The Alliance takes advantage of members' networks as well as their wide range of expertise, including research, gender, health, public financial management and transparency. Through the Alliance, the project encouraged and enabled civil society groups to engage with the General Department of Taxation (GDT) to push more for transparent reporting. The Alliance has already been effective in influencing legislation (notably on Decree 20 – see section 7.5 below).

In 2018, the Vietnam Alliance for Tax Justice submitted detailed policy recommendations on the draft Special Economic Zone Law in Vietnam, which included harmful and wasteful tax incentive policies. A Member of Parliament quoted the Alliance's recommendation on tax incentives in her speech in the plenary meeting. In May 2018, together with leading Vietnamese economists, the Alliance called on the government to eliminate harmful tax incentive articles. More than 60 journalists participated in a press conference and more than 100 articles were published delivering its warning about tax incentives and inequality. The Alliance also ran a successful online campaign to petition for the law to be postponed in June 2018.

Building an evidence base to influence policy

In Vietnam, Oxfam and partners have actively promoted constructive dialogue with policy and decision makers and have worked hard over the three and half years to foster trust and gain credibility by developing evidence-based research. This has clearly demonstrated how current tax policies affect people's lives and can exacerbate poverty and inequality, and has proposed policy alternatives to render the systems more progressive and equal. It has informed our policy positions, taken a gender perspective wherever possible, and greatly enhanced our advocacy and influencing work with governments and other stakeholders.

Several reports, policy briefs and publications have been produced and widely disseminated to push fiscal justice issues higher up the political and the public agenda. Examples of key publications are highlighted below. This research has been used in our influencing activities – for example briefing policy makers on findings, applying Oxfam's global research and analysis on fiscal justice to the national context, highlighting examples of what has worked in other country contexts, and inviting Oxfam's international tax experts to share their knowledge and provide valuable expertise and technical support.



A Muong ethnic woman smiled happily when joining a group of village to monitor the new road in Luong Son, Hoa Binh / Photo by: Phuong Dung - Oxfam

Vietnam

Assessing tax incentives policies in Vietnam (2017)

This analysed Vietnam's tax incentives for large and multinational enterprises over the last 10 years. It showed that Vietnam is granting various tax exemptions from VAT, corporate income tax and land use tax and estimated that

In June 2017, the Prime Minister of Vietnam officially requested the Ministry of Finance and the General Department of Taxation to investigate and report to the Prime Minister about the losses from tax incentives in the country after the project launched its report assessing tax incentive policies. This report warns that the losses from tax incentives was equivalent to 86% of the recurrent expenditure for healthcare, 35% of the recurrent expenditure for education and 5.8% of total revenue of that year.

Vietnam lost \$110m in 2014 in corporate income tax and personal income tax, due to tax incentives. Despite this, tax was not ranked as the number one factor attracting investors to Vietnam, in comparison to political and economic stability and transparency. The main findings from the desk analysis were shared during a workshop in August with nearly 60 participants from 15 NGOs and media outlets. Participants regarded this information as useful and new in alerting the public to budget losses due to unnecessary policies when public resources are already limited. The report was also shared with the Finance and Budget Committee of the National Assembly and the General Department of Taxation in October 2017.

Quick impact assessment of Decree 20 (2017)

The findings of the assessment show that over 1,000 companies will need to file country-by-country reports with the Vietnam's General Department of Taxation. Over 950 of these companies are foreign based. The analysis was shared among the Vietnam Alliance for Tax Justice and contributed to the CSO Towards Transparency's report on the transparency of 45 biggest companies in Vietnam.

Assessment on Tax Incentives for Small and Medium enterprises in Vietnam and Recommendations for Law on SMEs: Qualitative analysis based on international experience and quantitative analysis (2017)

This quantitative research piece by project partner VNI documents whether tax incentives for SMEs in Vietnam had been effective over the last 20 years. This research was a follow-up to the qualitative research conducted in October 2016 documenting international experiences on tax incentives for SMEs. VNI pointed out that giving tax reductions to SMEs (as proposed by the Vietnam government) would cause distortions, tax transferring behaviours, legal complications and unnecessary transparency issues. VNI's recommendation to the government was that the law should focus more on effective ways of supporting SMEs, for example through funding mechanisms, credit support or capacity building.

PUSHING TAX JUSTICE UP THE AGENDA IN VIETNAM

Oxfam's research has helped to put fiscal justice on the agenda in Vietnam. In the project's final year in particular, its evidence-based research has been very visible in the Vietnamese media, helping to gain widespread public attention for tax issues and put pressure on decision makers to end tax injustices. As a result of the quality of the project's research, its constructive ongoing dialogue with decision makers and its intensive engagement with journalists, the Vietnamese media now refer to Oxfam as a trusted adviser when they need to report on national tax policy changes. A Member of Parliament quoted Oxfam's figures on tax loss due to tax evasion by multinational companies as a reference for his request to tighten regulations and review tax incentive policies (<http://kinhtedothi.vn/dai-bieu-quoc-hoi-canh-bao-tang-truong-phu-thuoc-vao-fdi-301667.html>).

Impact of health care cost increase on poor households in Vietnam: Empirical evidence from 2012–2014 and Integrating Patient Satisfaction Index into hospital budget allocation in Vietnam (both 2017).

These two pieces of VNI research on health financing showed that people in poor households suffer

disproportionately from ill health, that female-headed households are more likely than male-headed households to experience ill health, and that there are more elderly people in poor households. Increases in healthcare costs have hit these poor households hardest. These findings were used to highlight that the Government of Vietnam should support the coverage of medical costs for poor households and publicly consult citizens on any proposals for increasing hospital fees in the future.

Recommendation for Draft Law on Public Debt from the transparency and accountability perspective (2017)

This analysis paper contains recommendations on the draft public debt law. The report shows that Vietnam's public debt has increased 15 times over 15 years. In 2016, official debt almost reached the threshold of 65% GDP as approved by the National Assembly. In this context, the government is under pressure to increase taxation or cut down on public spending. Public debt is viewed as a negative tax, which impacts everyone, rich and poor alike, with the potential to deepen inequality in Vietnam. In 2017, using the findings of the study, Oxfam and BTAP cooperated with the Department of Public Debt Management to improve transparency requirements (see section 7.5 below).

Oxfam worked closely with BTAP to push for greater transparency in public debt law. The project convened a workshop attended by 65 participants, including representatives of the drafting committee, National Assembly, research institutes, independent experts, CSOs and the media. Key recommendations were shared, most of which were accepted by the drafting committee. Around 15 newspapers delivered our key messages following the workshop. Several of the project's recommendations were adopted in the new draft law.

Vietnam's Provincial Open Budget Index 2017: Ranking of provinces based on budget openness and transparency (2018)

The POBI (Provincial Open Budget Index) was used to assess and rank how openly and transparently the 63 provinces in Vietnam adhere to the new State Budget Law 2015. The methodology for the POBI was finalised following consultation with CSOs in Quang Tri and Hoa

Binh provinces, the media and the Ministry of Finance. The findings show that although the State Budget Law clearly stipulates local government's responsibility to publish its executive budget proposal, annual financial report and audit report online, not all provinces are fully compliant.

Impact assessment and gender analysis of Draft Revised Law on VAT (2018)

This is an independent impact assessment of the Value Added Tax Draft Law by the Vietnam Alliance for Tax Justice. Gender analysis was incorporated in this research from the beginning, with active participation of the women's organisation and project partner, CEPEW. The recommendation paper was finalised in March and published in May 2018 prior to the National Assembly meeting where the law proposal was debated.

Influencing policy and practice change

As a result of all the project's activities described above, policy makers and legislators in Vietnam have committed to or implemented policy and practice change in line with the project's recommendations, at local, sub-national and national levels.

It is important to note that policy change results are usually multi-dimensional and the result of many intervening variables and actors. Attributing policy changes to specific interventions can be difficult because other organisations and external factors may also have played a significant role in their achievement. The project evaluation has tried to verify Oxfam and partners' results on policy and practice as far as possible and this has informed our reporting of results below.

Vietnam

Engaging government and policy-making stakeholders in constructive dialogue about tax justice issues was found by the final evaluation to be a very significant contribution of the DRM project in Vietnam. Oxfam's contribution was highly appreciated by most of the stakeholders interviewed, who confirmed that Oxfam is currently the only NGO in Vietnam that is openly invited to the table to discuss tax reform. Advocacy efforts have led to commitments both from local authorities in the project's target areas and at national level, where the government has taken up concrete policy recommendations made by Oxfam and partners on specific legislation.

At local level a number of local authorities have committed to delivering on citizens' demands regarding more

transparent, equitable, effective budget spending and the Patient Satisfaction Index has gained significant attention and resulted in health providers incorporating patients' feedback into service delivery. Specific examples of steps taken by provincial and local authorities to commit to or realise the project's policy recommendations include the following:

- The launch of the Patient Satisfaction Index (PSI) attracted widespread attention in Vietnam, with more than 60 national media channels covering the launch. Just three days later, the Prime Minister asked the Ministry of Health to urgently review sanitary/toilet facilities in all public hospitals. The Party Secretary of Ba Ria Vung Tau province, whose hospital was ranked number one in this survey, sent feedback to hospital managers encouraging them to continue their strong performance; the patient feedback system was highly appreciated. After the publication of the PSI, Hanoi Department of Health (with two lowest ranking hospitals) requested all hospitals to collect patient survey data at least every quarter to improve their PSI position.
- In Quang Tri and Hoa Binh provinces, a number of local authorities have committed to delivering on citizens' demands regarding more transparent, equitable, effective budget spending. For example, commune tax collectors will now review tax collection with individual households and refund households where appropriate; voluntary fee contributions by local people will be reviewed, especially concerning exemptions for poor households; and more public budget will be invested in building and renovating roads and other communal infrastructure.
- In March 2018, the project launched the Provincial Open Budget Index (POBI) to promote budget openness in 63 provinces, attracting attention from governments and the public. Although in its infancy, there have already been encouraging results. After the POBI launch workshop, 30 provinces responded to BTAP on the POBI assessment. Some provinces urgently disclosed state budget documents after the event. In addition, local governments in Hoa Binh and Quang Tri have legalised many initiatives for promoting state budget transparency and participation. For example, Hoa Binh Provincial People's Council has required 210 commune governments to adopt BTAP's guidelines for participatory management of the commune development fund and some other communal budget items. Quang Tri Provincial People's Council has also legalised participatory scoring for selection of public investment projects.

- Migrant workers taking part in the project have engaged with decision makers, resulting in more inclusive health services for migrant workers and their family members and the emergence of signs of better-quality service provision.

At a national level, advocacy resulted in the following concrete changes to legislation:

- One of the major achievements of the DRM project in Vietnam was its successful influencing of Decree 20 – key fiscal legislation that will reduce the incidence of tax avoidance, tax evasion and transfer pricing abuse by changing the reporting requirements of multinational companies. The project’s final evaluation found evidence of a significant contribution made by Oxfam and partners to important policy changes, including the introduction of country-by-country reporting to strengthen tax transparency (see case study overleaf).
- The new legislation regulating small businesses taxation, enacted in June 2017, adopts a number of recommendations advocated by the project – for example, that small and medium enterprises (SMEs) will pay a lower tax rate for a limited time, only paying the full rate when they are established. This will contribute to broadening the tax base while still promoting development of SMEs, boosting the overall economy while avoiding the possible tax evasion from big companies registering themselves as SMEs.
- Oxfam and BTAP’s advocacy efforts during 2017 to push for greater transparency in the public debt law resulted in several improvements to the amended law, including stronger provision on handling violations and accountability, more detailed requirements on the type of information central government needs to report to the National Assembly, and that the provincial governments need to report to the People’s Council. The Ministry of Finance also improved requirements on public debt information transparency: from 2019 onwards, the Public Debt Review will be produced twice a year instead of annually.
- In June 2018, in response to concerted campaigning by the Vietnam Alliance for Tax Justice and strong public opposition to the draft law (especially proposals on land), the National Assembly and the government announced that they had agreed to postpone the approval of this law until October 2018.

Influencing tax policy reform in Vietnam – the case of Decree 20

Oxfam worked with a range of partners and formed Vietnam’s first-ever alliance on tax justice to push for greater transparency requirements in the tax affairs of multinational companies (MNCs). This resulted in the government introducing new regulations requiring MNCs to file country-by-country tax reports – helping to strengthen tax transparency and tackle tax avoidance in Vietnam.

The high price of tax avoidance in Vietnam

Taxes have always been the most important source of revenue in Vietnam, accounting for 80-90% of the total state budget.¹² In 2013, the government revealed that 720 out of 870 foreign enterprises operating in Vietnam had avoided taxes.¹³ In 2016, the government began to revise its ‘Decree 20’ tax regulations with a particular focus on the practice of transfer pricing,¹⁴ which can be manipulated to play a major role in corporate tax avoidance.

This policy reform is vital. It is estimated that developing countries, including Vietnam, are losing \$100bn per year due to tax avoidance by MNCs through the manipulation of transfer pricing and other profit-shifting practices.¹⁵ This amount is more than enough to pay for an education for the 124 million children currently out of school worldwide, and for health interventions that could save the lives of six million children globally. In a country like Vietnam, which has a large budget deficit, lost tax revenues could be used to fund public education and healthcare – sectors which are currently subsidised up to 40% by out-of-pocket payments¹⁶ from ordinary Vietnamese citizens.

The Vietnam Alliance for Tax Justice

Oxfam and partners formed The Vietnam Alliance for Tax Justice – a diverse group of civil society networks and organisations that regularly meets to exchange information and knowledge on current fiscal justice issues. The Alliance benefits from members’ networks and their wide range of expertise, including research, gender, health, public financial management and transparency.¹⁷ It has influenced a number of changes to tax policy and practice in Vietnam, but its most notable success has been in relation to Decree 20.

The Vietnam Alliance for Tax Justice called for public country-by-country reporting – requiring MNCs to publish key financial data, including the profits their subsidiaries make and the taxes they pay in the *country of operation* instead of only

reporting consolidated accounts in their home country. Public country-by-country reporting would help the Vietnamese government to improve tax rules to prevent avoidance in the first place. It would also enable CSOs, journalists and researchers in Vietnam to hold companies to account to ensure they pay their fair share of tax.

Building trust, engaging new allies and sharing expertise

A visit by an Oxfam international tax policy specialist allowed the Alliance to engage with the government at an expert level, and this level of engagement convinced the Vietnam Initiative (VNI), a respected research institute, to partner with the Alliance in its advocacy efforts. Oxfam also began to collaborate with the Vietnam Chamber of Commerce and Industry (VCCI) – an unlikely but very useful ally for the Alliance, as it represents the business interests of national and foreign companies in Vietnam.

As a result of the Alliance's sustained engagement with the relevant authorities, the government agreed to introduce a regulation in Decree 20 which requires MNCs to file country-by-country reports directly with Vietnam's tax bureau. Although this information is only available to the tax bureau and not the general public, it is an important first step in ensuring that MNCs pay their fair share of tax and compensate for the public assets, infrastructure and services they use in Vietnam.

This is a welcome initial response to the information gap on MNC profits and tax paid in-country, and provides an important example that other countries in the Global South can follow. Because of this regulation, Vietnam no longer has to rely on tax treaties or information-exchange agreements to gain information on foreign parent companies, making it easier for the government to identify and address tax avoidance or abuses of transfer pricing.

The Vietnam Tax Justice Alliance – now a self-governing body – will continue its advocacy work on Decree 20 and other fiscal justice issues in Vietnam, and to lobby for improvements to Decree 20 in line with future advances in EU regulation on public country-by-country reporting. Only when MNCs' country-by-country reports are public and accessible online, will CSOs be able to play the vital role of independent watchdog to help clamp down on corporate tax-dodging behaviour.

Successful change strategies

- **Arranging expert meetings** where we shared Oxfam's experience of supporting other countries on revising transfer-pricing rules, especially on country-by-country reporting.

- **Persistent networking** with key government taxation officers and **frequently updating them on our relevant work** on tax justice.
- Sharing **policy briefs** that were of high quality and relevant to the national context.
- On request, we offered **specific legal recommendations** (i.e. article revisions) from diverse perspectives, with the help of our expert partner organisation, VNI.
- **Opening up the dialogue to a broad set of actors with different but valuable viewpoints.** Collaboration with the Chamber of Commerce, a business interest organisation, opened new doors and generated fresh ideas.
- **Identifying a common focus** – transparency – in a complicated policy area motivated diverse partners to work together and present a united front.
- **Forming an alliance around a common interest** enhanced our resources, reach, credibility, influence and legitimacy.
- **Building trust** between Oxfam, the Vietnam Alliance for Tax Justice members and government officials was delicate and time-consuming, but critical to ensuring confidence of all parties in the aims of our advocacy work.
- **Taking advantage of the right timing** for this push – Vietnam is suffering from a serious budget deficit and the government is looking for solutions to fill the financing gap.
- **Linking national influencing with global campaigns** by applying Oxfam's global research and analysis on fiscal justice to the national context provided the needed evidence base for our advocacy.
- **Linking national influencing with global campaigns** by inviting Oxfam's global tax experts to share their knowledge with the team and the government authorities provided valuable expertise and technical support that strengthened our influencing efforts.

In this section, we discuss the main contextual challenges encountered by the project and our response to them. For more on lessons from the DRM project to inform future programming, see section 9: Lessons learned.

Corruption and elite capture

Challenges such as corruption and elite capture, where an elite minority of (usually wealthy) individuals disproportionately influence decision making to work in their favour, are realities in Vietnam, and are difficult to mitigate. Corruption causes civic apathy as it undermines public trust in active citizenship initiatives and is a real hindrance to mobilising people. There are also risks that citizens who are more vocal may face a backlash and threats to their safety in some contexts.

Elite capture of the tax agenda, in particular by the private sector (many decision makers are also business owners), hampers influencing of progressive legislation. Businesses spend significant amounts of resources lobbying governments for tax cuts and preferential deals, and NGO advocacy can seem like a drop in the ocean in attempts to combat these powerful, influential and rich actors. Through established private sector associations, powerful elites have been able to lobby and advocate for beneficial tax treatment including incentives and the removal of progressive tax regimes.

Vietnam has reduced corporate tax rates from 28% to 20% since 2009, meaning that company profits are now taxed at a lower rate than workers' incomes. Companies are also receiving public subsidies in the form of tax incentives and tax holidays that further reduce their contributions.¹⁸ There are visible signs of businesses lobbying for preferential tax incentives in the Special Economic Zone law. Again, this demonstrates how the richest (business owners) can influence legislation to their advantage.

We have worked to address the challenge of corruption to some extent by taking a 'follow the money' approach whereby citizens can track spending on services at a local level, and by building greater transparency and accountability of governments. However, we recognise that more needs to be done to build a stronger public narrative on tackling corruption, which doesn't undermine the role of public financial management systems. We have further looked to identify and build relationships with key allies. Working with the Vietnam Chamber of Commerce and Industry, for example, to identify a common objective on tax legislation (transparency) despite very diverse overall objectives, provided some ground for project partners to build mutual understanding on the fiscal agenda and work together to positively influence it.

Partner capacity and shrinking civil society space

Limited and shrinking civil society space as well as lack of citizen awareness is a challenge in Vietnam, and at times has hampered our ability to speak out. In Vietnam for example, where space is more constrained, we were unable to do any public campaigning. Such limitations to the operating environment highlight how crucial it is to revolve future fiscal justice initiatives around a stronger civil society and citizen-government dialogue, which would allow inclusive spaces to be formed and upheld. In response to this, we have worked to analyse risks and to adapt our approach to the context as far as possible.

The principal challenge in the beginning was to find partners with the knowledge, skills and capacity to implement the project, and to build strong relationships and trust. This took significant time and delayed implementation and financial disbursements in year one.

As a result of the challenges in the early stages, the partners changed: one partner in each left the project and was replaced by another as the project identity and ways of working were established. The Vietnam team diversified the number of partners they worked with, starting with two and increasing this to five partners over the lifetime of the project. This meant that they worked with partners with a range of skills, such as tax and policy expertise, and able to reach marginalised groups such as migrant workers. Investing in finding the right actors – and also in building understanding, trust and capacity – enabled Oxfam to identify non-traditional partners to work with, such as the youth group Ech Phu Ho in Vietnam.

A further challenge is that partner capacity, both financial and operational, needs to be of a very high standard to comply with Oxfam and donor requirements. However, the well-established organisations that meet these criteria are often not the organisations with reach and credibility in marginalised areas. Non-traditional actors, which could play strategic partner roles, can be difficult to engage with because of stringent frameworks for engagement. For Oxfam, it has been important to reconcile the need for financial and management rigour with the ability to reach marginalised areas and people through actors that represent them. Building strong relationships of trust and communicating clear partnership and project needs, while understanding partners' priorities and ways of work, has helped respond to this.

We have learned that taking time to select partners and invest in collaboration and capacity over the lifetime of the project is critical to partners having ownership over the project and intervention design, and to effective collaboration and successful implementation.

As with all projects, the DRM project faced many challenges, especially in the beginning as there were few if any 'role models' working on similar issues to look up to or take good practice from. This is the nature of setting up a pioneering project with a new approach. We needed to experiment, and it took some time to find our feet and develop ways of working that would deliver results. Following three and a half years of project implementation, a mid-term review, a final evaluation as well as a reflection and analysis meeting, the many lessons learnt have been analysed and documented (please see here for the projects final evaluation and Oxfam's management response to this: <http://hdl.handle.net/10546/620521>). This section attempts to capture some of that richness of learning on programme and influencing approaches to bring about change on fiscal justice, as well as key lessons on programme design, implementation and management.

Lessons learnt on influencing policy and practice change on fiscal justice

We have learnt a number of lessons on what it takes to influence policy and practice change on fiscal justice in Vietnam that can be adapted elsewhere. The broad lessons outlined in the box below are drawn from where the approach we have taken has worked particularly well in influencing change, though we have also learned from what has worked less well. In doing so, we have formulated a set of eight key lessons that Oxfam and other CSOs can take to influence policy and practice change on fiscal justice.

LESSONS LEARNT – KEY THEMES

Participation, voice and accountability: Inclusive and active participation is essential to effective influencing because Oxfam's legitimacy and power derives from amplifying and representing people's voices. We have learnt some key lessons about the conditions and approaches needed to support inclusive participation, particularly of women and marginalised groups; primarily, that awareness and knowledge of issues is not enough to get people to take action – they also need enabling spaces, trust and the experience of being listened to and heard.

Context analysis and evidence: Different types and levels of analysis are essential to understanding our environment, opportunities, targets, and what our role and impact can be. This should include strong gender, power and context analysis to identify problems and solutions, allies, blockers and opportunities. This doesn't have to be formal – it should be a regular and dynamic process. This is critical to informing credible evidence and providing clear and specific solutions to influence change.

Stakeholders and roles: Being aware of the many stakeholders and roles they play is essential for us to identify and work with the right actors and understand the role Oxfam, civil society and governments can all play. Working with a diverse set of stakeholders is critical, as it brings together a range of perspectives and skills sets and helps to ensure greater inclusion. Within this, it has been important to understand Oxfam's role as facilitator and convener, and the importance of helping to facilitate both formal and informal relationships and participation spaces. We have had to learn when it is best to lead and when to let others do so, and to adapt our approach as appropriate.

Entry, points, narrative and reach: Building dialogue and telling a convincing and relatable story is essential for creating the public and political will to take action and influence change. This needs to start from and be driven by people's real-life realities and concerns. Taking time from an early stage to engage people on the issues they are facing, how tax connects to services and their lives, and unpacking issues of equity and justice to highlight how tax is a rights-based issue, is critical.



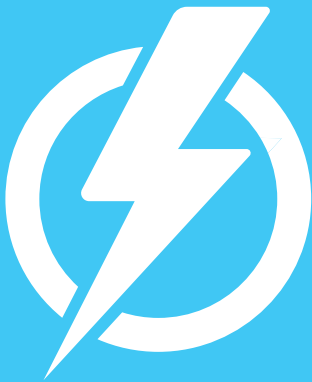
SUPPORT PARTICIPATION SPACES

Help create and strengthen mechanisms for people to participate and engage over the longer term



MAKE GENDER CENTRAL

Put gender at the heart of activities and work with women’s rights organisations from the start to understand injustice and address barriers to women’s participation



UNDERSTAND CONTEXT AND POWER

Regularly analyse context and power dynamics and react to opportunities for change



TAILOR EVIDENCE AND SOLUTIONS

Provide evidence-based solutions to inform decision making – ground this in people’s experiences and lessons from other countries



WORK WITH DIVERSE STAKEHOLDERS

Work with a diverse range of stakeholders and support both formal and informal spaces for dialogue



BUILD TRUST

Build trust to strengthen voice and accountability



TAKE A RIGHTS-BASED APPROACH TO TAX

Take time to build dialogue and understanding of tax as an issue of equity and rights amongst project partners and stakeholders from the start



VARY ENTRY POINTS

Find the right entry points and narrative to connect tax to people’s lives and explain why tax matters

1. Put gender at the heart of activities and work with women's rights organisations from the start to understand and address barriers to women's participation

It was challenging to effectively mainstream gender and go beyond the participation of women in project activities, and we have incrementally worked to improve this as the project has progressed. In Vietnam, our partner BTAP collaborated with women's unions, in turn helping to reach and more meaningfully involve community women in their activities; and our research on the gender implications of policy change on VAT has helped to clarify and highlight the differential effect of this on women and men. Through this we have learnt a number of lessons:

Opening space to women is a first step, but it is not enough to overcome the many barriers that prevent their full participation. To put gender and women at the heart of the work means working closely with women's rights groups, feminist economists and women themselves from the outset to understand their situations, priorities and needs for the project (and the injustices they face) and what support they need to enable their full participation in project activities – and working with men to continue to challenge social norms.

Robust gender analysis can help to ensure women and men's involvement as active citizens in the project by identifying and then breaking the barriers that may prevent women's participation in particular. Gender analysis needs to inform all aspects of project design, along with problem analysis and policy recommendations arrived at using a gender lens.

2. Create and support spaces for participation

Overcoming barriers to participation requires spaces for dialogue and mutual trust to be built for citizens to voice their needs, and for decision makers to listen to and act on these needs. These spaces can be physical (town hall meetings or public consultations) or virtual (online platforms or social media).

Through this we have learnt the importance of working with duty bearers as much as with citizens to enable them to understand why they should engage with citizens and support meaningful public participation (focusing on the mutual gains from the relationship, the benefits of increased accountability and transparency, and the impact on improved services which meet people's needs). We have also learnt how important it is that these mechanisms and spaces for engagement are upheld to ensure that participation is sustained over the longer term.

It is crucial to map and assess the most important existing or potential spaces for citizens to effectively participate in governance and raise their voice. Intervention strategies should be designed based on these conditions and on leverage points with the greatest chance for change. In some cases, it is necessary to work in coalition to influence how these spaces are shaped, and to work to demonstrate the benefits of participation to decision makers.

Formal and informal spaces need to be inclusive of everyone, especially those affected by multiple discriminations, and we need to be careful that we don't perpetuate the status quo by claiming to be inclusive while actually failing to include the most marginalised. The convening role needs to be fulfilled with care so as not to further exclude often-overlooked voices and people, and to ensure that CSOs do not replicate societal power imbalances.

It is important to work with duty bearers to encourage them to engage with citizens and provide meaningful spaces for dialogue to inform their policies and practices.

3. Regularly analyse context and power dynamics and react to opportunities for change

The project developed political economy analysis in its inception to understand the context and design suitable approaches. However, we learned that to effectively influence the context and the decision makers that we wanted to influence, we needed to regularly review these and continue to analyse the context and intricate power relations that shape the operating environment. In Vietnam for example, we reacted quickly when the government decided to undertake reform on VAT and worked with our partners to respond to the opportunity and propose policy alternatives to influence an agenda we saw as having a disproportionate negative impact on the poor and vulnerable.

Robust political economy analysis helps facilitate awareness and responsiveness to the political agenda in different contexts and the different power dynamics involved, including gender and other forms of social exclusion. Agendas change, and it is critical to regularly review the analysis and contexts to ensure that strategies are flexible and can adapt to changing contexts.

4. Provide evidence-based solutions to inform decision making

Producing robust research to support both our position and policy formulation as well as to provide governments and citizens with reliable, evidence-based information that provides clear explanations of people's problems

and why we need to address them has been critical to our influencing successes. The most tangible example of this was influencing legislation on transfer pricing of multinational corporations in Vietnam (described in section 7.5: Influencing change). This experience clearly demonstrated that providing decision makers with evidence as well as showcasing examples of international practice – which includes clearly articulated solutions that address the issues that decision makers are grappling with – helps ensure that recommendations are more easily taken up. Engaging directly with legislators on specific examples of what to include in legislation was also found to be a very practical and impactful way of engaging policy makers.

Utilising research at the right time and adapting this to the context is essential! Evidence needs to be as specific and solutions focused as possible and should offer alternative policy solutions and/or lessons from other country experiences. This is particularly important if opportunities arise where government is looking for information and ideas – although research should always be guided by what is important to people. It should consider gender both in its analysis and proposals, to reduce gender and other inequalities.

5. Work with diverse stakeholders

Working with a variety of actors, for example social media experts, women's rights organisations and youth groups, has helped us gain knowledge and insights and has given us greater legitimacy. This has enabled us to analyse issues from many points of view, reach broader audiences and ultimately influence change more effectively. It is important to also work with unusual partners. Examples of this include working with the private sector or chambers of commerce to understand the business perspective on fiscal legislation and reform – making our advocacy more informed and effective, and increasing our understanding of opposing positions. In Vietnam for example, working with the chamber of commerce was groundbreaking. Despite our different approaches to fiscal reform, we found that both businesses and CSOs wanted a more transparent system and reforms process, and were able to find some common areas to collaborate on.

Work with a diverse range of stakeholders. Strategies should seek out diverse partners and 'unusual suspects' who can help to challenge existing views and bring together different approaches to fiscal reform – this can bring unique perspectives and lead to new ideas and greater influence.

6. Build trust with and among stakeholders

The project has helped establish a constructive line of dialogue between governments and civil society and citizens, and this has proved to be a good strategy to influence social and policy reform, at different levels. In Vietnam for example, building trust and relationships with the government helped to identify champions and allies.

Building relationships of trust – between CSOs and the government and between citizens and local authorities and public service providers – is critical to promoting a culture of accountability where citizens feel heard and empowered to hold those in power to account for their needs and rights in the longer term. Recognise and invest the time it takes to do this meaningfully.

7. Take a rights-based approach to tax

We realise that we made assumptions that the organisations and individuals we were working with shared Oxfam's values and beliefs about the importance of fiscal justice as a rights-based issue. However, we came across barriers to understanding and getting buy-in for some of the basic principles of the fiscal justice work with some CSO partners and with government, either because people didn't understand why Oxfam saw this as an issue of rights or equity, or didn't agree with some of the ideology behind our approach as an organisation – for example, that wealth should be shared more fairly, that the rich should be taxed proportionately more, or that tax is necessary for redistribution. Building broad awareness of tax as a rights-based issue among the partners and alliances we work with, as well as government, has been one of the biggest successes of the project, but it has taken time and effort.

It is important to recognise that the people we work with around the world, who have diverse backgrounds and life experiences, bring very different perspectives – and this is a valuable asset. Project design must be inclusive from the beginning and should unpack people's assumptions and facilitate ongoing dialogue to build understanding and a joint approach. Breaking down what equity and justice mean for people – and why fiscal justice is a rights-based issue – is essential to bringing people on board, co-creating interventions, and ultimately creating the will for action to tackle inequality and injustice collaboratively.

8. Find the right entry points to work on tax – starting with people’s everyday realities

We faced some challenges engaging people on tax. We made an early assumption in the theory of change that when people’s awareness is built and they are equipped with relevant skills and feel confident, they will want to take action. However, we found that it is not enough to build skills and awareness – the motivation to act needs to be driven by people’s everyday realities, needs and priorities. Understanding these realities needs to be the starting point!

In response to this we looked to understand how tax connects to people’s lives and to explore new approaches – given the general perception that tax issues are complex and boring, and citizens aren’t interested. This necessitated deep reflection on the entry points to working with people on tax. Ensuring this is driven by them, that we’re working issues they can identify and connect with (for example healthcare provision), and linking paying taxes to the right to hold the government accountable, helped to build people’s understanding on the link between the taxes they pay (directly and indirectly) and services. This resulted in the citizens we were working with building a strong identity as taxpayers and gaining a deeper awareness of their right to participate in public decision-making processes.

We have learnt that the entry points don’t matter as much as being able to make links between taxes, rights and essential services, and that we should use the entry points that are meaningful to the particular citizens we are engaging to build a compelling narrative. For people to care about tax, it needs to connect to their everyday realities and the collective problems we want to address – for example a lack of essential services, lack of transparency or accountability in public finances, or a lack of say in how resources are spent. Doing this can not only build awareness and action on tax but can also strengthen active citizenship over the longer term.

Lessons learnt on programme design, inception and management

Project design, inception and partnership approaches

The project inception phase of six months focused on hiring staff, finding appropriate implementing partners, setting up project management systems, drafting workplans and budgets, and designing the MEL framework. As discussed in section 8, the inception phase took longer

than anticipated, primarily because this was a pilot project and few potential partners with expertise on fiscal justice issues were identified. It took additional time for staff to develop the project design, activities and budgets when fiscal justice issues were new to the teams.

During the inception phase we had to diversify our approach to partners by seeking as many allies as possible in response to limited civil society space. It would be risky to rely on just one single CSO partner to deliver on all project objectives. For the DRM project, the biggest lesson has therefore been allowing enough time and setting up spaces to find the right partners and finding the right entry points to the issues and connections with their work, in order to meaningfully co-create the project with partners.

Several things worked well with the DRM project’s subsequent partnership model. Oxfam played a strong role convening the project’s partners but also in bringing other CSOs into the conversations. In Vietnam, Oxfam provided informal spaces, for example simply providing rooms and food for CSOs to get together. This took the shape of ‘Happy Hours’ in Vietnam.

A key lesson is the need to invest significant time in participatory and inclusive project design and review with partners. It is important to allow time and provide support to teams and partners to develop activities and budgets.

Find the right entry points to the issues with partners. This should start with looking at how the partner’s existing work fits into programming on fiscal justice and support them to start from there and expand their approach. Take time to build relationships and trust.

Delivering through a multi-country programme

Delivering the DRM project as a multi-country programme has enabled us to provide a range of opportunities and spaces for learning across partners and teams over the last three and half years, as described in section 5. There have also been several challenges that we have learned from. We have connected with the teams around critical learning questions and approaches at strategic points; however, we have not been able to build the sort of systematic approach we would have liked to see linking the sub-national and national work within countries, learning from this across countries and connecting this to global advocacy. We recognise that more time should have been invested in developing a clear learning strategy across project countries, and in ensuring that there were clearer national influencing strategies with one or two joint global advocacy objectives.

There was also a sense that the partners would have liked more opportunities to learn lessons.

A key recommendation is therefore to develop a strategic learning plan and find more innovative ways to share lessons across countries, e.g. through online spaces for partners to share experiences and lessons on a more regular basis. Another key learning point is the need to ensure that partners (and not only country teams) have greater access to global resources and Oxfam expertise.

Influencing strategies

While the teams have been able to identify clear targets and achieve policy wins, particularly in Vietnam, more focused strategies outlining advocacy and campaigns targets and approaches would have helped us to agree more focused 'policy wins' and potentially to be more strategic in our approach.

It is important to develop clear and targeted influencing strategies. Contextualised influencing strategies are required for different governance systems, audiences and cultures, and different influencing strategies are required if working towards practice, policy or behaviour change.

Monitoring, evaluation and learning

Developing functional MEL frameworks and practical monitoring indicators proved a challenge throughout the project's lifetime. The project's MEL system was overly ambitious in terms of the number of aspects it covered and the number of indicators to be monitored and focused too heavily on quantitative measures of success. Moreover, different frameworks for reporting were developed. A key learning area has been breaking down our understanding of how change happens to develop simpler ways of monitoring this. We know that change tends to occur incrementally, as a result of a gradual accumulation of smaller changes. Unpacking intermediate outcomes and using qualitative measures as well as quantitative ones to document change are therefore critical to better understanding the project's contribution to fiscal justice policy changes in Vietnam.

While the intention was to have part of a dedicated MEL post covered from the programme, we struggled to resource this. As a consequence, many of the MEL responsibilities fell to the Country Project Officers and

the Global Programme Manager, forcing teams to reduce ambitions about the scope and potential of the MEL system.

A key success was the project's participatory approach to the mid-term review and final evaluation, which worked well with project staff and partners fully engaged in both processes. As a result, the teams had very good-quality conversations reflecting on the key findings. This helped us reflect on programme approaches and has informed our thinking going forward, particularly on effectiveness, sustainability and the scale of changes.

- *Differentiate between project-level monitoring for management and accountability, and measurement for interactive programme design. Design a single reporting framework and a strategic learning framework, allowing teams to have accurate, up-to-date and streamlined information about project implementation (including what partners are doing/working on) and to inform management decisions and fulfil accountability commitments.*
- *Build more complexity-aware MEL systems so that as well as tracking and measuring implementation and results, other aspects of the theory of change are regularly monitored such as contextual aspects, power dynamics and key assumptions about how change will happen.*
- *Include intermediate-level changes in the theory of change and monitor these regularly. Intermediate outcomes should be defined by the overall process of change but also – when feasible – by specific advocacy strategies. Project partners can then choose the approach that best suits their advocacy style and mandate, and better articulate their specific contribution around a common theory of change.*
- *Multi-country programmes should make more intentional choices about how the MEL function will be resourced, and secure full commitments from country teams.*
- *Take participatory approaches to reviews and evaluations to enable project partners and staff to influence the focus, reflect on key questions together, learn from each other's experiences and apply lessons learnt.*

The DRM project has given Oxfam a unique opportunity to work with citizens and civil society on tax and public services, particularly health. Crucially, it has enabled us to link revenue raising to spending on essential services – this is the real added value of the DRM project, and distinguishes its approach from that of other Oxfam and civil society governance projects.

This was a new area of work for Oxfam as well as for our partners in Vietnam. The contexts of the two countries are very different and have therefore required different approaches. As described above, it has been a steep learning curve, and the project has had to invest time and resources in building the knowledge and skills of staff and partners as well as citizens and duty bearers. This also involved fostering relationships, trust and credibility – all of which takes time and patience.

The investment of time and effort has been worthwhile. The project has truly kick-started Oxfam's fiscal justice work in Vietnam. We have built our own and partners' expertise and established an extraordinary network of contacts to collaborate with in future to continue to achieve results on fiscal justice. However, it's important to acknowledge the importance of ensuring longer timeframes when setting up and implementing a project with this level of ambition in future.

The project has influenced genuine change at multiple levels – local, national, global – and among different stakeholders, citizens and duty bearers. Crucially, the voices of citizens have been amplified and spaces created so they are listened to; accountability has increased through improved citizen–state dialogue and trust, and real policy and practice change has been witnessed through reform in legislation, commitments from authorities to the project's aims and objectives, and the integration of citizens and CSOs into fiscal policy dialogues at local, national and international levels.

The programme has helped to build a far stronger enabling environment to influence change on fiscal justice in Vietnam. It has helped to challenge and change perceptions on the role of tax in development, and to build a strong awareness of the links between tax and public services and of tax as an issue of social justice and equality. In the context of Vietnam, where this is a very new issue for civil society and the political and governance space is constrained, this has been particularly groundbreaking.

Knowledge and capacity on tax and budgeting has been built and internalised among citizens, civil society, and Oxfam staff and partners. The final evaluation highlighted, for example, migrant workers taking part in the project in Vietnam have shown a significant increase in awareness on their rights to health and social protection, resulting in increased engagement with decision makers and signs of better health service provision emerging.

We have seen growing ownership of the project and the issues among partners and target communities. Partners are leading conversations and engagement with duty bearers – driving the agenda forward in the different regions they work in. A key contributor to this is the growing capacity and confidence of partners over the last three and a half years. Partners have fed back that they now feel more confident to advocate on fiscal justice, and also that support from the project has helped them to strengthen their organisation's capacity in issues such as financial management.

The partnerships and networks that have been established and supported through the project will be critical to the sustainability of the agenda in the coming years, with partners expressing their commitment to continuing to work on fiscal justice. The project has significantly contributed to strengthening coalition and CSO engagement on tax justice issues in Vietnam. Members of the Vietnam Alliance for Tax Justice, supported by the project, have come together to agree the overall vision of the Alliance, as well as member roles, an action plan and fundraising strategy. Oxfam will now move away from its facilitation role and the Alliance will run as a self-governing body.

Budget transparency has increased as a result of project activities. Citizens have played a far more active role in discussions on budget allocations and tracking expenditure on the services that they and their communities access. In Vietnam, it has resulted in budget documents being made more accessible, and marginalised populations playing a more active role in decision making on budgets. These improved processes and mechanisms such as the Provincial Open Budget Index and Patient Satisfaction Index – combined with people's new or increased understanding of budgets – should help to enhance communities' continued participation and ability to hold decision makers to account beyond the project's lifetime.

The project has influenced changes in fiscal policy, progressive resource mobilisation and accountable expenditure. A key example of this is Oxfam and partners' influence on Decree 20, which has introduced stronger requirements on country-by-country reporting by multinational companies to the Vietnamese tax authority. Over the longer term, this will help to ensure greater transparency, reduce the scope for tax evasion and tax avoidance by foreign multinationals, and increase potential revenue for spending on public services such as health and education for the people of Vietnam.

The DRM project is part of a broader, long-lasting Oxfam strategy to fight inequality together with partners by amplifying people's voices in a call for progressive taxation and increased spending for essential services through the FAIR-Even It Up programme. The lessons we have learnt on how to build strong public will and a constituency of active citizens equipped to hold their government to account will be widely disseminated and used by the FAIR programme to inform Oxfam's approach as we scale up this work in future.

SPECIFIC OBJECTIVE: GOVERNMENTS TAKE CONCRETE STEPS TOWARDS PROGRESSIVE PUBLIC REVENUE RAISING, EQUITABLE ALLOCATION AND ACCOUNTABLE SPENDING FOR QUALITY AND ACCESSIBLE PUBLIC SERVICES THAT MEET THE NEEDS OF WOMEN, YOUTH AND MARGINALISED GROUPS

Specific Objective Indicator (1): Governments take steps to realising policy recommendations and commitments on fiscal justice by the end of the project

Vietnam

The project has influenced the Government of Vietnam to take steps to realise policy and practice recommendations on a number of key fiscal justice asks. Please see examples below:

- At national level the Government of Vietnam has taken up concrete policy recommendations made by Oxfam and partners on the following legislation:
 - Decree 20 on greater transparency requirements for multinational corporations
 - The taxation of small and medium enterprises (SMEs)
 - The public debt management law
 - The National Assembly’s Resolution 343 on public financial reporting
 - Special Economic Zone law and VAT law (an initial result is that the National Assembly has decided to put on hold the SEZ law and the proposal to increase VAT until October 2018).
- The Patient Satisfaction Index (PSI) has been published online by The Ministry of Health. Commitments have been made by the Ministry of Health to continue to publish the PSI online (<http://www.hailongnguoibenh.vn/>) to rank hospitals based on patients’ feedback as a management tool to promote accountable public healthcare services.
- The Prime Minister publicly asked the Ministry of Health to review hospital sanitary facilities three days after the launch of the PSI.
- At a local level (Quang Tri, Quang Binh province and Dong Anh district) provincial government authorities have adopted and committed to take action on nearly 100 citizens’ recommendations to make budget spending more transparent and equitable.

Result 1: Empowered women, youth, marginalised groups and CSOs actively influence and hold government to account for more progressive, equitable and accountable revenue raising, allocation and spending

Indicator 3: Demonstrated increase during the time frame of the project the in awareness and knowledge of women, youth and marginalised groups on fiscal justice issues

Indicator 4: Number of activities undertaken during the time frame of the project by citizens, especially women, youth, marginalised groups and CSOs to hold government to account for fiscal justice

Vietnam	
	<p>Report against both indicators 3 and 4:</p> <p>The project's final evaluation found strong evidence of a demonstrated increase in the awareness of people, including women, youth and marginalised groups on fiscal justice issues in Vietnam.</p> <p>A total number of 15,453 people have been reached directly through the project. BTAP activities have supported 6,022 people to build awareness and engage in the state budget oversight. Mnet activities have reached 1,500 people directly and 17,718 citizens indirectly. VNI has reached 7,931 patients directly through the PSI. The hospitals that are part of the PSI reach an average of 17.5 million people a year. Please see more information on this below:</p> <ul style="list-style-type: none"> • BTAP (Quang Tri and Hoa Binh): A total 253 CBO members and 917 community representatives mobilized people's participation in the state budget formulation and oversight. From 2015, we supported the formulation of 2 core groups in Hoa Binh and Quang Tri with 78 members from People's Councils, farmers' unions, women's unions, Fatherland Front (umbrella group) and community leaders. With active facilitation from core group members, 12 community-based groups have been established in Hoa Binh and Quang Tri with participation of total 175 community representatives with a common interest on state budget and social issues. Community-based groups have mobilised a total 917 other citizens to conduct 9 oversight initiatives and 16 dialogues with local governments. • Oxfam and BTAP have supported people to raise awareness and engage in the budget monitoring process through various activities including trainings (15), community-based meetings (160), contests (16), dialogues (16), public hearings (16) and media articles (over 200). In the community based-groups, women account for 70% of total group members. In other project activities, women account for 57% of the total number of participants on average. This has reached 1,500 people. • VNI (Patient Satisfaction Index): 7,931 in-patients (3,964 women) from 29 hospitals in 21 provinces nationwide shared their feedback on public healthcare services through independent call centres. Women showed higher satisfaction with healthcare provision than men. These hospitals serve an average of 17.5 million people per year. • Mnet: Six core groups of 113 members (90% women, 10% men, 80% of whom were migrant workers) now maintain regular awareness-raising activities through monthly group discussions. Mnet has supported people to raise awareness and engage in the budget monitoring process through various activities including trainings (4), community-based meetings (12), communication events (2), dialogues (3), local loud speaker (reaching 20% of the commune population, with an estimated reach of approximately 17,718 people).

Indicator 5: Number of CSOs and networks working directly and indirectly on fiscal justice issues and number of CSOs and networks working in collaboration on fiscal justice issues during the time frame of the project

Oxfam in Vietnam has initiated work with a number of CSOs on fiscal justice for the first time in Vietnam. The project has helped to establish the first ever national CSO Alliance working on tax. Please see details of this below:

- Oxfam has supported the establishment of the Vietnam Tax Justice Alliance composed of four civil society networks and organisations, namely VNI, VEPR, CEPEW, Ech Phu Ho (EPH).
- The Alliance was established following the momentum from the introduction by the Vietnamese government of a legal requirement in February 2017 for domestic subsidiaries to provide a copy of their global country-by-country report directly to the Vietnamese tax authority.
- The Alliance agreed on its first mutual vision statement in May 2018, as well as its role division and structure under the leadership of VEPR.
- Several initial joint advocacy work by the Vietnam Tax Justice Alliance includes asking the government to review tax incentive policies in Special Economic Zone law and VAT law.

Result 2: Government policies for progressive and accountable fiscal systems are informed and influenced by quality evidence and policy analysis

Indicator 6: Number of pieces of research and policy analysis produced to provide an evidence base to influence the policy debate in the project time frame

Vietnam

The project has developed a large number of pieces of research to build a strong evidence base to influence with. Please see examples below:

- *Legal framework and factors impacting access to healthcare at grassroots level* (2017)
- *Citizens Scorecard to assess the quality of Kim Chung commune health station* (2017)
- *Assessment on tax incentives for small and medium enterprises in Vietnam and Recommendation for Law on SMEs: qualitative analysis based on international experience and quantitative analysis* (2017)
- *Patient Satisfaction Index 2017: Ranking of 29 public hospitals based on mobile-phone citizens scorecard* (2018)
- *Impact of health care cost increase on poor households in Vietnam, empirical evidence from 2012-2014* (2017)
- *Integration of the Patient Satisfaction Index into hospital budget allocation in Vietnam* (2017)
- *Vietnam's Provincial Open Budget Index 2017: Ranking of provinces based on budget openness and transparency* (2018)
- *Recommendation for Draft Law on Public Debt from the transparency and accountability perspective* (2017)
- *Fair Tax Monitor Index: Vietnam analysis* (upcoming 2018)
- *Public Country-by-country report and Recommendations for Decree 20 on Transfer Pricing* (2016)
- *Quick impact assessment of the Decree 20*
- *Assessing tax incentives policies in Vietnam* (2017)
- *Impact assessment and gender analysis of Draft Revised Law on VAT* (upcoming 2018)
- *Property Tax Law from tax justice perspective: international experience and recommendations for Vietnam* (upcoming 2018)

Indicator 7: Number and level of changes in government policies and positions on fiscal justice issues in the project time frame

The project has documented 10 steps taken by Government at District and/or National level. The research developed by Oxfam in Vietnam has been highly successful in both constructively engaging authorities on our policy recommendations and in influencing policy at the highest levels of government:

- **Decree 20 and country by country reporting recommendations approved:** Oxfam and partners influenced legislation through Decree 20. Decree 20 is a legal requirement which was introduced in February 2017 for domestic subsidiaries of multinational companies to provide a copy of their global country-by-country report directly to the Vietnamese tax authority. Country-by-country reporting is a valuable tool for national tax authorities as it can demonstrate if tax avoidance or evasion is likely to be taking place in their country.
- **Tax incentives for SME recommendations approved:** On 13 April 2017, VNI attended a consultation meeting on the draft law organised by the Vietnam Chamber of Commerce and Industry (VCCI). SMEs and their associations felt that the draft law in its current form did not meet the needs of SMEs. Two research papers on this issue developed by VNI (*see Result 2/ Indicator 6 for more details on the SME research*) were sent to the Finance and Budgetary Committee of the National Assembly of Vietnam and the committee used information from the research papers in their official appraisal report. The enacted law adopted all of the most important recommendations that VNI proposed, resulting in a significant win for our advocacy and influencing work on fiscal justice for SMEs.
- **Public debt law recommendations approved:** Oxfam and BTAP’s recommendations were adopted in the approved law on Public Debt in October 2017. During the advocacy effort pushing for transparency in the public debt law, a workshop was held in October and attended by 65 representatives of the drafting committee, National Assembly, research institutes, independent experts, CSOs and media. Key recommendations of Oxfam and BTAP were shared and most of them were accepted by the drafting committee. Following the workshop, we received good media coverage, with around 15 newspapers delivering our key messages. Compared to the previous law, the amended law includes relatively strong provision on handling violations, and accountability is significantly improved through some new mechanisms. In terms of information transparency, the law now includes more detailed requirements on the type of information the central government needs to report to the National Assembly and the provincial governments need to report to the People’s Council. Public information requirements have slightly improved with the requirement to publish disaggregated data on the total public debt.

Result 3: Public mobilisation increases pressure on government to enact changes in policy and practice for more progressive, equitable and accountable revenue raising, allocation and spending

Indicator 8: Number of fiscal justice campaign actions and number of citizens engaging in those actions during the project time frame

Indicator 9: Number of policy makers and implementers publicly supporting fiscal justice in the project time frame

Vietnam

Report against indicator 8 (this focuses on media visibility, as public campaigning has not been possible in the Vietnamese context):

- Oxfam research has been very visible in the Vietnamese media. This has resulted in almost 300 articles on fiscal justice. In 2017, for example, there were 20,500 mentions of Oxfam in tax-related articles in online newspapers.

Report against both Indicator 9:

A number of examples of policy makers and implementers publicly supporting fiscal justice has been seen. Please see examples below:

- The National Assembly supported Oxfam and VNI’s recommendations in the law on granting tax incentives to SMEs in October 2017.
- In the National Assembly meeting on 31 October 2017, an Oxfam report was referred to by a Member of Parliament, Pham Trong Nhan, when he highlighted the importance of stopping corporate tax dodging.
- In the National Assembly meeting on 17 May 2018, Oxfam’s recommendations on wasteful tax incentive articles in Special Economic Zone law were quoted by Mdm Luu Thi Mai. <https://kinhdoanh.vnexpress.net/tin-tuc/vi-mo/dai-bieu-quoc-hoi-muon-bo-cac-uu-dai-thue-cho-casino-o-dac-khu-3753454.html>
- The Prime Minister of Vietnam officially requested the Ministry of Finance and the General Department of Taxation to investigate and report to the Prime Minister on Vietnam’s loss from tax incentives after Oxfam launched its *Assessing Tax Incentives Policies in Vietnam* Report in May 2017.

1. The Tax Justice Alliance member organisations are: Vietnam Initiative (VNI), Vietnam Institute for Economic and Policy Research (VEPR), Oxfam, Towards Transparency, Center for Education Promotion and Empowerment of Women (CEPEW), Ech Phu Ho (youth activist organization), and Budget Transparency Coalition (BTAP).
2. Diego Alejo Vázquez Pimentel, Iñigo Macías Aymar and Max Lawson (2018) Reward work, not wealth. To end the inequality crisis, we must build an economy for ordinary working people, not the rich and powerful. Oxfam. Available at: <https://www.oxfam.org/en/research/reward-work-not-wealth>
3. Ibid.
4. VietNamNet Online Newspaper (27 December 2015) '10 richest people on Vietnam Stock Exchange in 2015'. Available at: <http://www.forbes.com/profile/pham-nhat-vuong/>
<http://english.vietnamnet.vn/fms/special-reports/149203/10-richest-people-on-vietnam-stock-exchange-in-2015.html>
5. Thanh Nien News (17 April 2014) 'Vietnam victim of corporate tax evasion'. Available at: <http://www.thanhniennews.com/business/vietnam-victim-of-corporate-tax-evasion-25350.html> (2014)
6. London (2016). Enhancing the Accessibility and Quality of Services in Vietnam: Education, Health, and the Struggle for a Prosperous and Fair Society.
7. Forsberg (2013) The Political Economy of Healthcare Reform in Vietnam. Available at: https://www.princeton.edu/~pcglobal/conferences/GLF/forsberg_glf.pdf
8. Andrew Wells-Dang, Le Kim Thai and Nguyen Tran Lam (2015) Between Trust and Structure: Citizen Participation and Local Elections in Vietnam. A Joint Policy Research Paper on Governance and Participation. Commissioned by Oxfam in Vietnam and the United Nations Development Program (UNDP) in Vietnam. Available at: http://www.vn.undp.org/content/vietnam/en/home/library/democratic_governance/citizen-participation-and-local-elections-in-viet-nam.html
9. Centre for Women in Politics and Public Administration (WiPPA) with support of UN Women Viet Nam (2015). Gender-Responsive Budgeting in Vietnam. Available at: <http://asiapacific.unwomen.org/en/digital-library/publications/2015/12/gender-responsive-budgeting-in-viet-nam>
10. This component of the DRM project was fully led by Mnet.
11. See note 1 for a list of members of the Vietnam Alliance for Tax Justice.
12. Truong Ba Tuan and Le Quang Thuan (2017) Assessing tax incentives policies in Vietnam. Oxfam in Vietnam and UN Women, p. 21. Available at: https://vietnam.oxfam.org/policy_paper/assessing-vietnams-tax-incentive-policies
13. Thanh Nien News (2014) op. cit. In one case, a world-famous soft drinks company began investing in Vietnam in 1994, and for 20 years declared losses while simultaneously expanding its business in the country. The company only paid its first corporate income taxes in 2014.
14. Transfer pricing happens whenever two companies that are part of the same multinational group trade with each other: when the parties establish a price for the transaction, this is the transfer price. Aggressive intragroup pricing – especially for debt and intangibles – has played a major role in corporate tax avoidance and it was one of the issues identified when the OECD released its base erosion and profit shifting (BEPS) action plan in 2013. The OECD's 2015 final BEPS report called for country-by-country reporting and stricter rules for transfers of risk and intangibles.
15. United Nations Conference on Trade and Development (UNCTAD). (2015). World Investment Report 2015. Available at: http://unctad.org/en/PublicationsLibrary/wir2015_en.pdf
16. Health Financing Group/Ministry of Health (Vietnam General Health Accounts): 38.7% (2013).
17. See note 1 for a list of members of the Vietnam Alliance for Tax Justice.
18. Nguyen Tran Lam (2017). Even it Up: How to Tackle Inequality in Vietnam. Oxfam, p.9. Available at: <https://www.oxfam.org/en/research/even-it-how-tackle-inequality-vietnam>



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