

Terms of Reference: Innovative and progressive revenue-raising options

Terms of Reference	
Project Lead	Joan Stott
Research Collaborator	Zimbali Mncube
Suggested title (to be confirmed)	Innovative and progressive alternative revenue-raising options
Report type	<ol style="list-style-type: none">1. Working paper (30 - 40 pages)2. Policy brief (10 pages)3. Opinion piece (1000 words)
Brief background	<ul style="list-style-type: none">• Austerity measures have been implemented since 2012, with the National Treasury arguing that there are no alternatives, and taxation has reached its limits.• These measures have contributed to the rise in debt and poor growth, while there are growing demands on the budget, including for climate financing, gender and care financing, and funding public services.• Taxation is one of the effective ways to raise revenues for these demands.• The recent budget impasse and the reversal of the VAT hike have thrown into sharp focus the need for a more detailed understanding of potential revenue streams, their revenue potential, and impact on the economy.• There is an increasing need for innovative, progressive revenue-raising measures rather than tax measures that disproportionately harm the poor and low-income earners, such as the reversed VAT and eventual fuel levy increase.• The IEJ has proposed some progressive alternatives to austerity, including measures to raise revenue and support social and economic priorities.

	<ul style="list-style-type: none"> • IEJ proposals include removing ineffective tax rebates and incentives, implementing a net wealth tax, and improving taxes on income from wealth, and measures beyond tax, such as utilising funds within the Gold and Foreign Exchange Contingency Reserve Account (GFECRA). • There is a need to model, quantify, and/or explore new revenue proposals and their impact on the economy.
Purpose of the activity/output	
Working paper series	<p>Contributors are welcome to share abstracts for a working paper series where each paper will zoom in on a specific proposals of the author's choice. The working papers are aimed at;</p> <ul style="list-style-type: none"> • Producing new research on progressive revenue measures and quantifying their revenue potential. • Indicating how the policy measures proposed would be implemented, any administrative considerations and legal implications that arise, and how they would be resolved. • Indicating the impact on growth, inequality, and redistribution of income as a result of the policy measures. • Discussing the political economy of each proposal • Where modelling is taking place, this should consider implementing the revenue measure within the current policy framework and alongside other complementary policy interventions. • Interrogating the gendered impacts of the policy proposal.
Policy brief	<p>A policy brief should be written from the content developed in the working paper. The purpose of this brief is to:</p> <ul style="list-style-type: none"> • Provide a high-level summary and overview of the key proposals in the working paper and their feasibility. • Share key policy recommendations from the working paper's research findings for policymakers and civil society organisations.
Opinion piece	<p>The op-ed will be written in a clear and simple language for one of South Africa's media houses/publications to share the research findings with the general public.</p>
Outputs/Activities	<ul style="list-style-type: none"> • Outline: Conceptualise an outline of the working paper and policy brief. • First Draft (working paper): Share and present draft to IEJ team members. • Incorporate comments from the IEJ into the working paper. • Second Draft (working paper): Share and present draft to IEJ team members. • Incorporate comments from the IEJ into the working paper.

	<ul style="list-style-type: none"> • Third Draft (working paper): Share draft with copy editor and IEJ. • Incorporate comments from the copy editor on the working paper. • Final Draft (working paper): Submit. • Draft policy brief. • Incorporate comments from the IEJ and the copy editor in the policy brief. • Opinion piece: Write an opinion piece, incorporating feedback (1000 words).
Method	<ul style="list-style-type: none"> • Desktop research • Quantitative analysis • Modelling • All writing and formatting must align with the IEJ style guide.
Connection with the project	This research will enable the Resourcing for Rights Realisation team to advocate for evidence-based alternatives to raise revenue ahead of the Medium-Term Budget Policy Statement in October 2025 and to build campaigns with partners on the issue.
Translation	None needed
Budget	R150 000 - R180 000 per set of outputs (working paper, policy brief, and Op-ed)
Production Schedule	16 - 18 weeks
Request for Proposal	<ul style="list-style-type: none"> • Prepare an abstract and an outline detailing the revenue proposal under investigation and how it will be explored. • CV and writing samples of the author. • A budget and proposed timelines. <p>Deadline for proposal: 15 July 2025</p> <p>Criteria for the evaluation of the proposal</p> <ul style="list-style-type: none"> • Experience and expertise in modelling and undertaking research work related to fiscal policy and taxation. • Proficient writing skills. • Empowering new voices in the debate. <p>Please send proposals to helen.bhuka@iej.org.za</p>