



Norway

Most important recipients

<i>2017 gross disbursements, Mio. USD</i>	<i>2017 commitments, Mio. USD</i>
Bilateral, unspecified 2.452	Bilateral, unspecified 5.233
Zambia 1.946	Mozambique 3.446
Mozambique 1.245	Africa, regional 3.016

**ATI partner country*

Doubling support to DRM in partner countries

In 2017, Norway continued to work to establish a strategy and a plan for scaling up its support for domestic revenue mobilisation in line with the ATI commitments. The portfolio consists mainly of DRM-related assistance channelled through civil society partners, multilateral organisations, as well as some continued bilateral projects principally in Tanzania, Mozambique and Zambia.

In December 2017, a Norwegian **DRM aid strategy** was approved by the Minister of Foreign Affairs. Together with a scaling-up plan from June 2018, approved by the Minister of Development, the DRM aid strategy provides a new longer-term framework for reaching the commitments made by Norway under the Addis Tax Initiative by 2020. It also provides a basis for a longer term continued increase to support fulfilment of the Sustainable Development Goals (SDGs) by 2030. The strategy emphasises the use of **multiple partnerships** from national resource institutions, civil society, academia, the private sector, and multilateral and regional organisations. A key role is included for the Norwegian Tax Authority (NTA). In April 2018, the NTA entered into a multi-year agreement with the Norwegian Agency of Development Cooperation (Norad) to enable a significant scaling up of its capacity building and institutional cooperation with developing countries.



Norway has taken some time to establish the basis for scaling up its DRM support under the Addis Tax Initiative. The ATI commitment has been repeated both by the government and from all parties in parliament during a public hearing on tax and development in the spring of 2018. The predominance of tax and national revenue mobilisation for financing the SDGs has been fed into speeches, notes and different thematic and sector strategies.

Policy coherence for development and outlook

Domestically, the Ministry of Finance is leading the work, although the Ministry of Foreign Affairs, supported by the Norad, engages in the development-related aspect. There is no specific report or strategy currently in place regarding the coherence of domestic policies in the area of domestic revenue mobilisation. However, there are a number of dialogues and some incipient initiatives driven both by domestic and international joint reforms that are relevant.

Norway also produces, as a follow-up to the Millennium Development Goals (MDGs) and the SDGs, **an annual report on Policy Coherence to Development** that is submitted to the parliament. In the context of this work and the preparation of the annual report, inter-ministerial and multi-actor advisory groups, working groups, consultative bodies and committees have

been established. The Ministry of Foreign Affairs is the coordinating unit for this work through its section on development policy. A recent independent evaluation carried out by Norad examined this work.

There is currently no specific government-wide strategy or working group established in the area of domestic revenue mobilisation. However, there are a number of international and domestic work processes, in which relevant ministries and agencies participate and cooperate.

Norway expects to attain ATI Commitment 1 at the latest by 2020, possibly already in 2019. It will depend more on possible delays to get agreements in place and collaboration operational than the availability of funding.