



## United States

### Most important recipients

<i>2017 gross disbursements, Mio. USD</i>	<i>2017 commitments, Mio. USD</i>
Afghanistan* 7.716	Tanzania* 11.740
Tunisia 4.995	Tunisia 11.063
Uganda* 4.791	Afghanistan* 4.454
Paraguay* 3.898	Uganda* 4.534

*\*ATI partner country*

### Doubling support to DRM in partner countries

From 2015 to 2017, combined new commitments and disbursements for revenue assistance projects grew steadily. Taken together, new commitments for 2018 will be similar to or lower than in 2017. This is due to the fact that the U.S. revenue assistance projects in Afghanistan, which had been the largest recipient of USAID revenue assistance for several years, came to an end in 2017 and that the growth of revenue projects in other countries may not have fully offset that decline. With few exceptions, the U.S. revenue projects provide **bilateral technical support** and limited amounts of **commodity assistance**. In many cases, USAID projects include the provision of long-term resident advisors and of locally recruited experts, relying less upon short-term intermittent experts than do other bilateral and multilateral donors.

Many of the larger USAID projects (El Salvador, Bosnia, Jordan, Haiti) have been assisting the introduction and improvement of a broad range of information technology functions or applications in the tax administration. Other projects have focussed more narrowly on improved e-filing and e-payment systems and their wider adoption by taxpayers (Liberia, the Philippines), or upon more basing billing and collection systems for non-tax revenue (Libya).

Other common themes of USAID projects have been the following: helping to launch or improve taxpayer education programmes (Liberia, Uganda, Tunisia); enhancing sub-national tax systems (Ghana, Kenya, Tanzania); combatting tax evasion and corruption (Bosnia, El Salvador); and, in international taxation, helping to combat Base Erosion and Profit Shifting (such as improper transfer pricing in Uganda).

### Outlook

As U.S. authorities indicated during the setting up of the ATI Declaration in 2015, a time at which U.S. bilateral assistance programme for revenue assistance was already large, the ambition and commitment was more modest than to achieve a doubling of the national programme. However, with the addition of new development partners after the outset of Addis Tax Initiative, the United States are pleased that they have been able to increase their level of U.S. financial support for revenue programmes substantially since 2015.

