



Stepping up domestic revenue mobilisation

Netherlands

Gross disbursements – \$8.37 million

Commitments – \$11.03 million

Most important recipients (including top 3 individual countries, where relevant):

- Disbursements – Developing countries unspecified: \$6.79 million; Ghana: \$1.18 million; Rwanda: \$0.17 million;
- Commitments – Developing countries unspecified: \$10.46 million; Rwanda: \$0.56 million

Doubling support to DRM in partner countries

In 2019, the Netherlands' domestic revenue mobilisation (DRM) assistance-related expenditure was reported as USD 8.37 million, which represents a 41% increase compared to 2018 and a more than doubling compared to 2015.

In 2019, the Netherlands' bilateral project in Ghana supported efforts to increase revenues of municipal and district assemblies and improve their services

to the public, and in Rwanda supported capacity building of its tax authority (through the Capabuild Project).

The Netherlands also provides support to a wide range of countries through the Dutch Tax and Customs Administration, and it also supports the African Tax Administration Forum and the World Bank's Global Tax Programme.

Policy coherence for development

The Netherlands' commitment to promote policy coherence for development is demonstrated by:

- Supporting the IMF's Anti-Money Laundering/Combating the Financing of Terrorism Thematic Trust Fund (beginning in 2020);
- Voicing strong support for the transparency of fiscal data of multinational companies and public country-by-country reporting;
- No longer demanding tax exemptions (VAT and import duties) for goods and services under government-to-government aid;
- Supporting DRM, green growth and equity by supporting multilateral funds, such as the Global Tax Program;
- Supporting DRM related to property taxation through bilateral technical assistance.

Outlook

In 2019, the Netherlands more than doubled its disbursements of ODA for DRM compared to 2015, and has experienced a generally increasing trend in ODA to DRM since 2015. Assuming this trend holds, and ta-

king into consideration recent global events, such as the COVID-19 pandemic, it is still likely that the Netherlands will fulfil their ATI commitment to double its expenditure on tax-related assistance by 2020.