



## Stepping up domestic revenue mobilisation

# Slovakia

Gross disbursements – \$0.003 million

Commitments – \$0.31 million

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

- Disbursements – Maldives: \$0.003 million
- Commitments – Developing countries unspecified: \$0.31 million; Maldives: \$0.003 million

### Doubling support to DRM in partner countries

In 2019, Slovakia's ODA for domestic revenue mobilisation (DRM) was reported as just USD 3,000. This is a sharp decline from their expenditure in 2015, which amounted to USD 23,000. In previous years, Slovakia's DRM portfolio has relied mostly on technical assis-

tance and knowledge exchange. In 2019, Slovakia reported that its support had been provided through supplying Slovakian experts to provide expertise on public financial management issues in developing countries.

### Policy coherence for development

Slovakia's commitment to promote policy coherence for development is demonstrated by:

- Providing strong participation and support to efforts to combat **illicit financial flows**, through engaging with Base Erosion and Profit Shifting project (BEPS) and signing a document on automatic information exchange alongside thirty other countries;
- Commitment to **international tax cooperation** through exchange of information relationships with 128 countries and maintaining an extensive Country-by-Country Reporting exchange network;
- Creating a model tax treaty, which accommodates the needs of development countries, through the inclusion of provisions from the UN Model Tax Convention.

### Outlook

It is not clear from collected data in relation to the 2019 ATI Monitoring Report whether Slovakia is on track to fulfil the ATI commitment to double its DRM support by 2020. Considering the sharp decline in 2019 disbursements, and considering global events in 2020 (e.g., the COVID-19 pandemic), it appears unlikely that Slovakia will meet this target.