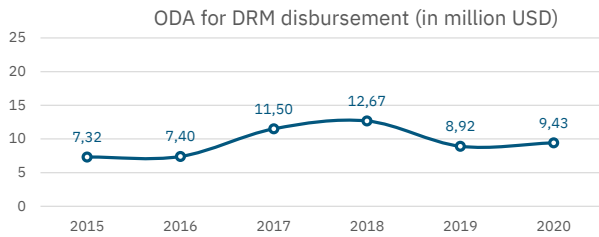




Support for DRM from Canada at a glance

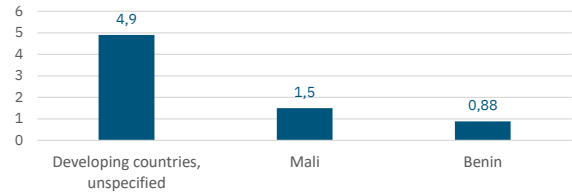
ODA for DRM disbursements



The graph reports the ODA for DRM disbursements in million USD trend for years where data is available.

Source: ATI database on ODA for DRM

Most important recipients



The graph reports the three most important recipients of ODA for DRM support in million USD where data is available.

Source: ATI database on ODA for DRM

DRM portfolio and relevant changes to DRM support strategy

In 2020, the majority of Canada's DRM support comprised of bilateral and multilateral programming through Global Affairs Canada, and the Canada Revenue Agency (CRA)'s Knowledge Sharing Platform for Tax Administrations (KSPTA). In the wake of Covid-19 the Canada Revenue Agency (CRA) substantially scaled up its delivery of virtual tax capacity building through the KSPTA. The KSPTA is a well-established and recognized online platform used extensively by partners such as the OECD to deliver virtual tax capacity building training. During the pandemic, the platform's user base grew by 263%.

Canada's DRM support continues to be guided by its overarching Feminist International Assistance Policy (2017), which highlights inclusive governance (including DRM and tax capacity building) as a key action area for Canadian assistance. The policy presents opportunities to incorporate gender and human rights perspectives into the design and implementation of new tax policies and administration programs with partners.

Source: ATI Monitoring Survey 2020

Coherent & coordinated policies

Canada does not conduct a spillover analysis.

Source: ATI Monitoring Survey 2020

Tax treaty minimum standard compliance	
Canada's number of tax agreements:	94
Proportion compliant with minimum standard:	26%

Source: Prevention of Tax Treat Abuse - Third Peer Review Report on Treaty Shopping

Combat tax-related illicit financial flows

- Canada is a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA) with 67 active AEOI in place.
- Canada has in force and is largely compliant with the Amended Multilateral Convention on Mutual Administrative Assistance in Tax Matters for EoIR.

Source: OECD Global Forum on Transparency and Exchange of Information for Tax Purposes, Compliance ratings following peer reviews against the standard of EoIR.

Accountability & transparency in DRM

In 2020, 0 percent of Canada's ODA for DRM promoted accountability, transparency, and the role of non-state actors.

Source: ATI database on ODA for DRM