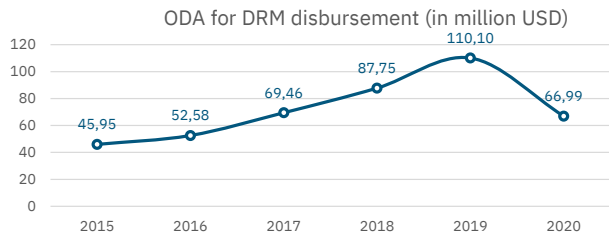




Support for DRM from EU institutions at a glance

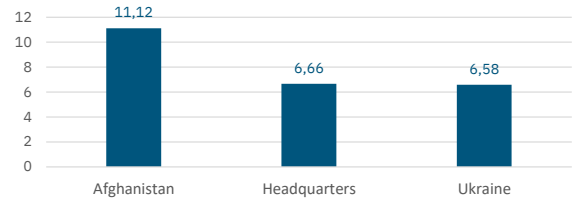
ODA for DRM disbursements



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

The EU continued to provide policy and political support to global DRM initiatives in 2020 through the IMF Thematic Funds (Revenue Mobilisation, Management of Natural Resources Wealth), the Tax Administration Diagnostic Assessment Tool (TADAT), the Public Expenditure and Financial Accountability (PEFA) assessment, the Global Forum on Transparency and Exchange of Information, OECD revenue statistics, the Extractive Industries Transparency Initiative (EITI), the Addis Tax Initiative (ATI) and Network of Tax Organisations (NTO). The EU provided regional support to DRM initiatives through the IMF Regional Technical Assistance Centres (RTACs), the EU-GIZ 'Fighting Illicit Financial Flows in Africa' Panafrikan Programme (AUC, ATAF-CABRI-AFROSAI-AFROPAC), and Fiscal Transition in West Africa. Bilateral support for national DRM initiatives was delivered largely through projects and budget support indicators.

Due to Covid-19, the EU rearranged many of their existing programs to provide rapid response to provide partner countries with increased fiscal capacity to cope with the health, economic and social impacts of the pandemic. This, however, meant that DRM payments were cut by half for 2020.

Source: ATI Monitoring Survey 2020

Coherent & coordinated policies

EU institutions does not conduct a spillover analysis.

Source: ATI Monitoring Survey 2020

Tax treaty minimum standard compliance	
EU institutions's number of tax agreements:	N/A
Proportion compliant with minimum standard:	N/A

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

Combat tax-related illicit financial flows

- EU institutions is not yet a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA).

- EU institutions has n/a and is n/a 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.

Support to country-owned tax reforms

EU support to DRM is mainly channelled through project and budget support modalities. A significant share of project support is directed through multilateral organisations, which set the standards in international tax good governance and DRM guidelines. Technical assistance provided by the EU is demand driven and coordinated with other donors, while budget support is always implemented by the recipient government. The EU ensures that both project and budget support programs are considered in consultations with all relevant stakeholders, including civil society.

Source: ATI Monitoring Report 2020

Accountability & transparency in DRM

In 2020, 0,92 percent of EU institutions's ODA for DRM promoted accountability, transparency, and the role of non-state actors.

Source: ATI database on ODA for DRM



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