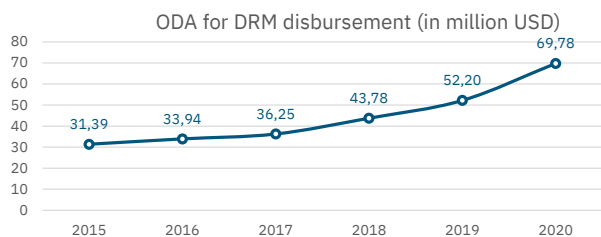




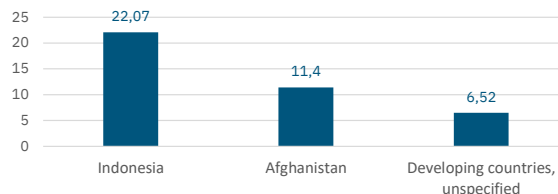
ODA for DRM disbursements



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

German development cooperation for DRM is part of its wider support to Good Financial Governance (GFG), which combines technical support to public financial management functions with a normative approach and a sound political economy analysis. In 2020, Germany supported 44 measures, 39 of which were bilateral and regional programs and five of which were global. 28 of these measures are projects in cooperation with African partner countries.

Germany also contributes to DRM and the progress of the international tax agenda through financial support to secretariats, such as the Addis Tax Initiative (ATI) and the Network of Tax Organisations (NTO), regional organizations and multilateral trust funds, such as the Tax Administration Diagnostic Assessment Tool (TADAT), Revenue Mobilization Thematic Fund (RMTF), Africa Regional Technical Assistance Centers (AFRITACs) and OECD Tax and Developing Partners.

In response to Covid-19, Germany sought to address inequality and mitigate the impacts of the pandemic, in line with their efforts to promote and support fair tax systems.

Source: ATI Monitoring Survey 2020

Coherent & coordinated policies

Germany does not conduct a spillover analysis.

Source: ATI Monitoring Survey 2020

Tax treaty minimum standard compliance	
Germany's number of tax agreements:	96
Proportion compliant with minimum standard:	2%

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

Combat tax-related illicit financial flows

- Germany is a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA) with 49 active AEOI in place.

- Germany 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.

Support to country-owned tax reforms

German development cooperation is demand-led and begins with a proposal for support from the partner government or an idea for a funding measure from the German Federal Ministry for Economic Cooperation and Development (BMZ). Proposals are examined by the implementing organization of German development cooperation to ensure proposed projects are aligned with the objectives and principles of German development policy and the priorities of the partner country. This is followed by an appraisal done together with the partner country to establish the architecture of the proposed project.

Source: ATI Monitoring Report 2020

Accountability & transparency in DRM

In 2020, 10,74 percent of Germany'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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