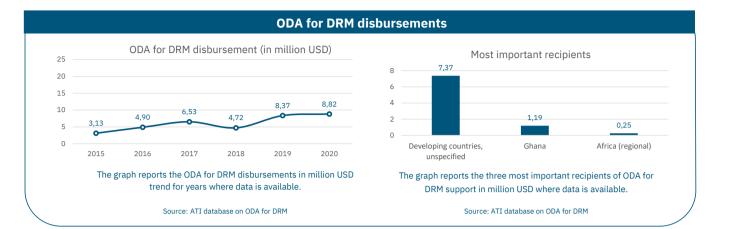
Support for DRM from Netherlands at a glance



DRM portfolio and relevant changes to DRM support strategy

The Netherlands provides bilateral and multilateral capacity building support with the aim of increasing the tax revenues of developing countries. Bilateral support is provided by experts of the Netherlands' Tax and Customs Administration (NTCA), International Bureau of Fiscal Documentation (IBFD) consultants, and the Association of Dutch Municipalities (VNG). In 2020, the Netherlands implemented a new bilateral partnership with Capabuild, which established a program focused on practical tax training and curriculum development of tax training departments of Tax Revenue Services of low- and middle-income countries.

The Netherlands also provides support through multilateral channels, such as the IMF Revenue Mobilisation Trust Fund, The Global Tax Program, The Tax administration Diagnostic Assessment Tool (TADAT), the OECD BEPS and developing countries programme, and the African Tax Administration Forum (ATAF). The Netherlands also supports IMF programs in the taxing of mineral exploitation (MNRW) and regional technical assistance centers, such as AFRITAC.

Source: ATI Monitoring Survey 2020

Coherent & coordinated policies

Netherlands conducts a spillover analysis.

Source: ATI Monitoring Survey 2020

Tax treaty minium standard compliance	
Netherlands's number of tax agreements:	92
Proportion compliant with minimum standard:	27%

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

Accountability & transparency in DRM

In 2020, 37,65 percent of Netherlands's ODA for DRM promoted accountability, transparency, and the role of non-state actors.

Source: ATI database on ODA for DRM

Combat tax-related illicit financial flows

- Netherlands is a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA) with 47 active AEoI in place.
- Netherlands 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.





