Ireland

Most important recipients	
2017 gross disbursements, Mio. USD	*2017 commitments, Mio. USD*
Bilateral, unspecified 0.451	Bilateral, unspecified 0.451

**ATI partner country*

Doubling support to DRM in partner countries

Since 2016, the **Department of Foreign Affairs and Trade** increased its core support to both the OECD Tax for Development and the African Tax Administration Forum (ATAF) through its international cooperation programme. Further increases in core support identified for ATAF have already been earmarked for 2019. Ireland's profile in the area of domestic revenue mobilisation for 2017 saw a doubling of funding compared to 2016.

Irish Revenue Commissioners have hosted working visits by other tax authorities of partner countries, including organising workshops on a variety of subjects (data management, debt management, HR training, risk assessment, digital services). The Irish Revenue Commissioners provide ongoing trainings to officials from partner countries in the area of international tax through the OECD Global Relations Programme. In 2018, revenue officials provided training abroad in the areas of dispute resolution, treaty negotiations and exchange of information (EoI). For 2019, revenue officials are scheduled to train on the implementation of the Multilateral Convention to Implement Tax Treaty (MLI), dispute resolution and tax avoidance and evasion. Furthermore, the Irish Revenue Commissioners are twinned with Sierra Leone under the BEPS Inclusive Framework.

The **Department of Finance** provides ongoing policy engagement with international financial institutions (IFIs) on the global tax architecture, as well as direct support to IFIs, development banks and other international fora. In particular, Ireland strongly supports the OECD's role in strengthening inter-governmental efforts to develop global standards on taxation. These are important initiatives that can help partner countries increase their tax take and generate increased resources.

Policy coherence for development

The Irish Government's new policy for international development, "A Better World", commits to an **all-of-government approach** to international development and requires Ireland to do more on the issue of taxation and development. This has resulted in the creation of a new whole-of-government approach to domestic revenue mobilisation and strengthening tax administrations. This new approach will involve the Department of Foreign Affairs and Trade, the Department of Finance and the Office of the Revenue Commissioners. It secured approval from across the respective government departments in early 2019. Each department adds key comparative advantages.

To implement the Sustainable Development Goals (SDGs) effectively, national governance mechanisms require three key elements:

- High levels of political engagement;
- Clear assignment of responsibilities for the SDGs across the government;
- Whole-of-government coordination.

Ireland decided that the national implementation of the SDGs should be subject to political oversight through the Cabinet, where each minister has responsibility for implementing individual SDG targets related to their functions.

A Senior Officials Group (SOG) made up of high-level representatives from all departments across the government, and chaired by the Department of the Taoiseach, has been established to oversee and monitor the progress of SDG implementation and report to the government.

Outlook

ATI Commitment 1 has reinforced Ireland's commitment to scaling up support to tax, development and domestic revenue mobilisation. By having a clear set of commitments to be reached by 2020, Ireland has been able to plan out a roadmap to scale up the support effectively and coherently to reach the goal of (at least) doubling support to building the capacity of tax administrations. The Addis Tax Initiative also provides a platform for networking and a matchmaking mechanism, which presents the possibility of streamlining support bilaterally to partner countries.

Ireland is expected to achieve ATI Commitment 1 in 2019. In 2020, this level of funding will be maintained at a minimum to ensure compliance of this commitment, the scope to increase it further is currently being considered.