



Netherlands

Most important recipients

<i>2017 gross disbursements, Mio. USD</i>	<i>2017 commitments, Mio. USD</i>
Nigeria 1.353	Ghana* 4.501
Bilateral, unspecified 1.465	Bilateral, unspecified 4.307
Ghana* 0.669	Nigeria 1.353

**ATI partner country*

Doubling support to DRM in partner countries

The Netherlands is committed to multilateral agreements against tax avoidance to fight the erosion of the tax bases of partner countries. To help them protect their tax bases themselves, the Netherlands will continue its technical cooperation with developing countries with respect to taxation. It is therefore crucial to increase efforts to build the **capacity of tax authorities and finance ministries** in partner countries. Anti-misuse provisions in treaties will give partner countries the right to deny enterprises treaty benefits if those treaties are abused. However, this requires capacity and knowledge. The same applies to the exchange of information (EoI). The countries concerned often do not have sufficient capacity and knowledge regarding tax audits and transfer pricing. The Netherlands are cooperating bilaterally with around a dozen countries to address this shortfall by sharing the knowledge of the experts at the Dutch Tax and Customs Administration and the International Bureau of Fiscal Documentation (IBFD).

The Ministry of Foreign Affairs also supports the International Monetary Fund, the OECD and programmes of the United Nations that cover many countries. Support provided to the African Tax Administration Forum (ATAF) has also contributed to knowledge sharing and knowledge building among African tax authorities. The Netherlands joint the World Bank Global Tax Programme that aims, among others, to increase domestic revenue mobilisation by strengthening tax policy and administrative capacity in selected countries in North, Western, and Central Africa and in the Middle East.



Policy coherence for development and outlook

Regular contacts with the Ministry of Finance on tax policy measures, with the tax administration and other providers of technical assistance to partner countries is being ensured.

In accordance with the undertakings given in the context of the Addis Tax Initiative, the Netherlands are working to double its technical cooperation in the field of domestic revenue mobilisation and taxation, being confident that they will manage to do so.