



Stepping up domestic revenue mobilisation

Norway

Gross disbursements – \$34.12 million

Commitments – \$57.54 million

Most important recipients (including top 3 individual countries, where relevant):

- Disbursements – Developing countries unspecified: \$25.66 million; Caribbean & Central America: \$3.41 million; Africa region: \$1.67 million; Mozambique:

\$1.25 million; Myanmar: \$0.67 million; Tanzania: \$0.49 million

- Commitments – Developing countries unspecified: \$50.97 million; Caribbean & Central America: \$2.05 million; America regional: \$1.7 million; Tanzania: \$0.35 million; Myanmar: \$0.28 million; Mozambique: \$0.2 million

Doubling support to DRM in partner countries

In 2019, Norway's ODA for domestic revenue mobilisation (DRM) expenditure was reported as USD 34.12 million, which represents a 77% increase compared to 2018 and a more than doubling compared to 2015.

In 2019, Norway supported bilateral projects in 14 countries, with the most significant being: providing support to the modernisation of the Mozambican Central Bank, oversight of the petroleum industry in Myanmar and Tanzania, and supporting civil society organisations and other stakeholders in Tanzania to campaign for an increase in fair taxes, particularly corporate taxes. Norway also provides support to a range

of civil society organisations working on tax issues in Africa and Latin America, including the AFRODAD, LATINDADD and Tax Justice Network Africa, as well as international organisations such as the UN (for the UN Tax Committee and Tax Inspectors Without Borders), the World Bank (for the Global Tax Program), TADAT and the IMF (for the Managing Natural Resource Wealth Trust Fund).

Norway currently lacks a countrywide strategy on DRM. However, various ministries and organisations have DRM-related working agreements with partner countries.

Policy coherence for development

Norway strives to advance international standards and agreements through ongoing international tax cooperation on national, regional and international levels. They have demonstrated an active commitment towards combating international illicit financial flows (IFF), strengthening international tax cooperation, reducing double taxation, facilitating green growth and promoting equitable tax redistribution efforts. To achieve overall policy coherence and achieve the aforementioned goals on a global level, Norway has:

- **Actively participated in international cooperation dialogue platforms and collaborated with partner countries** to advocate for legislative developments and greater transparency and accountability;
- **Supported civil society and research organisations** through the provision of technical expertise and assistance;
- **Aligned bilateral tax treaty policies and negotiations with international frameworks and guidelines**, such as the UN Model Convention.

On a domestic level, Norway has:

- **Developed a variety of climate policy measures to facilitate green growth**, such as greenhouse gas (GHG) taxes, which are applied to over 80% of Norway's GHG emissions;
- **Domestically promoted regulatory frameworks and capacities** around the exchange of informa-

tion, beneficial ownership, anti-money laundering, financial crime and international collaboration;

- **Maintained high equity taxes on environmentally harmful or hazardous products** which have boosted fiscal revenue.

Outlook

Considering Norway has already significantly surpassed their ATI Commitment 1, there is a strong likelihood that they will be able to meet their 2020 doubling target.