



Stepping up domestic revenue mobilisation

Slovenia

Gross disbursements – \$0.13 million

Commitments – \$0.18 million

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

- Disbursements – Developing countries unspecified: \$0.08 million; West Africa regional: \$0.05 million

- Commitments – West Africa regional: \$0.1 million; developing countries unspecified: \$0.08 million

Doubling support to DRM in partner countries

In 2019, Slovenia's ODA for domestic revenue mobilisation (DRM) expenditure was reported as USD 0.13 million, which represents a 48% increase compared to 2018 and an almost quadrupling since 2016.

Slovenia's ODA for DRM in 2019 provided support to the Economic Community for West African States (ECOWAS) on macroeconomic fiscal modelling, contributed to the core budget of the Center of Excellence in Finance (CEF) and resourced a study visit of officials from North Macedonia to Slovenia.

Supporting good governance and effective institutions in partner countries is a key part of Slovenia's Development Cooperation strategy. Slovenia is a founding member of the Center of Excellence in Finance (CEF), which is based in Ljubljana, and supports capacity building support on issues, such as public financial management, tax policy and administration for public officials and their institutions in South Eastern Europe.

Policy coherence for development

Slovenia has also supported improvements to the international tax system through both domestic and international platforms, as illustrated below.

On a **domestic level**, Slovenia:

- **Established concrete national mechanisms to enforce and uphold tax legislation and standards**, like the Act on Prevention of Money Laundering and Terrorist Financing intended to fight illicit tax activity. Between 2013 and 2017, Slovenia's Office for Money Laundering Prevention (OMLP) sent 85 annual reports of illicit activity averaging about EUR 90 million to the tax authority;

On an **international level**, Slovenia:

- **Implemented internationally agreed standards in transparency and exchange of information**, by exchanging information on request and proactively improving tax transparency;
- **Signed the Multilateral Competent Authority Agreement** focusing on the automatic exchange of financial account information (CRS MCAA), as well as the **Country-by-Country Reporting Multilateral Agreement** (CbC MCAA);

- Actively invested in Base Erosion and Profit Shifting (BEPS) actions by **considering and assessing various recommendations and solutions** founded on national tax policy aims; and
- Ensured that **nearly all bilateral double tax agreements (57) were aligned with the newly updated Multilateral Convention to Implement Tax Treaty Related Measures** to Prevent BEPS.

Outlook

Slovenia's ODA to DRM by 2019 was nearly four times more than it was in 2016 (it delivered no ODA for DRM in 2015, the ATI baseline year), and they have been making steady progress towards meeting their ATI commitment.