



Stepping up domestic revenue mobilisation Ireland

Gross disbursements – \$0.67 million

Commitments – \$0.67 million

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

- Disbursements – Developing countries unspecified: \$0.67 million
- Commitments – Developing countries unspecified: \$0.67 million

Doubling support to DRM in partner countries

Ireland's aid expenditure for domestic revenue mobilisation was reported as USD 0.67 million in 2019, representing an increase of 42% compared to 2018, but overall a more than a doubling of assistance compared to 2015.

Since 2016, Ireland's Department of Foreign Affairs and Trade has used its international cooperation programme to increase its core support to both the OECD Tax for Development and the African Tax Administration Fo-

rum (ATAF). Further increases in core support identified for ATAF were earmarked for 2019.

In 2019, Ireland reported that its revenue officials were scheduled to provide training on the implementation of Multilateral Convention to Implement Tax Treaty (MLI), dispute resolution and tax avoidance and evasion. The Irish Revenue Commissioners have also developed a twinning relationship with Sierra Leone under the BEPS Inclusive Framework.

Policy coherence for development

The Irish Governments' policy for international development, "A Better World", commits to an all-of-government approach to international development and requires the government to do more to address issues of taxation and development. This has resulted in the creation of a new whole-of-government approach to DRM and Strengthening Tax Administrations. Approval for this new approach was granted in early 2019 and involves the Department of Foreign Affairs and Trade, the Department of Finance and the Office of the Revenue Commissioners.

Ireland's commitment to promote policy coherence is

demonstrated by:

- Ireland's robust domestic policies **addressing illicit financial flows**, such as money laundering and terrorist financing;
- Ratifying the BEPS multilateral instrument to provide mechanisms for extensive changes to tax treaties globally in an effort to **promote coherence of double taxation agreements**;
- Introducing a domestic carbon tax in **support of green growth**, with an eye towards engaging developing countries directly on related issues.

Outlook

ATI Commitment 1 has reinforced Ireland's commitment to scale up support to tax, development and domestic revenue mobilisation. By having a clear set of commitments to reach by 2020, Ireland has been able to effectively and coherently plan the scale up of support to reach the goal of doubling DRM related assistance.

Ireland achieved ATI Commitment 1 in 2019, having successfully doubled the level of support to DRM-related assistance and voicing its commitment to maintaining this level of funding. While this is a positive sign, it is difficult to determine how global events in 2020 - such as the COVID-19 pandemic - will impact the level of DRM support disbursed.