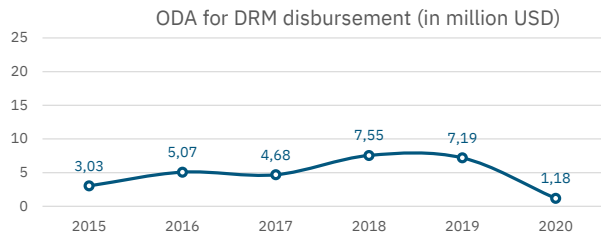




Support for DRM from Denmark at a glance

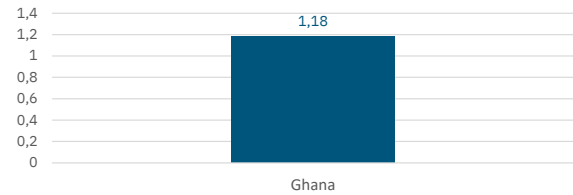
ODA for DRM disbursements



The graph reports the ODA for DRM disbursements in million USD trend for years where data is available.

Source: ATI database on ODA for DRM

Most important recipients



The graph reports the three most important recipients of ODA for DRM support in million USD where data is available.

Source: ATI database on ODA for DRM

DRM portfolio and relevant changes to DRM support strategy

Due to Covid-19, Danish DRM support in 2020 was restricted to bilateral interventions (Ghana) and support to the Extractives Industries Transparency Initiative (EITI).

To date, Denmark has not formulated an overarching approach to tax and development, but has several bilateral country programs with specific DRM activities. Denmark also provides support to civil society organizations working on tax issues and is funding multilateral organizations, such as the World Bank Global Tax Programme (GTP) and the IMF Resource Mobilization Thematic Fund (RMTF).

Source: ATI Monitoring Survey 2020

Coherent & coordinated policies

Denmark conducts a spillover analysis.

Source: ATI Monitoring Survey 2020

Tax treaty minimum standard compliance	
Denmark's number of tax agreements:	71
Proportion compliant with minimum standard:	27%

Source: Prevention of Tax Treat Abuse - Third Peer Review Report on Treaty Shopping

Combat tax-related illicit financial flows

- Denmark is a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA) with 47 active AEOI in place.

- Denmark has in force and is largely compliant with the Amended Multilateral Convention on Mutual Administrative Assistance in Tax Matters for EoIR.

Source: OECD Global Forum on Transparency and Exchange of Information for Tax Purposes, Compliance ratings following peer reviews against the standard of EoIR.

Support to country-owned tax reforms

To ensure contextual understanding and buy-in from key stakeholders, Denmark undertakes both in-country and in-Denmark consultations in the early stages of program and strategic framework formulation.

Fundamental to Denmark's aid management is local ownership. This is done through the integration of development cooperation into the local social, economic and political contexts; alignment to local management systems when assistance is channelled through public partners; and active stakeholder engagement in the formulation process.

Source: ATI Monitoring Report 2020