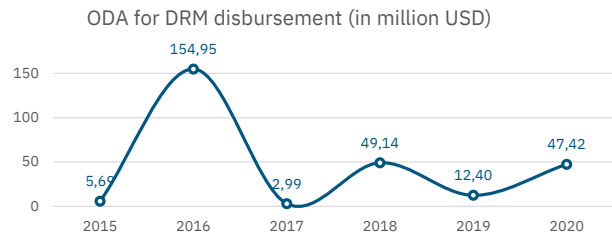


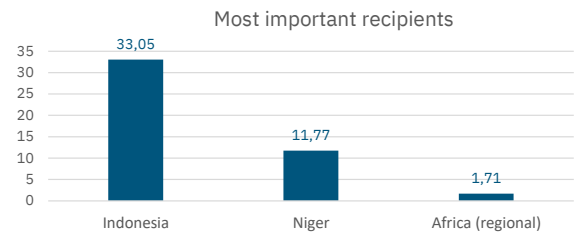


ODA for DRM disbursements



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



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

France launched a new interministerial strategy in 2020 which pursues three objectives: i) to define and support the implementation of fair, efficient and economically attractive tax policies in developing countries; ii) to support the modernization of tax administrations and ensure effective tax collection; and iii) to optimize France's cooperation instruments and those of its partners. To ensure effective implementation of the strategy, France launched a strategic investment plan (PISD) to increase domestic resources of priority low-income countries and increase France's involvement in promoting a more effective and coordinated multilateral response to address transnational DRM challenges. The PISD complements the larger support France channels through the French Development Agency (AFD).

Source: ATI Monitoring Survey 2020

Coherent & coordinated policies

France does not conduct a spillover analysis.

Source: ATI Monitoring Survey 2020

Tax treaty minimum standard compliance	
France's number of tax agreements:	119
Proportion compliant with minimum standard:	21%

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

Combat tax-related illicit financial flows

- France is a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA) with 50 active AEOI in place.
- France has in force and is 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 date, there are 13 bilateral projects under the PISD that were developed by in partnership by the AFD and recipient country authorities to ensure country ownership. France also ensures that trust fund projects under the multilateral pillar of the PISD prioritise country ownership.

Source: ATI Monitoring Report 2020

Accountability & transparency in DRM

In 2020, 2,05 percent of France's ODA for DRM promoted accountability, transparency, and the role of non-state actors.

Source: ATI database on ODA for DRM