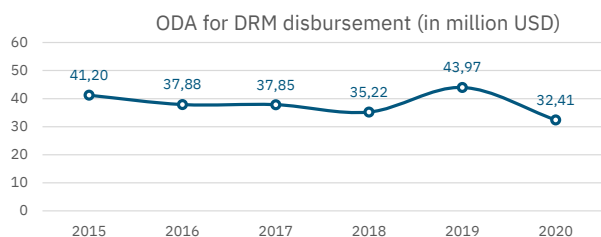


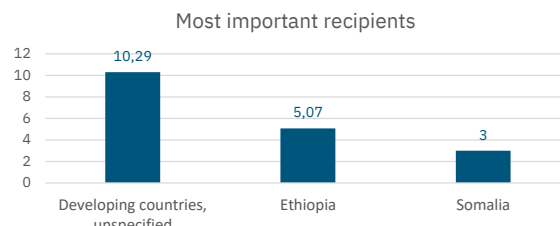


ODA for DRM disbursements



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

Throughout 2020, the UK continued to fund international partners to work on DRM related issues spanning both domestic and international taxation, including the World Bank Global Tax Programme (GTP), the OECD Centre for Tax Policy and Administration (CTPA), the African Tax Administration Forum (ATAF), the Intergovernmental Forum for Mining, Minerals, Metals and Sustainable Development (IGF), the Platform for Collaboration on Tax (PCT), the IMF, and the Commonwealth Association of Tax Administrators (CATA). The UK also funded UK-based organizations, such as the UK Revenue Authority (HMRC), the Institute of Fiscal Studies and ODI, to support development countries across a range of tax policy and administration issues, as well as provided bilateral support to countries for DRM reform activities.

As expressed in the UK's recently published International Development Strategy, the UK focuses on ensuring quality delivery driven by local country context. This new strategy, along with Covid-19 financing pressures, led the country to identify core tax and development policy themes where the UK's expertise can generate the best impact. These themes include implementing international tax standards in developing countries and enhancing their engagement in international negotiations; increasing transparency; mainstreaming gender considerations in tax reforms and policy decisions; encouraging climate programs to consider how tax and public financial management systems can be used to access finance, mitigate the impacts of climate change and strengthen resilience; and supporting local authorities to strengthen social contracts with citizens to increase tax revenue.

Source: ATI Monitoring Survey 2020

Combat tax-related illicit financial flows

- United Kingdom is a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA) with 71 active AEOI in place.

- United Kingdom 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.

Coherent & coordinated policies

United Kingdom does not conduct a spillover analysis.

Source: ATI Monitoring Survey 2020

Tax treaty minimum standard compliance	
United Kingdom's number of tax agreements:	131
Proportion compliant with minimum standard:	27%

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

Support to country-owned tax reforms

The UK seeks ensure high quality delivery driven by local country contexts. On DRM issues, the UK works closely with a network of core countries where there is interest in public financial management, tax administration or tax policy; interest from a partner government in public financial management, tax administration or tax policy; and a track record of results in these fields. The core countries include Ethiopia, Ghana, Kenya, Nigeria, Pakistan, Rwanda, Sierra Leone, and Somalia.

The UK also has a team of regional tax advisors based in Ghana, Rwanda, India and the UK to support real-time information sharing on tax challenges, opportunities and strategies deployed in core countries. This information is used to provide targeted support to countries, for example, identifying opportunities for HMRC's Capacity Building Unit to engage overseas and provide advice on bilateral programming.

Source: ATI Monitoring Report 2020

Accountability & transparency in DRM

In 2020, 23,68 percent of United Kingdom's ODA for DRM promoted accountability, transparency, and the role of non-state actors.

Source: ATI database on ODA for DRM



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