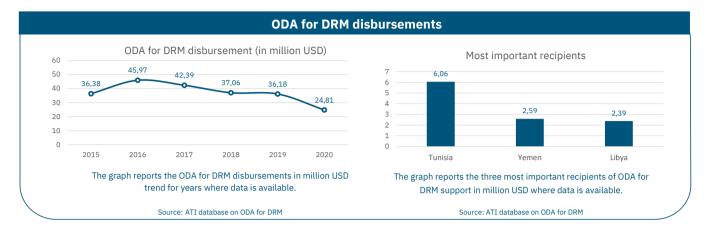




# Support for DRM from United States of America at a glance



## DRM portfolio and relevant changes to DRM support strategy

DRM project supported by the United Sates in 2020 provided bilateral technical assistance to national tax authorities in the Philippines, Paraguay, Bosnia, El Salvador, Guatemala, Jordan, Kosovo, Liberia, Tunisia and Yemen. USAID projects in Bosnia, Haiti, Senegal and Tanzania focus on more effective mobilization of local government revenue.

In 2020, USAID projects in El Salvador, Bosnia, Jordan and Tunisia continued to assist tax administrations in introducing and improving information technology systems. Additionally, projects in Liberia and the Philippines continued to focus on improving e-filing and e-payment systems, which has led to wider adoption by taxpayers. Projects in El Salvador and Jordan are using data mining strategies to reduce tax evasion and improve tax compliance. Other common themes of USAID projects have been to help develop or create consensus for changes in tax policy, such as the rationalization of tax expenditures or better mobilization of excise taxes; and to help launch or improve taxpayer education programs.

Source: ATI Monitoring Survey 2020

#### **Coherent & coordinated policies**

United States of America does not conduct a spillover analysis.

Source: ATI Monitoring Survey 2020

Tax treaty minium standard compliance	
United States of America's number of tax agreements:	66
Proportion compliant with minimum standard:	68%

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

#### Accountability & transparency in DRM

In 2020, 0,92 percent of United States of America's ODA for DRM promoted accountability, transparency, and the role of non-state actors.

Source: ATI database on ODA for DRM

### Combat tax-related illicit financial flows

- United States of America is not yet a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA).
- United States of America has signed and is largely compliant with the Amended Multilateral Convention on Mutual Administrative Assistance in Tax Matters for FoIR.

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





