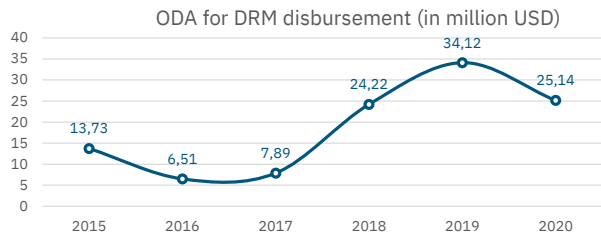


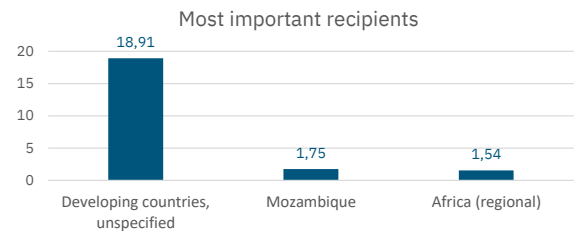


ODA for DRM disbursements



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

In 2020, Norway established a new Tax for Development strategy and developed a comprehensive portfolio with a range of partners. The new strategy seeks to provide tax administrative and tax policy changes in 68 countries.

Due to Covid-19, Norway experienced budgetary re-allocations away from tax-related aid and found that multilateral partnerships proved more adaptable than bilateral programs. Despite the vulnerability of bilateral partnerships during the pandemic, Norway continues to engage in bilateral cooperation, complementing the technical assistance also provided by multilaterals.

Norad is also establishing a larger portfolio on governance and public finance. The Tax for Development program will be integrated into this portfolio to allow for increased synergies between interventions on tax and public financial management, corruption, and broader political economy analysis.

Source: ATI Monitoring Survey 2020

Coherent & coordinated policies

Norway does not conduct a spillover analysis.

Source: ATI Monitoring Survey 2020

Tax treaty minimum standard compliance	
Norway's number of tax agreements:	84
Proportion compliant with minimum standard:	18%

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

Combat tax-related illicit financial flows

- Norway is a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA) with 77 active AEOI in place.

- Norway 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

The Tax for Development program is demand driven and bilateral engagement begins by partner countries requesting the Norwegian assistance. This is followed by a thorough planning period in which Norway and the requesting country authority explore opportunities for engagement and cooperation. In global standard setting negotiations, Norway supports developing countries to voice their priorities. Norway also uses bilateral and regional partnerships, such as the African Tax Administration Forum (ATAF) and the Inter-American Center of Tax Administrations (CIAT), to verify the themes advocated by multinational and international donors and ensure that priorities and pace of action are aligned.

Source: ATI Monitoring Report 2020

Accountability & transparency in DRM

In 2020, 50,24 percent of Norway's ODA for DRM promoted accountability, transparency, and the role of non-state actors.

Source: ATI database on ODA for DRM

