

# Mapping donor activities in support of tax capacity

---

William Robert Avis  
University of Birmingham  
07. 03. 2017

## Question

*Provide a mapping of donor activities in support of tax capacity. The mapping should identify key work streams and areas of capacity building.*

## Contents

1. Overview
2. Approaches to tax capacity building
3. Multi-stakeholder Initiatives
4. Multilateral and bilateral agencies
5. Other donor-funded organisations
6. Bibliography

## 1. Overview

Domestic resource mobilisation has become a high priority on the international development agenda, with building tax capacity integral to the achievement of the 2030 Agenda for Sustainable Development and the G20's Tax agenda. This rapid review provides a mapping of the most prominent agencies and initiatives working on tax capacity building, identifying key work streams and areas of capacity building. The majority of the work on tax capacity building appears to be carried out through multi-stakeholder initiatives. This overview is not exhaustive, but it does provide a sample of the types of initiatives currently operational and some of the key actors in this area. The information presented in this report comes from the agencies and programmes themselves; we do not attempt to critically evaluate agencies or their programmes, or to locate programme evaluations.

---

*The K4D helpdesk service provides brief summaries of current research, evidence, and lessons learned. Helpdesk reports are not rigorous or systematic reviews; they are intended to provide an introduction to the most important evidence related to a research question. They draw on a rapid desk-based review of published literature and consultation with subject specialists.*

*Helpdesk reports are commissioned by the UK Department for International Development and other Government departments, but the views and opinions expressed do not necessarily reflect those of DFID, the UK Government, K4D or any other contributing organisation. For further information, please contact [helpdesk@k4d.info](mailto:helpdesk@k4d.info).*

<b><i>Initiative or Organisation</i></b>	<b><i>Main areas of activity or features</i></b>
<b>The Addis Tax Initiative</b>	<p>The ATI supports technical cooperation in the area of domestic revenue mobilisation/taxation. More than 45 countries, regional and international organisations have signed up to the Addis Tax Initiative. In addition to broad-based capacity building, participating providers of international support seek to expand cooperation in the following areas:</p> <ul style="list-style-type: none"> <li>▪ Enabling partner countries to take advantage of the progress made on the international tax agenda</li> <li>▪ Integrating partner countries into the global tax debate</li> <li>▪ Improving taxation and management of revenue from natural resources.</li> </ul>
<b>Platform for Collaboration on Tax (IMF, OECD, UN, World Bank)</b>	<p>The platform is designed to intensify cooperation between organisations on tax issues. It formalises discussions between the four international organisations on the design and implementation of standards for international tax matters, strengthens their ability to provide capacity-building support, and helps them deliver jointly developed guidance.</p>
<b>Tax Inspectors without Borders (OECD/UNDP)</b>	<p>The TIWB Initiative facilitates the transfer of tax audit knowledge and skills to developing country tax administrations using a practical, "learning by doing" approach. Experienced tax auditors work on current tax audits and international tax issues alongside local tax officials in assistance requesting countries under a TIWB Programme whereby they share their expertise and skills.</p>
<b>International Tax Compact</b>	<p>The ITC is an informal platform supporting the establishment of better tax systems that allow partner countries to increase domestic revenues and fight tax evasion and inappropriate tax practices more effectively. It pursues principles of neutrality, inclusiveness, being implementation-oriented. Its flexibility and capacity for action supports international and regional cooperation, analytical work, networking and dialogue.</p>
<b>International Tax Dialogue (EC, IDB, IMF, OECD, World Bank Group, CIAT)</b>	<p>The ITD aims to promote effective international dialogue and networking between international organisations, governments, and their officials on tax policy and administration matters; identify and share good practices in taxation; and work to identify synergies and avoid duplication of effort in respect of existing activities on tax</p>

	<p>matters. It operates primarily through a series of regional and global conferences.</p>
<p><b>UN Committee of Experts on International Cooperation in Tax Matters</b></p>	<p>The Committee is a subsidiary body of the Economic and Social Council. It provides a framework for dialogue with a view to enhancing and promoting international tax cooperation among national tax authorities and assesses how new and emerging issues could affect cooperation. It is also responsible for making recommendations on capacity-building and the provision of technical assistance to developing countries and countries with economies in transition.</p>
<p><b>OECD Tax and Development Programme</b></p>	<p>Supports developing countries seeking to implement or strengthen their regimes for addressing transfer pricing and other Base Erosion and Profit Shifting (BEPS) related issues through two-to-three year-long capacity development programmes.</p>
<p><b>International Monetary Fund, Fiscal Affairs Department (FAD)</b></p>	<p>IMF technical assistance takes different forms, according to needs, ranging from long-term hands-on capacity building to short-notice policy support in a financial crisis. Technical assistance is delivered in a variety of ways. IMF staff may visit member countries to advise government and central bank officials on specific issues, or the IMF may provide resident specialists on a short- or a long-term basis. Technical assistance is integrated with country reform agendas as well as the IMF's surveillance and lending operations.</p>
<p><b>The World Bank Group</b></p>	<p>The Bank Group works with countries on broad international tax and base erosion issues, including but not limited to: tax competition, achieving the right balance between taxing capital and labour, designing efficient tax systems (CIT, VAT, tariffs) for international traded goods and services, improving the effectiveness of tax incentives, addressing domestic taxing rights on passive income sourced, managing fiscal revenues from natural resource wealth, and bringing small and medium size businesses into the formal tax base.</p>
<p><b>The Asian Development Bank (ADB)</b></p>	<p>ADB provides tax capacity building and technical assistance to member countries as an element of country level technical assistance projects, typically implemented through contracted experts. Assistance is driven by demands from member countries. ADB has also hosted Capacity Building and Training Activity workshops to promote sharing experiences among member countries.</p>

<p><b>The African Development Bank (AfDB)</b></p>	<p>AfDB has adopted a multi-pronged program for helping countries in the continent augment domestic revenues. It's Value for Money, Accountability and Sustainability program provides capacity building support to government officials, civil society organisations and parliamentarians. Its support for the African Tax Administration Forum aims to strengthen networks and build capacity through peer learning. The Good Financial Governance program supports initiatives that link the technical dimensions of PFM with political economy issues. Its Legal Support Facility provides assistance to African governments to strengthen legal expertise.</p>
<p><b>Inter-American Development Bank (IDB)</b></p>	<p>Most of Bank's work has centred on strengthening the capacity of tax collection agencies, and 36% of the lending operations have supported policy reforms (usually related to changes in the tax structure).</p>
<p><b>Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)</b></p>	<p>GIZ is an active actor in the field of Tax capacity building supporting a number of international initiatives as well as running country level capacity building programmes. GIZ have also supported educational training programmes for employees of African revenue authorities, for example the Master of Arts in Tax Policy and Tax Administration. GIZ also support a number of in country tax capacity building initiatives such as the Supporting the Tax Authorities in Nepal and Support for Good Governance – tax reform in Pakistan projects.</p>
<p><b>USAID</b></p>	<p>USAID's support to tax capacity building falls under their broader work on Economic Growth and Trade. E3/EP's Public Financial Management (PFM) staff serve as advisors to missions to help these governments to build tax capacity.</p>
<p><b>Japanese International Cooperation Agency (JICA)</b></p>	<p>PFM is one of JICA's most important areas of Technical Cooperation. To guide its work on capacity building, JICA has developed a set of "Key Principles". These principles are divided into three main areas:</p> <ul style="list-style-type: none"> <li>▪ General approach to PFM reform</li> <li>▪ Project formulation and design stage</li> <li>▪ Capacity development stage</li> </ul>

<p><b>Norwegian Agency for Development Cooperation (NORAD)</b></p>	<p>Under the capacity building work area, NORAD contributes to improving tax systems and strengthening tax authorities in partner countries. It does this for example by:</p> <ul style="list-style-type: none"> <li>▪ The Norwegian Tax Administration cooperates with the tax authorities in Zambia, Tanzania and Mozambique on improving effectiveness and increasing the countries' tax revenues.</li> <li>▪ Norway supports the ATAF and their sharing of best practices.</li> <li>▪ Norway supports the IMF in its initiatives on taxation and management of natural resources in several countries.</li> </ul>
--------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

## 2. Approaches to tax capacity building

Many bilateral and multilateral donors and regional networks have been active in the area of taxation and development, with different organisations adopting different mandates and approaches. The majority of approaches include technical assistance as a core element. The principal aid modalities for supporting tax systems and capacity building are (Dickinson & Hansen, 2012):

- **General Budget Support (GBS)** is a vehicle for aid effectiveness in countries where conditions of governance and public financial management support untied funding to finance ministries to support the government's budget programmes. GBS programmes create both a unified framework for donor financing that is aligned with the priorities and systems of recipient countries and a joint mechanism for accountability. However, there are concerns that GBS may weaken incentives for revenue mobilisation. Another concern is that the breadth of GBS coverage and donor forbearance when revenue targets are missed may dilute the incentive effects of the policy dialogue.
- **Sector Budget Support (SBS)** is similar to GBS, but applied to sector strategies, and yields many of the same benefits. Although it adds an extra layer of co-ordination and management, it is a major improvement over isolated bilateral arrangements. The special advantage of SBS programmes for public finance management (PFM) is that they create a direct link between budget funding and PFM performance, including tax performance. SBS is also a highly effective modality for co-ordinating donor work on revenue issues with reforms to expenditure management.
- **Basket Financing** entails multi-donor pooled funding that is disbursed not to the host government's general budget but to a segregated account for a designated purpose, such as a tax programme. By establishing a common fund with a unified arrangement for planning, implementation, and monitoring, the basket modality is well suited to co-ordinating multi-donor funding for tax programmes. It minimises duplication of efforts and aligns donor support with the recipient's strategy for tax reform. However, a tax basket is less closely aligned with host systems, because the funds are earmarked and deposited in a separate account.

- **Other Multi-Donor Instruments** such as multi-donor trust funds are a channel for supporting tax systems through a co-ordinated platform, especially in countries whose government systems lack the capacity to warrant budget support. Donors can also jointly fund “projectised” assistance for tax programmes, though the basket approach is preferable in countries with adequate capacity for strategic planning and financial management. An additional option is to pursue tax-related activities through joint projects or programmes that are designed for other purposes, such as strengthening Parliament and civil society
- **Stand-Alone Arrangements** account for a large share of aid flows. Situations where multiple donors pursue parallel tax projects have potential for fragmentation, inconsistency, and elevated transactions costs. Nonetheless, some aid agencies and some recipients favour stand-alone arrangements. Examples such as Rwanda, Mali, and El Salvador show that bilateral tax programmes can be highly effective if the host country shows strong ownership and leadership. In countries where one bilateral tax programme is dominant, co-ordination is not much of a problem, but there is a need for establishing a division of labour when multiple donors choose to support the tax system through parallel arrangements.
- **Support for South-South Regional Organisations** such as the Inter-American Center of Tax Administrations (CIAT) or the African Tax Administrators Forum (ATAF) can be a low-cost, high-value channel for networking among regional tax officials, knowledge sharing, and collaborating between regions on cross-border tax issues. There are practical limits, though, to their absorptive capacity.
- **In-Kind Support** in the form of technical services and other investments such as twinning arrangements or the secondment of experienced tax officials can be highly responsive to host-country needs.
- **Modern information technology** (IT) is a central element of strategies to strengthen resource mobilisation, improve taxpayer services, reduce compliance costs, and enhance integrity in tax administration. Because IT systems are complex and expensive, tax authorities in developing countries tend to rely heavily on donors for the provision of hardware and software, along with assistance in re-engineering business systems to take full advantage of efficiency gains from computerisation. The provision of tax-related IT systems is often plagued with problems, including incompatibility across different operations.

Whether provided through a funding instrument or in-kind, technical assistance (TA) is a central element in most aid programmes on taxation. Key success factors include tailoring technical work to local needs and ensuring high quality. Many host country tax officials favour TA that takes the form of experts to serve as mentors and respond to changing needs. Short-term tax consultants are also often needed to address specific needs, while donor support is highly valued for providing training. In all cases, attention must be paid to sustainable capacity development. Donor programmes, too, can provide broader learning opportunities through twinning arrangements, support for peer networking, and opportunities to attend external short courses, degree programmes, and international tax conferences.

### 3. Multi-stakeholder Initiatives

#### The Addis Tax Initiative

<https://www.addistaxinitiative.net>

At the Third International Financing for Development (FfD) conference in Addis Ababa in July 2015, over 30 countries and international organisations launched the Addis Tax Initiative (ATI). This is a multi-stakeholder partnership to catalyse significant increases in efforts to improve domestic revenue mobilisation so that partner countries can more effectively raise their own funds to invest in public services and other development needs. The initiative aims to address the billions of dollars lost every year due to narrow tax bases, weak administrative capacity, and poor tax compliance.

In the spirit of the Addis Ababa Action Agenda, the countries subscribing to the ATI declare their commitment to enhance the mobilisation and effective use of domestic revenues and to improve the fairness, transparency, efficiency and effectiveness of their tax systems. Participants commit to the following:

- Participating providers of international support will collectively double their technical cooperation in the area of domestic revenue mobilisation/taxation by 2020;
- Partner countries restate their commitment to step up domestic revenue mobilisation as a key means of implementation for attaining the SDGs and inclusive development; and
- All countries restate their commitment to ensure Policy Coherence for Development.

In addition to broad-based capacity building, participating providers of international support stand ready to expand cooperation in the following areas:

- Enabling partner countries to take advantage of the progress made on the international tax agenda, such as the OECD/G20 Base Erosion and Profit Shifting (BEPS) project and tax information exchange including Automatic Exchange of Information (AEOI);
- Integrating partner countries into the global tax debate; and
- Improving taxation and management of revenue from natural resources.

Key supporting documents include:

- ATI Declaration: [https://www.addistaxinitiative.net/documents/Addis-Tax-Initiative\\_Declaration\\_EN.pdf](https://www.addistaxinitiative.net/documents/Addis-Tax-Initiative_Declaration_EN.pdf)
- ATI Fact Sheet: [https://www.addistaxinitiative.net/documents/Addis-Tax-Initiative\\_Factsheet\\_EN.pdf](https://www.addistaxinitiative.net/documents/Addis-Tax-Initiative_Factsheet_EN.pdf)
- Work Plan 2016/2017: [https://www.addistaxinitiative.net/documents/ATI\\_Work-Plan-2016-2017\\_EN.pdf](https://www.addistaxinitiative.net/documents/ATI_Work-Plan-2016-2017_EN.pdf)
- Discussion Paper: [https://www.addistaxinitiative.net/documents/ITC-OECD\\_Successful\\_DRM\\_reforms.pdf](https://www.addistaxinitiative.net/documents/ITC-OECD_Successful_DRM_reforms.pdf)

## **Platform for Collaboration on Tax (IMF, OECD, UN, World Bank)**

<http://www.worldbank.org/en/programs/platform-for-tax-collaboration>

The Platform for Collaboration on Tax is a joint effort launched in April 2016 by the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), the United Nations (UN) and the World Bank Group (WBG). The Platform is designed to intensify cooperation between these organisations on tax issues. It formalises regular discussions between the four international organisations on the design and implementation of standards for international tax matters, strengthens their ability to provide capacity-building support to developing countries, and helps them deliver jointly developed guidance. It also increases their ability to share information on operational and knowledge activities around the world.

Among the Platform's tasks are to deliver a number of publications designed to help developing countries implement the measures developed under the G20/OECD Base Erosion and Profit Shifting Project (BEPS) among other international tax issues.

The Platform has produced a concept note and two reports:

- Concept note: The platform for collaboration on tax: <http://documents.worldbank.org/curated/en/2016/04/26242257/concept-note-platform-collaboration-tax>
- Options for Low Income Countries' Effective and Efficient Use of Tax Incentives for Investment: <http://documents.worldbank.org/curated/en/794641468000901692/Options-for-low-income-countries-effective-and-efficient-use-of-tax-incentives-for-investment-a-report-to-the-G-20-development-working-group-by-the-IMF-OECD-UN-and-World-Bank>
- Enhancing the Effectiveness of External Support in Building Tax Capacity in Developing Countries: <http://pubdocs.worldbank.org/en/858011469113510187/Enhancing-the-Effectiveness-of-External-Support-in-Building-Tax-Capacity>

## **Tax Inspectors without Borders (OECD/UNDP)**

<http://www.tiwb.org/>

Contact: [secretariat@tiwb.org](mailto:secretariat@tiwb.org)

Tax Inspectors without Borders (TIWB) is a joint initiative of the OECD and the UNDP, supporting countries in building tax audit capacity. TIWB Programmes complement the broader efforts of the international community to strengthen co-operation on tax matters and contribute to the domestic resource mobilisation efforts of developing countries.

The TIWB Initiative facilitates the transfer of tax audit knowledge and skills to developing country tax administrations using a practical, "learning by doing" approach. Experienced tax auditors work on current tax audits and international tax issues alongside local tax officials in assistance requesting countries under a TIWB Programme whereby they share their expertise and skills.

Host Administrations request audit assistance by initially completing a TIWB Assistance Request Form and then a TIWB Programme Details Questionnaire which then allows the TIWB Secretariat to match an appropriate expert from its database of currently serving tax officials or recently retired tax officials. The TIWB Secretariat operates a clearing house which matches the requests of Host Administration countries with available experts from around the world.

TIWB Programmes are flexible and tailored to a country's specific needs. They can include pre-audit risk assessment and case selection, investigatory techniques, audit cases involving transfer pricing issues, anti-avoidance rules, or sector-specific issues relating, for example, to natural resources, ecommerce, financial services or telecommunications.

Host Administration countries receive practical audit assistance to develop tax audit skills and effective audit processes is an area which can improve the quality and consistency of frontline tax administration. For Host Administrations, improvements in tax audit knowledge and skills can result in increased revenue. Evidence of revenue increases gathered in TIWB's Pilot Phase involving external Experts includes:

- Transfer pricing audits in Colombia (anonymised audit files) created a significant increase in profit tax revenue (from USD 3.3 million in 2011 to USD 33.2 million in 2014)
- In Kenya, every dollar spent working with the tax authorities on cracking down on tax avoidance produced over USD 1,000 in increased revenues
- Senegal reported increased revenue as a result of their TIWB Programme: adjustments have resulted in an additional USD 12.3 million of tax income (CFA Franc 8 billion).

Broader benefits include:

- Improved voluntary compliance. Support provided by foreign Experts working with Host Administrations sends an important signal to all taxpayers concerning transparency and fairness in tax administration;
- More certain and transparent investment climate. Increased expertise, greater certainty and consistency for business, improving the investment climate;
- It enhances state-society relations, where taxation is one of the founding elements of that relationship, by fostering engagement with (and confidence in) the taxation process;
- Fostering international dialogue on tax matters between tax administrations in developed and developing countries.

Programmes currently operate in the following countries:

- |              |           |             |            |
|--------------|-----------|-------------|------------|
| ▪ Botswana   | ▪ Georgia | ▪ Liberia   | ▪ Zambia   |
| ▪ Costa Rica | ▪ Ghana   | ▪ Nigeria   | ▪ Zimbabwe |
| ▪ Egypt      | ▪ Jamaica | ▪ Sri Lanka |            |
| ▪ Ethiopia   | ▪ Lesotho | ▪ Uganda    |            |

*Resources: Starter Kits*

- Donor Partner: <http://www.tiwb.org/Resources/starter-kits/donor-partner-starter-kit-web.pdf>
- Host Administration: <http://www.tiwb.org/Resources/starter-kits/host-administration-starter-kit-web.pdf>

- Partner Administration: <http://www.tiwb.org/Resources/starter-kits/partner-administration-starter-kit-web.pdf>

### **International Tax Compact**

<https://www.taxcompact.net/>

Contact: Jasmin Froehling (ITC Secretariat Coordinator): [secretariat@taxcompact.net](mailto:secretariat@taxcompact.net)

The ITC is an initiative to strengthen international cooperation with developing and transition countries with the objective of enhancing domestic resource mobilisation. The ITC aims to promote effective, fair and efficient tax systems and combat tax evasion and inappropriate tax practices on a global scale.

The German Federal Ministry for Economic Cooperation and Development (BMZ) has commissioned GIZ to provide a Secretariat to serve as platform for disseminating of good practices and sharing of experiences, to develop a work program and to reach out to more potential partners.

The secretariat is located in Bonn, Germany.

As an informal and action-oriented platform, the ITC brings together a broad variety of development actors, including policymakers, experts, academics and civil society leaders working in the field of development and taxation. By combining their strengths and pooling the available capacities and resources, the ITC adds value to initiatives in the field of taxation and development without duplicating existing structures and efforts.

For more information, see the ITC Fact Sheet: <https://www.taxcompact.net/documents/ITC-Factsheet.pdf>.

### **International Tax Dialogue (EC, IDB, IMF, OECD, World Bank)**

<http://www.itdweb.org/>

Email: [ITD@itdweb.org](mailto:ITD@itdweb.org)

The International Tax Dialogue (ITD) was a joint initiative of the European Commission (EC), Inter-American Development Bank (IDB), International Monetary Fund (IMF), Organisation for Economic Co-operation and Development (OECD), World Bank Group and Inter-American Center of Tax Administrations (CIAT) active until July 2015. The ITD aimed to encourage and facilitate discussion of tax matters among national tax officials, regional tax organisations, international organisations and other key stakeholders.

The ITD aimed to:

- Promote effective international dialogue and networking between international organisations, governments, and their officials on tax policy and administration matters.
- Identify and share good practices in taxation.
- Work together to identify synergies and avoid duplication of effort in respect of existing activities on tax matters.

The ITD arranged periodic global and regional conferences to discuss key policy and administration issues. The conferences bring together experts and practitioners to identify and share good practice, facilitate dialogue between countries, and contribute to the development of

future programs and activities. ITD was succeeded by the Platform for International Collaboration on Tax in 2015.

## 4. Multilateral and bilateral agencies

### UN Committee of Experts on International Cooperation in Tax Matters

<http://www.un.org/esa/ffd/tax/>

Contact: [taxffdoffice@un.org](mailto:taxffdoffice@un.org); Armando Lara Yaffar (Chair of the Committee); Michael Lennard (Secretary of the Committee)

The Committee of Experts on International Cooperation in Tax Matters, a subsidiary body of the Economic and Social Council, is responsible for keeping under review and updating, as necessary, the United Nations Model Double Taxation Convention between Developed and Developing Countries and the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. It also provides a framework for dialogue with a view to enhancing and promoting international tax cooperation among national tax authorities and assesses how new and emerging issues could affect this cooperation. The Committee is also responsible for making recommendations on capacity-building and the provision of technical assistance to developing countries and countries with economies in transition. In all its activities, the Committee gives special attention to developing countries and countries with economies in transition.

#### *Themes/areas of work*

- Strengthening UN Role in International Tax Cooperation: <http://www.un.org/esa/ffd/tax/2011SGReport/index.htm>
- UN Model Convention: <http://www.un.org/esa/ffd/tax/unmodel.htm>
- Transfer Pricing: <http://www.un.org/esa/ffd/tax/TransferPricing/index.htm>
- Extractive Industries Taxation: <http://www.un.org/esa/ffd/tax/eit/index.htm>
- Base Erosion and Profit Shifting: <http://www.un.org/esa/ffd/tax/Beps/index.htm>
- Dispute Resolution: <http://www.un.org/esa/ffd/tax/gmap/index.htm>
- Exchange of Information on Tax Matters: [http://www.un.org/esa/ffd/tax/documents/bgrd\\_model\\_ei.htm](http://www.un.org/esa/ffd/tax/documents/bgrd_model_ei.htm)
- Manual for the Negotiation of Bilateral Tax Treaties: <http://www.un.org/esa/ffd/tax/manual.htm>

Specifically with relation to capacity building the UN has produced a number of documents:

- Overview of Cooperation on Capacity Building in Taxation: <http://www.un.org/esa/ffd/tax/sixthsession/OverviewCapacityBldg.pdf>
- Update on Work of Subcommittee on Capacity Building: <http://www.un.org/esa/ffd/tax/sixthsession/CRP11Add1.pdf>

- Capacity Building: <http://www.un.org/esa/ffd/tax/seventhsession/CRP8.pdf>
- Supporting the Development of More Effective Tax Systems: <http://www.un.org/esa/ffd/tax/IOReport.pdf>

## OECD Tax and Development Programme

<http://www.oecd.org/ctp/tax-global/tax-and-development.htm>

Contact: [TaxandDevelopment@oecd.org](mailto:TaxandDevelopment@oecd.org)

The Tax and Development Programme supports developing countries seeking to implement or strengthen their regimes for addressing transfer pricing and other Base Erosion and Profit Shifting (BEPS) related issues through two-to-three year-long capacity development programmes. These programmes are demand-led and provide solutions to the different needs developing country tax administrations have in the area of transfer pricing and other BEPS matters. Most of the programmes are delivered in co-operation with international agencies such as the African Tax Administration Forum, the European Commission and the World Bank Group.

To support developing countries, the OECD has established a multi-stakeholder Task Force on Tax and Development bringing together OECD member countries, emerging and developing countries, international and regional organisations, civil society and business. Together, the goal is to take action to improve the enabling environment for developing countries to collect appropriate and adequate tax revenues and to build effective states. The OECD's Tax and Development Programme underpins the work of this Task Force.

### *Themes/areas of work*

#### Global Insight into Tax and Development Issues and Domestic Resource Mobilisation

- State building and Accountability: Taxation provides essential funding for development and is at the core of building capable states. OECD is currently focused on taxpayer education and measuring tax morale.
- Taxation and Development Co-operation: The Tax and Development Programme gathers evidence and offers guidance for development co-operation agencies on how to provide more and better support to country-led domestic resource mobilisation (DRM) efforts.

#### Capacity Building Activities

- Effective Regimes that Address Transfer Pricing and BEPS in Developing Countries: The Programme works with developing countries to assist them implement regimes to effectively address transfer pricing and related BEPS issues (<http://www.oecd.org/tax/tax-global/work-on-transfer-pricing-and-beps-in-developing-countries.htm>). See also "Developing Capacity in BEPS and Transfer Pricing": <http://www.oecd.org/tax/tax-global/developing-capacity-in-beps-and-transfer-pricing.pdf>.
- Tax Inspectors without Borders (TIWB) (see separate entry above)
- Extractive Industries: For many developing countries, raising tax revenue from extractive industries is essential for growth and development. The OECD are currently assisting developing countries with the challenges they face, particularly in understanding mining industry practices and mineral product pricing. (<http://www.oecd.org/tax/tax-global/work-on-extractive-industries.htm>)

- Toolkits: Under the Platform for Collaboration on Tax, the Programme is involved in preparing tools to assist developing countries address pressing BEPS and related issues. The first toolkit: Options for Low Income Countries' Effective and Efficient Use of Tax Incentives for Investment was delivered in 2015, providing an in-depth analysis of the efficiency of tax incentives and formulates recommendations regarding best practices. Other toolkits will be published in 2016, 2017 and 2018. (<http://www.oecd.org/tax/>)

#### International Engagement

- Training and Outreach: The OECD's Global Relations activities expand the global dialogue on tax issues, to enable the global development and implementation of effective standards and best practices, and conduct training courses on BEPS and other tax issues with non-OECD countries.
- Support to the Inclusive Framework on BEPS: The OECD support developing countries to participate effectively in the Inclusive Framework process, so that BEPS implementation is truly global and reflects the views and needs of developing countries.

### International Monetary Fund, Fiscal Affairs Department (FAD)

<http://www.imf.org/external/np/fad/news/2013/06/fad.html>

Contact: Vitor Gaspar (Director FAD): [vgaspar@imf.org](mailto:vgaspar@imf.org)

Through its Fiscal Affairs Department and Regional Technical Assistance Centres, IMF provides technical assistance and training to member countries in a wide range of areas, including tax policy and administration to help improve the design and implementation of members' economic policies. The IMF has also given advice to countries that have had to re-establish government institutions following severe civil unrest or war. The International Monetary Fund (IMF) provides advice to its membership on tax policy, revenue administration, and legal drafting.

IMF technical assistance takes different forms, according to needs, ranging from long-term hands-on capacity building to short-notice policy support in a financial crisis. Technical assistance is delivered in a variety of ways. IMF staff may visit member countries to advise government and central bank officials on specific issues, or the IMF may provide resident specialists on a short- or a long-term basis. Technical assistance is integrated with country reform agendas as well as the IMF's surveillance and lending operations.

The IMF is providing an increasing part of its technical assistance through **regional centres** located in Côte d'Ivoire, Gabon, Ghana, Mauritius, and Tanzania for Africa; in Barbados and Guatemala for Central America and the Caribbean; in Lebanon for the Middle East; and in Fiji for the Pacific Islands. The IMF also offers training courses for government and central bank officials of member countries at its headquarters in Washington, D.C., and at regional training centres in Austria, Brazil, China, Singapore, Tunisia, and the United Arab Emirates. The IMF provides technical assistance and training mainly in four areas:

- monetary and financial policies (monetary policy instruments, banking system supervision and restructuring, foreign management and operations, clearing settlement systems for payments, and structure development of central banks);
- fiscal policy and management (tax and customs policies and administration, budget formulation, expenditure management, design of social safety nets, and management of domestic and foreign debt);

- compilation, management, dissemination, and improvement of statistical data;
- advising on economic and financial legislation.

#### Technical Assistance Reports

- Romania: Technical Assistance Report- Improving Compliance Risk Management of Large Taxpayers (<http://www.imf.org/external/pubs/ft/scr/2016/cr16285.pdf>)
- Romania: Technical Assistance Report-Enabling the Large Taxpayer Office to Reduce the Tax Gap (<http://www.imf.org/external/pubs/ft/scr/2016/cr16284.pdf>)
- Georgia: Technical Assessment Report-Tax Administration Diagnostic Assessment Tool- Performance Assessment Report (<http://www.imf.org/external/pubs/ft/scr/2016/cr16283.pdf>)
- South Africa: Technical Assistance Report-Petroleum Sector Fiscal Regime Reform- Additional Analysis for the Davis Tax Committee (<http://www.imf.org/external/pubs/ft/scr/2016/cr16259.pdf>)
- Italy: Technical Assistance Report-Enhancing Governance and Effectiveness of the Fiscal Agencies (<http://www.imf.org/external/pubs/ft/scr/2016/cr16241.pdf>)

### The World Bank Group (IBRD, IDA)

<http://www.worldbank.org/en/topic/governance/brief/domestic-resource-mobilization>

The Bank Group is actively engaged with countries to improve the equity dimension of their overall fiscal systems by assessing the joint impact of taxation and expenditure programs. The Bank Group also provides support for DRM through lending and advisory services across the developing world. Bank Group lending for tax work under active projects amounts to some \$500 million, while more than \$50 million are being invested on technical assistance accounts. Examples of projects that have involved capacity building around tax issues include:

- The application of behavioural insights to improve tax compliance and increasing the tax base in Guatemala;
- Looking at the incidence of tax policies in South Africa;
- Fiscal technical assistance in China; tax incentives in Sri Lanka;
- Equity aspects of tax reform in Colombia.
- Policy development lending in Colombia aiming to ensure improved equity outcomes
- Advisory work in Chile assessing the impact of recent changes to the corporate income tax law on equity and is currently engaged in ensuring that spending on education helps to reduce inequality.
- Working with Kenya to build capacity within the Kenya Revenue Authority to identify and prevent illegal transfer pricing. The program has led to an increase in the number of audit cases completed, revenue collected, and number of cases going to dispute resolution. A transfer pricing adjustment based on advice given by the program resulted in additional tax revenue of \$12.9 million.

The Bank Group works with countries on broad international tax and base erosion issues, including but not limited to: tax competition, achieving the right balance between taxing capital and labour, designing efficient tax systems (CIT, VAT, tariffs) for international traded goods and services, improving the effectiveness of tax incentives, addressing domestic taxing rights on passive income sourced, managing fiscal revenues from natural resource wealth, and bringing small and medium size businesses into the formal tax base.

The World Bank Group's Global Tax Simplification Program (GTSP) has put together guidance on good practice for revenue administrations for large taxpayer administration as well as on international taxation. Additionally, the group has launched separate guidance for small and micro enterprise administration.

For a summary of past work see: [https://www.taxcompact.net/documents/WB-IFC-TP-RA-ITC-EU-event\\_Feb-2011.pdf](https://www.taxcompact.net/documents/WB-IFC-TP-RA-ITC-EU-event_Feb-2011.pdf).

The World Bank Group engagement in supporting countries with Domestic Resource Mobilization (DRM) by protecting their tax base and aims to provide support and capacity building in all relevant aspects that have to be considered when introducing or strengthening transfer pricing regimes. The World Bank Group have developed a handbook that provides guidance on analytical steps that can be taken to understand a country's potential exposure to inappropriate transfer pricing (transfer mispricing) and outlines the main areas that require attention in the design and implementation of transfer pricing regimes. A discussion of relevant aspects of the legislative process, including the formulation of a transfer pricing policy, and the role and content of administrative guidance, is combined with the presentation of country examples on the practical application and implementation of the arm's length principle and on running an effective transfer pricing audit program.

Cooper, J. et al (2016) Transfer Pricing and Developing Economies: A Handbook for Policy Makers and Practitioners. Washington, DC: World Bank.  
<https://openknowledge.worldbank.org/handle/10986/25095>

## Asian Development Bank

Asian Development Bank (ADB) provides tax capacity building and technical assistance to member countries as an element of country level technical assistance projects. The ADB funds and provides technical assistance for its member countries, including in the area of taxation. Delivery of technical assistance in the field of taxation is generally implemented through contracted experts. Examples of recent tax capacity building projects include.

- TA 8525-Maldives - Enhancing Tax Administration Capacity: Final Report on Capacity Building of Maldives Inland Revenue Authority (MIRA)  
<https://www.adb.org/sites/default/files/project-document/182309/47150-001-tacr-01.pdf>
- Sovereign Project 50060-001- Regional: Strengthening Tax Policy and Administration Capacity to Mobilize Domestic Resources. <https://www.adb.org/projects/50060-001/main>

In recent years the ADB has also hosted Capacity Building and Training Activity workshops in partnership with the Japan National Tax Agency and the OECD. Recent workshops have included those on

- Strengthening and Developing Tax Administration through Mobilization of Domestic Resources. <https://www.adb.org/news/events/workshop-strengthening-and-developing-tax-administration-through-mobilization-domestic>
- Detecting Tax Evasion. <https://www.adb.org/news/events/workshop-detecting-cross-border-tax-evasion>
- Tax Evasion: Investigation and compliance strategies. <https://www.adb.org/news/events/tax-evasion-investigation-and-compliance-strategies>

Such events share information on the challenges facing tax authorities in tax collection and provide an opportunity for participants to learn about technical assistance projects. They help participants plan improvements in training as well as transparency, and foster international cooperation. Further to this, such workshops seek to communicate specific methods employed to e.g. limit tax evasion as a way of increasing tax revenues for developing economies. They provide an overview of the situation in Asia, the legal framework for taxes, country experiences in administering tax regimes, specific types of tax evasion, and sessions devoted to building a comprehensive plan specific to the participants' nations.

The ADB also produces reports and policy briefs on tax issues that inform their tax capacity building work.

- Vandenberg, P. and Myrold, A. (2015). Exchanging Information to Combat Tax Evasion. ADBI Policy Brief Series. No. 2015-3. Tokyo: Asian Development Bank Institute. <https://www.adb.org/sites/default/files/publication/160573/adbi-pb2015-3.pdf>
- ADB (2016). A Comparative Analysis of Tax Administration in Asia and the Pacific: 2016. Manila: Asian Development Bank. <https://www.adb.org/publications/comparative-analysis-tax-administration-asia-pacific-2016>

As the technical assistance provided by the ADB is demand-driven, (member) developing countries which plan to reform tax policy and administration frameworks with respect to international taxation, including transfer pricing, are encouraged to communicate their request for assistance to the ADB headquarters or the applicable resident mission.

## African Development Bank

The African Development Bank has adopted a multi-pronged program for helping countries in the continent augment domestic revenues.

Its **Value for Money, Accountability and Sustainability** program, in partnership with other donors, provides capacity building support to government officials as well as civil society organisations and parliamentarians and encourages the analysis of fiscal space. Details can be found here: <http://www.afdb.org/en/documents/document/multi-donor-value-for-money-sustainability-and-accountability-in-social-sectors-trust-fund-32467/>

Its support for the African Tax Administration Forum aims to strengthen networks and further build tax administration capacity through peer learning, an objective also supported through the **Africa Budget Reform Initiative**. Details can be found here: <http://www.cabri-sbo.org/>

The Bank's **Good Financial Governance program** supports reform initiatives that link the technical dimensions of public financial management with political economy issues such as the

political will to change the structure of incentives and institutional culture. Details can be found here:<http://www.afdb.org/en/topics-and-sectors/sectors/economic-financial-governance/bank%E2%80%99s-strategy-in-governance-work/>

Its **Africa Legal Support Facility** provides assistance to African governments to strengthen legal expertise and negotiating capacity in the extractive industries and natural resource management space through support for negotiating, contracting, drafting investment agreements and related commercial and business transactions.

Details can be found here: <http://www.afdb.org/en/topics-and-sectors/initiatives-partnerships/african-legal-support-facility/>

## Inter-American Development Bank

In 2010, in the context of the Ninth General Capital Increase (IDB-9), the Bank outlined as one of its development goals increasing the ratio of actual to potential tax revenues, and called for the development of a “Strategy for Institutions for Growth and Social Welfare. This strategy was developed a year later (GN-2587-4), and identified Public Sector Management and Finance and Registries for Social and Economic and Growth as two key components. Within these components, the Strategy defined the improvement of revenue mobilisation and the strengthening of personal, property, and business registries as main objectives. The Bank’s main objective has been to help countries increase tax revenues, mostly by means of enhancing tax administration. Most of Bank’s work has centred on strengthening the capacity of tax collection agencies, and 36% of the lending operations have also supported policy reforms (usually related to changes in the tax structure). As part of the “Strategy for Institutions for Growth and Social Welfare”, the Bank prepared two Sector Framework Documents (SFD):

- Decentralisation and Subnational Governments (GN-2813-3) GN-2813-3  
<http://www.iadb.org/document.cfm?id=39760696>
- Fiscal Policy and Management (GN-2831-4)  
<http://www.iadb.org/document.cfm?id=40058167>

The IDB has also commissioned a Review of IDB Support to Tax Policy and Administration, 2007-2016 that is due to be released in the second half of 2017. The Approach paper can be found here <https://publications.iadb.org/bitstream/handle/11319/8079/Approach-Paper-Review-of-IDB-Support-to-Tax-Policy-and-Administration-2007-2016.pdf?sequence=1>

## Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)

GIZ is an active actor in the field of Tax capacity building supporting a number of international initiatives as well as running country level capacity building programmes. The International Tax Compact (highlighted earlier) is a German development initiative for creating an international platform for dialogue and action to assist developing countries in establishing fair and efficient tax systems.

GIZ have also supported educational training programmes for employees of revenue authorities, for example the Master of Arts in Tax Policy and Tax Administration. The programme was designed for African tax officials, policy-makers and tax practitioners who wish to expand their expertise in tax policy and tax administration. The course was explicitly designed on the basis of partner needs and the African context.

Master of Arts in Tax Policy and Tax Administration: <https://www.giz.de/en/worldwide/27232.html>

Examples of GIZ country level tax capacity projects include:

### **Supporting the Tax Authorities in Nepal**

<https://www.giz.de/en/worldwide/17876.html>

The project cooperates with actors at central state and district levels and provides advisory services to the tax authorities in four areas:

1. Efficient steering of strategic plan implementation
2. Institutionalising training structures and processes
3. Reducing compliance costs for SME tax payers
4. Improving IRD's access to relevant company data

### **Good financial governance (PROFI) in Guatemala**

<https://www.giz.de/en/worldwide/28199.html>

The programme advises the tax authority (Superintendencia de Administración Tributaria, SAT) and the Ministry of Finance at national level on applying existing tax laws consistently. The goal is to strengthen and improve existing forms of revenue. Simultaneously, a transparent, efficient tax administration system aims to help citizens better understand how taxes are collected and what they are spent on. The programme is also designed to foster public debate on 'tax culture' and thus encourage citizens to fulfil their tax obligations voluntarily.

### **Support for Good Governance – tax reform in Pakistan**

<https://www.giz.de/en/worldwide/18037.html>

The programme is strengthening the capacities of the tax administrations to facilitate the registration of tax payers. Together with its partners, GIZ is developing and implementing procedures to support audits and tax enforcement. The capacity development approach includes the adjustment of organisational structures and procedures, as well as strengthening the system for training tax officers.

## **The Japanese International Cooperation Agency (JICA)**

Public financial management (PFM) has become one of JICA's most important areas of Technical Cooperation. To guide its work on capacity building, JICA has developed a set of "Key Principles" which have been disseminated to JICA experts, counterparts in partner countries and relevant organisations. These principles are divided into three main areas:

- General approach to PFM reform
- Project formulation and design stage
- Capacity development stage

The key principles can be found at:

<http://gwweb.jica.go.jp/km/FSubject1001.nsf/VIEWALL/1C99F7F2A4D2250249257B1700325807?OpenDocument>

An example of how the Key Principles have been applied in practice is provided by JICA's TC program on tax administration with Mongolia. JICA together with the Mongolian authorities devised a TC program that was divided into three phases: a diagnostic analysis of the problems and potential solutions; an intensive program of assistance to building capacity at the individual level; and finally, the consolidation of these efforts into the building of stronger organisational structures.

During the ten-year period of reform, a strengthened tax collection system was established and the capacity of the Mongolian Tax Authority in its inspection and tax collection activities was much improved. JICA has drawn important lessons from its TC program in Mongolia that informs the design and implementation of similar programs in other countries. A summary of the lessons learned from this project can be found below.

Japan's 10-year Technical Cooperation in Mongolia for Tax Administration.

[http://gwweb.jica.go.jp/km/FSubject1001.nsf/b9ebd9a793e2456249256fce001df569/7a423687582f26fc49257e37002428df/\\$FILE/%5BEnglish%5DTax%20Administration%20in%20Mongolia.pdf](http://gwweb.jica.go.jp/km/FSubject1001.nsf/b9ebd9a793e2456249256fce001df569/7a423687582f26fc49257e37002428df/$FILE/%5BEnglish%5DTax%20Administration%20in%20Mongolia.pdf)

## **USAID, Bureau of Economic Growth, Education and Environments (E3), Office of Economic Policy (EP)**

<https://www.usaid.gov/what-we-do/economic-growth-and-trade/domestic-resource-mobilization>  
<https://www.usaid.gov/who-we-are/organization/bureaus/bureau-economic-growth-education-and-environment/office-economic>

Contact: John Crihfield (Director E3/EP): [jcrihfield@usaid.gov](mailto:jcrihfield@usaid.gov)

USAIDs support to tax capacity building falls under their broader work on Economic Growth and Trade. USAID currently spends approximately \$20 million per year on domestic resource mobilisation (DRM) assistance in over 15 countries. As founding member of the ATI, the U.S. government (USG) has committed to substantially increase DRM spending to strengthen tax systems and mobilise public revenues. With an annual baseline of \$26 million, the USG (USAID, U.S. Department of Treasury, and the Millennium Challenge Corporation) is already one of the largest contributors to DRM assistance.

The Bureau of Economic Growth, Education and Environments (E3) Office of Economic Policy (EP) works closely with USAID missions and regional bureaus to ensure that country strategies and projects address key constraints to growth and maximise development returns. The Office also supports mission activities that improve DRM and public financial management (PFM) in the countries where USAID operates. These activities are intended to help countries become self-sufficient and to take greater ownership of their own development agendas.

The Office provides core training to Agency staff in economics and public financial management. E3/EP's Public Financial Management (PFM) staff often serve as advisors to missions to help these governments to build these tax capacity skills.

### **USAID DRM Resources**

- What is DRM? (<https://www.usaid.gov/documents/1865/domestic-resource-mobilization>)
- DRM case studies in El Salvador and in Georgia (<https://www.usaid.gov/documents/1865/domestic-resource-mobilization-el-salvador>;

<https://www.usaid.gov/documents/1865/drm-business-friendly-reforms-boost-revenue-georgia%E2%80%99s-transition>)

- DRM and Health study ([http://pdf.usaid.gov/pdf\\_docs/pbaae640.pdf](http://pdf.usaid.gov/pdf_docs/pbaae640.pdf))

## Norwegian Agency for Development Cooperation (NORAD)

<https://www.norad.no/en/front/thematic-areas/macro-economics-and-public-administration/tax-for-development/>

NORAD supports work on tax capacity building falls under the thematic work area of Macroeconomics and Public Administration. The purpose of the Tax for Development programme is to contribute to improved tax systems and increased tax revenues in developing countries. The programme focuses on four areas:

- Capacity Building
- Knowledge Generation and Dissemination
- International Cooperation
- Support to Civil Society

Under the capacity building work area, NORAD aims to contribute to improving tax systems and strengthening tax authorities in partner countries. It does this for example by:

- The Norwegian Tax Administration cooperates with the tax authorities in Zambia, Tanzania and Mozambique on improving effectiveness and increasing the countries' tax revenues.
- Norway supports the African Tax Administration Forum (ATAF), whose membership comprises around 28 African countries. The purpose of ATAF is to facilitate the exchange of experiences between the member countries and share best practices.
- Norway also supports the International Monetary Fund (IMF) in its initiatives on taxation and management of natural resources in several countries.

## 5. Other donor-funded organisations

Donors also support tax capacity building initiatives through a number of regional and national organisations. Some examples of these are listed below.

### **African Tax Administration Forum**

<http://www.ataftax.org/en/Pages/default.aspx>

The African Tax Administration Forum (ATAF) is a platform to promote and facilitate mutual co-operation among African Tax Administrations with the aim of improving the efficacy and capacity of their tax legislation and administrations.

### **Commonwealth Association of Tax Administration**

<http://www.catatax.org/>

The Commonwealth Association of Tax Administrations (CATA) is an association of tax administrations of Commonwealth countries. CATA's purpose is to promote the improvement of tax administration in all its aspects within the Commonwealth.

### **Centre de Rencontres et d' Etudes des Dirigeants des Administrations Fiscales (CREDAF)**

<https://credaf.org/fr/accueil/>

CREDAF is an association of francophone African tax administrations. Each year, CREDAF organises about a dozen international events: symposiums, seminars of directors, working groups, seminars for training of trainers and other thematic meetings, organised in turn in each of the member countries. A summary document, including the recommendations, is published at the end of each event.

### **Inter-American Center of Tax Administrations**

<http://www.ciat.org/index.php/en.html>

The Inter-American Center of Tax Administrations (CIAT) is a non-profit international public organization that provides specialized technical assistance for the modernization and strengthening of tax administrations. CIAT currently has 39 member countries and associate member countries from four continents: 31 countries of the Americas, 5 European countries, 2 African countries and 1 Asian country. Angola and India are associate members.

## **6. Bibliography**

Dickinson, B. and Hansen, K. (2012). *Tax and Development: Aid Modalities for Strengthening Tax Systems*. Paris, OECD.

[http://www.oecd.org/officialdocuments/publicdisplaydocumentpdf/?cote=DCD/DAC\(2012\)34&docLanguage=En](http://www.oecd.org/officialdocuments/publicdisplaydocumentpdf/?cote=DCD/DAC(2012)34&docLanguage=En)

Gesellschaft für Technische Zusammenarbeit (GTZ). (2010). *Mapping Survey: Taxation and Development*. Berlin, GTZ. [https://www.taxcompact.net/documents/ITC\\_2010-05\\_Mapping-Survey\\_Taxation-and-Development.pdf](https://www.taxcompact.net/documents/ITC_2010-05_Mapping-Survey_Taxation-and-Development.pdf)

IMF, OECD, UN and World Bank (2011). *Supporting the Development of More Effective Tax Systems: A Report to the G-20 Development Working Group by the IMF, OECD, UN and World Bank*. Washington DC, IMF. <https://www.imf.org/external/np/g20/pdf/110311.pdf>

IMF, OECD, UN, World Bank (2016). *Enhancing the Effectiveness of External Support in Building Tax Capacity in Developing Countries*. Washington DC, IMF. <http://www.oecd.org/tax/enhancing-the-effectiveness-of-external-support-in-building-tax-capacity-in-developing-countries.pdf>

UN Committee of Experts on International Cooperation in Tax Matters (2012). *Secretariat Note - Transfer Pricing: Technical Assistance and Capacity Building Resources*. Geneva: UN. <http://www.un.org/esa/ffd/tax/eighthsession/CRP14-TransferPricing-capacity-building.pdf>

## Suggested citation

Avis, W. (2017). *Mapping donor activities in support of tax capacity*. K4D Helpdesk Report. Brighton, UK: Institute of Development Studies.

## About this report

*This report is based on five days of desk-based research. The K4D research helpdesk provides rapid syntheses of a selection of recent relevant literature and international expert thinking in response to specific questions relating to international development. For any enquiries, contact [helpdesk@k4d.info](mailto:helpdesk@k4d.info).*

*K4D services are provided by a consortium of leading organisations working in international development, led by the Institute of Development Studies (IDS), with Education Development Trust, Itad, University of Leeds Nuffield Centre for International Health and Development, Liverpool School of Tropical Medicine (LSTM), University of Birmingham International Development Department (IDD) and the University of Manchester Humanitarian and Conflict Response Institute (HCRI).*

*This report was prepared for the UK Government's Department for International Development (DFID) and its partners in support of pro-poor programmes. It is licensed for non-commercial purposes only. K4D cannot be held responsible for errors or any consequences arising from the use of information contained in this report. Any views and opinions expressed do not necessarily reflect those of DFID, K4D or any other contributing organisation. © DFID - Crown copyright 2017.*

