

Global Tax Program Multi Donor Trust Fund

Brief

June 2025



Contributions 2025-2028
to-date:
US\$ 57.9 M













Countries
supported:
112












Duration:
End-June 2028

GTP Partners

								
The United Kingdom	France	Switzerland	The Netherlands	Norway	Japan	Luxembourg	Denmark	Bloomberg Philanthropies



Development Partner		Pledges Period FY25-28 (Phase 2)	
		Amount in Equivalent USD	%
Denmark		11,912,607	19%
Switzerland		11,262,947	18%
France		11,145,863	17%
Netherlands		10,000,000	16%
Norway		9,950,173	16%
Bloomberg Philanthropies		6,000,000	9%
Luxembourg		2,394,486	4%
Japan		1,200,000	2%
United Kingdom		TBD-	

Donor Contributions

GTP Donor's Contributions FY25-FY28 (Phase 2)



* Total Pledges includes GTP Development Partners contributions to the GTP MDTF, excluding thematic contributions such as Bloomberg's commitments of \$6 million earmarked for Health Taxes workstream.

World Bank's work on Domestic Revenue Mobilization (DRM)

- The World Bank is the largest provider of finance to developing countries to strengthen their tax systems.
- The Bank also provides support to help developing countries reach their tax potential and make their tax systems more efficient and progressive.
- We help these countries strengthen their tax systems to provide tax certainty, create a positive environment for investment, and contribute to growth.
- The new WBG Corporate Scorecard contains a DRM results indicator combining two crucial components for improving domestic revenue mobilization: increasing real tax revenues and considering equity through World-Bank supported reforms and tax-financed increases in pro-poor expenditure.
- An ambitious new IDA21 Policy Commitment (PC) supports effective, efficient, equitable DRM and prudent fiscal management in IDA countries with tax-to-GDP ratios below 15%. This is delivered through comprehensive core diagnostics (PFR), technical assistance, and concessional lending.

DRM is a clear priority of the World Bank, evidenced through the World Bank Corporate Scorecard.

The table below outlines the three elements of the scorecard and how DRM feeds into each.

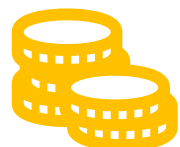
	1. Client context/vision indicators	2. Results indicators	3. Results narratives
Overview	High-level measurement of development progress	Aggregate results of Bank-supported interventions	Qualitative stories of the medium-term impact of Bank-supported reforms
DRM Reporting Mechanism	Tracks countries' progress in passing the tax revenue-to-GDP 15% threshold	Measures the number of low-collection countries which the World Bank is helping to increase real revenues and address equity through the tax system .	Features stories of World Bank DRM support , capturing how analytical inputs and technical assistance translate to meaningful reforms.

Public Finance Review

The main objective of PFRs is to help country authorities identify and address critical fiscal policy challenges.

A secondary objective is to inform the development community of the quality of the country's macro fiscal management and enhance the effectiveness of development financing.

PFRs are a core diagnostic tool for:



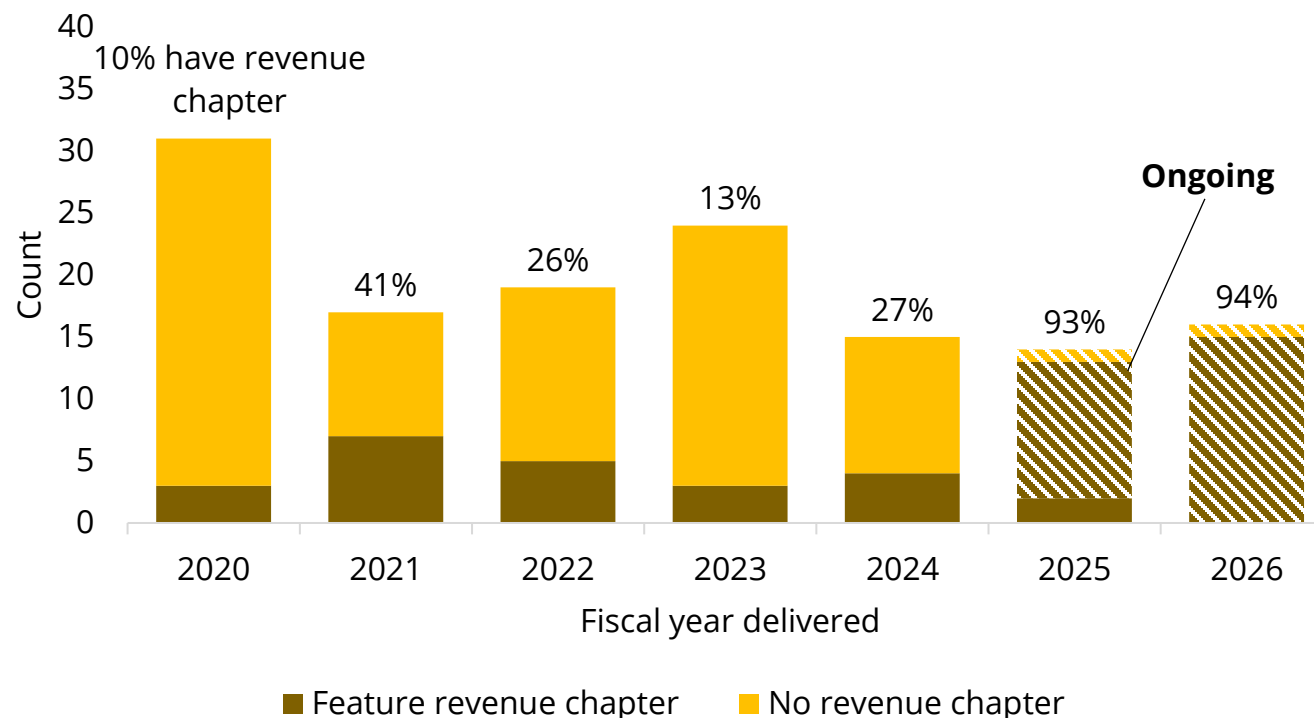
Analyzing the efficiency and effectiveness of public expenditure



Building capacity for growth-enhancing and equitable domestic revenue mobilization



Strengthening budget institutions



- The GTP Umbrella Trust Fund is a **key vehicle of the World Bank in helping countries ramp up their domestic revenue mobilization (DRM) efforts and reforms.**
- **GTP has demonstrated strong results and successful management.** External and independent evaluation concluded that it has performed well using OECD DAC evaluation criteria (Mid Term Evaluation).
- **It is country result focused: 90% of GTP funding goes to country-level support.** Other funding focuses on advancing cutting-edge data, models, and methods.
- **Firmly situated within WB operations:** informs and leverages Bank's strong policy dialogue with WB's country core diagnostics (e.g., Public Financial Reviews (PFR), CCDRs). Furthermore, it leverages impact by informing WB's lending instruments.
- **GTP is currently in its second phase,** which runs from July 2024 to June 2028 and is on track in terms of building and delivering a strong portfolio of support anchored by \$57.4 million in signed amendments. But given needs and strong demand from client countries for Bank support it has ample room to absorb more funding.

GTP Key Achievements (2018-2024)

GTP shapes the World Bank's DRM agenda



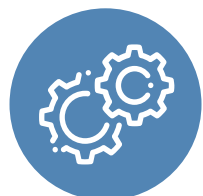
Essential Vehicle for Bank's DRM support: GTP funds 2/3 of the Bank's non-lending tax-themed activities.



Provided technical assistance to 112 countries: resulting in tax reforms in 53 countries and 16 countries enhancing revenue collection.



Strengthened tax officials' capacity and advanced global knowledge on tax: + 2,500 tax officials trained and + 70 KM products



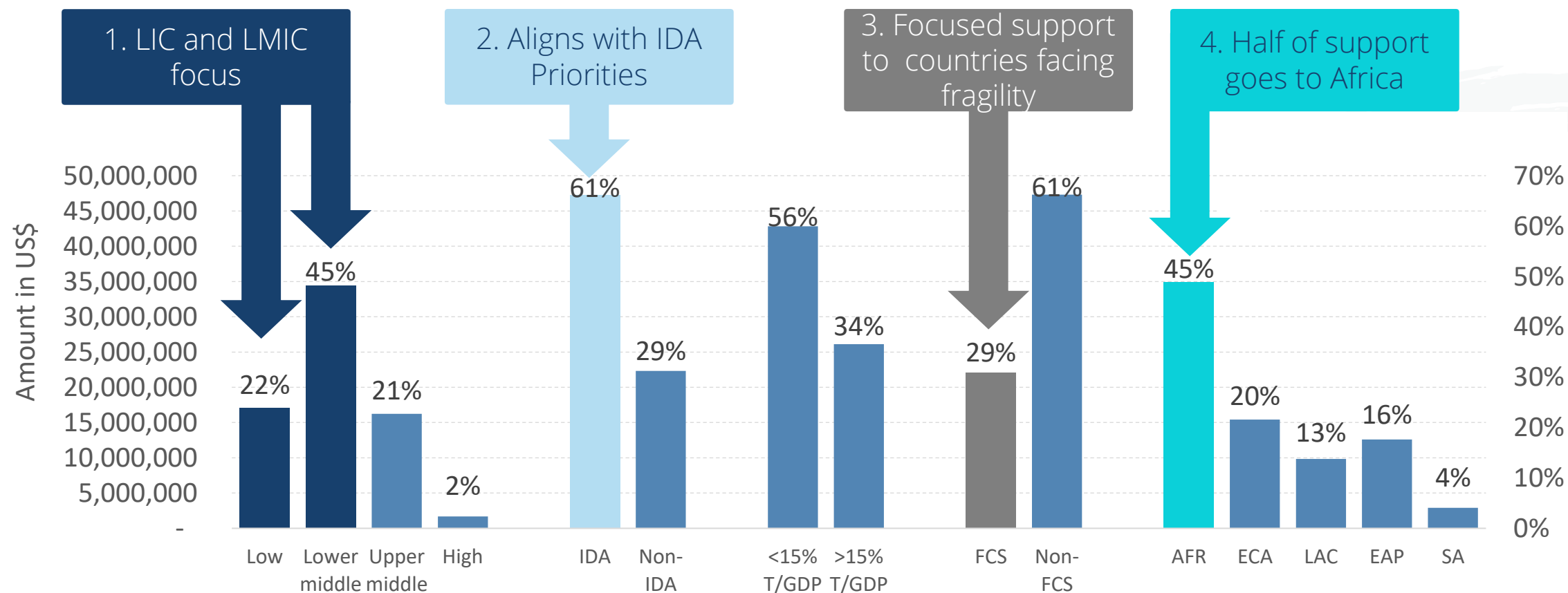
Powerful multiplier effect: analytics and policy recommendations from GTP-funded projects informing over **\$7.67 billion** in World Bank lending – most of these concessional lending-, including \$2.2 billion specifically dedicated to DRM in 22 countries.

Focused Support

GTP supports countries with the greatest needs to mobilize domestic revenue

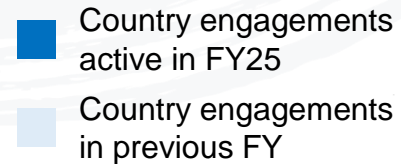
75% of country level support is directed towards LICs and LMICs, with 2/3 of resources allocated to IDA-eligible countries, aligning with IDA priorities.

The graph below details the level of support to different groups of countries:



Where we work

GTP has a deep and wide global reach with support over 112 countries since 2018



Active country engagements by region in FY25

Latin America and the Caribbean

Argentina	Dominican Republic	Honduras
Brazil	Ecuador	Jamaica
Chile	El Salvador	Mexico
Colombia	Grenada	Paraguay
Costa Rica	Guatemala	Peru
Dominica		St. Lucia

Sub-Saharan Africa

Burkina Faso	Eswatini	Liberia	Rwanda
Burundi	Ethiopia	Malawi	Senegal
Cabo Verde	Gabon	Mali	Seychelles
Cameroon	Ghana	Mauritania	Tanzania
Chad	Guinea-Bissau	Niger	Uganda
Cote d'Ivoire	Lesotho	Nigeria	Zambia

Europe and Central Asia

Azerbaijan	Serbia
Kosovo	Tajikistan
Kyrgyz Republic	Uzbekistan

East Asia and Pacific

Cambodia	Mongolia
Lao People's Democratic Republic	Papua New Guinea
	Philippines
	Vanuatu

South Asia

India

Key focus areas for GTP technical assistance

Foundational projects allow us to focus on key areas that will unlock inclusive growth

- Curbing corporate tax avoidance and evasion, including base erosion and profit shifting and more effective taxation of the digital economy; providing strong foundation for competitiveness and inclusive growth.
- Enhancing capacity to tackle tax evasion and other illicit financial flows.
- Improving the effectiveness of natural-resource taxation;
- Broadening tax bases by rationalizing inefficient, ineffective, and poorly targeted tax expenditures, particularly for PIT, CIT, VAT.
- Cutting-edge micro tax data use and research to inform tax reforms and to increase voluntary compliance.
- Improving tax administration and custom administration capacities; including support to digital transformation.
- Increasing the progressivity of personal income taxation; mobilizing resources from undertaxed bases, such as capital income and residential property.
- Increasing the use of taxes that correct for negative externalities with environmental taxes and health taxes.
- Focus on tax & women's economic empowerment.

Priorities

International Tax; Tackling Tax Crimes

Reforming Tax Expenditures

Voluntary Tax Compliance Innovation (DATAX)

Tax Capacity and Digital Transformation







Progressive Taxation

Environmental taxation

Tax and Development (Health taxes, Gender Equality)

Example - Supporting countries on Implementation of International Tax Reform

Key priorities

2021 Two Pillar Solution 	Transfer Pricing 
2015 BEPS Actions 	Tax Transparency 
Tax Treaties 	VAT E-Commerce 

Activities and Achievements

Assisted over 40 countries with strong results

9 Transfer pricing improvements	\$250m Transfer pricing revenue in Africa	4 Countries implemented global minimum tax
7 Countries supported with exchange of information	6 Countries with beneficial ownership legislation	50+ Workshops and events

Example - Supporting LMICs in pursuing tax expenditure reforms

Framework for tax incentives reform

- 1 Focus on LMICs with tax-to-GDP < 15%
- 2 Assessment of tax expenditures and tax gap using automated models
- 3 Evaluate the impact of tax expenditures through cost-benefit analysis
- 4 Capacity building of LMICs and Global knowledge generation
- 5 Supporting reforms through lending operations and core diagnostics
- 6 Supporting over 20 countries and trained over 200 tax officials

Activities and Achievements

Country focused analytics and technical assistance, and generating global knowledge

Sri Lanka	Bhutan	Nigeria
Tax expenditure reforms (25% DRM increase expected)	2022 tax holiday reform (15% DRM increase expected)	Support to streamline the DPO reforms and PfR DLIs
Kosovo	Morocco	Madagascar
Tax expenditure assessment covering all major taxes	CBA of VAT incentives in certain sectors	CBA of tax incentives

What client engagement model is used for [DaTax](#) projects?

Co-Creation



- Close collaboration with revenue authority and/or MoF
- Nominated institutional contact person (co-author) for each project
- Ensure contextual and policy relevance

Training and Capacity Building



- Workshops on empirical analysis strategies, coding, experiment design
- On-the job training
- Codes with implementation manuals

Data Protection



- Workshops on empirical analysis strategies, coding, experiment design
- On-the job training
- Codes with implementation manuals

Collaboration with partner organizations

The World Bank has partnered with many organizations in the past decade

- **Extensive Partnerships:** Since 2018, GTP has collaborated with over 50 organizations, including PCT partners—IMF, OECD, UN—as well as regional tax organizations and banks such as ATAF, ADB, and IDB, along with academic and think-tank partners.
- **Bilateral TA providers:** We also would like to work closely with the bilateral TA providers, opportunity to leverage GTP SC to strengthen these connections.
- **Strategic Coordination:** Close dialogue with partners during the design of GTP-funded projects enhances coordination and complementarity. Regular reporting on collaboration as part of our core M&E.
- **Key discussions on global tax issues:** Joint efforts on Global Minimum Tax implementation with strategic partners like OECD, ADB, and ATAF.
- **Innovative Tools:** Development of TADAT for tax administration and CPAT for climate and fiscal analysis, in collaboration with World Bank and IMF.
- **Enhanced Synergies:** The recently launched Joint Domestic Resource Mobilization Initiative (JDRMI) builds on existing collaboration and will further foster synergies in providing DRM support.

What's next for GTP? Period 2025-2028

Strategic portfolio development to maximize impact



Phase 2 of foundational GTP projects

International tax; tax incentives;
fighting tax crimes and tax
evasion; environmental taxation



Follow-up and expanded country-level
support to maximize impact (Senegal,
Central African Republic, multi
countries in East Asia Pacific and
Central Asia)



Support to countries new to GTP
(Congo, Zimbabwe, Malawi, Egypt,
Morocco, Ukraine)



Frontier data collection and research to facilitate DRM reforms

e.g., DATAX leveraging micro
tax admin data



Taxation and Development
e.g., health taxes, gender and
taxation, progressivity of tax
systems, simplified business tax
regimes/informality



Strengthening tax capacity and digitalization

e.g., improving business processes,
delivery of services, tax and
customs administration

A large, stylized globe graphic in a lighter blue shade, featuring latitude and longitude lines, positioned on the left side of the slide.

Thank you!

GLOBAL TAX PROGRAM

For questions, please contact the GTP Secretariat Program Manager:

Ceren Ozer, Program Manager, cozer@worldbank.org

