# THE NETHERLANDS

## AT A GLANCE: Gross bilateral ODA 2013 – 2014 (unless otherwise shown)

### Net ODA

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2014</th>
<th>Change 2013/14 %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current (USD m)</td>
<td>5,435.5</td>
<td>5,571.0</td>
<td>2.5</td>
</tr>
<tr>
<td>Concessional (2013 USD m)</td>
<td>5,435.5</td>
<td>5,532.8</td>
<td>1.6</td>
</tr>
<tr>
<td>National Currency <em>(mil)</em></td>
<td>4,204.2</td>
<td>4,330.3</td>
<td>2.6</td>
</tr>
<tr>
<td>ODA/GNI (%)</td>
<td>0.35</td>
<td>0.64</td>
<td></td>
</tr>
<tr>
<td>Bilateral share (%)</td>
<td>0.67</td>
<td>0.64</td>
<td></td>
</tr>
</tbody>
</table>

* Euro

### Top Ten Recipients of Gross ODA (USD million)

1. Ethiopia
2. Bangladesh
3. Afghanistan
4. South Sudan
5. Mozambique
6. Mali
7. Rwanda
8. Syrian Arab Republic
9. Benin
10. Indonesia

**Memo:** Share of gross bilateral ODA

- Top 5 recipients: 8%
- Top 10 recipients: 14%
- Top 20 recipients: 20%

### By Sector (commitments)

<table>
<thead>
<tr>
<th>Sector</th>
<th>2013</th>
<th>2014</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education, Health</td>
<td>40%</td>
<td>42%</td>
<td>2%</td>
</tr>
<tr>
<td>Economic Infra.</td>
<td>15%</td>
<td>9%</td>
<td>-6%</td>
</tr>
<tr>
<td>Multi-sector</td>
<td>10%</td>
<td>9%</td>
<td>-1%</td>
</tr>
<tr>
<td>Debt Relief</td>
<td>4%</td>
<td>9%</td>
<td>5%</td>
</tr>
<tr>
<td>Other Social Inf.</td>
<td>1%</td>
<td>1%</td>
<td>0%</td>
</tr>
<tr>
<td>Production</td>
<td>1%</td>
<td>1%</td>
<td>0%</td>
</tr>
<tr>
<td>Programme diesel</td>
<td>1%</td>
<td>1%</td>
<td>0%</td>
</tr>
<tr>
<td>Humanitarian Aid</td>
<td>1%</td>
<td>1%</td>
<td>0%</td>
</tr>
</tbody>
</table>

### By Income Group (USD million)

- LICs: 45,000 (16.1%)
- Other Low-income: 35,000 (12.8%)
- Lower Middle-income: 132,000 (42.5%)
- Upper Middle-income: 12,000 (1.7%)
- Unallocated: 1,073,000 (36.9%)

### By Region (USD million)

- South of Sahara: 750,000 (25.0%)
- South and Central Asia: 172,000 (5.6%)
- Other Asia and Oceania: 12,000 (0.4%)
- Middle East and North Africa: 128,000 (4.3%)
- Latin America and Caribbean: 63,000 (2.0%)
- Europe: 1,773,000 (58.3%)
- Unspecified: 2,773,000 (93.7%)

POLICY FRAMEWORK

The responsibility for development cooperation lies with the Ministry of Foreign Affairs. Within the Ministry, the Minister for Foreign Trade and Development Cooperation is responsible for the portfolio of development assistance. The link between aid, trade and investment has been reinforced by this institutional set up and the latest policy changes. The administration of the Dutch development cooperation is integrated into the Ministry of Foreign Affairs, with the Directorate General for International Cooperation as the leading department.

The government approved a new policy in 2013: A world to gain: a new agenda for Aid, Trade and Investment, which lays down the priorities for the Netherlands’ development assistance. With regard to our cooperation through our bilateral programs, there is a focus on least developed and fragile countries. For a second group of countries and regions, the Netherlands has defined a transition strategy, which combines a trade and aid relationship.

The Netherlands has defined four priority areas: sexual and reproductive health and rights (SRHR), water, food security, and security and the rule of law. In addition three main transversal topics will be addressed: climate, gender and private sector development. The Dutch contribution to the Global Goals that were agreed in the UN will focus on the aforementioned areas.

In 2014 the ministry has formulated an ambition on strengthening knowledge-, and results-based management related to policy and implementation. In 2015 and 2016 this ambition is being translated into concrete tools and action.

Given the context of shrinking budgetary frameworks, in 2013 the government decided also to cut the ODA budget by €1 billion over the next four years. At the same time, the government has decided to free up extra funds for the international security budget and the revolving Dutch Good Growth Fund. With the exception of women’s rights and SRHR, these priorities will be hit by spending cuts. The trend up to 2017 in the budgets for the priorities will partly depend on trends in our national income.

Official web site of the Ministry: http://www.government.nl/issues/development-cooperation

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2 DAC Peer Review 2006
3 https://www.government.nl/documents/letters/2013/04/05/global-dividends-a-new-agenda-for-aid-trade-and-investment
1. DOMESTIC PUBLIC FINANCE FOR DEVELOPMENT

1.1. DOMESTIC RESOURCE MOBILISATION

- **New initiatives to support tax reforms:** (i) Technical assistance on tax audit/planning in Rwanda; (ii) Technical assistance in tax and customs in Ghana; (iii) training missions to various African countries, among others to support tax treaty policy and implementation; (iv) Contribution to the ATAF for 2014-2016; improving local taxation in Palestinian Territories; and (v) capacity building in oil/gas sector Tanzania.

- **Share of Domestic Resource Mobilisation in PFM:** more than 50%.

- **The Netherlands started with refraining from asking for tax exemptions (import duties, VAT) on projects under ODA since the first of January 2016.**

- **Tax evasion and transfer pricing:** (i) Netherlands is offering 23 developing countries to include anti-abuse clauses in bilateral tax treaties. Substance requirements in national regulations extended to firms receiving and transferring royalty and interest payments (Letter to parliament of 30 August 2013); and (ii) Netherlands supports Tax Inspectors Without Border actively and supports pilots under TIWB in Ghana; (iii) aid via OECD and support via the OECD outreach programme; and (iv) within its bilateral cooperation the Dutch government can provide on request training and technical assistance related to transfer pricing and tax treaty maintenance to all its partner countries. Good governance in tax is an integral part of Dutch tax policy. Technical assistance supports capacity building on tax audits processes in developing countries by offering hands-on experience of Dutch tax officials.

- **The Netherlands has ratified, is a member of and/or supported:** (i) The United Nations Convention against Corruption (Merida) and (ii) the OECD Convention on Combating Bribery of Foreign Officials in International Business Transactions. Furthermore, it provided support to (i) the IMF Regional Technical Assistance Centers; (b) the African Tax Administration Forum; (iii) the CoE/OECD Convention on Mutual Administrative Assistance in Tax Matters; (iv) The IMF Topical Trust Fund on Tax policy and administration; (v) the Global Forum on Transparency and Exchange of Information; as well as (vi) the Stolen Assets Recovery initiative (STAR); (vii) the Extractive Industry Transparency Initiative (EITI); (viii) the International Tax Compact; (ix) the OECD Action Plan on Base Erosion and Profit Shifting and (x) the commitment of the Addis Tax Initiative on doubling technical assistance, not later than 2020.

1.2. MAINTAINING SUSTAINABLE DEBT LEVELS

- **Support mechanisms:** HIPC, MDRI, Paris Club, DMFAS/UNCTAD, MEFMI, DMF, AFRICATs/IMF, African Legal Support Facility.

- **Actions taken in 2015:** The creditors of the Paris Club reached an agreement with Chad on debt cancellation in accordance with Chad reaching the HIPC completion point. The Netherlands recently reached a bilateral agreement with Chad effectively cancelling all claims of the Netherlands vis-à-vis Chad. Further, The Netherlands is a donor of the DMFAS Program of UNCTAD, the DMF of the World Bank and the IMF, AFRITACs of the IMF and the African Legal Support Facility. The Dutch government thinks that debt management is essential to keep debt levels in low income countries sustainable. The
technical assistance that is provided through these activities is enhancing macroeconomic stability and prevents debt problems.

- **Reform of the international governance for restructuring debt**: For the least developed countries the current international governance for restructuring of sovereign debt revolves around the HIPC initiative and the Paris Club. The Netherlands is not in favour of any structural changes to this mechanism. In LICs that have benefited from HIPC and MDRI debt relief the government sees however a growing trend towards the use of private bond placements. In the future more debt will be in the hands of private investors. For restructuring of this type of debt the Netherlands supports the IMF’s recent thinking on sovereign debt restructuring, in particular expanding and strengthening the use of aggregation clauses and pari passu clauses in bond contracts.

- **Participation of non-Paris members to debt workouts**: The Netherlands supports the outreach activities carried out within the framework of the Paris Club. The Paris Club over the course of the last year expanded its extensive outreach strategy to non-Paris Club members to promote their participation in debt workouts. This is mainly done through the yearly Paris Forum, a conference where creditors, debtors and international financial institutions discuss the latest developments regarding debt and debt restructuring. The outreach activities of the Paris Club include the largest ‘new’ creditors, such as China, India, South Africa, Brazil and Saudi-Arabia. The Peoples Bank of China, Korea and South Africa joined Brazil as observing members of the Paris Club. Israel became a member of the Paris Club last year.

- **Aggressive litigation against HIPCs**: Under Dutch law litigation by vulture funds is virtually impossible. The Netherlands supports African countries with technical assistance concerning activities of litigating creditors via the African Legal Support Facility.

2. **PRIVATE FINANCE FOR DEVELOPMENT**

- **CSR**: In 2014 the Dutch government:
  - (i) started implementing the National Action Plan on Business and Human Rights, which was adopted by the Council of Ministers in December 2013. The National Action Plan (NAP) translates the UN Guiding Principles on Business and Human Rights into concrete actions on the part of the Dutch government;
  - (ii) developed a practical online tool to check CSR risk;
  - (iii) ensures that all financial instruments to support export and foreign investments, refer to the OECD Guidelines for Multinational Enterprises. When companies apply for the use of a financial foreign policy instrument, companies need to sign a declaration of commitment that they will apply the OECD Guidelines. In addition, they are advised to use the CSR Risk Check tool;
  - (iv) finalised a Sector Risk Analysis in 2014 which lead to the identification of thirteen high risk sectors. The government is currently negotiating with these sectors on measures to identify and mitigate specific risks.

- **On the new EU-wide policy**: The Netherlands believes that corporate social responsibility (CSR) in global value chains should be a crucial element in EU’s external policies, in particular in its trade and development agenda. International Corporate Social Responsibility (ICSR) in EU’s external policies relates to responsible business conduct in value chains beyond EU borders. In addition, companies recognize the opportunity to reduce environmental impact and improve social circumstances in their value chains. More coordination and cooperation between relevant DG’s of the
Commission and with Member States is needed to create an effective and comprehensive EU policy on ICSR and sustainable value chains. To support sustainable value chains, the EU should strengthen its ICSR policy by stimulating cooperation within sectors to drive sustainable value chains and support ICSR efforts and by discussing EU rules that can stimulate or obstruct such cooperation. The Netherlands supports the development of a new EU Action Plan on Corporate Social Responsibility that should contain a stronger external dimension of EU policy on CSR with a link to the new private sector policy in development cooperation. It is crucial that all relevant DG’s of the Commission and Ministries of Member States are involved in translating this Action Plan in relevant EU policy instruments. In addition, the Netherlands would welcome practical tools for companies to support and promote this EU Action Plan. In order to raise public awareness, the Netherlands also supports the idea of a flagship initiative on responsible management of the supply chain (e.g. in the garment industry) in the context of the Year for Development in mid-2015. During its EU presidency ICSR will be one of its priorities. In December 2015 the Netherlands will host a conference “EU and Global Value Chains: implementing sustainable business through aid and trade”.

- **Remittances:** No new initiatives in 2014/2015 to reduce transfer costs. As concerns increasing the economic impact of remittances, in 2014, four new projects were started, with Euro 2,747,067.00 funding from Dutch development cooperation, which provide training and coaching for diaspora in the Netherlands to set up a social enterprise in the country of origin. Migrants are stimulated to collect (part of) their start-up capital by means of crowd-funding from (a.o.) the diaspora.

- **Reasons why EU collective AfT effort toward LDC countries has remained low:** the Dutch government states that perhaps there is less attention for LDCs than for MICs, since MICs provide more trade opportunities for donor countries and/or it is easier to achieve results in MIC’s, and where infrastructure en institutions generally are better developed and absorption capacity generally is higher. In the specific case of the Netherlands, the overall development budget has shrunk over the last couple of years by 25%, however the amount committed to AfT remained more or less the same over this period, the proportion of AfT increased, rather than decreased.

<table>
<thead>
<tr>
<th>The Netherlands, AfT Commitments (in thousand EUR)</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Trade-Related Assistance (TRA)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trade Policy and Regulations (category 1)</td>
<td>159 345</td>
<td>147 362</td>
<td>26 391</td>
<td>131 883</td>
</tr>
<tr>
<td>Trade Development (category 2)</td>
<td>0</td>
<td>0</td>
<td>743 227</td>
<td>379 677</td>
</tr>
<tr>
<td>Other Trade Related Needs (category 6)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Trade-Related Assistance</strong></td>
<td>159 345</td>
<td>147 362</td>
<td>769 619</td>
<td>511 560</td>
</tr>
<tr>
<td><strong>Wider Aid for Trade Agenda (AfT)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trade Policy and Regulations (category 1)</td>
<td>159 345</td>
<td>147 362</td>
<td>26 391</td>
<td>131 883</td>
</tr>
<tr>
<td>Trade Related Infrastructure (category 3)</td>
<td>93 638</td>
<td>93 498</td>
<td>89 922</td>
<td>63 762</td>
</tr>
</tbody>
</table>
### Building Productive Capacity (category 4)
- 171,397
- 609,188
- 743,227
- 379,677

### Trade Related Adjustment (category 5)
- 0
- 0
- 0
- 0

### Other Trade Related Needs (category 6)
- 0
- 0
- 0
- 0

### Total Aid for Trade
- 424,380
- 850,048
- 859,541
- 575,322

Source: OECD CRS Database

3. **INTERNATIONAL PUBLIC FINANCE FOR DEVELOPMENT**

3.1. **OFFICIAL DEVELOPMENT ASSISTANCE**

**ODA individual commitments /gap to agreed targets (total ODA, Africa, LDCs)**

- In 2014 ODA increased slightly to EUR 4,200 million, representing 0.64% of the Netherlands’ GNI (down from 0.67 in 2013).

- To reach its individual ODA target of 0.70% of GNI by 2015, the Netherlands would have needed to increase its aid by EUR 699 million, over its projected decrease of EUR 247 million. The government has decided to implement further budgetary cuts to its ODA.

"Realistic, verifiable actions for meeting individual ODA commitments until 2015" taken in 2014: The Netherlands has decreased the ODA budget from 2014 onwards.
The target for ODA in 2015 is 0.69% GNI with the addition of the realised ODA-components in the Dutch Good Growth Fund, the Budget for International Security and, if applicable, debt relief.

- **Measures to contribute to the EU27 target to channel at least 50% of EU collective ODA increase to Africa**: 10 out 15 partner countries are in Africa.
- **The Netherlands declared that it has reached the target of 0.15%-0.20% ODA/GNI to LDCs by 2010 (and onwards).**

### 3.2. FUNDING FOR TACKLING CLIMATE CHANGE

- The Netherlands climate finance, categorised as ODA, amounted to nearly EUR 370 million in 2014. For 2015, estimates run around 440 (of which 340 ODA).

### 3.3. FUNDING FOR ADDRESSING BIODIVERSITY CHALLENGES

- Biodiversity funding amounted to EUR 62 million for the year 2014. This includes both activities that are focussed on biodiversity (100% Rio Marker score) and activities in the climate, water and food security sphere that score 40% on the Rio Marker. The ministries of Foreign Affairs and Economic Affairs cooperate to stimulate the landscape approach to sustainable development and to prevent and combat wildlife crime.

### 3.4. TECHNOLOGY DEVELOPMENT AND TRANSFER

- Projects implemented in 2014: the Netherlands funded 12 STI cooperation and capacity-building (including technology development and transfer) programmes with developing countries, including those launched by international organisations or programmes such as GEF, CGIAR, UNESCO, IFAD. Furthermore it supported another 12 specific actions to support sustainable development through STI, including technology development and transfer, in developing countries, many via the Global Conference on Agricultural Research for Development (CGIAR).

### 4. COMBINING PUBLIC AND PRIVATE FINANCE FOR DEVELOPMENT

- The Netherlands used the following instruments: (i) FMO, the Dutch development bank. FMO was founded in 1970 and is a public-private partnership, with 51% of its shares held by the Dutch State. FMO finances businesses, projects and financial institutions in developing and emerging markets, with the aim of supporting sustainable private sector development. FMO is a key organization in mobilizing private climate finance and public loans for climate activities. FMO will manage ElectriFi; (ii) FMO’s Climate One facility aims to mobilize private finance for renewable energy. FMO’s target is to double its impact and half its footprint by 2020; (iii) the Facility for Infrastructure Development (ORIO), succeeded in mid-2015 by the Development Relevant Infrastructure Investment Vehicle (DRIVE) and the infrastructure development facility Develop to Build (D2B); (iv) the Currency Exchange Fund; (v) the Dutch Good Growth Fund; (vi) the Sustainable Trade Initiative (IDH), a PPP aimed at sustainable value chains; (vii) the Sustainable Enterprise and Food Security Facility, aims at stimulating innovative solutions to private sector development via public-private partnerships (currently 50) and (viii) The Inclusive
Business Accelerator facilitates the acceleration of impactful entrepreneurship in BoP markets through the delivery of business services and tools to inclusive businesses in developing countries, and through the matchmaking of investment-ready business plans to impact investors. The ultimate goal is to improve the well-being of the people at the Base-of-the-Pyramid. Total budget: EUR 5 million (the program is also linked to the Inclusive Business Fund of EUR 10 million, funded by Rabobank Foundation, Iccco Investments and BoPInc).

5. USING DEVELOPMENT FINANCE MORE EFFECTIVELY

- **Aid effectiveness strategy:** The Netherlands has not published its Busan implementation plan. The government applies the aid effectiveness principles in its bilateral and multilateral channels. In the bilateral programs, the Dutch embassies engage with the governments of partner/focus countries to ensure country ownership and transparency. They also actively participate in donor coordination fora to ensure harmonization. In the multilateral programmes, the Netherlands uses the aid effectiveness principles for its input in Executive Councils or Boards of multilateral development banks, UN agencies, funds and programmes.

- **Country ownership:** sector budget support represents less than 10% the Dutch programme spending; no general budget support is provided. The Netherlands used local PFM for less than 10% of its spending and kept tied aid at below 10%. The Dutch government sees the following challenges in the use of PFM systems: 1) know how of staff members; 2) for project support PFM systems seem in first instance less relevant and can therefore receive less attention; 3) governments might be less interested in discussing PFM systems with donors who do not give budget support; 4) know how of PFM of staff members is relevant with regard to multi donor trust funds in the framework of New Deal activities with governments. The government did not issue specific guidelines on use of PFM outside budget support.

- **Transparency:** the Netherlands published its plan on the implementation of IATI standards. Organisations supported by the MFA (including CSOs, multilaterals and private sector partners) were required to publish their data according to the full IATI Standard by the end of 2015. In June 2014 the government launched a new budget webpage, which enables users to track the Dutch aid budget down to the delivery of projects in-country.

- **Mutual accountability arrangements** account for over 50-80% of the Netherlands’ priority countries.

- **Focus on results:** the Netherlands participates in country-level results frameworks processes and platforms in 50-80% of its priority countries and actually uses these platforms in 50-80% of them. The Netherlands has established an annual results reporting system for monitoring results of its priorities (see below). A results framework and related IT module are under development. **Joint programming:** In 2014 the Netherlands changed the multi annual planning cycle in making it more a rolling document so that embassies can more easily link to the JP planning cycle. The current cycle ends in 2017, but can be adjusted towards the cycle of the partner country. The country does not fully synchronise its programming with the programming cycle of partner countries.
- **Sector concentration and division of labour:** The Netherlands has identified 4 thematic areas to be involved in: Water, Food Security, SRHR en Security and the Rule of Law. In addition three issues are covered in a transversal way: climate, gender and private sector development. Embassies (country offices) are only allowed to be active in three of these four thematic areas.

- **Countries in fragile and conflict situation:** (i) in 10 of the Dutch 15 partner countries the field offices have developed or are developing programs on the basis of conflict analyses, identifying the drivers of conflict and how to address the causes. Also conflict sensitive/do no harm working methods have been introduced and training/workshops at headquarters are organized on a regular basis. In the field workshops were organized to support field offices in the formulation of Security and Rule of Law Programs based on conflict analysis. (ii) In the MASPs the contextual, programmatic and institutional risks are also described based on the INCAF framework. The field offices describe to what extent local country systems will be used and why. (iii) The field offices in their progress reports are reporting on the basis of RBM framework that is inspired by the work done on the indicators of the PSGs. (iv) Netherlands is co-lead donor New Deal in Afghanistan, South Sudan and co-lead donor PSG 3 Access to Justice in Somali. In 2014 the budget for International Security with an amount of EUR 250 million aimed to support an integrated 3 D approach (Defense, Diplomacy and Development).

- **Public-private engagement:** (i) Government, companies and knowledge institutes are organized around ten “top sectors”, to share information and plans, for example in the sectors water, food, health. (ii) Within the Employers Association, a Commission for International Cooperation (CIS) exists which meets regularly to discuss issues related to business involvement in development cooperation. The Ministry attends these meetings where public – private collaboration features the agenda. (iii) For large private partners in development cooperation, the Netherlands Ministry of Foreign Affairs organizes regular strategic bilateral meetings. (iv) An internet platform (www.ondernemeninontwikkelingslanden.nl ) was established in 2013 by the Ministry of Foreign Affairs, to bring together NGOs, and the public and private sector (targeting SME’s in particular). (v) Since 2012, the Ambassador for private sector and development cooperation at the Netherlands Ministry of Foreign Affairs organises a regular roundtable with selected companies that are active in development cooperation and the post-2015 agenda. (vi) A knowledge and research platform, called PPP-lab, is established in collaboration with Erasmus University Rotterdam and Wageningen University, to bring the knowledge agenda regarding Public-Private Partnerships to the next level. (vii) At International level, the Netherlands is supporting the Business Call to Action, an initiative that seeks to promote inclusive business cases of the private sector, serving the BoP market. Dialogue with the private sector takes places in several ways, including peer-to-peer meetings to share experiences including partnering with public and not-for-profit partners. (viii) A platform exists, Agri-profocure, established about 10 years ago, that brings together various players in the area of agriculture and food, including NGO's private sector actors and government agencies. The member-based platform organization serves both as a service center to its members, a dialogue and learning facility and a meeting place to forge collaboration. (ix) Sixty Dutch companies and other organisations have formulated and signed the “Charter on the role of business, civil society and cross-sector partnerships in the Post-2015 Development Agenda” in September 2014. During a year they identified opportunities to join forces around the
Global Goals in order to contribute to their achievement. Immediately after the adoption of the Global Goals, the Charter, in coalition with the Major Alliance Netherlands (initiated by philanthropists) presented their plans at a high-level meeting: *Kick-starting the implementation of the Sustainable Development Goals in the Netherlands*. These plans included solution partnerships around health and sustainable cities and ideas for more partnerships.

6. **GLOBAL AGENDA AND GOVERNANCE**

- The Netherlands has contributed to policy coherence in the following fields: (i) Tax: active participation in the OECD/BEPS negotiations on countering tax evasion and aggressive tax planning. The Netherlands supported the participation of developing countries in the BEPS project, including through supporting four regional meetings in which all developing countries can participate. The Netherlands continues to include anti-misuse provisions in bilateral tax treaties (23 in total). (ii) Trade: in cooperation with the European Commission, the Netherlands facilitated dialogues and consultations on the Economic Partnership Agreements to enhance insights in benefits and concerns. Regarding the TTIP negotiations the Netherlands commissioned research into the impacts of a TTIP on developing countries. On TRIPS and bilateral trade negotiations: the government committed in a letter to Parliament to advocate that no TRIPS-plus provisions will be included in bilateral trade agreements that affect developing country space to make use of flexibilities in the interest of public health and food security. (iii) Climate: the Netherlands actively advocated for a minimum of 40% reduction in carbon dioxide emissions in 2030, as a positive EU contribution for the Climate Conference in Paris 2015. (iv) Monitoring and measuring policy coherence: the Netherlands contributed to monitoring and impact measurement including by pilot studies on impact of policy (in)coherence in Ghana and Bangladesh as well as a study by the Independent Evaluation Department of the Ministry of Foreign Affairs on the impact on Ghana of (in)coherent policies by the Netherlands.

- Financing for Development (FfD) and the Means of Implementation for the post-2015 Global Goals (or: Sustainable Development Goals/SDGs) are two sides of the same coin: FfD is about the implementation of the Global Goals. Therefore, coherence between these two agenda’s is key and should be taken up jointly. Parallel to FfD and post-2015 are the climate and biodiversity financing negotiations. All outcomes should be closely aligned and complementary to each other.