

International Tax Justice Academy, 2019
Dakar, Senegal

DOMESTIC RESOURCE MOBILISATION

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Brainstorming Paired Session

1. What do you understand by domestic resource mobilisation?

2. In your opinion how do you think countries mobilise their resources?

3. List down the different forms of DRM that are available through:

- a. Public domestic and public international sources :

 - b. Private domestic and private international sources :

4. Explain whether you think taxes are a sustainable form of DRM?

5. Towards what objectives or priorities should DRM in sub Saharan Africa be directed?

6. Are there any general principles on DRM that you are aware of? List them out.

7. In your opinion what factors influence or affect DRM?

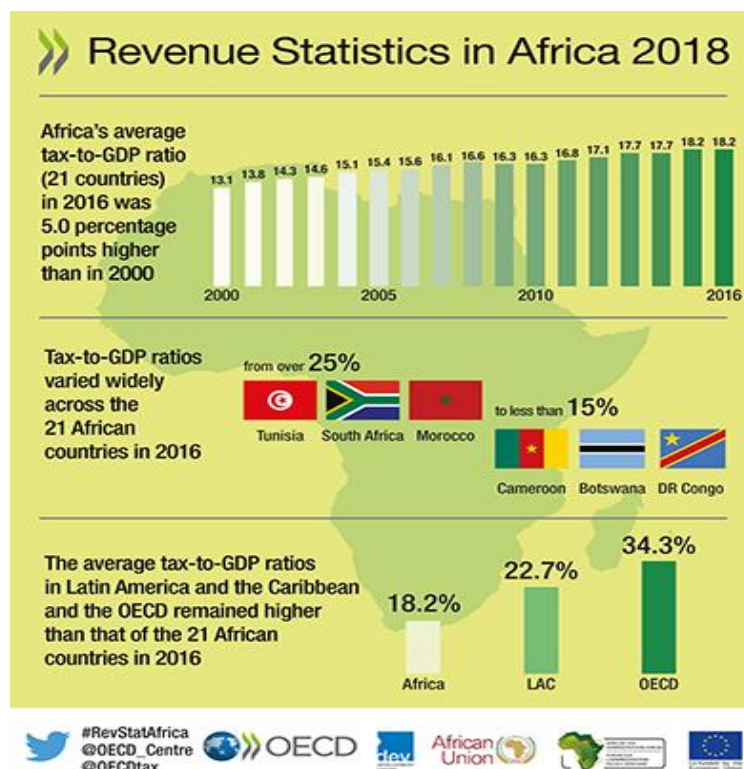
- a. Political?
 - i. Global level?
 - ii. Domestic level?
- b. Socio-economic?
- c. Legal?

8. Is the role of the private sector important in DRM? Why?



Group Discussions

- *Group 1 - Domestic public resources*
 - What do you understand by the term ‘domestic resource mobilisation’ (DRM)?
 - Explain what are some of the barriers to DRM?
 - What challenges does the digital economy pose in generating DRM?
 - Do illicit financial flows impact DRM?
- *Group 2 - Domestic and international private business and finance*
 - What enabling environment (political/legal/economic/social) facilitates DRM?
 - Should the financial market (banks, securities exchange, capital markets) support DRM?
- *Group 3 - International development cooperation*
 - Should official development assistance (ODA) continue to be a source of DRM?
 - Do you think lending by resident multilateral development banks is a sustainable way to strengthen DRM?
 - Do you think south-south cooperation can strengthen DRM? How?



Reflective Exercise

The 2030 Agenda for Sustainable Development, Au Agenda 2063, BEPS, Addis Tax Initiative, Addis Ababa Action Agenda and the most recent AfCFTA are all results oriented. This underlies the effectiveness of DRM as an issue of broad relevance across all these political and legal policies, strategies and initiatives and their various means of implementation. We have discussed a number of questions relating to the effectiveness of DRM (example: consider the barriers to DRM, market monopoly, etc). To better appreciate the importance of DRM as a financial strategy towards the growth of sub Saharan Africa, we need to focus on the following questions to effectively engage in redefining and redirecting domestics and continental policy/law making:

1. Is there a need to strengthen country ownership of, and action on DRM?

2. Do we need regional coherent national development cooperation policies on DRM?

3. Do we need cohesive and nationally owned sustainable and integrated development strategies for DRM?

4. How do you think a country can increase effectiveness in DRM?
 - a. Think of what are the main challenges that affect the efficiency of DRM

- b. Think of what measures have been put in place to ensure an effective, resilient and accountable DRM framework?
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5. Think of how banks can support DRM through innovative techniques
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6. Consider how the digital economy/digitalisation can be used to support DRM