

**A FEMINIST PERSPECTIVE  
ON DOMESTIC RESOURCE  
MOBILISATION  
SOME COMMENTS FROM LATIN AMERICA**

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**THE DRM AS AN ALTERNATIVE  
TO DEBT AND OFFICIAL  
DEVELOPMENT ASSISTANCE TO  
FINANCE DEVELOPMENT  
POLICIES**

the role of the  
private sector


illicit financial  
flows

# WHAT TYPE OF DRM?

tax structure  
and tax justice

informality

the role of economic  
growth



**WHAT TYPE OF  
TAX  
STRUCTURE?**

# TAX STRUCTURE

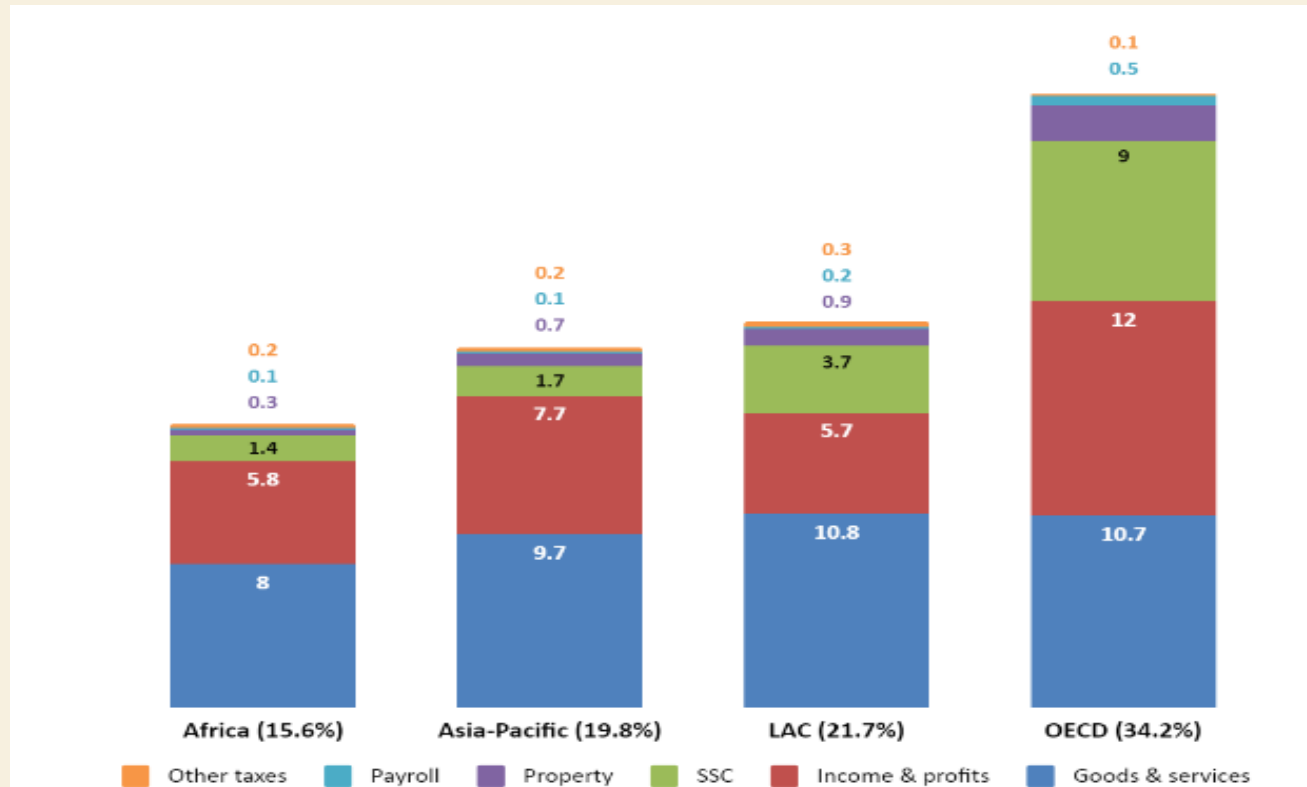


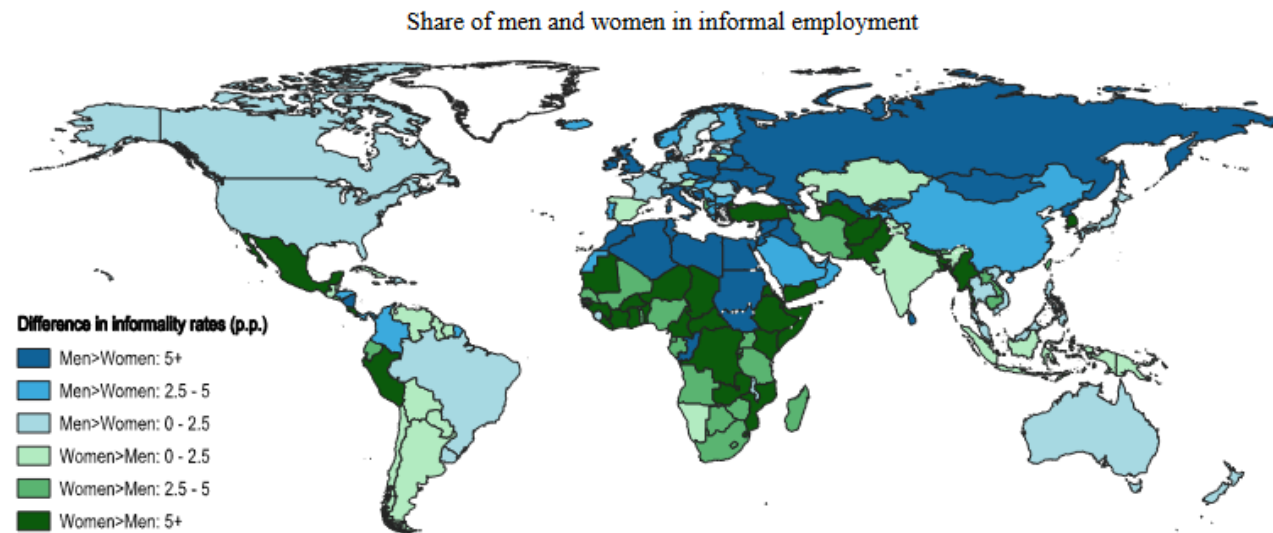
FIGURE 3. Tax to GDP ratio as a share of total tax revenue (2021)

Source: Data from OECD Global Revenue Statistics Database

Source: Fernández Erlauer, Iyer, Berg, Larios Campos, Eliosoff and Olivera (2024). "Expanding fiscal space towards gender equity". Document for T20 meeting Brazil 2024.

# INFORMALITY

**Figure 5.1. Women are over-represented in the informal workforce in a majority of countries**



*Notes:* Total employment including agriculture. p.p. = percentage points.

*Source:* ILO (2018<sup>[5]</sup>), *Women and Men in the Informal Economy: A Statistical Picture*, [www.ilo.org/global/publications/books/WCMS\\_626831/lang-en/index.htm](http://www.ilo.org/global/publications/books/WCMS_626831/lang-en/index.htm).

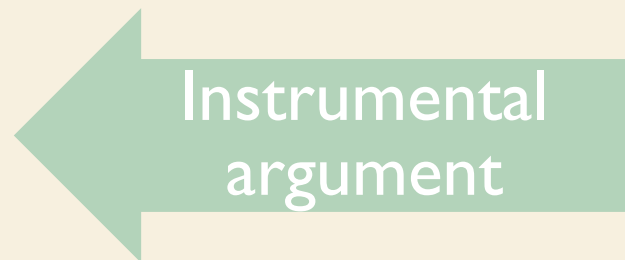
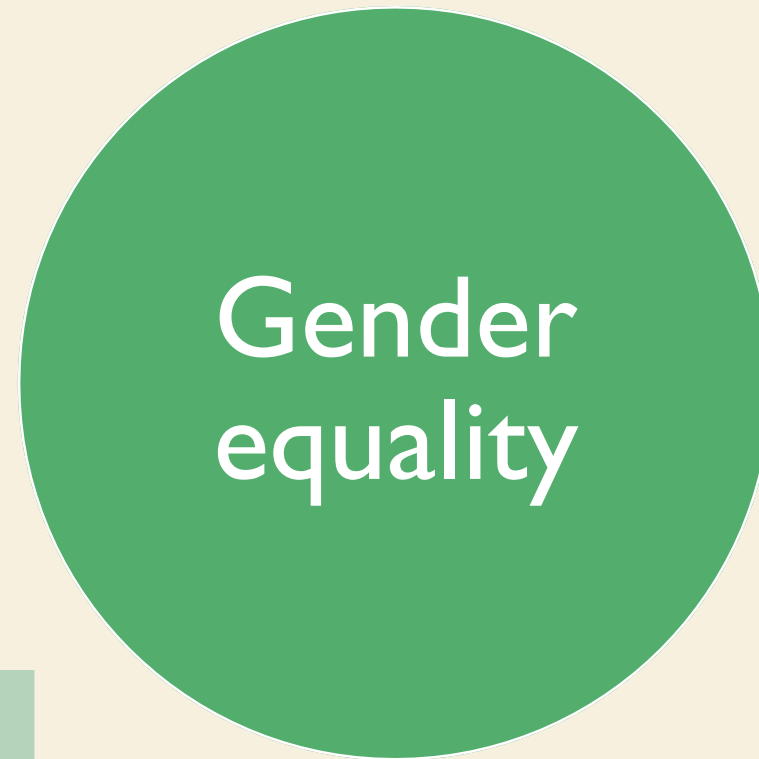


**WHAT TYPE OF  
ECONOMIC  
GROWTH?**



Cartagena de Indias Declaration  
Regional Tax Cooperation Platform for Latin America and the Caribbean  
inclusive, equitable and sustainable international tax system

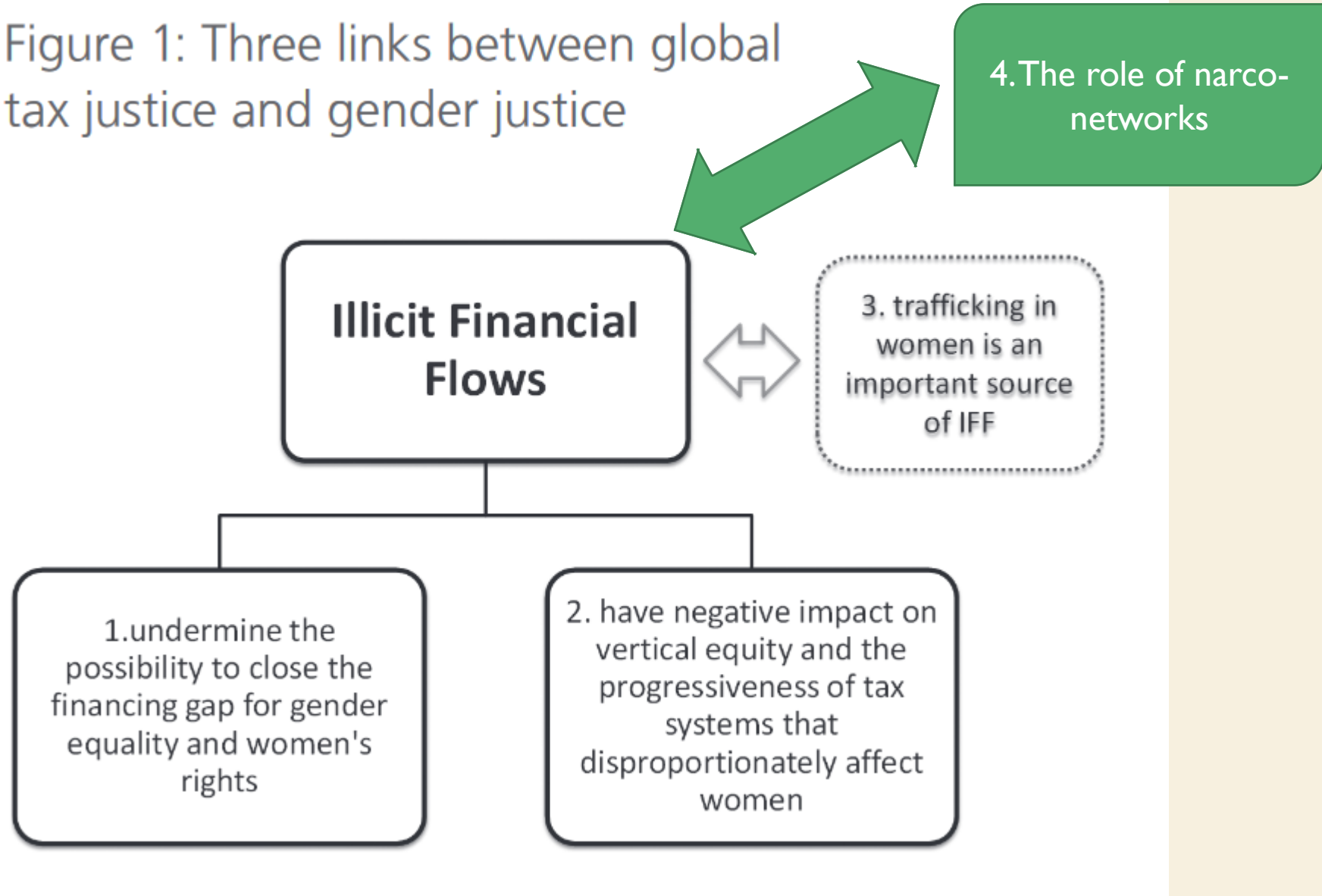






# **ILLICIT FINANCIAL FLOWS**

Figure 1: Three links between global tax justice and gender justice





# **THE ROLE OF PRIVATE SECTOR**

# PUBLIC-PRIVATE PROYECTS. CONCERNING ISSUES FOR WOMEN

- Negative impact on women access to public services (especially to health).
- Race to the bottom in terms of labour conditions
- Displacement from natural resources.

# FINAL REMARKS

Need to take into  
account  
sustainability of  
life and planet

Need to  
coordinate  
between the  
different countries  
of the Global  
South.