

THE NETWORK ON FISCAL RELATIONS ACROSS LEVELS OF GOVERNMENT

The OECD Network on Fiscal Relations

Is the premier international body devoted to improving fiscal relations across levels of government

Follows a work plan set by member countries to meet their needs

Helps members answer practical questions about fiscal decentralisation by undertaking cross-country policy analysis

Sub-central governments represent:

across the OECD.

The Network benefits its members by:

Sharing best practices

Providing international comparisons

Coordinating the annual high-level meeting in Paris

Maintaining a comprehensive decentralisation database

Undertaking cross-country studies

Publishing the flagship Fiscal Federalism series

WHY BECOME A NETWORK MEMBER?

- » Help set the Network's research direction and work plan
- » Learn about best practices from senior officials working on fiscal decentralisation
- » Be the first to obtain early results of analytical studies
- » Receive useful data on other countries' successful approaches to fiscal relations, conveniently presented in accessible formats
- » Have a contact point for support to improve fiscal relations

SAVE THE DATE!

The Network's next annual meeting will take place on:

PRIL

at the OECD Headquarters, Paris

Contact us at fiscalnetwork@oecd.org
oe.cd/fiscalnetwork

Current analysis being undertaken for Network members includes:

- **Boosting the performance of sub-national public services:** evaluating benchmarking systems for sub-national public sector performance.
- **Technology, digitalisation and fiscal decentralisation:** how will technological change affect fiscal decentralisation? What are the institutional and regulatory implications?
- **Addressing sub-national financial comparability challenges:** how can fiscal frameworks and accounting rule consistency support better monitoring, and underpin financial sustainability?

NETWORK MEMBERS

| | |
|-----------------|---------|
| AUSTRIA | BELGIUM |
| BRAZIL | DENMARK |
| FINLAND | FRANCE |
| INDIA | GERMANY |
| KOREA | ITALY |
| NORWAY | MEXICO |
| SPAIN | TURKEY |
| SWITZERLAND | |
| THE NETHERLANDS | |

The Network also maintains the decentralisation database, covering all facets of fiscal relations.

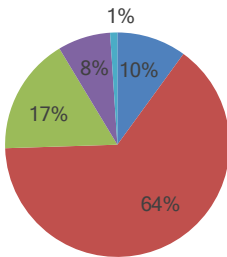
The database includes indicators on:

- Revenue and pending decentralisation
- Intergovernmental grant composition
- Tax and spending autonomy
- Sub-national fiscal rules
- Sub-national deficits and debt

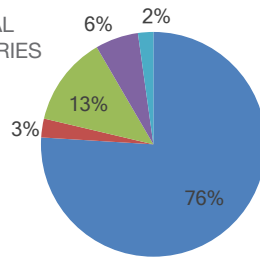
FROM THE DECENTRALISATION DATABASE: TAX AUTONOMY

Sub-national governments' control over revenue sources (% of total revenues)

UNITARY COUNTRIES



FEDERAL COUNTRIES



- Discretion on tax rate and relief
- Discretion on tax rate
- Tax sharing arrangements with central government
- Tax rate and relief set by central government
- Other



FISCAL FEDERALISM 2022

The Network's flagship synthesises its work on how to balance the policy trade-offs inherent in intergovernmental fiscal relations, making use of its novel analytical results.