

# 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

## 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

## DID YOU KNOW?

Sub-central governments represent: **32% of public spending, 15% of tax revenue, and 65% of public investment** across the OECD.

## 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:

**3-4 December  
2020**

at the OECD  
Headquarters, Paris

**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.**

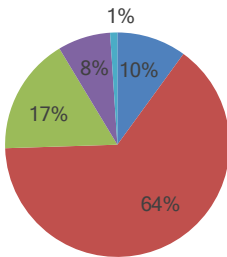
The database includes indicators on:

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

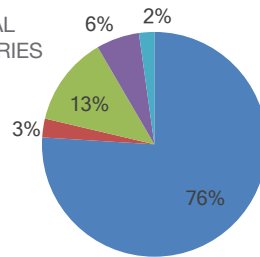
**FROM THE DECENTRALISATION DATABASE: TAX AUTONOMY**

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

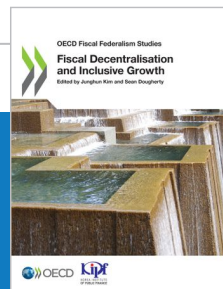
UNITARY COUNTRIES



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 DECENTRALISATION AND INCLUSIVE GROWTH**

The Network's latest publication, surveying trends and policies in intergovernmental fiscal relations and sub-central government with a focus on inclusive growth.