

Table 1. Tax autonomy of sub-central governments

2002

		As share of sub-central tax revenues										
	Sub-central tax revenue as % of total tax revenues	Discretion on rates and reliefs	Discretion on rates		Discretion on reliefs	Tax sharing arrangements				Rates and reliefs set by CG	Other	Total
			Full	restricted		Revenue split set by SCG	Revenue split set with SCG consent	Revenue split set by CG, pluriannual	Revenue split set by CG, annual			
Australia	31.4											
States	28.4	54.4	-	-	-	-	45.6	-	-	-	-	100.0
Local	3.0	100.0	-	-	-	-	-	-	-	-	-	100.0
Austria	18.4											
States	8.8	7.0	-	-	-	-	82.7	-	-	9.6	0.8	100.0
Local	9.6	2.7	-	5.4	-	-	66.5	-	-	20.0	5.5	100.0
Belgium	27.8											
States	22.8	63.8	-	-	-	-	36.2	-	-	-	-	100.0
Local	5.0	10.0	-	86.4	-	-	-	-	-	3.6	-	100.0
Canada	44.1											
Provinces	35.5	98.4	-	-	-	-	1.6	-	-	-	-	100.0
Local	8.6	1.8	95.6	-	-	-	-	-	-	2.3	0.3	100.0
Czech Republic	12.5											
Local	12.5	5.5	-	4.1	-	-	-	88.8	-	1.5	0.1	100.0
Denmark	35.6											
Local	35.6	-	86.0	4.7	-	-	-	2.9	-	6.4	-	100.0
Finland	21.5											
Local	21.5	-	85.3	4.6	-	-	-	-	9.9	-	0.1	100.0
France	10.0											
Local	10.0	72.1	-	8.5	9.1	-	-	-	-	3.6	6.6	100.0
Germany	28.7											
Länder	21.8	-	-	2.4	-	-	86.3	-	-	11.2	-	100.0
Local	7.0	17.6	-	33.6	-	-	47.6	-	-	1.1	0.2	100.0
Greece	0.9											
Local	0.9	-	-	64.6	-	35.4	-	-	-	-	-	100.0
Iceland	25.2											
Local	25.2	-	-	91.2	-	-	-	-	-	-	8.8	100.0
Italy	16.4											
Regional	11.3	-	-	58.8	-	-	23.7	17.6	-	-	-	100.0
Local	5.2	27.1	-	50.4	-	-	-	13.1	-	9.3	-	100.0
Japan	26.0											
Local	26.0	0.1	79.7	-	-	-	-	-	-	20.2	-	100.0
Korea	18.9											
Local	18.9	-	-	64.3	-	-	-	-	-	35.7	-	100.0
Mexico	3.4											
States	2.4	100.0	-	-	-	-	-	-	-	-	-	100.0
Local	1.0	100.0	-	-	-	-	-	-	-	-	-	100.0
Netherlands	3.6											
Local	3.6	-	99.2	-	-	-	-	-	-	-	0.8	100.0
Norway	12.9											
Local	12.9	3.3	-	96.7	-	-	-	-	-	-	-	100.0
Poland	17.5											
Local	17.5	-	-	23.2	-	-	-	76.4	-	0.4	-	100.0
Portugal	6.0											
Local	6.0	-	-	44.0	-	-	-	18.5	-	37.3	0.2	100.0
Spain	26.6											
Regions	18.1	58.3	-	0.1	-	-	41.6	-	-	-	0.0	100.0
Local	8.5	27.2	-	51.4	-	-	21.4	-	-	-	0.0	100.0
Sweden	32.1											
Local	32.1	-	100.0	-	-	-	-	-	-	-	-	100.0
Switzerland	43.1											
States	27.0	90.4	-	-	-	-	9.6	-	-	-	-	100.0
Local	16.2	2.9	-	97.1	-	-	-	-	-	-	-	100.0
Turkey	6.5											
Local	6.5	-	-	-	-	-	-	-	-	-	100.0	100.0
United Kingdom	4.5											
Local	4.5	-	-	100.0	-	-	-	-	-	-	-	100.0
<i>Unweighted Average</i>												
States	19.6	52.5	-	6.8	-	-	36.4	2.0	-	2.3	0.1	100.0
Local	12.4	15.4	22.7	34.6	0.4	1.5	5.6	8.3	0.4	5.9	5.1	100.0

Source: National source and OECD, Revenue Statistics 1965-2004, 2005 Edition.

Table 2. Evolution of tax autonomy of sub-central governments
Change in 1995-2002

	Sub-central tax revenues as % of total tax revenues	As a share of sub-central tax revenues									
		Discretion on rates and reliefs	Discretion on rates		Discretion on reliefs	Tax-sharing arrangements				Rates and reliefs set by CG	Other
			Full	restricted		Revenue split set by SCG	Revenue split set with SCG consent	Revenue split set by CG, pluriannual	Revenue split set by CG, annual		
Austria	-0.1										
Länder	-1.2	5.0	-	-	-	-15.3	-	-	9.6	0.8	
Local	1.1	-5.8	-5.9	-	-	-14.0	-	-	20.0	5.5	
Belgium	-0.2										
States	0.3	59.8	-47.5	-	-	-12.3	-	-	-	-	
Local	-0.5	-2.5	2.4	-	-	-	-2.5	-1.0	3.6	-	
Czech Republic	-0.5										
Local	-0.5	3.5	-0.9	-3.0	-	-	-1.2	-	1.5	0.1	
Denmark	4.6										
Local	4.6	-	-3.8	-	-	-	0.9	-	2.9	-	
Finland	-0.5										
Local	-0.5	-	0.9	-	-	-	-11.0	9.9	-	0.1	
Germany	-0.3										
Länder	-0.2	-	2.4	-	-	-13.7	-	-	11.2	-	
Local	0.0	16.6	-18.4	-	-	0.6	-	-	1.1	0.2	
Iceland	5.2										
Local	5.2	-8.0	-0.8	-	-	-	-	-	-	8.8	
Japan	2.0										
Local	2.0	0.1	-8.8	-	-	-	-	-	8.7	-	
Mexico	-16.6										
States	-13.6	86.0	-	-	-	-86.0	-	-	-	-	
Local	-3.0	100.0	-	-	-	-	-74.0	-	-26.0	-	
Netherlands	1.1										
Local	1.1	-	-0.8	-	-	-	-	-	-	0.8	
Norway	-7.1										
Local	-7.1	3.3	94.2	-	-	-	-0.5	-	-97.0	-	
Poland	10.5										
Local	10.5	-	-21.8	-1.0	-	-	22.4	-	0.4	-	
Portugal	0.8										
Local	0.8	-	0.2	-	-	-	-4.3	-	3.8	0.2	
Spain	13.3										
Regions	13.3	44.0	-0.5	-	-	31.7	-	-	-	-75.2	
Local	0.0	-1.5	-2.8	-	-	6.1	-	-	-	-1.8	
Sweden	0.1										
Local	0.1	-2.0	2.0	-	-	-	-	-	-	-	
Switzerland	5.1										
States	5.0	1.4	-	-	-	3.6	-5.0	-	-	-	
Local	0.2	2.9	0.1	-	-	-	-3.0	-	-	-	
United Kingdom	0.5										
Local	0.5	-	-	-	-	-	-	-	-	-	
<i>Unweighted Average</i>											
States	0.6	32.7	-7.6	-	-	-15.3	-0.8	-	3.5	-12.4	
Local	0.9	7.9	0.4	-0.2	-	-0.4	-3.5	0.5	-5.4	0.8	

Source: National source and OECD, Taxing Powers of State and Local government, Tax Policy Studies No1 and Revenue Statistics 1965-2004, 2005 Edition.

Table 3. Tax autonomy of sub-central governments by type of tax¹
As a percentage of subnational tax revenues

	Discretion on rates and reliefs	Discretion on rates		Discretion on reliefs	Tax sharing arrangements				Rates and reliefs set by CG	Other	Total
		Full	restricted		Revenue split set by SCG	Revenue split set with SCG consent	Revenue split set by CG, pluriannual	Revenue split set by CG, annual			
1000 Taxes on income, profits and capital gains	5.9	9.9	10.3	2.8	-	0.8	9.9	0.3	1.5	0.3	41.7
1100 Of individuals	5.2	9.3	8.1	2.8	-	0.8	8.2	-	1.1	-	35.5
1200 Corporate	0.7	0.6	2.2	-	-	-	1.4	0.3	0.4	0.3	5.9
1300 Unallocable between 1100 and 1200	-	-	-	-	-	-	0.3	-	-	0.0	0.3
2000 Social security contributions	0.1	-	-	-	-	-	-	-	0.0	0.1	0.3
2100 Employees	0.1	-	-	-	-	-	-	-	-	0.1	0.2
2200 Employers	-	-	-	-	-	-	-	-	-	0.0	0.0
2300 Self-employed or non-employed	-	-	-	-	-	-	-	-	-	-	-
2400 Unallocable between 2100, 2200 and 2300	-	-	-	-	-	-	-	-	-	-	-
3000 Taxes on payroll and workforce	2.4	-	0.2	-	-	-	-	-	0.7	-	3.3
4000 Taxes on property	11.5	5.5	9.0	0.3	0.2	-	0.2	-	0.8	-	27.3
4100 Recurrent taxes on immovable property	6.4	5.3	6.4	-	-	-	0.0	-	0.5	-	18.6
4200 Recurrent taxes on net wealth	0.4	-	1.1	-	-	-	-	-	0.0	-	1.5
4300 Estate, inheritance and gift taxes	0.3	-	0.0	-	-	-	0.0	-	0.1	-	0.4
4400 Taxes on financial and capital transactions	2.5	0.0	1.3	0.3	0.2	-	0.1	-	0.2	-	4.6
4500 Non-recurrent taxes	0.1	0.2	0.2	-	-	-	-	-	-	-	0.5
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-	-
5000 Taxes on goods and services	3.4	1.5	1.3	0.0	0.9	4.2	5.2	-	4.5	0.3	21.4
5100 Taxes on production, sale, transfer, etc	2.2	0.1	0.2	0.0	0.9	2.8	5.0	-	3.4	0.3	14.9
5200 Taxes on use of goods and perform activities	1.2	1.5	1.2	-	-	-	0.1	-	1.1	-	5.1
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	0.0	0.0
6000 Other taxes	2.1	0.1	1.4	-	-	-	0.4	-	1.2	0.6	5.9
6100 Paid solely by business	0.9	0.1	1.4	-	-	-	-	-	0.0	0.2	2.7
6200 Other	1.2	-	-	-	-	-	0.4	-	1.1	-	2.8
Total	25.5	17.1	22.3	3.0	1.1	5.0	15.6	0.3	8.7	1.4	100.0

1. Unweighted average. Countries included are : Australia, Austria, Belgium, Canada, the Czech Republic, Denmark, Finland, France, Germany, Greece, Iceland, Italy, Japan, Korea, Mexico, the Netherlands, Norway, Poland, Portugal, Spain, Sweden, Switzerland and Turkey.

Source: National sources and OECD, Revenue Statistics 1965-2004, 2005 Edition.