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

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:
2-3 December 2019
at the OECD Headquarters, Paris

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

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?

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

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**FROM THE DECENTRALISATION DATABASE: TAX AUTONOMY**

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

<table>
<thead>
<tr>
<th>Unitary Countries</th>
<th>Federal Countries</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discretion on tax rate and relief</td>
<td>1%</td>
</tr>
<tr>
<td>Discretion on tax rate</td>
<td>8%</td>
</tr>
<tr>
<td>Tax sharing arrangements with central government</td>
<td>10%</td>
</tr>
<tr>
<td>Tax rate and relief set by central government</td>
<td>64%</td>
</tr>
<tr>
<td>Other</td>
<td>17%</td>
</tr>
</tbody>
</table>

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**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.