OECD
BETTER POLICIES FOR BETTER LIVES

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

DID YOU KNOW?

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

25-26 April 2024

at the OECD Headquarters, Paris

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

OECD
BETTER POLICIES FOR BETTER LIVES

Current analysis being undertaken for Network members includes:

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

NETWORK MEMBERS

AUSTRALIA	BELGIUM
AUSTRIA	DENMARK
BRAZIL	FRANCE
FINLAND	GERMANY
INDIA	ITALY
KOREA	MEXICO
THE NETHERLANDS	
NORWAY	SPAIN
SWITZERLAND	TÜRKIYE

The Network also maintains the decentralisation database, covering all facets of fiscal relations.
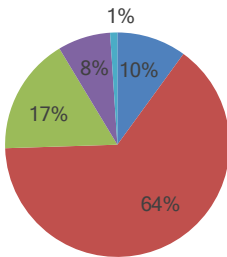
The database includes indicators on:

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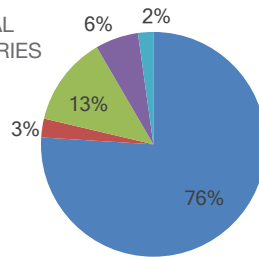- Subnational deficits and debt

FROM THE DECENTRALISATION DATABASE: TAX AUTONOMY

Subnational governments' control over revenue sources (% of total revenues)

UNITARY COUNTRIES: 1%, 10%, 8%, 17%, 64%

FEDERAL COUNTRIES: 2%, 6%, 13%, 3%, 76%

- ■ 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 novel analytical results.

Fiscal Federalism 2022
MAKING DECENTRALISATION WORK

OECD   KIPF