



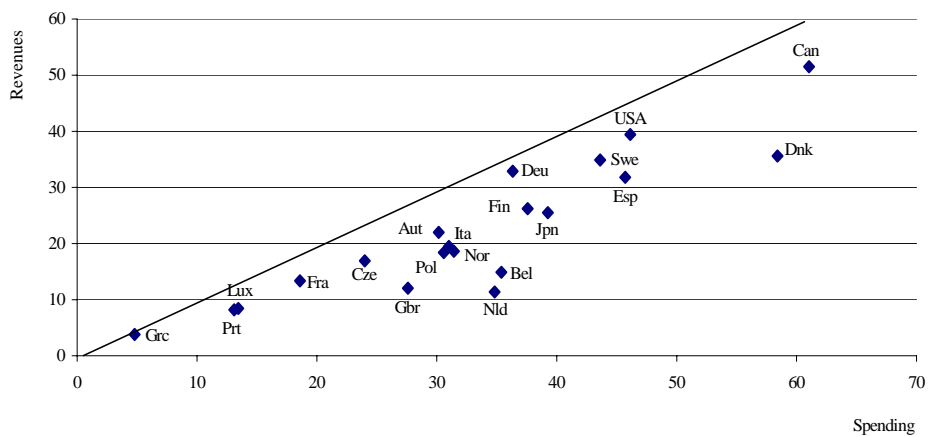
Steuerautonomie auf regionaler Ebene: Ein internationaler Vergleich

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Dezentralisierungs-Indices

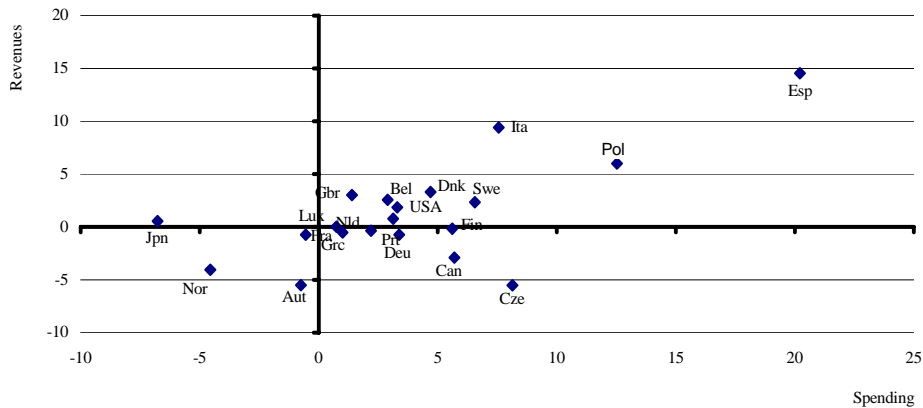
Revenues and expenditure by subnational governments
Share in general government revenues and expenditure, 2003¹



Source: National Accounts of OECD countries

Dezentralisierungsindices, Entwicklung

Decentralisation in OECD countries
Changes expressed in percentage points, 1995- 2003¹

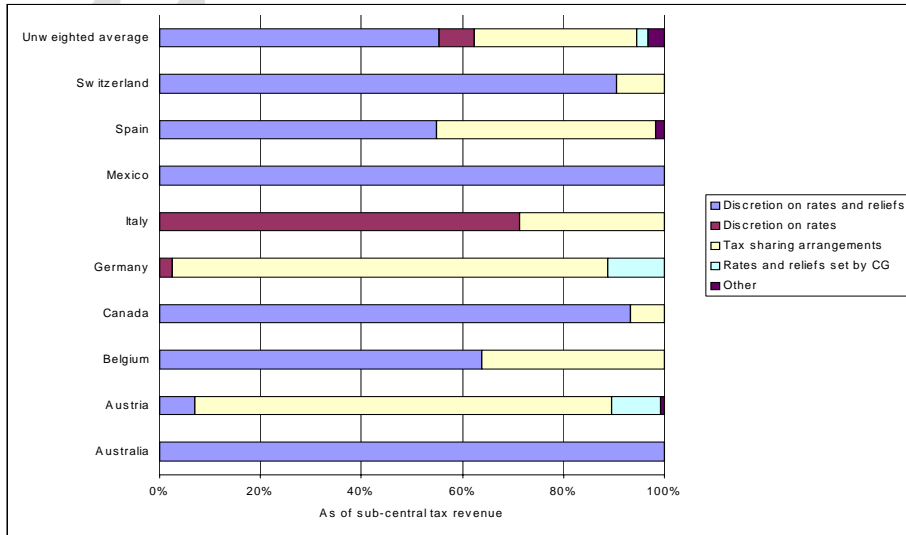


Source: National Accounts of OECD countries.

Eine Taxonomie der Steuerautonomie

a.1	The recipient SCG sets the tax rate and any tax reliefs without needing to consult a higher level government.
a.2	The recipient SCG sets the rate and any reliefs after consulting a higher level government.
b.1	The recipient SCG sets the tax rate, and a higher level government does not set upper or lower limits on the rate chosen.
b.2	The recipient SCG sets the tax rate, and a higher level government does set upper and/or lower limits on the rate chosen.
c.1	The recipient SCG sets tax reliefs – but it sets tax allowances only.
c.2	The recipient SCG sets tax reliefs – but it sets tax credits only.
c.3	The recipient SCG sets tax reliefs – and it sets both tax allowances and tax credits.
d.1	There is a tax-sharing arrangement in which the SCGs determine the revenue split.
d.2	There is a tax-sharing arrangement in which the revenue split can be changed only with the consent of SCGs.
d.3	There is a tax-sharing arrangement in which the revenue split is determined in legislation, and where it may be changed unilaterally by a higher level government, but less frequently than once a year.
d.4	There is a tax-sharing arrangement in which the revenue split is determined annually by a higher level government.
e	Other cases in which the central government sets the rate and base of the SCG tax.
f	None of the above categories a, b, c, d or e applies.

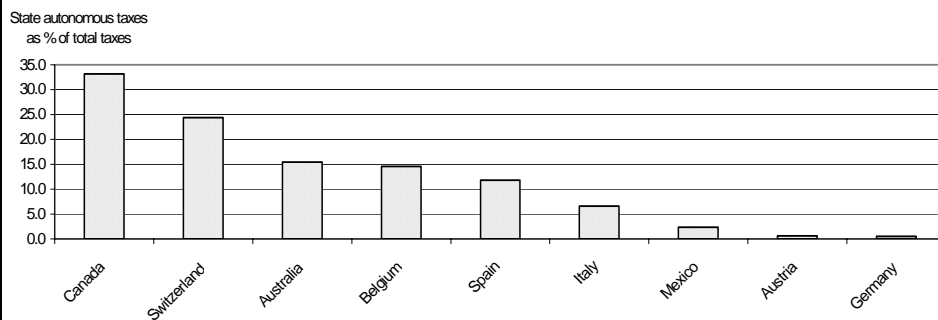
Steuerautonomie der regionalen Ebene



Source: National Accounts of OECD countries.

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Share of state autonomous tax revenue, 2002



Source: National sources, OECD Revenue Statistics 1965-2004 (2005).

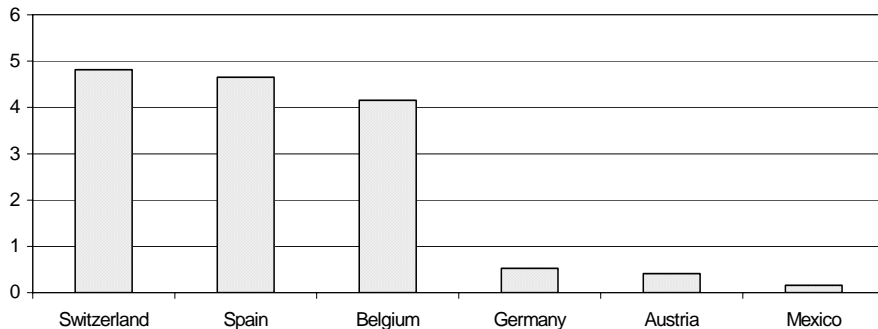
Note: "Autonomous tax revenue" is the share of tax revenue over which states have full or partial discretion.

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Share of state autonomous tax revenue, evolution 1995-2002

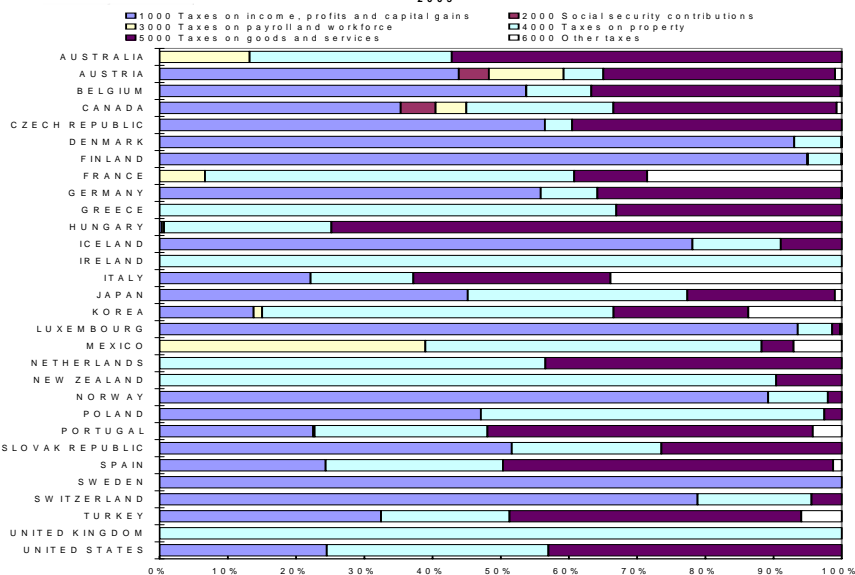
Change in % points
of total tax revenue



Source: National sources, OECD Revenue Statistics 1965-2004 (2005).

Note: "Autonomous tax revenue" is the share of tax revenue over which states have full or partial discretion.

Chart 6. The structure of State and local government tax receipts¹
Graphique 6. Structure des recettes fiscales des administrations d'états et locales¹
2003





Key points

- Österreich gehört, fiskalisch betrachtet, zu den zentralisiertesten Ländern der OECD
- Regionale Steuerautonomie ist nur in wenigen Ländern, vor allem den klassischen Föderationen (Kanada, Schweiz, USA) verbreitet
- Regionale Steuerautonomie hat sich OECD-weit erhöht, während Steuerteilungen an Bedeutung verlieren
- Die Steuerpalette der regionalen Ebene ist breitgefächert und umfasst Einkommens-, Grund- und Konsumsteuern
- Negative Verteilungseffekte werden durch Finanzausgleichssysteme aufgefangen