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These principles are briefly explained below: 1.

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conditioned by the two fundamental

requisites- Financial independence and financial responsibility.

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Robin Boadway Queens

University, Canada

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Fiscal ...

Fiscal federalism is an economic framework for understanding the relationship among federal, state, and local governments that focuses on the division of spending and taxing powers among these governments. Fiscal federalism is primarily an economic, rather than political, theory of relationships among

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central and noncentral governments.

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Fiscal federalism is concerned with “understanding which functions and instruments are best centralized and which are best placed in the sphere of decentralized levels of government” (Oates, s { { {). Fiscal federalism is a general

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normative framework
for the assignment of
functions to the
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federalism studies how to divide responsibilities (including finances) among federal, state, and local governments to improve economic efficiency and achieve various public policy objectives.

Fiscal Federalism: Theory and Practice

Fiscal federalism, however, represents the polar case where federal fiscal

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arrangements are
decided purely on
economic principles.

The existence or
otherwise of a federal
constitution is not a
consideration, and the
principles of fiscal
federalism apply to
both unitary and
federal countries².

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As a subfield of public
economics, fiscal

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federalism is concerned with "understanding which functions and instruments are best centralized and which are best placed in the sphere of decentralized levels of government" (Oates, 1999).

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federalism are

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concerned with the manner in which constitutions of nation-states deal with how taxing, spending, and regulatory roles are distributed among governments, as well as with how intergovernmental transfers are structured.

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THE PRINCIPLES AND PRACTICE OF FEDERALISM: LESSONS

FOR THE EU?, Robin
Boadway 13 parable
tax rates, thereby
removing one source of
inefficiency and
inequity that would
otherwise result from
decentralized fiscal
responsibility. As well,
the existence of an
effective equalization
system

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This rethinking has led to a resurgence of interest in the principles and practices of fiscal federalism. Federal systems are seen to provide safeguards against the threat of centralized exploitation as well as decentralized opportunistic behaviour while

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bringing decision makers closer to the people.

The Practice of Fiscal Federalism: Comparative ...

We clarify basic principles of fiscal federalism and adapt them to the finance of metropolitan transportation systems - typically characterized by multiple jurisdictions, numerous externalities

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showing the
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