

1. Record Nr.	UNINA9910452405903321
Titolo	Autonomy in subnational income taxes [[electronic resource] ] : evolving powers, existing practices in seven countries // edited by Violeta Ruiz Almendral and Francois Vaillancourt
Pubbl/distr/stampa	Montreal ; ; Ithaca, : McGill-Queen's University Press, c2013
ISBN	1-299-39485-X 0-7735-8809-4
Descrizione fisica	1 online resource (149 p.)
Altri autori (Persone)	Ruiz AlmendralVioleta VaillancourtFrancois
Disciplina	336.24
Soggetti	Intergovernmental fiscal relations Intergovernmental tax relations Taxation Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Published for Forum of Federations.
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	""Cover""; ""Title""; ""Copyright""; ""Contents""; ""Subnational Tax Autonomy: Introduction and Summary of Evidence""; ""1 Asymmetrical Federalism in Spain: The Challenges of Financing the Autonomous Communities""; ""2 Fiscal Autonomy in Scotland""; ""3 Asymmetrical Federalism: The Case of Belgium""; ""4 The Deadlock of Federalism in Germany: Assessing Recent Reforms""; ""5 Setting Personal Income Tax Rates: Evidence from Canada and Comparison with the United States of America, 2000a€?2010""; ""6 Cantonal Tax Autonomy in Switzerland: History, Trends, and Challenges""; ""Contributors""
Sommario/riassunto	An examination of the use of own tax rates by subnational governments in a federal setting.