1.	Record Nr.	UNINA9910820723503321
	Titolo	Perspectives on fiscal federalism / / edited by Richard M. Bird, Francois Vaillancourt
	Pubbl/distr/stampa	Washington, DC, : World Bank, 2006
	ISBN	1-280-37331-8 9786610373314 0-8213-6556-8
	Edizione	[1st ed.]
	Descrizione fisica	x, 265 pages : illustrations ; ; 28 cm
	Collana	WBI learning resources series
	Altri autori (Persone)	BirdRichard M <1938-> (Richard Miller) VaillancourtFrancois
	Disciplina	336
	Soggetti	Intergovernmental fiscal relations Local finance Revenue
	Lingua di pubblicazione	Inglese
	Formato	Materiale a stampa
	Livello bibliografico	Monografia
	Note generali	Description based upon print version of record.
	Nota di bibliografia	Includes bibliographical references and index.
	Nota di contenuto	Contents; Foreword; Preface; Contributors; 1. Introduction and Summary; Part I. The Structure of Intergovernmental Finance; 2. Revenues and Expenditures in an Intergovernmental Framework; 3. Budgeting, Financial Management, and Financial Markets in an Intergovernmental Context; 4. The Structures and Conduct of Intergovernmental Relations; 5. Fiscal Flows, Fiscal Balance, and Fiscal Sustainability; Part II. The Provision of Services; 6. Fiscal Aspects of Alternative Methods of Governing Large Metropolitan Areas; 7. Providing Public Services in Remote Areas; 8. Local Government Enterprises Part III. Revenues9. Local and Regional Revenues: Realities and Prospects; 10. Alternative Approaches to Taxing Land and Property; 11. Local Business Taxes; 12. Fiscal Federalism and the Taxation of Nonrenewable Resources
	Sommario/riassunto	This book addresses a variety of issues relating to intergovernmental finance and the provision and financing of local services including budgeting and financial management, the institutional framework for the conduct of intergovernmental relations, appropriate methods of

service delivery in metropolitan agglomerations and remote rural areas, local government enterprises, user charges, property taxes, income and value-added taxes, natural resource taxes, and local business taxes. Throughout, the authors draw on experience both in Canada and in other decentralized countries and consider to vary