

L'autonomie fiscale des Régions en Belgique: Evaluation et perspectives ^(*)

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ABSTRACT

This paper discusses the tax autonomy of regions in the current fiscal federalism arrangements in Belgium and possible reforms. Section 1 describes the current arrangements. Regional taxes and a tax sharing of the federal PIT revenue are the main revenue sources of the Regions. While these have a nearly full competence about the base, rate and exemptions for regional taxes, they only have limited competences on their PIT revenue. We next list and analyse the use that regions have made from their tax autonomy over the past 8 years, starting from the 2001 reform of the federal system. The final section discusses possible reforms in the devolution of personal income tax, corporate income tax, tax incentives, revenue collection and tax administration.

Keywords: fiscal federalism, tax autonomy

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