

A Global Dialogue on Federalism
Volume IV

THE PRACTICE
OF FISCAL FEDERALISM:
COMPARATIVE PERSPECTIVES

EDITED BY ANWAR SHAH

SENIOR EDITOR JOHN KINCAID

Published for



Forum of Federations
Forum des fédérations

and

iacfs

INTERNATIONAL ASSOCIATION OF
CENTERS FOR FEDERAL STUDIES

by

McGill-Queen's University Press
Montreal & Kingston • London • Ithaca

Contents

Preface	vii
Introduction: Principles of Fiscal Federalism	ANWAR SHAH 3
Commonwealth of Australia	ALAN MORRIS 43
Federal Republic of Brazil	FERNANDO REZENDE 73
Canada	ROBIN BOADWAY 98
Federal Republic of Germany	LARS P. FELD/ JÜRGEN VON HAGEN 125
Republic of India	GOVINDA RAO 151
Malaysia	SHANKARAN NAMBIAR 178
Federal Republic of Nigeria	AKPAN EKPO 204
Russian Federation	ALEXANDER DERYUGIN/ GALINA KURLYANDSKAYA 235
Republic of South Africa	BONGANI KHUMALO/ RENOSI MOKATE 262
Kingdom of Spain	JULIO LÓPEZ-LABORDA/ JORGE MARTÍNEZ-VÁZQUEZ/ CARLOS MONASTERIO 287
Swiss Confederation	GEBHARD KIRCHGASSNER 317
United States of America	WILLIAM FOX 344
Comparative Conclusions on Fiscal Federalism	ANWAR SHAH 370

Contributors	395
Participating Experts	401
Bibliography	409
Index	427