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***International perspective for a sound
intergovernmental finance system in the
Philippines***

Jan Werner

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International perspective for a sound intergovernmental finance system in the Philippines

by

Jan Werner¹

Abstract: This paper describes briefly the different forms of equalisation, principally focussing on the distinction between revenue equalisation versus cost equalisation. In addition, some international country case studies from Australia, Canada, Germany and Switzerland are presented. Based on these country cases, suggestions are made as to how the Philippines can avoid pitfalls in the area of fiscal federalism and what lessons they can learn from other countries for the next twenty years. This will enable readers to decide how common or unique the Philippine experience is and what achievements and failures can be observed in the Philippines in comparison with other developing countries.

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¹ Jan Werner, Institute of Local Public Finance, Schumannstraße 29, 63225 Langen, Germany as well Business and Information Technology School, Reiterweg 26b, 58636 Iserlohn, Germany; email: jan.werner@ilpf.de The findings, interpretations, and conclusions expressed in this paper rare entirely those of the author. They do not necessarily represent the view of the ILPF GmbH and the BiTS gGmbH.