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***Revenue Mobility in a Developing Country: An
International Perspective for the Philippines***

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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 some industrialized countries 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. 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.

JEL Classification: H7; H2; H1

Keywords: Fiscal Federalism, Grants, Fiscal Autonomy, Australia, Canada, Germany, Switzerland, Philippines

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¹ The findings, interpretations, and conclusions expressed in this paper are entirely those of the author. They do not necessarily represent the view of the ILPF GmbH and the BiTS GmbH. Some part of this article are based on Werner, 2012 and Werner, 2014.