

BULLETIN DE DOCUMENTATION

**RECENTE EVOLUTIE VAN DE GEMEENTELIJKE  
FISCALITEIT IN VLAANDEREN.**

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## ***Abstract***

*Flemish municipalities get at about 50% of their current income from local taxes. In the first part of this article we examine why a sufficient level of tax revenue is important for (local) governments, especially for the financing of their own expenditures.*

*But the municipal tax competence is facing more and more threats in Flanders. Legislation limits the possibilities of local taxation, law-courts condemn municipalities to pay back taxes to citizens and enterprises, federal and state politicians criticize local tax rate increases, etc. Meanwhile, Flemish municipalities are facing growing difficulties to balance their budgets.*

*In the last part of this article, we make some suggestions for a new debate between the different levels of government concerning the municipal tax competences.*

**KEYWORDS:** *local taxation, intergovernmental relations, fiscal federalism*

**JEL CLASSIFICATION:** *H71, H77*