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Spoor fiscaliteit

De impact van de hervorming Reynders op de grondslag van de APB: een eerste tussentijdse analyse

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ABSTRACT

In 2001 the Belgian federal income tax system was changed in a significant way. Given that these federal tax revenues constitute the tax base of the Flemish local government APB-tax, local governments will be facing a serious decline in tax revenues and a decreasing tax base during the period 2003-2006. Although the final impact will only be observed in 2007, we made a preliminary estimate of the effect on the local tax bases in 2002. Our analysis shows these tax bases increased in 2003 by 3.88%. But due to the income tax reform on average 0.45% of the local government's tax base disappeared as compared to the former year. However, the effect of the reform varied quite substantially between communities. Exploratory OLS-regression results show that the change in the tax base for the APB-tax is depending on variables representing migration, population characteristics and community scale.

KEYWORDS: fiscal federalism, vertical fiscal externalities, personal income tax reform

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