

COSAC

Working Group

**Table summarising competences of
Regional Assemblies
in the Member States of the European Union
and Accession countries**

19 February 2004

Country	Regional / Municipal Authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence
Austria	Nine <i>Länder</i> .	Legislative competence of the <i>Länder</i> as far as the Federal Constitution does not expressly assign legislation to the <i>Bund</i> (Federation).	Budgetary powers.	Apart from federal taxes, land taxes and municipal taxes exist as well – they may be exclusive, common or supplementary.	Administrative competence of the <i>Länder</i> as far as the Federal Constitution does not expressly assign executive powers to the <i>Bund</i> .
	2,359 municipalities.				Municipalities either have an own sphere of administrative powers or are bound by instructions of the <i>Bund</i> or the respective <i>Land</i> .

Country	Regional/ municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence
Belgium¹	There are three Communities: the Flemish Community, the French Community and the German-speaking Community. The two main Communities, i.e. the Flemish and the French Community both have jurisdiction over certain institutions in Brussels.	The Communities are competent for matters relating to culture, education, audio-visual media, health and welfare. The two main Communities, i.e. the Flemish and the French Community both have jurisdiction over certain institutions in Brussels.	The Communities have a full budgetary competence.	The Communities have <i>de facto</i> no fiscal competence. They receive contributions from the federal government.	The Communities have extensive administrative powers in their own fields of competence.
	There are three Regions: Flanders, Wallonia and Brussels. In Brussels, special protective measures exist to safeguard the interests of the Flemish minority.	The Regions' competences primarily concern the socio-economic sphere. Examples are inter alia, employment, economy, agriculture, energy, water, environment, town and country planning, housing, foreign trade, transport and public works.	The Regions have a full budgetary competence.	The regions can levy taxes in a limited number of fields. They can also levy fees for services.	The Regions have extensive administrative powers in their own fields of competence.
	There are 10 provinces and 585 municipalities.	The provinces and municipalities have no legislative competence	The provinces and municipalities have a budgetary competence, but subject to the supervision of the regions.	The provinces and municipalities can levy taxes in a limited number of fields. They can also levy fees for services.	The municipalities have administrative responsibility for tasks of local interest (social care, education, sport culture, infrastructure, tourism, police force, local economic development...). The provinces and municipalities perform more and more administrative tasks in delegated areas (urban planning and environment).

¹ The Belgian federal State consists of two types of federated entities that are superimposed one on another: the Communities and the Regions. The Regions and Communities both have their own elected assemblies and governments.

Country	Regional / municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence
Cyprus	33 municipalities.	Can issue byelaws with the approval of the Council of Ministers and/or the House of Representatives.	The most important revenue comes from various municipal fees, and taxes, as well as the annual state grant.	Collection of municipal taxes and fees and receipt of transfers.	Town planning, water supply systems sewer systems and systems for the drainage of rain water, construction, maintenance, lighting of streets, the collection, disposal and treatment of waste, the protection and improvement of the environment, the construction, development and maintenance of municipal gardens and parks and the protection of public health.
	353 local communities.	Can issue byelaws with the approval of the Council of Ministers and/or the House of Representatives.	The most important revenue comes from various municipal fees, and taxes, as well as the annual state grant. However, local communities receive less revenue from municipal fees and taxes and a larger annual state grant than the municipalities.	Collection of municipal taxes and fees and receipt of transfers.	

Country	Regional/ municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence
Czech Republic	14 regions.	Can issue regional decrees.	Approximately 3/4 of income comes from transfers from the state. Expenses are generally earmarked for the fulfilment of the obligations that are detailed in the laws.	No fiscal competence.	Administrative responsibility for such areas as education, historical monuments, welfare, culture, urban police forces, refuse treatment, and second and third category roads.
	6,259 municipalities of which 383 administer certain tasks for the state administration.	Can issue byelaws and executive orders.	Approximately 3/4 of income comes from transfers from the state. Expenses are generally earmarked for the fulfilment of the obligations that are detailed in the laws.	Only in the form of fees and property tax.	Administrative responsibility for such areas as education, historical monuments, welfare, culture, urban police forces, refuse treatment, and second and third category roads.

Country	Regional/ municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence
Denmark	271 primary municipalities.	No legislative competence.	Independent budgetary competence.	Independent municipal right to levy taxes (income tax, land tax).	<ul style="list-style-type: none"> • Primary school education • Child care and care of the elderly. • Libraries, local sports facilities, and other cultural areas. • Awarding and paying cash benefits, early retirement pensions, and some other social benefits. • Activation and job-creation projects for the unemployed who are not members of an unemployment scheme. • Utilities. • Environmental measures. • Emergency services.
	13 counties	No legislative competence.	Independent budgetary competence.	Independent municipal right to levy taxes (income tax, land tax).	<ul style="list-style-type: none"> • The hospital sector and health insurance. • Upper secondary and higher preparatory education. • Care of the mentally and physically handicapped. • Certain cultural activities. • Regional public transport. • Environmental measures.
Country	Regional / municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence

Estonia	15 regions (led by government-appointed governors).	No legislative competence.		No fiscal competence.	Limited delegated tasks. The principal task is to ensure that the municipalities act in accordance with laws and codes of practice laid down by a central body.
	241 municipalities.	Limited legislative competence.	No budgetary competence.	Some budgetary powers, but may not operate with a deficit.	Administrative responsibility includes schools, upper secondary schools, local transport and infrastructure, care of the elderly, partly the health care system at local level, urban planning, sport and culture, environment and waste management, shared responsibility with the central authorities in the area of rescue services and law and order (police).
Country	Regional/ municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence

Finland	5 counties.	No legislative competence.	No budgetary competence.	No fiscal competence.	Perform administrative tasks in delegated areas.
	446 municipalities.	No legislative competence, but can adopt certain administrative regulations.	Budgetary powers.	Competence to establish and collect income tax and property tax. Can levy fees for services.	Responsible for a comprehensive basic service for citizens of the municipalities. Can only be directed to carry out or be deprived of the right to carry out tasks by law.
	Province of the Åland Islands.	In accordance with the self-government Act, the Åland Islands have extensive self-determination with a Landskapsstyrelse (Regional Government) and Lagting (Parliament). The Landshövding (Prefect) is appointed by the Finnish Government with the consent of the Province. The Åland Islands possess exclusive legislative competence in a number of areas.			

Country	Regional / municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence
France	22 regions, of which Corsica has greater autonomy than the others.	No legislative competence.	Considerable budgetary responsibility in their respective areas. However, this is only a question of delegated responsibility.	No competence to levy income tax, but income derived from other taxes (on private persons and companies) and user's payments.	Administrative responsibility for such areas as general urban and rural planning, vocational training, buildings for the higher education, cultural affairs, and industrial and economic development.
	96 departments.	No legislative competence.			Administrative responsibility in such areas as social welfare, buildings for the secondary schools, roads, and the infrastructure for agriculture and industry.
	36,580 municipalities.	No legislative competence.			Administrative responsibility in such areas as local transport, buildings for primary schools, the environment, culture, local public utilities (water supply, household rubbish...) and sport.

Country	Regional / municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence
Greece	9 regions.	No legislative competence.			The administrative powers of the local authorities lie in continuation of the delegated tasks.
	5,828 municipalities.	No legislative competence.	The municipalities receive grants from the state, of which 1/3 must be spent on investments and the remainder on current expenses. Each year the municipalities prepare budgets, which are subject to the approval of the Public Auditor.	The municipalities receive grants from the state, of which 1/3 must be spent on investments and the remainder on current expenses. Each year the municipalities prepare budgets, which are subject to the approval of the Public Auditor.	The administrative powers of the local authorities lie in continuation of the delegated tasks.

Country	Regional/ municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence
Germany	16 <i>Länder</i> with their own constitutions, parliaments and governments.	<p>The execution / implementation of federal legislation belongs to the competencies of the <i>Länder</i>, with certain exceptions.</p> <p>Exclusive federal legislative competence: issues connected with foreign policy, defence, currency, money and the monetary system, foreign trade, air and rail traffic, and combating international crime.</p> <p>Divided legislative competence (i. e. as a point of departure this belongs to the <i>Länder</i>, but can be ascribed to the federal legislation with regard to the public good): such as civil and criminal law, the right of residency and establishment for foreign citizens, public welfare, and infrastructure.</p> <p>The framework legislation of the <i>federation</i> (which is fulfilled by the <i>Länder</i>), such as, national and regional planning, and the national register.</p>	In principle, freedom to prepare budgets, but subject to the municipal supervision of the <i>Länder</i> , which ensure, in particular, that the municipalities do not get into debt.	<p>Both the federal government and the <i>Länder</i> can levy taxes. The <i>Länder</i> receive financial contributions from the federal government when they implement federal legislation.</p> <p>Some taxes fall to the <i>Länder</i> and the federal government respectively, while others are shared.</p> <p>There is a financial equalisation both between the <i>Länder</i> and between the federal government and the <i>Länder</i>.</p>	As a consequence of the federal structure the <i>Länder</i> have extensive administrative powers.
	Approximately 16,000 municipalities.	No legislative competence, <i>but the right of local self-government</i> .		<p>Cannot levy taxes, but have the right to income from land tax, tax on business and local consumer duties.</p> <p>Can establish the taxes that are due to the municipalities.</p>	Administrative powers, <i>execution of legislation on behalf of the Länder</i> .
	Regional / municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence

Country					
Hungary	7 regions (the number has not been finally settled).	No legislative competence.	No budgetary competence.	None. The government has a monopoly on income tax and VAT. Competence for other taxes and duties lies with the local authorities.	Envisioned as administrative and planning units. Statistical units. At present no separate competence.
	20 municipalities (envisioned as approximately 120 micro-regions).	No legislative competence.	Only with regard to the distribution of the administrative areas of competence (financed through state funds).	No fiscal competence.	Administration of universities, further education, hospitals, etc., and police districts.
	Approximately 3,200 elected local authorities, (villages, towns, etc.).	Extensive access to issuing administrative rules within the framework of legislation.	Self-management of own and central funds.	Yes – property tax, company taxes, etc.	All local conditions and institutions.

Country	Regional/ municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence
Ireland	2 authorities at supra-regional level.	No legislative competence.	Limited budgetary competence	No fiscal competence.	Clearly defined, delegated tasks.
	8 regional authorities.	No legislative competence.	Limited budgetary competence	No fiscal competence.	Clearly defined, delegated tasks.
	80 local authorities.	No legislative competence.	Limited budgetary competence	No fiscal competence.	Clearly defined, delegated tasks.
	34 authorities at town/district level.	No legislative competence.	Limited budgetary competence	No fiscal competence.	Clearly defined, delegated tasks.
	Regional/ municipal Authority	Legislative competence	Budgetary competence	Fiscal competence	Legislative Competence

Country					
Italy	<p>20 regions. 103 provinces. 8,102 municipalities.</p>	<p>Legislative competence - Regions have large legislative powers, according to the system existing in Italy, that divides legislative powers in three areas. One covers the most important matters (e.g. foreign policy) and is up to the State. Another one covers different matters (e.g. energy production and distribution), in which regions have legislative powers within the framework established by the State. The last one covers remaining matters, in which regions have exclusive powers. This is the new distribution of legislative powers after the reform of 2001. Anyway, the principle of subsidiarity rules all this system and the Constitutional Court is called to solve the conflicts of attribution between the State and the regions. Besides, the State and the regions must respect the Constitution.</p>	<p>The activities of the regions, provinces, and municipalities are financed through transfers from the state, own resources and through contributions from taxes paid to the state. The resources should cover all the expenses necessary to carry out their tasks.</p>	<p>Both the regions and municipalities can levy taxes, but at a modest level. Following the reform of 2001, the Government is working on a proposal that will provide the regions and municipalities with greater autonomy in fiscal matters, in accordance with the Constitution and following the principles of co-ordination with the public fiscal system.</p>	<p>Administrative competences are devolved to the municipalities, except those which are up to provinces, regions or the State, on the basis of the principles of subsidiarity, differentiation and suitability. The municipalities are typically responsible for tasks related to transportation, the social area and culture.</p>
	Regional/ municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence

Country					
Latvia ²	5 regions.	No legislative competence.	No budgetary competence.	No fiscal competence.	General responsibility for regional planning. Must ensure co-ordination between local authorities, regions, and state institutions on regional development.
	26 counties.	No legislative competence.	No budgetary competence.	No fiscal competence.	Handle such areas as civil preparedness, local transport, and assistance in connection with the education system, registering children of school age, and taking care of children's welfare.
	554 municipalities.	Can adopt certain binding administrative precepts.	Limited budgetary competence by special agreement with the Ministry of Finance.	Collect certain taxes and duties including property tax. In addition certain powers to collect income tax by special agreement with the Ministry of Finance.	Responsibilities include energy, refuse handling, the environment, education (primarily primary schools, upper secondary schools, vocational education), culture, procuring buildings for use as health care institutions, the social sector, and the maintenance of public order.

² 7 big cities with special status (perform functions at both county and municipal level).

Country	Regional / municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence
Lithuania	10 regions.	No legislative competence.	No budgetary competence.	No fiscal competence.	Must implement and co-ordinate government policies in the regions in collaboration with the municipalities (these are not subject to the regions).
	60 municipalities.	No legislative competence.	Budgetary powers, but may not operate with a deficit.	Competence to collect property tax and fees for services.	Responsibilities include education, the social sector, the health sector, tourism, local social and financial infrastructure, and rural affairs.

Country	Regional/ municipal authorities	Legisaltive competence	Budgetary competence	Fiscal competence	Administrative competence
Luxembo urg	118 primary municipalities.	No legislative competence. Can issue local decrees which cannot contravene national legislation.	The activities of the municipalities are financed through taxes and transfers from the state.	Can establish and collect local taxes.	Limited delegated tasks. Futhermore the municipalities have administrative responsibility for internal municipal tasks.

Country	Regional / municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence
Malta	3 regions, among them the island of Gozo, which has its own judicial system and a separate ministry.	No formal legislative competence, but are often consulted.	No budgetary competence.	No fiscal competence.	No administrative competence.
	68 local councils.	Given what is known as legislative competence (in less important, selected areas), by the Minister for Justice. These include open-air advertising and other decisions of limited relevance for the local area.	Receive transfers from the central government which may be spent within the framework of a regulatory and procedural protocol, which is drawn up by the central government.	No fiscal competence, but they receive transfers and have an income from issuing trading permits, house rental income, etc.	Minor legal functions (primarily traffic offences). Maintenance of the infrastructure. Are consulted by the central government in a number of areas.

Country	Regional/ municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence
The Netherlands	12 provinces.	No legislative competence.	More than half of the finances are provided in the form of state grants.	More than half of the finances are provided in the form of state grants.	Can perform tasks of an administrative character in pursuance of special statutes.
	584 municipalities.	No legislative competence.	More than half of the finances are provided in the form of state grants.	More than half of the finances are provided in the form of state grants.	Can perform tasks of an administrative character in pursuance of special statutes.

Country	Regional/ municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence
Poland	16 regions.	No legislative competence.	All plan annual budgets individually.	No fiscal competence.	Administrative responsibility for such areas as further education, international – regional collaboration, general responsibility for the health sector and combating unemployment.
	314 provinces and 65 towns with rights similar to those of the provinces.				Administrative responsibility in such areas as youth education, the handicap area, road maintenance, and broad cultural administration.
	2,478 municipalities.			The municipalities can levy and collect tax, and can also independently establish tax rates in specific, less comprehensive areas.	Administrative responsibility in such areas as child care, primary schools, the environment, culture, and sport.

Country	Regional/ municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence
Portugal	5 Committees of Regional Co-ordination and Development. 308 municipalities. 18 Provinces.	No legislative competence.	Budgetary fulfilment competence, i.e. within the framework established in detail by the government.	No fiscal competence.	Administrative powers.
	2 autonomous regions (Azores and Madeira).	Legislative competence, with the exception of foreign policy, defence, the police force, and the judicial system.	Full budgetary competence, in their sphere of competences	Powers allowing the taxation system to be adapted – including the use of income and VAT.	Administrative powers.

Country	Regional / municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence
Spain	2 special autonomous regions (the Basque country, and Navarre).		The autonomous regions have budgetary powers for the performance of their assigned competencies in accordance with a principle of co-ordination with the central finance authorities and a solidarity principle among all Spanish citizens. The allocation of state grants to the autonomous regions is established in the state's budget.	<p>Levy taxes such as ownership's transfers, a regional surcharge of the income tax and then make contributions to the state. But they do not levy the main taxes such as income tax, corporate tax or VAT.</p> <p>Powers allowing the taxation system to be adapted – including the use of income.</p>	Administrative powers.
	15 autonomous regions with varying degrees of self-determination and powers. Five have opted for a rapid transfer of competence, and ten have opted for a slow transfer.			It is generally the case that the state is responsible for levying taxes which comprise state taxes, taxes in accordance with the agreed statutes, and purely local taxes.	
	50 provinces. 8,078 municipalities	No legislative competence.	The budgetary framework is established by agreement with the overall autonomous regions and the state authorities.	Certain fiscal powers (e.g. part of the property and road taxes).	Administrative powers in accordance with the constitution in the areas affecting their interests and by agreement with the autonomous regions, such as in the social area, local police force, urban planning, water supplies, etc.

Country	Regional / municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence
Slovenia	193 municipalities.	The municipalities possess no legislative competence.	The municipalities are financed through their own resources (e.g. land rental, income from municipally owned enterprises). In addition they receive contributions from the taxes paid to the state.	The municipalities may not levy taxes, but can collect fees for services performed.	The municipalities have administrative competence in the areas of: economic development, agriculture, urban planning, tourism, protecting the environment, adult education, culture, and the local police force.

Country	Regional/ municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence
Slovakia	8 regions.	No legislative competence.	The regions have very limited budgetary competence. Income is divided between state grants and levying various indirect taxes and duties.	The regions have competence in connection with less extensive tax and income areas such as user's charges, tobacco duty, alcohol duty, and water and heating fees.	<p>Administrative responsibility in such areas as youth education, the handicap area, road maintenance, and broad cultural administration.</p> <p>The regions have administrative responsibility for bigger hospitals, regional police forces, intermediate schools, and transport.</p>
	79 municipalities.	No legislative competence.	The municipalities have very limited budgetary competence. Income is divided between state grants and levying various indirect taxes and duties.	The municipalities have competence in connection with less extensive tax and income areas such as user's charges, tobacco duty, alcohol duty, and water and heating fees.	The municipalities have administrative responsibility for local hospitals, primary schools, health-care centres, and transport.

Country	Regional / municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence
Sweden	20 county councils.	No legislative competence – this lies solely with the Riksdag (Parliament).	Independent budgetary competence.	The county councils and the municipalities have fiscal competence. They can therefore levy income tax and determine tax rates themselves. In addition they can levy varies duties for the services they otherwise provide.	The county councils have administrative competence in connection with the health sector, and public transport.
	290 municipalities.	The Riksdag and the municipalities implement the legislation passed by the Riksdag.	Independent budgetary competence. Grants are received from the state of which some are earmarked, while other can be freely disposed of.	The municipalities have fiscal competence. They can therefore levy income tax and determine tax rates themselves. In addition they can levy varies duties for the services they otherwise provide.	The municipalities have administrative competence and powers to exercise authority, mainly in such areas as social care, care of the elderly and children, education, and infrastructure.

Country	Regional/municipal authorities	Legislative competence	Budgetary competence	Fiscal competence	Administrative competence
United Kingdom	Four countries or territories – England, Wales, Scotland and Northern Ireland. Scotland has its own Executive and Parliament. Wales and N. Ireland have assemblies (the latter currently suspended). (The 8 regions within England have no administrative significance at present.) (N.B. England/Wales, Scotland and N.Ireland have separate legal systems.)	The Scottish Parliament and Northern Ireland Assembly have primary legislative competence (in devolved matters). The Welsh Assembly can make secondary legislation.	Overall budgets in Scotland, Wales and Northern Ireland are determined by a formula distributing revenue within the UK	Limited fiscal powers in Scotland (not yet exercised); none elsewhere	Administrative powers (in matters devolved by the UK Parliament).
	England: 34 counties (with 238 district councils below them), 46 unitary authorities, 36 metropolitan boroughs and 33 London boroughs; Wales, Scotland and Northern Ireland: 22, 32 and 26 unitary authorities respectively	No primary legislative competence	Budgetary competence, subject to ‘capping’ of budgets by central government in some circumstances	Some local tax-raising powers; but most income is from central government grants	Administrative powers

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