



La gobernanza fiscal de las Comunidades Autónomas: una valoración crítica de su estado actual con perspectivas de reforma [

2020

text (article)

Analítica

This paper provides a critical assessment of the current legislation on budget stability for the case of the Spanish regions. Particularly, the paper focuses on its very limited effectiveness for the compliance of the deficit and expenditure rules objectives. Moreover, the application of this legislation has experienced significant failures in dealing with the transitory period, the application of the corrective mechanisms, the lack of higher automatism and the interpretation of some provisions related to budget surplus and nonexpected fiscal revenues. The possible reform of such legislation should take into consideration a number of issues, namely, the reform of the European economic governance, the changes in the Spanish territorial financing system and the complete revision (if not elimination) of the extraordinary financial funds

This paper provides a critical assessment of the current legislation on budget stability for the case of the Spanish regions. Particularly, the paper focuses on its very limited effectiveness for the compliance of the deficit and expenditure rules objectives. Moreover, the application of this legislation has experienced significant failures in dealing with the transitory period, the application of the corrective mechanisms, the lack of higher automatism and the interpretation of some provisions related to budget surplus and nonexpected fiscal revenues. The possible reform of such legislation should take into consideration a number of issues, namely, the reform of the European economic governance, the changes in the Spanish territorial financing system and the complete revision (if not elimination) of the extraordinary financial funds

<https://rebiunoda.pro.baratznet.cloud:28443/OpacDiscovery/public/catalog/detail/b2FpOmNlbGVicmF0aW9uOmVzLmJhcmF0ei5yZW4vMzQxMTcwMjI>

Título: La gobernanza fiscal de las Comunidades Autónomas: una valoración crítica de su estado actual con perspectivas de reforma electronic resource]

Editorial: 2020

Tipo Audiovisual: Gobernanza fiscal estabilidad presupuestaria deuda pública regla de gasto Comunidades Autónomas Fiscal governance budget stability public debt expenditure rule Autonomous Communities

Documento fuente: Investigaciones Regionales = Journal of Regional Research, ISSN 2340-2717, N°. 47, 2020, pags. 31-56

Nota general: application/pdf

Restricciones de acceso: Open access content. Open access content star

Condiciones de uso y reproducción: LICENCIA DE USO: Los documentos a texto completo incluidos en Dialnet son de acceso libre y propiedad de sus autores y/o editores. Por tanto, cualquier acto de reproducción, distribución, comunicación pública y/o transformación total o parcial requiere el consentimiento expreso y escrito de aquéllos. Cualquier enlace al texto completo de estos documentos deberá hacerse a través de la URL oficial de éstos en Dialnet. Más información: <https://dialnet.unirioja.es/info/derechosOAI> | INTELLECTUAL PROPERTY RIGHTS STATEMENT: Full text documents hosted by Dialnet are protected by copyright and/or related rights. This digital object is accessible without charge, but its use is subject to the licensing conditions set by its authors or editors. Unless expressly stated otherwise in the licensing conditions, you are free to linking, browsing, printing and making a copy for your own personal purposes. All other acts of reproduction and communication to the public are subject to the licensing conditions expressed by editors and authors and require consent from them. Any link to this document should be made using its official URL in Dialnet. More info: <https://dialnet.unirioja.es/info/derechosOAI>

Lengua: Spanish

Enlace a fuente de información: Investigaciones Regionales = Journal of Regional Research, ISSN 2340-2717, N°. 47, 2020, pags. 31-56

Baratz Innovación Documental

- Gran Vía, 59 28013 Madrid
- (+34) 91 456 03 60
- informa@baratz.es