

The Distribution of Powers and Functions in Federal Systems: A Comparative Overview

	Canada (1867)	United States (1789)	Switzerland (1848/1999)	Australia (1901)	Germany (1949)	Austria (1929)	India (1950)	Malaysia (1963)	Belgium (1993)	Spain (1978)	Czechoslovakia (1968)	Pakistan (1962)
BASIC FEATURES												
Residual Power	F	S	S	S	S	S	F	S	F	FS*	S	S
Enumeration of State Powers	YES	NO	SOME	NO	NO	YES	YES	YES*	YES*	YES*	NO	NO
Delegation of Legislative Authority	NO	NO	YES	YES	YES	NO	YES	YES	YES*	YES	NO	YES
SCOPE OF POWERS												
Finance and Fiscal Relations												
Taxation												
Customs/Excise	F	F/C	F	F	F	F	F/FS	P ^a	C	F	F	F
Corporate	FS	C	F	C	C	F	F	F	C	F	F	F
Personal Income	FS	C	FS	C	C	F	FS	F	C	FS*	F	FS
Sales	FS	C	F	C	C	F	FS	P ^a	C	F	S	F
Other			FS						Sr	FS*		
Equalization	F		F		FS				F		F	
Debt and Borrowing												
Public Debt of the Federation	F	F	F	F	F	F	F	F	F	F	F	F
Foreign Borrowing	FS	FS	FS	C	FS	F	F	F	FSer	FS	FS	FS
Domestic Borrowing	FS	FS	FS	C	FS		FS	FS	FSer	FS	FS	FS

Legend:

- F = federal power
- S = state (provincial/canton/Länd/autonomous community)
- C = concurrent power (federal paramountcy except where denoted C^a which denotes provincial paramountcy)
- c = "Community" power
- r = "Regional" power
- * = 5 of the 17 sub-national orders of government retain residual powers, for the others the residual powers are federal
- † = asymmetrical application of powers
- † = federal legislation in this field administered by the states