



Brazil is a federation of 26 states, plus the Federal District. The states, through their Ministries of Finance created in December 2004 the Fiscal Forum of Brazilian States (FFBS), a permanent body aimed at improving fiscal federalism in Brazil.

FFBS' institutional actions are carried out and officially stamped by its Board of Councilors (BC) and include the promotion of new and constructive dialogue both among states and between states and other levels of government, particularly the federal government. FFBS is an organization long lacked by the states, given that the main intergovernmental body of Ministries of Finance - Confaz - is in charge specifically of deciding upon fiscal benefits and incentives. Thus, it basically exposes states' antagonisms rather than convergence.

Technical activities of FFBS involve the implementation of studies, analysis, and debates of matters related to fiscal federalism, mainly as part of a program of studies carried out by the Federal School of Public Finance Administration – ESAF involving state officials with experience in different areas of public finances and taxation. Despite a certain inevitable degree of theoretical foundation, the studies have been carried out responding to pragmatic needs of the states. The studies, rather than interfering in the current economic and political situation, aim at formulating medium to long term alternatives.

State officials are brought together to rethink the problems affecting federative relations in Brazil and to make use of comparative experiences of other federal systems. Each year written works produced by the participating officials under the supervision of chosen experts are published. Some of these works have received excellent comments of experts and have also been used to inform the discussions on tax reform and others. Publications in Portuguese are available at http://www.esaf.fazenda.gov.br/assuntos/estudos_pesquisas/forum-fiscal/publicacoes