



Fiscal self-reliance is a critical issue for consideration in the lead-up to and following the Referendum for the political future of the Autonomous Region of Bougainville.

This study will analyse the relationship between fiscal and political autonomy, discuss the role of mining and mineral rents in providing taxes and revenues for the government, and investigate the opportunities for growing the economy and broadening the tax base.

The study will address the following specific questions.

- How is fiscal self-reliance defined in the current legislations?
- What is the relationship between state capacity, state strength, and the economy?
- What progress has the ABG made in achieving fiscal self-reliance?
- How much revenue would a future Bougainville under an autonomous governance arrangement need?
- How much revenues would an independent nation of Bougainville need?
- What are the revenue options for the ABG?
- What role, if any, is mining likely to contribute to growing the economy and hastening the progress to fiscal self-reliance?

The information from this study will be particularly informative for the stakeholders involved in both the preparations for the impending referendum and in implementing the outcome of the referendum.

It will provide information to the following:

- Political Leaders of both the PNG and ABG Governments;
- Senior public servants and others involved in the preparations for the Referendum and in the implementation of the results; and,
- The wider public on the potential for economic growth and the fiscal needs of an autonomous/independent Bougainville.