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AUGUST 2013, VOLUME 10, ISSUE NO. 8



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—Cosmos
Carl SAGAN

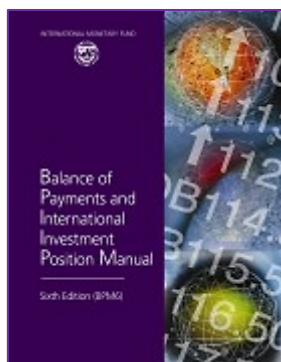
CURRENT AWARENESS SERVICE
[*New Arrivals of Books & Reports*]
[*Volume 10; Issue No. 8; August 2013*]

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BALANCE OF PAYMENTS

1 International Monetary Fund
Balance of payments and international investment position manual / International Monetary Fund.--ed. 6-- Washington : IMF, 2009. xviii,351 p. (BPM6).
382.170202 In8B P9 I1618



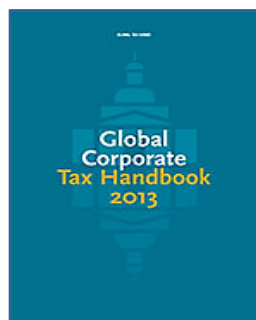
Book Description: The sixth edition of the Balance of Payments and International Investment Position Manual presents revised and updated standards for concepts, definitions, and classifications for international accounts statistics. These standards are used globally to compile comprehensive and comparable data. The sixth edition is the latest in a series that the IMF began in 1948. It is the result of widespread consultation and provides elaboration and clarification requested by users. In addition, it focuses on developments such as globalization, financial market innovation, and increasing interest in balance sheet analysis.

**** Balance of payments ; Balance of payments-Statistics-Handbooks, manual ; Investments ; IMF**

CORPORATE TAXATION

2 International Bureau of Fiscal Documentation
Global corporate tax handbook 2013 / International Bureau of Fiscal Documentation.-- Netherlands: IBFD, 2013. 1236p.

(Global tax series).
ISBN : 978-90-8722-194-2.
336.243026 In8G Q3(R) DS47155



Book Description: Covering 98 tax jurisdictions worldwide, these books provide the largest most authoritative survey of tax systems throughout the world. The Global Corporate Tax Handbook and the Global Individual Tax Handbook are designed to be used as a set - buy these two books as a set. The titles complement each other to provide the reader with a complete overview of the tax system in each country. Similar to the other titles in the Global Tax Series the country chapters follow a common layout that allows rapid and accurate access to precise information and enables direct comparison between countries.

**** Corporate Taxation**

DIRECT TAXES

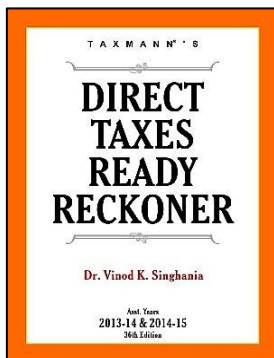
3 Taxmann's
Direct taxes manual 2013 / Taxmann's.-- New Delhi: Taxman Publications Pvt. Ltd., 2013. Misc p.
3Vs.: V.1: Acts; V.2: Rules; V.3: Landmark rulings (1922 March 2013), Direct taxes law Lexicon, Circulars, clarifications& notifications (1961 - March 2013),Schemes/Allied acts/Models of drafts.
ISBN : 978-93-5071-189-7(set).
336.20202 T18D Q3.1-3(R)
47012-47014



Book Description: Volume I : Acts
 Volume II : Rules
 Volume III :
 Landmark Rulings (1922-March 2013)
 Direct Taxes Law Lexicon
 Circulars, Clarifications, Notifications (1961-March 2013)
 Schemes/Allied Acts/Models & Drafts

**** Direct taxes ; Direct taxes manual**

4 Taxmann's
Direct taxes ready reckoner 2013-14 & 2014-15 / Taxmann's.--ed. 36-- New Delhi: Taxman Publications Pvt. Ltd., 2013. Misc ISBN : 978-93-5071-192-7. 336.202654 T18D Q3(R) 47009



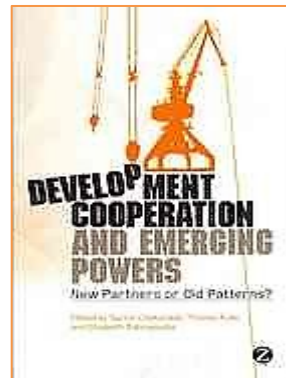
Book Description:-

- Amendments made by the Finance Bill, 2013, are duly incorporated in respective Chapters of the Reckoner and are appropriately highlighted.
- Comprehensive analysis of amendments with illustrations is given separately in Reference 2 : Amendments at a glance.

**** Direct taxes ; Income tax**

ECONOMIC ASSISTANCE

5 Development cooperation and emerging powers: New partners or old patterns / edited by Sachin Chaturvedi, Thomas Fues, Elizabeth Sidiropoulos.-- London: Zed Books, 2012. xii,276 p. ISBN : 978-1-78032-063-2. 338.91091724 C39D Q2 47031



Book Description: The current framework of development cooperation is dominated by the experiences of industrialized countries. But emerging economies have begun to accelerate their own development programmes, and attempts to bring them into existing aid models have been met with caution and reservation.

This expert, topical volume explores the development policies of Brazil, China, India, Mexico and South Africa, analysing how South-South cooperation has evolved and where it differs from traditional development cooperation. This vital new collection brings together first-hand experience from these countries to provide a forward-looking analysis of the current global architecture of development cooperation and of the possible convergence of traditional and emerging development actors.

**** Economic assistance ; Cooperation-Economic aspects ; Economic Assistance-Developing countries ; International cooperation**

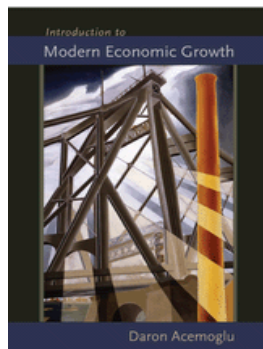
ECONOMIC DEVELOPMENT

6 *Acemoglu, Daron*

Introduction to modern economic growth / by Daron Acemoglu. -- Princeton: Princeton University Press, 2009. xviii, 990 p.

ISBN : 978-0-691-13292-1.

338.9 Ac3I P9 45994



Book Description: Introduction to Modern Economic Growth is a groundbreaking text from one of today's leading economists. Daron Acemoglu describes not only the tools to analyze growth and related macroeconomic problems, but also the broad perspective needed to apply those tools to the big-picture questions of growth and divergence. And he introduces the economic and mathematical foundations of modern growth theory and macroeconomics in a rigorous but easy to follow manner.

After covering the necessary background on dynamic general equilibrium and dynamic optimization, the book presents the basic workhorse models of growth and takes scholars to the frontier areas of growth theory, including models of human capital, endogenous technological change, technology transfer, international trade, economic development, and political economy. The book integrates these theories with data and shows how theoretical approaches can lead to better perspectives on the fundamental causes of economic growth and the wealth of nations. Innovative and authoritative, this book is likely to shape how economic growth is taught and learned for years to come.

- Introduces all the foundations for understanding economic growth and dynamic macroeconomic analysis

- Focuses on the big-picture questions of economic growth
- Provides mathematical foundations
- Presents dynamic general equilibrium
- Covers models such as basic Solow, neoclassical growth, and overlapping generations, as well as models of endogenous technology and international linkages
- Addresses frontier research areas such as international linkages, international trade, political economy, and economic development and structural change

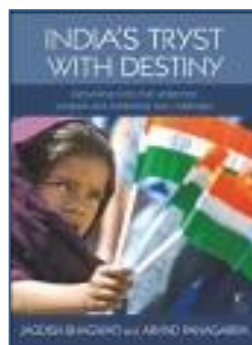
**** Economic development ;
Macroeconomics ; Economic growth ; Solow model ; Dynamic programming**

7 *Bhagwati, Jagdish*

India's tryst with Destiny: Debunking myths that undermine progress and addressing new challenges / by Jagdish Bhagwati and Arvind Panagariya. -- New Delhi: HarperCollins Pub. India Ltd., 2012. 304 p.

ISBN : 978-93-5029-585-4.

338.954 B46I Q2 46886



Book Description: Policy discourse in India tends to be dominated by assertions unsupported by facts, with the media indulging one and all without proper scrutiny. Often, the result is the creation and perpetuation of myths of all kinds. Thus, many believe today that poverty, illiteracy and ill-health afflict India because its leadership ignored them in favour of growth for its own sake; that the economic reforms that focused on growth have failed to help the poor, especially the socially disadvantaged; that any gains claimed in poverty alleviation derive

from the use of progressively lower poverty lines; and that even if gains have been made, with one in two children suffering from malnutrition, reforms have done precious little to improve health outcomes.

In this definitive book on economic reforms in India since Independence, Bhagwati and Panagariya decisively demolish these and other myths, which critics use as weapons to wound and maim the reforms. Using systematic data and analysis, they forcefully show that once the debris of critiques of India's reforms is cleared, it becomes evident that intensification of reforms – that allows sustained rapid growth – is the only way to lift millions out of poverty, illiteracy and ill-health. They argue that only growth can provide sufficient revenues for the provision of education and good health for the masses.

**** Economic development ; Economic policy ; Economic conditions ; Economic growth**

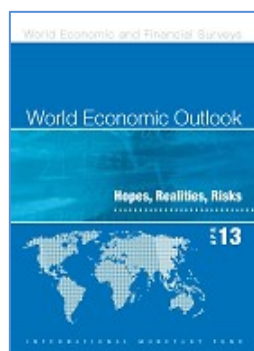
8 International Monetary Fund

World economic outlook 2013: Hopes, realities, risks / International Monetary Fund.-- Washington: IMF, 2013. xvi,184 p. (World economic and financial surveys).

April.

ISBN : 978-1-61635-555-5.

330.9 In8W Q3(R) I1620



Book Description: Global economic prospects have improved again, but the bumpy recovery and skewed macroeconomic policy mix in advanced economies are complicating policymaking in emerging market economies. Chapter 3 examines the prospects for inflation, particularly because inflation was remarkably stable in the wake of the Great Recession and, in fact, has become

less responsive to cyclical conditions. Chapter 4 examines whether today's fast-growing, dynamic low-income countries are likely to maintain their momentum and avoid the reversals that afflicted many such countries in the past.

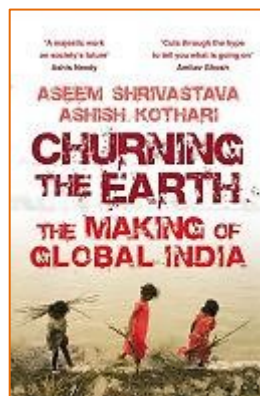
**** Economic development ; Economic forecasting ; Economic policy ; International economic relations ; IMF**

9 Shrivastava, Aseem

Churning the earth: The making of global India / by Aseem Shrivastava and Ashish Kothari.-- New Delhi: Penguin Books India, 2012. xxi,394 p.

ISBN : 978-0-6700-8625-2.

363.70954 Sr3C Q2 47026



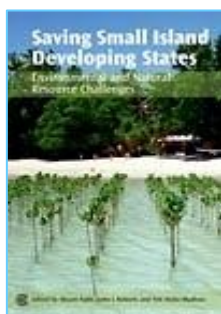
Book Description: "The world stands so dazzled by India's meteoric economic rise that we hesitate to acknowledge its consequences to the people and the environment. In Churning the Earth, Aseem Shrivastava and Ashish Kothari engage in a timely enquiry of this impressive growth story. They present incontrovertible evidence on how the nature of this recent growth has been predatory and question its sustainability. Unfettered development has damaged the ecological basis that makes life possible for hundreds of millions resulting in conflicts over water, land and natural resources, and increasing the chasm between the rich and the poor, threatening the future of India as a civilization. Rich with data and stories, this eye-opening critique of India's development strategy argues for a radical ecological democracy based on the principles of

environmental sustainability, social equity and livelihood security. Shrivastava and Kothari urge a fundamental shift towards such alternatives—already emerging from a range of grassroots movements—if we are to forestall the descent into socio-ecological chaos. Churning the Earth is unique in presenting not only what is going wrong in India, but also the ways out of the crises that globalised growth has precipitated.

**** Economic development ; Economic development-Environmental aspects-India ; Globalization-Environmental aspects-India ; Economic conditions**

ENVIRONMENTAL POLICY

10 Saving small Island developing states: Environmental and natural resource challenges / edited by Shyam Nath, John L. Roberts, Yeti Nisha Madhoo.-- UK: Commonwealth Secretariat, 2010. vii,389 p. ISBN : 978-1-84929-031-9. 333.7 Sh9S Q0 47029



Book Description: Small may be beautiful, but small island states have a big problem – the environmental consequences of climate change. Emanating from research at the University of Mauritius and with contributions from a wide range of experts, Saving Small Island Developing States introduces and explains the key environmental policy challenges and suggested responses to them.

The book is divided into five sections. Section one provides a theoretical analysis of the issues and concepts. Section two presents four previously published but highly influential papers, which have set the terms of much of the debate on these issues. Section three uses

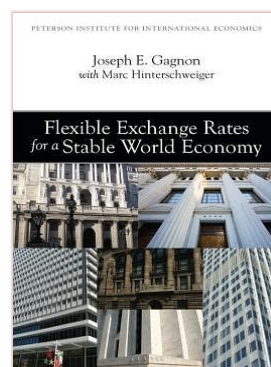
case studies to examine the policy instruments and approaches adopted by small states. Section four looks at environmental policies in action and examines the position of small island states in the world trade arena. The final part explores the global dimensions of environmental management.

Designed particularly to assist the new generation of environmental and natural resource managers in small island states, it will also assist current government policy-makers, as well as academics and scholars in the fields of public policy and environmental and natural resource management more widely.

**** Environmental policy ; Agriculture ; Climate change ; Sustainable development ; Economic development**

EXCHANGE RATES

11 Gagnon, Joseph E. Flexible exchange rates for a stable world economy / by Joseph E. Gagnon.-- Washington: PIIE, 2011. xvi,265 p. ISBN : 978-0-88132-627-7. 332.4562 G12F Q1 46885



Book Description: Volatile exchange rates and how to manage them are a contentious topic whenever economic policymakers gather in international meetings. This book examines the broad parameters of exchange rate policy in light of both high-powered theory and real-world experience. What are the costs and benefits of flexible versus fixed exchange rates? How much of a role should the exchange rate play in monetary policy? Why

don't volatile exchange rates destabilize inflation and output?

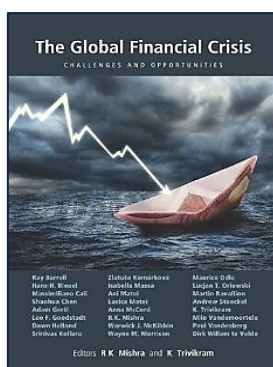
The principal finding of this book is that using monetary policy to fight exchange rate volatility, including through the adoption of a fixed exchange rate regime, leads to greater volatility of employment, output, and inflation. In other words, the "cure" for exchange rate volatility is worse than the disease. This finding is demonstrated in economic models, in historical case studies, and in statistical analysis of the data. The book devotes considerable attention to understanding the reasons why volatile exchange rates do not destabilize inflation and output.

The book concludes that many countries would benefit from allowing greater flexibility of their exchange rates in order to target monetary policy at stabilization of their domestic economies. Few, if any, countries would benefit from a move in the opposite direction.

**** Exchange rates ; Foreign exchange rates ; Monetary policy ; Fiscal policy**

GLOBAL FINANCIAL CRISIS

12 Global financial crises: Challenges and opportunities / edited by R.K. Mishra and K. Trivikram.-- New Delhi: Academic Foundation, 2013. 458 p. ISBN : 978-81-7188-984-6. 332.0954 M68G Q3 47152



Book Description: The Global Financial Crises (GFC) seems to have been more widespread than many other previous crises and this book focuses on how the GFC

impacted the outlook of the investment community and several industry sectors in both developed and developing countries. Examining overall trends in various macroeconomic indicators and risk perceptions; foreign investment in emerging markets; and the economy's response to an emerging postcrisis investment landscape, this analysis also focuses on the growing role of emerging developing economies, such as India, in promoting global, cross-border investment flows.

**** Global financial crisis ; Economic history ; International finance ; Financial crises ; Economic policy**

GOVERNMENT FINANCE

13 International Monetary Fund Government finance statistics yearbook 2012 / International Monetary Fund.-- Washington: IMF. 350.720212 In8G I1619



Book Description: The demand for high quality detailed public finance statistics covering a globally representative sample of countries has increased dramatically during the recent financial crisis. Due to the complexity of public finance statistics, however, such data tend to be either available in oversimplified high level aggregates and lacking in methodological transparency, or, available with a great level of detail and a unified methodological approach yet overly complicated to understand. The IMF's Government Finance Statistics Yearbook shows fiscal data of around 140 countries following the Government Finance Statistics

Manual 2001 framework. The associated database includes data series covering over an almost 40 year period. The IMF's Statistics Department embarked on several initiatives to improve its accessibility.

**** Government finance ; Statistics ; IMF**

INCOME TAX

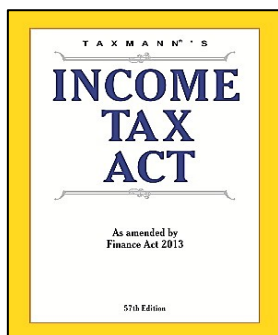
14 Taxmann's

***Income tax act 2013 / Taxmann's.--ed. 57--
New Delhi: Taxman Publications, 2013.
Misc p.***

As amended by finance act 2013.

ISBN : 978-93-5071-186-6.

336.2402654 T19I Q3(R) 47010



Book Description: As Amended by Finance Act 2013

Division One : Income-Tax Act, 1961

Division Two: Finance Act, 2013

**** Income tax**

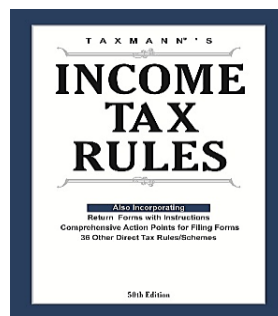
15 Taxmann's

***Income tax rules 2013 / Taxmann's.--ed. 50--
New Delhi: Taxman Publications, 2013.
Misc p.***

Also incorporating returns forms with instructions comprehensive action points for filing forms 36 other direct tax rules/schemes

ISBN : 978-93-5071-185-9.

336.2402654 T19I Q3(R) 47016



Book Description: Also incorporating returns forms with instructions comprehensive action points for filing forms 36 other direct tax rules/schemes

**** Income tax**

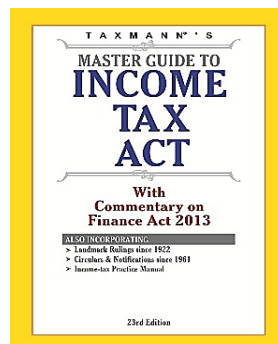
16 Taxmann's

Master guide to income tax act 2013 / Taxmann's.--ed. 23- New Delhi: Taxman Publications, 2013. Misc p.

With commentary on finance act 2013.

ISBN : 978-93-5071-193-4.

336.2402654 T19M Q3(R) 47011



Book Description: With Commentary on Finance Act 2013

Also Incorporating

Landmark Rulings Since 1922

Circulars & Notifications Since 1961

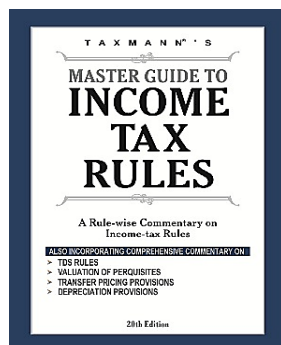
Income-Tax Practice Manual

**** Income tax**

17 Taxmann's

Master guide to income tax rules 2013 / Taxmann's.--ed. 20-- New Delhi: Taxman Publications, 2013. Misc p.

A rule wise commentary on income tax rules.
ISBN : 978-93-5071-194-1.
336.2402654 T19M Q3(R) 47015



Book Description: Also incorporating comprehensive commentary on: TDS Rules
Valuation of Perquisites
Transfer Pricing Provisions
Depreciation Provisions

**** Income tax**

INVESTMENT

18 United Nations Conference on Trade and Development

World investment report 2013: Global value chains: Investment and trade for development / United Nations Conference on Trade and Development.-- United Nations: UNCTAD, 2013. xxviii,236 p.

ISBN : 978-92-1-112868-0.

332.67306 Un3W Q3(R) DS47091



Book Description: The 2013 World Investment Report comes at an important moment. The international community is making a final push to achieve the Millennium Development Goals by the target date of 2015. At the same time, the United

Nations is working to forge a vision for the post-2015 development agenda. Credible and objective information on foreign direct investment (FDI) can contribute to success in these twin endeavors.

Global FDI declined in 2012, mainly due to continued macroeconomic fragility and policy uncertainty for investors, and it is forecast to rise only moderately over the next two years.

Yet as this report reveals, the global picture masks a number of major dynamic developments. In 2012 – for the first time ever – developing economies absorbed more FDI than developed countries, with four developing economies ranked among the five largest recipients in the world. Developing countries also generated almost one third of global FDI outflows, continuing an upward trend that looks set to continue.

This year's World Investment Report provides an in-depth analysis, strategic development options and practical advice for policymakers and others on how to maximize the benefits and minimize the risks associated with global value chains. This is essential to ensure more inclusive growth and sustainable development.

I commend the World Investment Report 2013 to the international investment and development community as a source of reflection and inspiration for meeting today's development challenges.

**** Investment ; Foreign direct investment ; International finance**

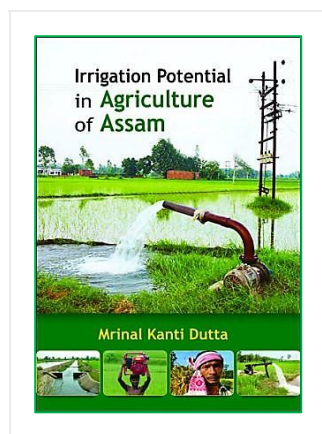
IRRIGATION

19 Dutta, Mrinal Kanti

Irrigation potential in agriculture of Assam / by Mrinal Kanti Dutta.-- New Delhi: Concept Publishing Company Pvt. Ltd., 2011. xvi,216 p.

ISBN : 81-8069-775-4.

333.9130954162 D95I Q1 46932



Book Description: Irrigation in high rainfall areas has a two-fold role of promoting growth in agricultural productivity in one hand and stabilizing agricultural production on the other. Assam, in the north eastern region of India, has tremendous scope of agricultural development due to its richness in surface and ground water. However, irrigation infrastructure in the state has remained relatively weak, which has been identified by researchers as one of the main factors restricting farmers from fuller utilization of the potentials of the new agricultural technology. While most of the irrigation projects in the state are developed with government investment and are managed by government agencies, installation of privately owned ground water based small scale shallow tube well schemes started in the later part of 1990's with subsidized finance from agencies like the World Bank and National Bank for Agriculture and Rural Development. For enhancing agricultural production and productivity, there is a need to strengthen irrigation infrastructure in the state. Ironically, even the existing low irrigation capacity has remained underutilized for years together. This book investigates the question whether demand for irrigation is indeed low among farmers in Assam or shortcomings in the delivery from government owned irrigation facilities account for such poor utilization of existing irrigation capacity. The effectiveness of different categories of irrigation schemes in inducing farmers to adopt modern inputs such as fertilizer, HYV, etc. has also been examined using inputs from field study. The book should be of interest to agricultural policy planners, scholars of agricultural

economics and those interested in agricultural economy of the state in general.

**** Irrigation ; Irrigation-Government policy ; Agricultural Productivity ; Assam**

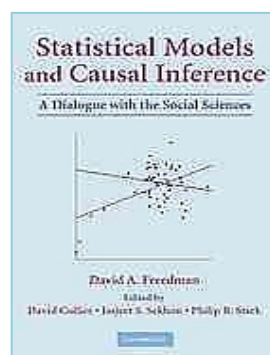
MATHEMATICAL STATISTICS

20 Freedman, David A.

Statistical models and causal inference: A dialogue with the social sciences / by David A. Freedman. -- Cambridge: Cambridge University Press, 2010. xvi,399 p.

ISBN : 978-0-521-12390-7.

519.5 F87S Q0 47030



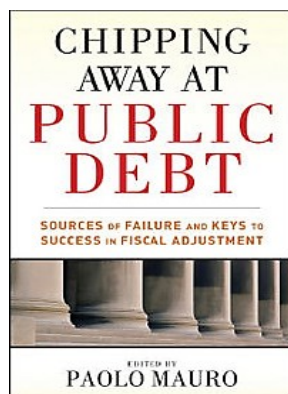
Book Description: David A. Freedman presents here a definitive synthesis of his approach to causal inference in the social sciences. He explores the foundations and limitations of statistical modeling, illustrating basic arguments with examples from political science, public policy, law, and epidemiology. Freedman maintains that many new technical approaches to statistical modeling constitute not progress, but regress. Instead, he advocates a "shoe leather" methodology, which exploits natural variation to mitigate confounding and relies on intimate knowledge of the subject matter to develop meticulous research designs and eliminate rival explanations. When Freedman first enunciated this position, he was met with skepticism, in part because it was hard to believe that a mathematical statistician of his stature would favor "low-tech" approaches. But the tide is turning. Many social scientists now agree that statistical technique cannot substitute for good research design and subject matter knowledge.

This book offers an integrated presentation of Freedman's views.

**** *Mathematical statistics ; Social sciences-Statistical methods ; Linear models (Statistics) ; Causation ; Political science ; Public policy***

PUBLIC DEBT

21 *Chipping away at public debt: Sources of failure and keys to success in fiscal adjustment / edited by Paolo Mauro.- New Jersey: John Wiley & Sons, 2011. xxv,278 p. ISBN : 978-1-118-04338-7. 336.3435 M44C Q1 47153*



Book Description: Path-breaking research on one of the most important macroeconomic policy challenges in the post-crisis world, presented in accessible language

Written and researched by a team of experts from the International Monetary Fund, other policy-making institutions, and academia, this timely book looks at fiscal adjustment plans in advanced economies, comparing the planned or projected reductions in debts and deficits to the actual outcomes, and explaining why objectives were met in some cases but missed in others. An overview reveals pitfalls to avoid and lessons learned for securing successful fiscal adjustment.

Written by experts in the field

Addresses public concern about skyrocketing government debts

Contains cutting edge research that changes the way we look at fiscal adjustment

Presents meticulous archival research in compelling and engaging case studies

Explores lessons learned and policy implications going forward

Includes country coverage of all G7 and European Union economies

Educating and informing investors, economists, and the general public, this important book looks at why some attempts to curb debts and deficits succeed whereas others fail, as well as how to ensure successful fiscal adjustment in the period ahead.

**** *Public debt ; Fiscal policy ; Budget deficits ; Government spending policy***

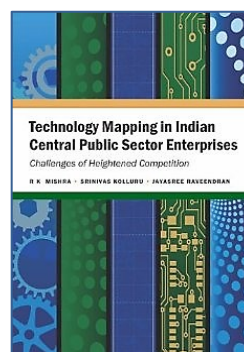
PUBLIC SECTOR ENTERPRISES

22 *Mishra, R.K.*

Technology mapping in Indian central public sector enterprises: Challenges of heightened competition / by R.K. Mishra, Srinivas Kolluru, Jayasree Raveendran.-- New Delhi: Academic Foundation, 2013. 334 p.

ISBN : 978-81-7188-947-1.

338.740954 M68T Q3 47154



Book Description: Having gained a noticeable integration into the global marketplace, there is a need for the Indian CPSEs to benchmark their management functions with the best practices in the world. Investment in R&D and the infusion of technology and innovation are seen as crucial elements in continuing advancement of businesses all over the world. Against this backdrop, this book takes the reader through the presence and performance of CPSEs in India, reflects India's position in the international scene and also presents the related literature on technology mapping.

Mainly, the book is focused on technology mapping of the CPSEs in India and has dwelt exhaustively on the R&D scenario in India. R&D functions and technology requirements are unique for every CPSE, and the technology management process pertaining to CPSEs representing the oil and gas, heavy engineering, medium and light engineering, minerals and metals, electricity transmission, chemicals and pharmaceuticals, fertilizers, contract and construction services, transport and financial services are studied.

**** Public sector enterprises ; Government Business enterprises-Technological innovations ; Industrial research**

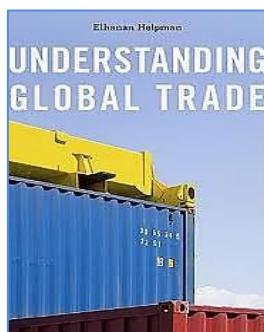
TARDE

23 Helpman, Elhanan

Understanding global trade / by Elhanan Helpman.-- Cambridge: Harvard University Press, 2011. x,222 p.

ISBN : 978-0-674-06078-4.

382 H36U Q1 46063



Book Description: Global trade is of vital interest to citizens as well as policymakers, yet it is widely misunderstood. This compact exposition of the market forces underlying international commerce addresses both of these concerned groups, as well as the needs of scholars. Although it contains no equations, it is almost mathematical in its elegance, precision, and power of expression.

Understanding Global Trade provides a thorough explanation of what shapes the international organization of production and distribution and the resulting trade flows. It reviews the evolution of knowledge in this field from Adam Smith to today as a process

of theoretical modeling, accumulation of new empirical data, and then revision of analytical frameworks in response to evidence and changing circumstances. It explains the sources of comparative advantage and how they lead countries to specialize in making products which they then sell to other countries. While foreign trade contributes to the overall welfare of a nation, it also creates winners and losers, and Helpman describes mechanisms through which trade affects a country's income distribution.

The book provides a clear and original account of the revolutions in trade theory of the 1980s and the most recent decade. It shows how scholars shifted the analysis of trade flows from the sectoral level to the business-firm level, to elucidate the growing roles of multinational corporations, offshoring, and outsourcing in the international division of labor. Helpman's explanation of the latest research findings is essential for an understanding of world affairs.

**** Trade ; International trade ; investments ; Globalization ; Foreign direct investments**

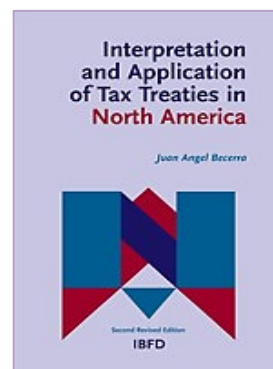
TAXATION

24 Becerra, Juan Angel

Interpretation and application of tax treaties in North America / by Juan Angel Becerra.-- ed. 2-- Netherlands: IBFD, 2013. xvi,352 p.

ISBN : 978-90-8722-184-3.

341.75097 B38I Q3 46931



Book Description: The book 'Interpretation and Application of Tax Treaties in North America' provides a comprehensive analysis

of the tax treaty policy, court cases, competent authority agreements and other relevant tax treaty information from Canada, Mexico and the United States. It is divided into three sections: Section I presents the origins and development of tax treaty law and the general treaty interpretation principles. The work carried out by the League of Nations and the OECD's ultimate codification of customary tax treaty practice are discussed, followed by a discussion of the public international law principles that have been applied to tax treaty situations. Section II presents the general tax treaty interpretation approach, as well as the specific interpretation and application principles which have been applied in Canada, Mexico and the United States. Finally, Section III presents potential solutions and conclusions.

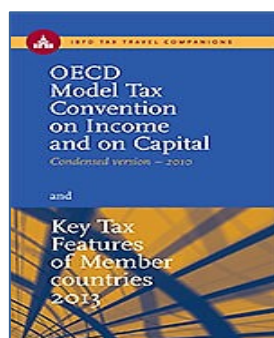
Nearly 100 countries have concluded tax treaties with Canada, Mexico or the United States. Therefore, this book is an important addition to the library of any tax practitioner interested in knowing how a tax treaty situation would be interpreted in these countries.

**** Taxation ; International tax law ; Taxation-Treaties ; Tax administration ; Taxation-Law and legislation; North america**

25 OECD model tax convention on income and on capital and key tax features of member countries 2013 / edited by Andrei Cracea.-- Netherlands: IBFD, 2013. 888 p. (IBFD tax travel companions).

ISBN : 978-90-8722-204-8.

336.24 C840 Q3 47158



Book Description: This book contains the official text of the OECD Model Tax Convention on Income and on Capital (2010 condensed version), together with the relevant 2013 updated country tax summaries and treaty charts. In addition, the book is supplemented with a current list and short description of previous OECD reports related to the Model Tax Convention.

The country tax summaries provide a concise description of the current direct taxes levied in each OECD Member country, including taxes on corporate income, individual income and capital. Under each of these headings, the domestic situation is described followed by international aspects (both the situation of a resident taxpayer receiving income from abroad and that of a non-resident receiving income from the relevant country).

The fully up-to-date charts provide a simple tool to quickly determine the corporate tax rates and domestic and treaty withholding tax rates on dividends, interest and royalties.

With ease of use in mind, this book provides a complete and handy reference for all of those dealing with international taxation.

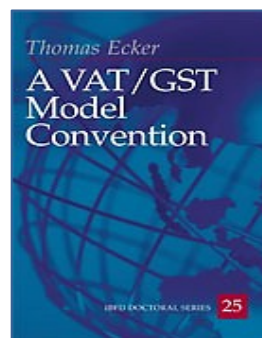
**** Taxation ; International taxation-OECD countries ; Income tax**

26 Ecker, Thomas

VAT/GST model convention: Tax treaties as solution for value added tax and goods and services tax double taxation / by Thomas Ecker.-- Netherlands: IBFD, 2012. xx,472 p. (IBFD Doctoral series 25).

ISBN : 978-90-8722-172-0.

341.75 Ec5V Q3 47159



Book Description: Given the increasing problem of double taxation concerning value

added tax (VAT)/goods and services tax (GST) and the resulting constraints to international trade, it is time for the international community to take action. This book analyses the phenomenon of VAT/GST double taxation and possible remedies. VAT/GST treaties would be one of them.

But how should one design a VAT/GST treaty? To what extent do existing income tax treaties already apply to VAT/GST? Can income tax treaties simply be extended to VAT/GST or is there a need for a separate, independent VAT/GST treaty? Can the concepts, functioning, and structure of income tax treaties be used for VAT/GST purposes? What are possible alternatives? What should the scope of a VAT/GST treaty be? How can tax rights be allocated between the parties to a treaty?

These questions are answered in this book, based on an in-depth analysis of the basic principles underlying VATs/GSTs; this analysis also provides the theoretical basis for policy decisions, especially on the allocation of VAT/GST taxing rights between contracting states. From the principles of the taxes, this book extracts criteria that a distributive rule should fulfill, all of which permits a structured assessment and evaluation of different options for distributive rules and their underlying place of taxation choice. Other topics that require consideration and that are discussed for purposes of a VAT/GST treaty are, for instance, the treatment of internal dealings, associated businesses, intermediaries, undisclosed agents and the consideration of input-taxed supplies (i.e. supplies that are exempt without a right for deduction of input VAT/GST).

This book strongly encourages international dialogue and effort in the coordination of national VAT/GST laws. If, however, coordination of unilateral measures fails to effectively prevent double taxation, states can take recourse to binding instruments into which they can build dispute resolution mechanisms – just as they do with respect to income taxes. This book provides a toolkit that may assist in the design of such an instrument and provides an example: a multilateral VAT/GST Model Convention.

**** Taxation ; International taxation ; Value added tax ; Goods and services tax ; Double taxation**

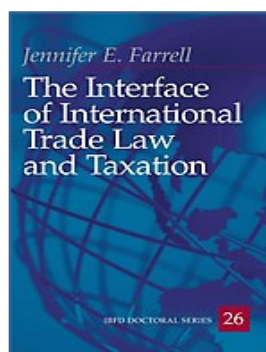
27 Farrell, Jennifer E.

Interface of international trade law and taxation : Defining the role of the WTO / by Jennifer E. Farrell.-- Netherlands: IBFD, 2013. xx,318 p.

(IBFD Doctoral series 26).

ISBN : 978-90-8722-182-9.

343.08 F24I Q3 47160



Book Description: This book explores the ill-defined and oft-underestimated relationship between the World Trade Organization (WTO) and taxation. By adopting a two-pronged approach, the relationship is examined in terms of the extent to which the WTO legal framework exerts influence upon domestic tax law and international tax policy, and whether it is appropriate for the WTO to play a regulatory role in the field of taxation. The book begins with an examination of the historical development of international trade law and international tax law, and demonstrates that these two separate areas of law are closely linked in terms of their underlying principles and historical evolution. The work then goes on to offer a doctrinal analysis of the tax content found in the WTO legal texts and highlights ambiguities therein. It is argued that the WTO plays a crucial role in regulating taxation matters, but that the rules pertaining to taxation are often unmanageably ambiguous, which may result in unforeseen conflicts with domestic and international tax policy. Four recommendations are offered in this thesis to resolve this legal ambiguity: a reappraisal of

the direct-indirect tax distinction, the clarification of legal texts, the establishment of a WTO Committee on Trade and Taxation, and the development of institutional linkages and dialogue between the WTO and the traditional international tax institutions.

**** Taxation ; International taxation ; Taxation-Law and legislation ; World trade organization**

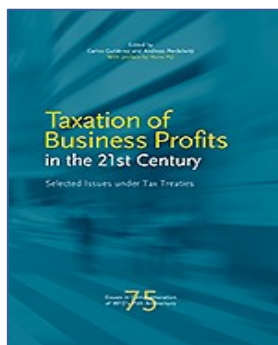
28 Taxation of business profits in the 21st century: Selected issues under tax treaties / edited by Carlos Gutierrez and Andreas Perdelwitz.-- Netherlands: IBFD, 2013.

xxiv,342 p.

Essays in commemoration of IBFD's 75th anniversary written by tax research staff of IBFD.

ISBN : 978-90-8722-189-8.

341.75 G98T Q3 47162



Book Description: The taxation of business profits derived from cross-border activities is one of the core issues in international tax law. The key principle for the allocation of taxing rights between countries is laid down in article 7 of the OECD Model, which states that profits of a resident enterprise of a state shall be taxable only in that state unless the enterprise carries on business in another state through a permanent establishment situated therein. In the latter case, the profits that are attributable to the permanent establishment may be taxed in that other state.

The determination of the source state's taxing rights basically requires two steps. First, it must be determined whether or not there is a permanent establishment in that state, as defined by article 5 of the OECD Model, and

second, the profits attributable to that permanent establishment must be ascertained. This book sheds light on a selection of issues surrounding the essential questions described above from a practical as well as from an academic perspective. The first part is dedicated to issues relating to the application of article 5 of the OECD Model and the problem of determining the existence of a permanent establishment in a state. The second part of the book relates to issues arising from article 7 of the OECD Model and the attribution of profits to a permanent establishment.

**** Taxation ; International taxation ; International tax law ; Tax treaties**

29 International Bureau of Fiscal Documentation

European tax handbook 2013 / International Bureau of Fiscal Documentation.-- Netherlands: IBFD, 2013. 988 p.

ISBN : 978-90-8722-193-5.

336.20264 In8E Q3 DS47156



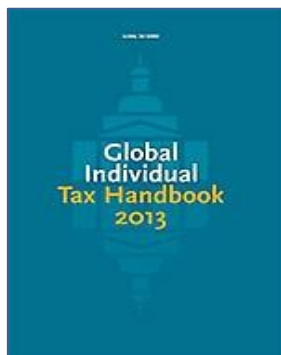
Book Description: The 2013 European Tax Handbook includes surveys on 49 countries and jurisdictions. The surveys have been updated to reflect the laws applicable in 2013. A chapter on the European Union (together with the most important tax directives), as well as descriptions of seven of the most important Swiss cantons, are included.

**** Taxation ; Europe ; Handbook**

30 International Bureau of Fiscal Documentation

Global individual tax handbook 2013 / International Bureau of Fiscal

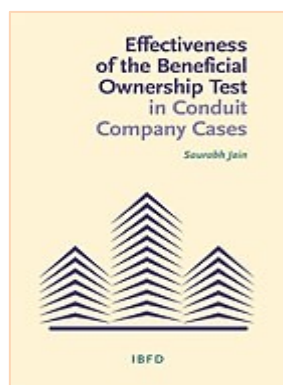
Documentation.-- Netherlands:
IBFD, 2013, 866 p.
(Global tax series).
ISBN : 978-90-8722-196-6.
336.24026 In8G Q3(R) DS47157



Book Description: Covering 98 tax jurisdictions worldwide, these books provide the largest most authoritative survey of tax systems throughout the world. The Global Corporate Tax Handbook and the Global Individual Tax Handbook are designed to be used as a set - buy these two books as a set . The titles complement each other to provide the reader with a complete overview of the tax system in each country.

**** Taxation ; Income tax**

31 Jain, Saurabh
Effectiveness of the beneficial ownership test in conduit company cases / by Saurabh Jain.-- Netherlands: IBFD, 2013. xiv,232 p.
ISBN : 978-90-8722-174-4.
341.75 J19E Q3 46926



Book Description: Since the introduction of the term “beneficial owner” to the OECD Model Tax Convention in 1977, courts and

the OECD have struggled to interpret the term, and to use it as a test for deciding conduit company cases.

If applied in a formal legalistic sense, the beneficial ownership test has no effect on conduit companies because companies are legal persons that, in law, own both their assets and their income beneficially. By contrast, in a substantive sense, a company can never own anything because economically a company is no more than a matrix of arrangements that represents individuals who act through it.

Faced with these opposing considerations, courts and the OECD have adopted surrogate tests for the beneficial ownership test. These tests, however, were originally meant to counter different kinds of tax planning strategies. They did not indicate the presence of beneficial ownership. Therefore, they are inappropriate for determining the correct tax treatment of passive income derived by conduit companies.

This book examines the conflict between the general policy of double tax treaties embodied in the beneficial ownership requirement and the concept of corporations. The work highlights the shortcomings of surrogate tests with the help of analyses of reported conduit company cases. It offers an alternative approach for interpreting and applying the beneficial ownership test. It contains a critique of the work of the OECD Committee on Fiscal Affairs before the insertion of the term, and suggests appropriate amendments to relevant parts of the official Commentary on the OECD Model Tax Convention.

**** Taxation ; Double taxation ; Double taxation-OECD countries ; International business enterprises ; Taxation Law and legislation**

32 Tax rules in non-tax agreements / edited By Michael Lang and...[et al].-- Netherlands: IBFD, 2012. 1,910p
ISBN : 978-90-8722-147-8.
341.75 L25T Q2 47161

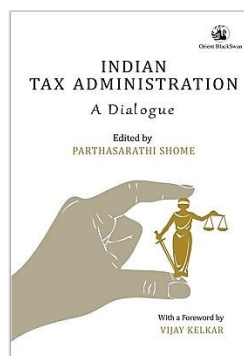


Book Description: Tax rules in non-tax agreements is a topic of great relevance in practice. Yet, up to now, this area of tax law has been generally neglected by researchers. The aim of this book is to close this gap in tax law research and to analyse the provisions of international agreements and similar legal instruments under international law which provide for a special domestic law tax treatment for specific individuals and international organizations.

Twenty-three national reports from countries across the globe have been compiled and are published in this volume. Seventy experts, including the authors of the national report, convened for a joint conference on “Tax Rules in Non-Tax Agreements” in Rust (Austria) from 7-9 July 2011. The national reports focus on the interaction of tax rules in non-tax agreements with the corresponding tax treaty rules. Moreover, possible matters of dispute regarding the justification of these tax rules within the legal and political frameworks of the different states are given much attention. The objective of this book is to show the relevance of tax rules in non-tax agreements, to highlight problematic issues and to encourage future research in this important field of tax law.

**** Taxation ; International taxation ; Tax exemptions ; Taxation-Law and legislation ; International agencies**

33 Shome, Parthasarathi
Indian tax administration: A dialogue / by Parthasarathi Shome.-- New Delhi: Orient Blackswan, 2013. xx,420 p.
ISBN : 978-81-250-5180-0.
336.2140954 Sh7I Q3 47027



Book Description: Born out of a first-of-its-kind series of discussions between tax officials and practitioners, *Indian Tax Administration: A Dialogue* identifies and addresses challenges facing India as it contemplates tax reforms. Both, the dialogue and A Dialogue, have been organised by eminent tax policy analyst Parthasarathi Shome whose recommendations on tax administration policy have been included not only in India’s Ninth and Tenth Five-Year Plans, but also in more than thirty countries where he has given technical assistance in taxation.

This volume gives detailed analyses of the organisational structure, risk assessment and management in audit selection, dispute resolution and computerisation of both Direct and Indirect tax administrations. An investigation into the newly-established Large Taxpayer Units and a statistical study of the effectiveness of Value-Added Taxes of state administrations render it a broader appeal. Presenting successful models from across the globe, *A Dialogue* composes a veritable picture of tax reform for India to keenly consider.

Comprising both serving and retired bureaucrats, and stake-holder voices from outside the government, the contributors occupy both ends of the tax spectrum. A work arising from uninhibited debate, the voices here are united in their appeal to make the taxpayer, not tax, the primary focus of tax administration. A Dialogue is an invaluable contribution to tax research, and thereby

makes an indispensable read to tax consultants, chartered accountants, policy-makers, scholars of taxation and all of us—taxpayers, inquisitive about the future.

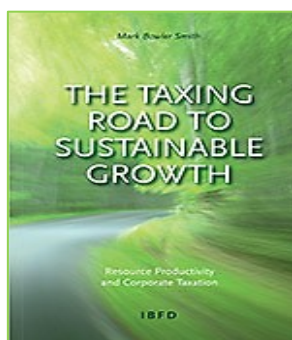
**** Taxation ; Tax administration ; Direct taxes ; Indirect taxes ; Income tax ; Value added tax ; Tax policy ; Tax reform**

34 Smith, Mark Bowler

Taxing road to sustainable growth: Resource productivity and corporate taxation / by Mark Bowler Smith.-- Netherlands: IBFD, 2013. xiv,252 p.

ISBN : 978-90-8722-186-7.

343.066 Sm5T Q3 47163



Book Description: This book explores one way in which a tax system might help promote competitiveness and sustainable development. Focusing on the UK corporation tax, it recommends the introduction of a Resource Productivity Tax Credit, where resource productivity is defined as the money value of outputs relative to the money value of material resource and non-renewable energy inputs.

The book is structured such that it first explores the legal mandate to promote competitiveness and sustainable development as contained in article 3(3) of the Treaty of the European Union. It then explores what competitiveness and sustainable development actually mean, particularly in an EU policy context, through the lenses of Europe 2020 and the EU Sustainable Development Strategy. It concludes that not only is there a great deal of common ground between competitiveness and sustainable development, as objectives, but that increasing resource

productivity is a necessary means to those shared ends.

After exploring EU tax policy and the relevant rules of the UK corporation tax for evidence of any kind of focus on competitiveness and sustainable development, as well as examining the suitability of corporate income taxes as policy instruments for increasing resource productivity, the book concludes that there is ample scope for a statutory tax incentive to be appended to the UK corporation tax to help fulfill the article 3 mandate.

The headline objective of the Resource Productivity Tax Credit is to promote higher resource productivity in the trading activities of individual companies, in particular targeted sectors, through improvements to the knowledge base of those companies rather than through the increased use of raw materials, non-renewable energy and/or intermediate goods.

**** Taxation ; Corporate taxation ; Tax incentives-Law and legislation ; European union countries**

VALUE ADDED TAX

35 Terra, Ben

Guide to the European VAT directives / by Ben Terra & Julie Kajus.-- Netherlands: IBFD, 2013. V.1: xx,1454; V.2: lxxii,160 p. 2Vs.; V.1: Introduction to European VAT 2013; V.2: Integrated texts of the VAT directive (including the implementry regulation) and the former sixth VAT directive 2013.

ISBN : 978-90-8722-176-8.

336.2712094 T27G Q3.1-2 47017-47018



Book Description: This book set serves as a textbook for scholars of tax law and/or

Community law and as a reference book for (indirect) tax law or Community law practitioners.

Volume 1: Introduction to European VAT

This volume contains a systematic survey of the implications of the legal principles on indirect tax matters and VAT rules of the European Union in force and a discussion of the case law of the Court of Justice of the European Union in indirect tax matters, particularly in VAT.

It is divided into two parts: (I) General subjects and (II) European VAT. Following a general introduction on VAT as fiscal phenomenon, the European VAT is discussed as provided for in the Sixth VAT Directive as replaced by Council Directive 2006/112/EC on the common system of VAT (the Recast VAT Directive, referred to as RVD). VAT issues are illustrated by excerpts of decisions of the Court of Justice.

The changes by the VAT package are included, and all chapters and references are updated with the changes by the Lisbon Treaty.

Volume 2: Integrated Texts of the Recast VAT Directive and the former Sixth VAT Directive

This volume provides an (unofficial) integrated text of Council Directive 2006/112/EC on the common system of VAT and the Directives amending it, including Regulation (EC) No. 1777/2005 and the Proposal for a recast of this Regulation. An (unofficial) integrated text of the Sixth VAT Directive as applicable until 1 January 2007 is also included.

On 1 January 2010, new place-of-supply rules (part of the VAT package) became effective. The book contains the various amendments, including a separate chapter with a one-stop-shop scheme applicable from 1 January 2015. The latest texts integrated into the text are Directive 2010/88/EU and Council Regulation (EU) No. 967/2012 amending Implementing Regulation (EU) No. 282/2011.

**** Value added tax ; Europe**

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