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MAY & JUNE 2014, VOLUME 11, ISSUE NO. 5 & 6



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—Cosmos
Carl SAGAN

CURRENT AWARENESS SERVICE
[New Arrivals of Books & Reports]
[Volume 11; Issue No. 5&6; May & June 2014]

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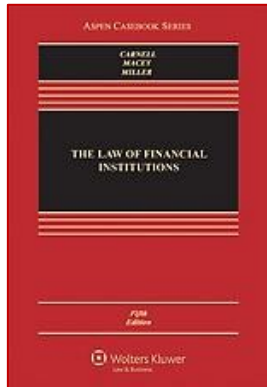
BANKING LAW

1 Carnell, Richard Scott

Law of financial institutions / by Richard Scott Carnell, Jonathan R. Macey, Geoffrey P. Miller.--ed. 5-- New York: Wolters Kluwer Law & Business, 2013. xxxii,822 p. (Aspen casebook series).

ISBN : 978-1-4548-0994-4.

346.73082 C21L Q3 47575



Book Description:

- Completely updated to reflect the effects of the Global Financial Crisis
- Complete coverage of the Dodd-Frank Act, which signaled the most significant changes to financial regulation in the United States since the Great Depression
- Revised structure in which chapters on Nonbanking Financial Institutions are grouped together
- Brand new chapter on Structured Finance, Securitization, Swaps and Derivatives
- Includes recent cases such as:
 - Cuomo v. Clearing House Association, L.L.C. (preemption)
 - Barrer v. Chase Bank USA (changes to credit card percentage rates)
 - Tammy Foret Freeman v. Quicken Loans, Inc. (mortgage fees)
 - Cervantes v. Countrywide Home Loans, Inc. (Mortgage Electronic Registration System)
 - Jerman v. Carlisle, McNellie, Rini, Kramer & Ulrich LPA (debt collection)
 - AT&T Mobility LLC v. Concepcion (arbitration agreements)

- Securities and Exchange Commission v. Securities Investor Protection Corporation (SIPC not fulfilling its statutory responsibilities)
- Blackrock Financial Management Inc. v. Segregated Account of Ambac Assurance Corporation (Class Action Fairness Act)
- Greatly expanded coverage of consumer regulation, including coverage of TILA, RESPA, FDCPA, FCRA, and mortgage-related litigation.
- Discussion of the revised Horizontal Merger Guidelines
- Revised questions and problems throughout

**** Banking law ; Banking law-United states ; Financial services industry-Law and legislation**

CAPITAL GAINS TAX

2 Taxation of companies on capital gains on shares under domestic law, EU law and tax treaties / edited by Guglielmo Maisto.-- Netherlands: IBFD, 2013. lxiv,1276 p (EC and international tax law series volume 10).

ISBN : 978-90-8722-212-3.

343.05245 M28T Q3 47561



Book Description: This book is essential reading for all those dealing with cross-border taxation, EU tax law and tax treaty issues. Taxation of Companies on Capital Gains on Shares under Domestic Law, EU Law and Tax Treaties, comprising the proceedings and working documents of a seminar held in Milan

on 26 November 2012, is a detailed and comprehensive study on the taxation of capital gains on shares derived by companies.

The book begins by discussing the trends in the taxation of capital gains on shares under domestic law, taking into account the input from various national reports. It then considers the taxation of capital gains on shares in the context of EU law. In this field, issues such as the jurisprudence of the European Court of Justice, the hindrance to the internal market caused by double taxation of capital gains on shares and the possible impact of the EU income tax directives are examined. Next, the book discusses the taxation of capital gains on shares under tax treaties. The focus initially is on the notion of “capital gains on shares” in the OECD Model Convention and the qualification conflicts possibly arising in this respect.

In addition, attention is also devoted to tax treaty aspects of company reorganizations that could trigger taxation of capital gains on shares and to tax treaty provisions regarding shares attributable to permanent establishments and non-discrimination. Finally, the application of domestic and agreement-based anti-abuse rules to transfers of shares is thoroughly analyzed, with an eye also on recent rules and doctrines aimed at taxing indirect transfers. Individual country surveys provide an in-depth analysis of the above issues from a national viewpoint in North America, selected European jurisdictions, Australia, China and India.

**** Capital gains tax ; Stocks-Taxation-Law and legislation ; European union ; Tax treaties**

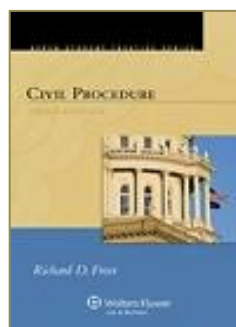
CIVIL PROCEDURE

3 Freer, Richard D.

***Civil procedure / by Richard D. Freer.--ed. 3-
- New York: Wolters Kluwer Law &
Business, 2012. xxii,918 p.
(Aspen treatise series).***

ISBN : 978-1-4548-0222-8.

347.7305 F87C Q2 47574



Book Description: The Third Edition has been updated to include discussion of key new Supreme Court and lower court decisions that are reshaping civil procedure law. It also includes revisions to the Federal Rules of Civil Procedure and provides commentary on e-discovery, including the problem of waiver of privilege for inadvertent production.

**** Civil procedure ; Civil procedure-United states-Cases**

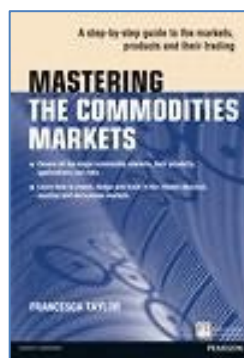
COMMODITY MARKETS

4 Taylor, Francesca

***Mastering the commodities markets: A step-by-step guide to the markets, products and their trading / by Francesca Taylor.--
England: Pearson, 2013. xx,320 p.***

ISBN : 978-0-273-76812-8.

332.6328 T21M Q3 47536



Book Description:

- Covers all the major commodity markets, their products, applications and risks
- Learn how to invest, hedge and trade in the related physical, equities and derivatives markets

Commodities such as oil and gas, food and water, solar and wind power, metals and minerals, animals and fish have become a genuine asset class alongside bonds, equities, and foreign exchange.

Mastering the Commodities Markets is an introduction to both the general commodity markets and to specific products: precious metals, oil and other hydrocarbons, rare earth elements, aqua and agriculture, alternative energy and carbon and environmental commodities. Beginning with the basics of commodities and how they have developed as an asset class in their own right, the book then introduces key commodities chapter by chapter, looking at the background and context of each product, their origins and manufacture, key market participants, pricing structures and patterns, risks and how to trade, hedge and use indices.

- Mastering Commodities Markets includes:
- Commodity prices and their effect on financial markets B
- Financial and non-financial market participants
- Economics of commodities, pricing mechanics and markets
- Trading, hedging, arbitrage and investing

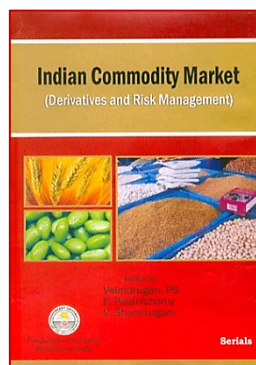
** Commodity markets ; Commodities

5 Velmurugan, P.S.

Indian commodity market: Derivatives and risk management / by Velmurugan, P.S., P. Palanichamy, V. Shunmugam.-- New Delhi: Serials Publications, 2010. xxiv,777 p.

ISBN : 978-81-8387-383-3.

332.64410954 V54I Q0 47510



Book Description: Forward/ Futures trading perform two important functions, namely price discovery and price risk management with reference to given commodity. It is useful to all segments of economy. It ensures balance in supply and demand position throughout the year and leads to integrated price structure throughout the country. It also helps in removing risk of price uncertainty, encourages competition and acts as a price barometer to farmers and other functionaries in the economy. The main benefits of futures trading are: (1) Price stabilization in terms of violent price fluctuations-this mechanism dampens the peaks and lifts up the valleys I.e., the amplitude of price variation is reduced, (2) Leads to integrated price structure throughout the country, (3) Ensures balance in supply and demand position throughout the year, and (4) Encourages competition and acts as a price barometer to farmers and other trade functionaries.

The Commodity Futures Market in India has witnessed unprecedented growth since 2003, the year which saw the real breakthrough in the direction of liberalization and growth of this market. Three national level Multi Commodity Exchanges became operational during this period and futures trading started in a large number of agricultural and industrial commodities. The market has grown over 60 times to a volume of Rs.40.66 lakh crore (2007-08) during the period. Despite this phenomenal growth, the economic rationale and functioning of the futures market is not clearly understood by many. This has led the potential beneficiaries from the real sector to stay away from these markets.

Realizing this it is felt that there is a necessity to educate various constituents of the commodity value chain about the functioning of the market. This book is a compilation of 43 research papers contributed by academicians and research scholars in the field of commodity derivatives and risk management. The articles are focused on 5 thrust areas: 1. Inter-relation between Commodity Futures and Spot Markets. A critical evaluation. 2. Critical evaluation of the performance of Indian

Commodity Future Markets and the need and scope of reforms. 3. Regulatory landscape of Indian Commodity Market with special reference to APMC Act and FCR Act: Scope for synergy and convergence. 4. Emergence of Commodities as an Investment class. 5. Price Discovery and Convergence in Futures and Spot Commodity Markets in India.

This volume is designed to contribute to the existing body of literature available on commodity derivatives trading in India and risk management and also to meet the need for a comprehensive guide to the complexities in commodity derivatives. Hence it will commend itself to all category of readers, particularly academicians, researchers, commodity market stakeholders, investors, speculators and to the student community. (

**** Commodity markets ; Commodity futures ; Agricultural prices ; Macroeconomics**

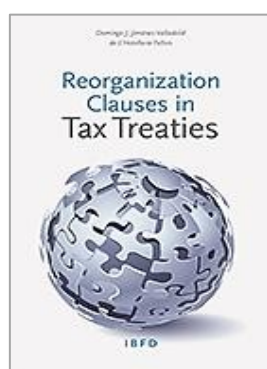
CORPORATE LAW

6 J. Jimenez-Valladolid de L' Hotellerie-Fallois, Domingo

Reorganization clauses in tax treaties / by Domingo J. Jimenez-Valladolid de L'Hotellerie-Fallois.-- Netherlands : IBFD, 2013. xxii,442 p.

ISBN : 978-90-8722-227-7.

346.06626 J11R Q3 47569



Book Description: Reorganization Clauses in Tax Treaties analyses the tax consequences of corporate reorganizations in the context of tax treaty models and the solutions adopted in the global tax treaties network. The book also proposes solutions to be implemented in the

model tax treaties in order to deal with cross-border reorganizations.

Taxation of mergers and corporate reorganizations is often regarded as one of the most complex aspects of developed tax systems. Contrary to the general realization principle, transfers of assets and liabilities in the course of corporate reorganizations are not taxed when they occur. Instead, recognition of the capital gains arising from such transfers is deferred through different mechanisms under preferential tax regimes with the objective of granting corporate reorganizations a tax neutral treatment.

However, this tax neutrality might be jeopardized when the effects of corporate reorganizations cross borders. So long as tax treaties do not cater for any special provisions dealing with the effects of corporate reorganizations, cross-border reorganizations will be hampered with the risks of over taxation, while at the same time global tax neutrality will be compromised due to the inconsistent tax treatment of these transactions from a cross-border perspective.

Only a few countries have dealt with issues originating from cross-border reorganizations in their tax treaty network. Nonetheless, the solutions adopted in the current situation do not provide satisfactory results when analyzing the tax consequences of corporate reorganizations from a global perspective.

**** Corporate law ; Corporate reorganization ; Taxation-Law and legislation ; Tax treaties ; Double taxation ; Consolidation and merger of corporations**

CORPORATE TAXATION

7 International Bureau of Fiscal Documentation

Global corporate tax handbook 2014 / International Bureau of Fiscal Documentation.-- Netherlands: IBFD, 2014. 1306p .

(Global tax series).

ISBN : 978-90-8722-242-0.

336.243026 In8G Q4(R) DS47579



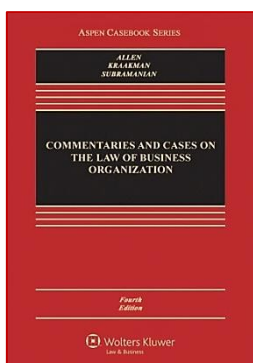
Book Description: Covering 98 tax jurisdictions worldwide, these books provide the largest most authoritative survey of tax systems throughout the world. The Global Corporate Tax Handbook and the Global Individual Tax Handbook are designed to be used as a set - buy these two books as a set . The titles 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 ; Handbook**

CORPORATION LAW

8 Allen, William T.
Commentaries and cases on the law of business organization / by William T. Allen, Reinier Kraakman, Guhan Subramanian.-- ed. 4-- New York: Wolters Kluwer Law & Business, 2012. xxvi,712 p. (Aspen casebook series).
ISBN : 978-1-4548-1361-3.
346.73065 A15C Q2 47573

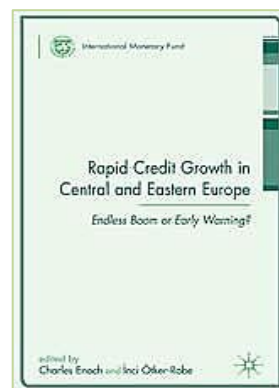


Book Description: The Fourth Edition is completely updated throughout. It now includes excerpts from important recent cases such as Air Products v. Airgas and In re CNX Gas and provides commentary on current developments, such as "Say on Pay" proxy access, and the Dodd-Frank Act of 2010. A new chapter on executive compensation appears. The Fourth Edition provides additional contextual background for certain cases to help research scholars better understand the court's reasoning. The text continues to provide additional questions, connections to the empirical literature, and cross-country comparisons.

**** Corporation law ; Business enterprises-Law and legislation-United states-Cases ; Corporation law-United states**

CREDIT

9 Rapid Credit growth in Central and Eastern Europe: Endless Boom or Early Warning? / edited by Charles Enoch & Inci Otker-Robe.-- New York: Palgrave Macmillan, 2007. xix,373 p.
ISBN : 978-0-230-52151-3.
332.709443 En6R P7 47555



Book Description: This book represents the latest developments and policy debate on a very current issue: the rapid growth of banking sector credit to the private sector, which continues to occupy the minds of academics and policymakers alike in many Central and Eastern European (CEE) countries. The contributions, from the representatives of international organizations and monetary and

supervisory authorities of a number of Western and CEE countries, discuss ways to assess and respond to excessive credit growth. Case studies represent the challenges faced by policymakers in dealing with rapid credit growth, providing useful lessons for other countries experiencing a similar phenomenon.

**** Credit ; Credit control ; Europe**

ECONOMIC CONDITIONS

10 Emerging big picture: Making sense of India's economy / edited by Uma Kapila.-- New Delhi: Academic Foundation, 2014. V.1: 415; V.2: 368 p. 2Vs.

ISBN : 978-93-327-0133-5(for 2Vs. Set). 330.954 K14E Q4.1-2 47553-47554



Book Description: Indian economy is currently going through a difficult period; however, the problems are not unique to India: growth has slowed down in many other emerging market and developing economies (EMDEs). "The Emerging Big Picture: Making Sense of India's Economy" comprises in two volumes the writings of eminent economists, policymakers, distinguished scholars, and subject experts, discussing reasons attributed to the growth slowdown and providing a roadmap for not only accelerating economic growth but also sustainability and regionally inclusive growth. An array of leading economists whose current writings have made this collection uniquely rich in content and relevance include Shankar Acharya, K.C. Chakrabarty, P. Chidambaram, Bibek Debroy, G. Gopalakrishna, Ashok Gulati, Anwarul Hoda, Harun R. Khan, Deepali Pant Joshi, Deepak Mohanty, N. A. Mujumdar, Pranab Mukherjee, Raghuram

Rajan, Indira Rajaraman, C. Rangarajan, Shweta Saini, Manmohan Singh, Anand Sinha, Duvvuri Subbarao, Arvind Subramanian, and V. S. Vyas.

**** Economic conditions ; Economic policy ; Macroeconomics ; Agriculture ; Food prices ; Financial institutions ; Bank and banking**

ECONOMIC DEVELOPMENT

11 Bihar, Finance Department Economic survey 2013-14 / Bihar, Finance Department.-- Bihar: Finance Deptt. 330.95412 B48E DS47558



Book Description: The Bihar economic survey for 2013-14 is out. Clearly, the political maneuverings have taken a toll in Bihar's Growth story. While the GSDP and Per Capita income has increased, it has not increased at the same rate as before even though the industrial growth percentage is significantly higher than during the economic survey of 2012-13.

Key highlights:

Per Capita Income:

- The Per Capita Income of Bihar has grown to Rs. 28,317 in 2012-13 , vs Rs. 25,653 in 2011-12.
- During the same periods the per capita income of India was Rs. 68,757 in 2012-13 vs Rs. 60,972 in 2011-12 (12.76% increase)
- Bihar's Per Capita income grew by 10.4% vs 12.8% for India in the last one year of comparison
- Thus the political in-fighting has taken a toll on Bihar.

- The Per Capita income of Bihar today stands at 41.2% of India's per capita income whereas in 2006-07 it was 32.2% of India's per capita income

GSDP

- The estimated GSDP at current prices in 2012-13 is Rs. 3.09 lakh crores vs Rs. 2.53 lakh crores in 2011-12
- The GSDP at 2004-05 prices in 2012-13 is Rs. 1.65 lakh crores vs. Rs. 1.52 lakh crores in 2011-12

Best and Worst districts by GDP: In 2010-11, Patna (Rs. 57,483), Munger (Rs. 21,019) and Begusarai (Rs.18,447) are the most prosperous districts of Bihar. On the other end of the ranking ladder, the most economically backward districts are Sheohar (Rs. 6209), Banka (Rs. 7764) and Madhepura (Rs. 8102).

Industrial Sector Growth rate:

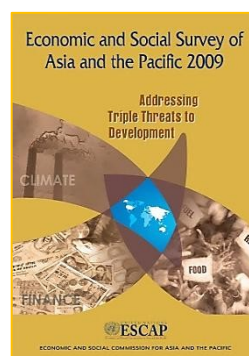
- The industrial sector growth rate stood at 17.1% in 2012-13.
- This is higher than 9.5% in 2011-12, however lower than 28.4% achieved in 2010-11
-

Roads:

- The total length of roads in Bihar stands at 1.62 lakh KMs in 2012-13 vs. 1.23 lakh KMs in 2011-12. These include rural unpaved roads.
- Bihar has a road length of 174.88 kms. of road per lakh population in 2012-13

**** Economic development**

12 United Nations, Economic and Social Commission for Asia and the Pacific
Economic and social survey of Asia and the Pacific, 2009: Addressing triple threats to development / United Nations, Economic and Social Commission for Asia and the Pacific.-- New York: United Nations, 2009. xxvii,195 p.
ISBN : 978-92-1-120577-0.
330.95 Un3E P9 DS47508



Book Description: Asia-Pacific economies have been hit once again by a financial crisis. On 15 September 2008, the American investment bank Lehman Brothers collapsed, triggering an extraordinary downward spiral in confidence and financial turmoil. It was also the day when the crisis truly hit Asia-Pacific shores, spreading beyond its equity markets and posing the greatest threat to the region's development since the Asian financial crisis of 1997.

Many of the policy failures blamed on the region in 1997 were seen once again in the United States and Europe, albeit to varying degrees – lax supervision of financial systems, excessive credit creation and the build-up of asset bubbles. This time, the Asia-Pacific region is better prepared for currency and balance-of-payment crises than it was a decade ago, having improved current account balances and built up a protective shield of foreign-exchange reserves. Notwithstanding this resilience, the improvements have not been enough to prevent severe domestic impacts.

The crisis has worked its way through the Asia-Pacific region and has had deep repercussions on financial systems and real economies. Policymakers are now faced with the task of identifying vulnerabilities and finding ways in which the region's sources of resilience, built up from its experience with the 1997 crisis, can resist shocks in the future.

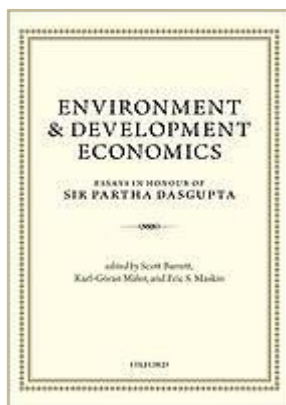
**** Economic development ; Economic development-Asia**

ENVIRONMENTAL ECONOMICS

13 *Environment and development economics: Essays in honor of Sir Partha Dasgupta / edited by Scott Barrett, Karl-Goran Maler, Eric S. Maskin.-- Oxford: OUP, 2014. xvi,411 p.*

ISBN : 978-0-19-967785-6.

333.7 B27E Q4 47577



Book Description:

- An introduction to the work of Partha Dasgupta, one of the leading economists of his generation
- Includes three foundational chapters each written by a recipient of the Nobel Prize in Economics: Joseph E. Stiglitz, Kenneth Arrow, and the Late Elinor Ostrom
- Includes eight further chapters authored or co-authored by a developing country economist
- Includes Commentaries on each chapter
- An essential reference in environment and development economics

This book honors Partha Dasgupta, and the field he helped establish; environment and development economics. It concerns the relationship between social systems (to include families, local communities, national economies, and the world as a whole) and natural systems (critical ecosystems, forests, water resources, mineral deposits, pollution, fisheries, and the Earth's climate). Above all, it concerns the poverty-environment nexus: the complex pathways by which people become or

remain poor, and resources become or remain overexploited. With contributions by some of the world's leading economists, including five recipients of the Nobel Prize in Economics, in addition to scholars based in developing countries, this volume offers a unique perspective on the environmental issues that matter most to developing countries.

**** *Environmental economics ; Development economics ; Ecosystems ; Climate change ; Forest degradation***

FINANCIAL INSTITUTIONS

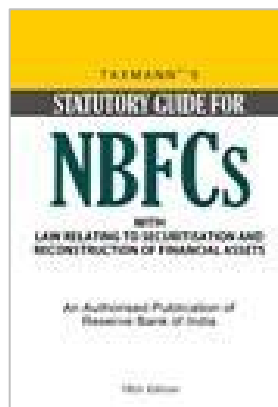
14 *Taxmann's Statutory guide for NBFCs(Non-banking financial companies) with law relating to securitisation and reconstruction of financial assets 2014 / Taxmann's.--ed.18-- New Delhi: Taxmann Publications Pvt. Ltd., 2014.*

Misc p.

An authorised publication of Reserve Bank of India.

ISBN : 978-935071-390-7.

346.077 T19S Q4 47544



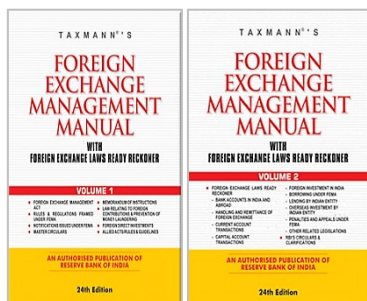
Book Description: An authentic and updated compendium of Laws governing Non-Banking Financial Companies/Residuary Non-Banking Companies/Miscellaneous Non-Banking Companies/Mortgage Guarantee Companies
DIVISION ONE: Law Relating to Non-Banking Financial Companies
DIVISION TWO: Law Relating to Residuary Non-Banking Companies
DIVISION THREE: Law Relating to Miscellaneous Non-Banking Companies
(Reserve Bank) Directions, 1977

DIVISION FOUR: Prescribed returns
 DIVISION FIVE: Foreign Exchange Management (Deposit) Regulations
 DIVISION SIX: Guidelines for Issue of Commercial Paper
 DIVISION SEVEN: Guidelines for Issue of Certificates of Deposit
 DIVISION EIGHT: Foreign Direct Investments in NBFCs Sector
 DIVISION NINE: List of Benches of Company Law Board, etc.
 DIVISION TEN: State Laws on protection of interests of depositors in financial establishments
 DIVISION ELEVEN: Allied Laws
 DIVISION TWELVE: Lending to Non-Banking Financial Companies (NBFCs) & Other Matters
 DIVISION THIRTEEN: Law relating to Mortgage Guarantee Companies

**** Financial institutions ; Financial institutions-Law and legislation ; Foreign direct investment ; Foreign exchange ; Non-banking financial companies(NBFCs)**

FOREIGN EXCHANGE

15 Taxmann's Foreign exchange management manual 2014 with foreign exchange laws ready reckoner / Taxmann's.--ed. 24-- New Delhi: Taxmann Publications (P) Ltd., 2014. Misc p. 2Vs.(An authorised publication of Reserve Bank of India). ISBN : 978-93-5071-371-6 . 332.4502654 T18F Q4.1-2 47542-47543



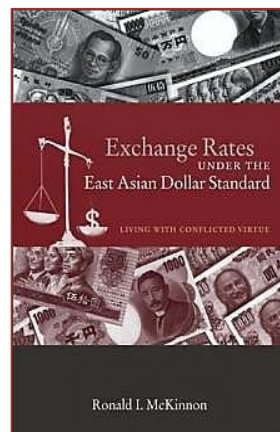
Book Description: With Foreign Exchange Laws Ready Reckoner Master Circulars dated 1st July 2013 Volume I

Foreign Exchange Management Act
 Rules & Regulations Framed Under FEMA
 Notifications Issued Under FEMA
 Master Circulars
 Memorandum of Instructions
 Law Relating to Foreign Contributions & Prevention of Money Laundering
 Foreign Direct Investments
 Allied Acts / Rules & Guidelines
 Volume II
 Foreign Exchange Laws Ready Reckoner
 Bank Accounts in India and Abroad
 Handling and Remittance of Foreign Exchange
 Current Account Transactions
 Capital Account Transactions
 Foreign Investments in India
 Borrowing Under FEMA
 Lending by Indian Entity
 Overseas Investment by Indian Entity
 Penalties and Appeals under FEMA
 Other Related Legislation
 RBI's Circulars & Clarifications

**** Foreign exchange ; Foreign exchange management act(FEMA)**

FOREIGN EXCHANGE RATES

16 Mckinnon, Ronald I. Exchange rates under the East Asian dollar standard: Living with conflict virtue / by Ronald I.Mckinnon.-- London: MIT Press, 2005. x,279 p. ISBN : 978-0-262-63341-3. 332.456095 M21E P5 47556



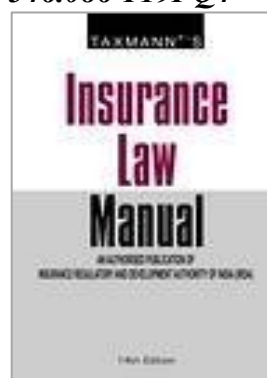
Book Description: The increasingly integrated economies of East Asia—China, Hong Kong, Indonesia, Japan, Korea, Malaysia, the Philippines, Singapore, Taiwan, and Thailand—face the dilemma of how to achieve exchange-rate security in the absence of a unifying "Asian euro." The US dollar has become the region's dominant intraregional trading currency as well as the monetary anchor to which East Asian economies informally peg their currencies. In this timely and original analysis of the benefits and risks of an East Asian dollar standard, Ronald McKinnon takes issue with the conventional view that urges flexible exchange rates on financially fragile economies. He argues instead that East Asian countries should coordinate their policies to keep their exchange rates stable against the dollar. McKinnon develops a conceptual framework to show where the conventional wisdom on exchange rates has gone wrong. Pressure on the "virtuous" high-saving dollar-creditor East Asian nations to appreciate their currencies leads to a "conflicted" choice between a possible deflationary slump if they do appreciate and threatened trade sanctions if they do not. Analyzing interactions among the East Asian economies, McKinnon explains the rationale, and the need, for greater exchange-rate security in the region, pointing to the soft-dollar pegs adopted by these nations as steps in the right direction. He suggests that the dollar standard in East Asia could be rationalized through collective action by national governments and considers the effect of American monetary and trade policies on the East Asian economy.

**** Foreign exchange rates ; Monetary policy ; East asia**

INSURANCE LAW

17 Taxmann's Insurance law manual 2014 / Taxmann's --ed. 14-- New Delhi: Taxman Publications, 2014. Misc p.
An authorised publication of Insurance Regulatory and Development Authority of India(IRDA).

ISBN : 978-93-5071-377-8.
346.086 T19I Q4 47545



Book Description: An Authorised Publication of Insurance Regulatory and Development Authority of India (IRDA).

- Insurance Regulatory and Development Authority Act, 1999
- Rules & regulations framed under Insurance Regulatory and Development Authority Act, 1999
- Insurance Act, 1938
- Life Insurance Corporation Act, 1956
- General Insurance Business (Nationalisation) Act, 1972
- Other acts and rules

**** Insurance law ; Insurance regulatory and development authority act ; Life insurance corporation act ; General insurance business act**

INTERNATIONAL TAX LAW

18 Perrou, Katerina Taxpayer participation in tax treaty dispute resolution /by Katerina Perrou.— Netherlands: IBFD, 2014. xii,304 p (IBFD doctoral series Volume 28).
Thesis submitted to the institute of Advanced Legal Studies, School of Advanced Studies, University of London in fulfilment of the requirements for the degree of Doctor of Philosophy Degree awarded on 31 May 2012.
ISBN : 978-90-8722-225-3.
347.09 P42T Q4 47567



Book Description: When taxpayers go global, can disputes and dispute resolution remain local? Unilateral administrative measures and domestic judicial systems will continue to be used for the resolution of international tax disputes, but the inherent limits of one-sided solutions to multi-sided problems are bound to lead us to unsatisfactory results. Closer international cooperation becomes a sine qua non for the establishment of an international dispute resolution system that will possess all the fair trial guarantees of domestic judicial systems, but also cure its limited effectiveness, which does not extend beyond the geographical borders of one state.

The striking discrepancy between domestic judicial systems and the international one (MAP and arbitration) is the phenomenon of the absent taxpayer. This may be explained, but at the current level of development of international (economic) law and human rights law it can no longer be justified. This analysis develops on two axes: (i) the access of private parties to international law remedies from the perspective of public international law; and (ii) the access of private parties to international law remedies from a human rights law perspective.

A comparative analysis reveals that MAP as a form of diplomatic protection is not appropriate for international tax disputes. On the other hand, traditional public international law doctrine prohibiting the participation of private parties in international dispute resolution mechanisms has progressively shrunk. At the same time, prohibiting taxpayers direct access to MAP and arbitration procedures renders the tax treaty dispute

resolution mechanism not compatible with the fair trial guarantees.

The study concludes that certain amendments to the current MAP and arbitration procedures are required: the proposed enhanced dispute resolution system should provide for (i) direct taxpayer participation; (ii) functional multiparty proceedings; and (iii) administrative procedures (MAP) followed by judicial ones (arbitration).

**** International tax law ; Taxation-Law and legislation ; Tax treaty ; Arbitration (International law)**

LABOUR ECONOMICS

19 Workers rights and practices in the contemporary scenario: An overview / edited by Helen R. Sekar and Dhanya M.B.--

Noida: V.V. Giri National Labour Institute, 2014. x,151p

ISBN : 978-93-82902-15-7.

331.011 Se4W Q4 47512



Book Description: This book offers a careful summary of the rights and practices of work in the Indian labour market. It deals with rights deficiency of workers in different sectors especially on agriculture workers, casual workers, industrial workers as well as bonded and child labour, health and safety at workplace, maternity protection at work and politics of rights deficiencies in the informal economy.

**** Labour economics ; Workers rights ; Wages ; Child labour ; Informal economy**

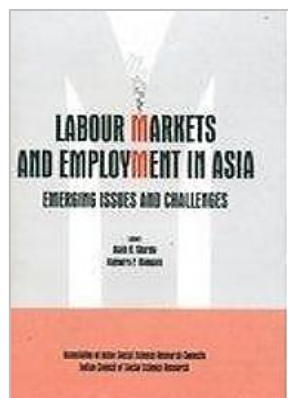
LABOUR MARKET

20 Labour markets and employment in Asia: Emerging issues and challenges / edited by Alakh N. Sharma and Rajendra P.

Mamgain.-- Delhi: Daanish Books, 2009. x,212 p.

ISBN : 978-81-89654-79-5.

332.12095 Sh2L P9 47509



Book Description: Many developing countries in Asia have registered high growth rates with rising productivity for the last few decades in the wake of globalization. However, high growth has not been translated into proportionate increase in employment. In fact, the period is largely marked with slow growth in employment opportunities and rising unemployment and underemployment. Accordingly, the issue of employment has come to occupy center-stage in the current debate on development linked with globalization. The volume, based on revised papers presented in the XVIth Conference of the Association of Asian Social Science Research Councils (AASSREC) in Delhi, explores the issues of growth and employment in detail in the context of selected Asian economies. The nine country papers included in the volume provide useful insights to the issues relating to labour markets and challenges of unemployment in these countries. As a whole, the articles argue for a growth strategy that aims at employment creation and equitable development. The volume will be useful for researchers, policymakers and all those interested in the issues of labour markets and employment in Asia.

**** Labour market ; Employment ; Unemployment ; Asia**

MACROECONOMIC POLICY

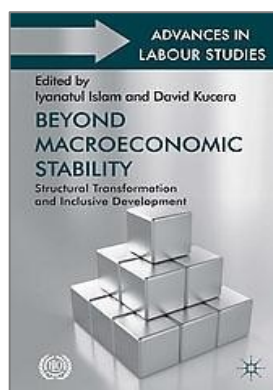
21 Beyond macroeconomic stability: Structural transformation and development / edited by Iyanatul Islam and David Kucera.--

New York: Palgrave Macmillan , 2013. xv,342 p.

(Advances in labour studies).

ISBN : 978-92-2-127800-9.

339.5 Is4B Q3 47539



Book Description: This volume rests on three thematic pillars: the limits of conventional macroeconomics; the long-run agenda of structural transformation and the development of capabilities. Islam and Kucera highlight the tenuous links of conventional macroeconomics with core development concerns. The chapters of this book enunciate an empirical approach to track the various sources of structural transformation and nurture the thesis that investment in infrastructure leads to the inculcation of capabilities, broadly defined to include knowledge accumulation, dissemination and application.

The editors reinterpret social protection from the perspective of inclusive development and structural transformation. The volume examines secular trends in the functional distribution of income and explores their possible macroeconomic consequences by developing a two-country macroeconomic model for open economies. It seeks to establish whether growing inequality in many

countries combined with stagnant real incomes is one of the sources of the global and financial crisis of 2007-2009

**** Macroeconomic policy ; Inequality ; Wages ; Employment ; Labour productivity**

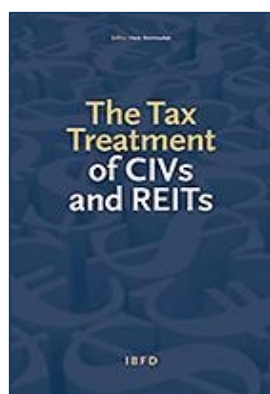
MUTUAL FUNDS

22 Tax treatment of collective investment vehicles and real estate investment trusts / edited by Hein Vermeulen.--

Netherlands: IBFD, 2013. xii,248 p.

ISBN : 978-90-8722-219-2.

346.0922 V59T Q3 47565



Book Description: The Tax Treatment of CIVs and REITs comprises the proceedings of a conference held by the Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam on 2 November 2012. The book provides a unique and current overview of the tax issues that play a role in the cross-border operation of collective investment vehicles (CIVs) and real estate investment trusts (REITs). Typically, these investment funds function well in a domestic context, where the investors, the fund and the investments are all located in one state. In an international context, however, interesting issues arise, such as questions on the proper allocation of taxing rights, beneficial ownership and non-discrimination. These and other issues are addressed in this book.

The book starts with the 2008 and 2010 updates to the OECD Model Tax Convention, adopting the OECD CIV and OECD REIT reports with a view on policymakers and practice. In addition, it places the treatment of

CIVs and REITs in an EU tax law perspective. Finally, future developments are also discussed, including the impact of the Undertakings for Collective Investment in Transferable Securities (UCITS) Directives IV and V and the Alternative Investment Fund Managers Directive (AIFMD), from both a direct tax and an indirect tax perspective.

Collective investment is of increasing importance in a society with a proportional rise in the ageing population, as a means for the public to save for later. The Tax Treatment of CIVs and REITs provides a valuable overview of the international tax issues that the CIV and REIT vehicles encounter in an international context.

This book is of interest to tax practitioners, multinational businesses, policymakers, tax administrators, judges and academics.

**** Mutual funds ; Tax law ; Taxation-Law and legislation Collective investment vehicles(CIVs) ; Real estate investment trusts(REITs)**

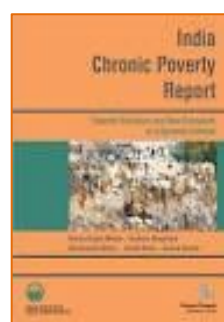
POVERTY

23 Mehta, Aasha Kapur

India chronic poverty report: Towards solutions and new compacts in a dynamic context / by Aasha Kapur Mehta and...[et al.]-- New Delhi: IIPA, 2011. xxi,185 p.

ISBN : 81-86641-41-6.

339.460954 M47C Q1 47511



Book Description: The India Chronic Poverty Report: Towards Solutions and New Compacts in a Dynamic Context, based on decade long studies through three phases of the study project, aims to draw the attention of policy makers and concerned citizens to the gap, or

chasm, between our goals, aspirations and targets and what has actually been achieved, at a time when India's Twelfth Plan is being formulated so that the cause of chronic poverty receives due attention during the Twelfth Plan. The report has looked at the large numbers of programmes and schemes in various forms that over the years aimed at poverty alleviation, some targeting specific groups, to try and identify why they have not succeeded to the desired extent. Design flaws, weak implementation, inadequate provision of funds, and the inability of the poor to access scheme benefits, are amongst many factors identified and analyzed.

The adoption of a rights based approach to development has been advocated along with a search for an alternative approach to growth that is employment creating and poverty reducing. It has also been emphasized that there can be no one blueprint for such an alternative. In fact, as has been rightly pointed out, multiple solutions need to be worked out due to the country's diversity and the differentiated picture of poverty, and a multi-pronged approach needs to be evolved.

It is not simply a matter of implementing correct policies more effectively. Factors that cause entry into poverty, those that contribute to persistence of poverty, and those that can help in rising out of poverty, all have to be understood. These are not merely economic in nature but could relate to caste, tribe, gender, age, occupation, health, conflict, politics and the like or a combination of these.

The factors that contribute to escape from rural poverty include the development of infrastructure especially at the village level, proximity to urban areas, acquiring access to land and water resources and enhancing their productivity and sustainability, education and health opportunities, development of institutions, effective service – delivery, and enhanced government investment.

Towards the end of the report a number of recommendations about the direction to be taken have been listed in a brief final chapter.

**** Poverty ; Chronic poverty ; Economic policy**

SECURITIES

24 Taxmann's

**SEBI manual 2014 / Taxmann's.--ed. 23--
New Delhi: Taxmann Allied Service (P) Ltd,
2014. Misc p.**

2Vs.

ISBN : 978-93-5071-374-7 (for 2Vs set).

332.6402654 T18S Q4.1-2

47540-47541



Book Description:

Volume I

- SEBI (Issue of Capital and Disclosure Requirements) Regulations 2009
- SEBI Act 1992
- Securities Contracts (Regulation) Act 1956 with Rules/ Regulations
- SEBI Rules / Regulations / Circulars & Guidelines for
 - Bankers to an Issue
 - Buy Back of Securities
 - Collective Investment Scheme
 - Corporate Governance
 - Credit Rating Agency
 - Custodian
 - Debenture Trustees
 - Depositories
 - Delisting of Securities
 - Derivatives
 - FII
 - Insider Trading

Volume -II

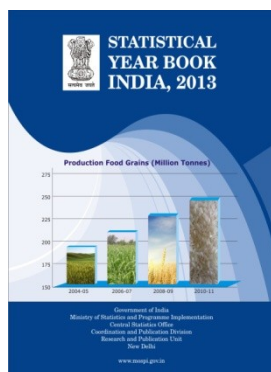
- SEBI Rules / Regulations / Circulars & Guidelines for
 - Investor Protection
 - Lead Managers
 - Merchant Bankers
 - Mutual Funds
 - Portfolio Manager

- Registrar to Issue / Share Transfer Agents
- Securities Appellate Tribunal
- Securities Lending and Borrowings
- Securities Transaction Tax
- Straight Through Processing Service
- Stock Broker / Sub - Broker
- Takeover Regulations
- Sweat Equity
- Transfer of Shares
- Unfair Trade Practices
- Venture Capital Funds
- Listing Agreements

**** Securities ; Securities contracts (Regulation) act ; Corporate governance ; Credit rating agency**

STATISTICS

25 India, Ministry of Statistics and Programme Implementation Statistical yearbook India 2013 (With CD) / India, Ministry of Statistics and Programme Implementation.-- New Delhi: C.S.O., 2013. 574 p. 315.4 In2S Q3(R) DS47578



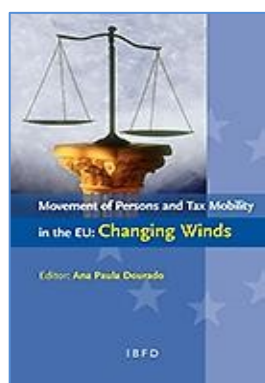
Book Description: The statistical year book being published by the Central Statistics Office for past several years is one of the vital instruments designed to meet the ever growing diversified range information requirement. The publication provides data sets, not only on the various facets of the economy of the country, but also on the vital social aspects like housing, health, environment, infrastructure, tourism, and crime. This year a new chapter on

Millennium Development Goals has also been included in the publication

**** Statistics ; Economic sectors ; Social sectors**

TAX LAW

26 Movement of persons and tax mobility in the EU: Changing winds / edited by Ana Paula Dourado.-- Netherlands: IBFD, 2013. xxx,466 p. ISBN : 978-90-8722-223-9. 341.75 D74M Q3 47564



Book Description: The winds of change are blowing in the European Union (EU). While the development of the internal market has been a progressive but unfinished work, the financial crisis in 2008 and the subsequent euro crisis in the European and Monetary Union have brought new challenges to the EU and to the role it plays in the world.

This book is the result of the 6th GREIT Conference and discusses the mobility of persons in the EU and the existing obstacles to this mobility, including tax obstacles, and recent progress. Further, it discusses the existing contradictions in the process of EU integration: the EU agenda since 2010, which focuses on overcoming the euro and the fiscal debt crises; the EU reaction to the so-called Base Erosion and Profit Shifting (BEPS) action plan; and how the discussion has now moved to address double non-taxation rather than double taxation. It challenges the reader to think about the EU project in various interrelated angles and as a whole.

The book is divided into six parts. The first and last parts contain legal and tax policy critical analyses. Part I discusses the current trends and challenges for tax mobility in the EU, and Part VI focuses on the taxation of groups and the policy options for the world and the EU. Parts II-V analyses the current regimes regarding mobility of companies and individuals. Mobility in the EU is discussed from the viewpoint of company law, international private law, insolvency law, EU law, public finance and tax law. Comparative law is considered in the two chapters dealing with formulary apportionment and transfer pricing.

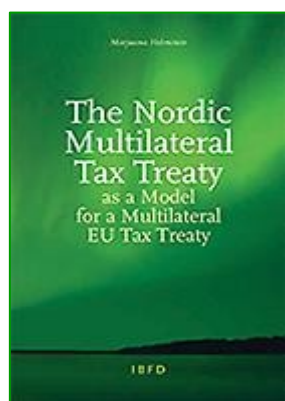
**** Tax law ; International taxation ; Tax mobility ; European union ; Company law ; Case law**

27 Helminen, Marjaana

Nordic multilateral tax treaty as a model for a multilateral EU tax treaty / by Marjaana Helminen.--Netherlands: IBFD, 2013. xvi,428 p.

ISBN : 978-90-8722-221-5.

341.75 H36N Q3 47562



Book Description: Despite the EU internal market, income tax treaties concluded between the EU Member States are still bilateral. Only the Nordic countries (Denmark, the Faroe Islands, Finland, Iceland, Norway and Sweden) have concluded a multilateral income tax treaty. The treaty is one of the few multilateral income tax treaties existing worldwide, and it has functioned fairly well. It is based on the OECD Model Convention but

modified to meet the needs of a multilateral treaty.

If the Nordic multilateral tax treaty would be modified to better comply with the requirements of EU law, it could provide a good model for a multilateral EU tax treaty covering all EU Member States. Such a multilateral EU tax treaty would abolish many of the obstacles caused by the unintegrated direct tax systems of the Member States to the functioning of the internal market.

This book first examines the requirements that EU tax law puts on a multilateral EU tax treaty and then studies the Nordic multilateral tax treaty, article by article, with the purpose of answering the question of how the Nordic treaty should be modified in order for it to function as a model for a multilateral EU tax treaty. The book is essential reading for those interested in the EU law issues related to tax treaties, as well as for anyone interested in the details of the Nordic multilateral tax treaty.

**** Tax law ; International taxation ; Taxation-Law and legislation ; Tax treaty ; Eu tax law**

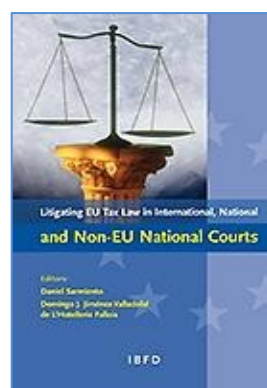
28 Sarmiento, Daniel

Litigating EU tax law in international, national and non-EU national courts / edited by Daniel Sarmiento and Domingo J. Jimenez-Valladolid de L'Hotellerie Fallois.--

Netherlands: IBFD, 2014. xiv,316 p.

ISBN : 978-90-8722-217-8.

341.2422 Sa7L Q4 47566



Book Description: As EU tax law has become more and more complex and sophisticated in recent years, so has EU tax law litigation. The features of EU law and its own sources give

rise to specific problems when litigating EU tax law not only before the Court of Justice of the European Union (ECJ) but also before EU national courts. Additionally, the relevance of EU tax law has expanded outside the EU borders, inspiring tax litigation before national courts of non-EU states as well as before international courts.

This book is the result of the 7th GREIT Conference held in September 2012 in Madrid at the Institute de Empress (IE). The book analyses the problems and challenges faced by taxpayers when litigating EU tax law from a comparative perspective, dealing not only with purely national issues but also with the influence of EU tax law in tax litigation in international scenarios.

The book is divided into four main parts. The first part focuses on EU tax law litigation before the ECJ, analyzing the functioning of the litigation services of the European Commission and the remedies and procedures when dealing with infringements from the Member States. In the second part the position of EU national courts when applying EU tax law is examined comparing the approach followed by courts of four EU jurisdictions. Part three deals with the influence of EU tax law in litigation before international courts and in international arbitration. Finally, part four looks at the approach followed by non-EU national courts when applying and interpreting EU tax law.

**** Tax law ; European union ; Taxation-Law and legislation ; National courts ; EU tax law**

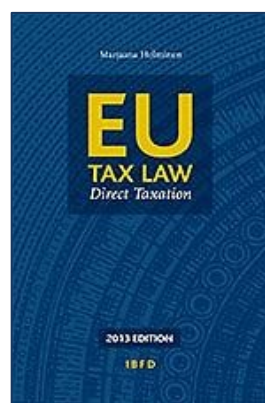
TAXATION

29 Helminen, Marjaana

EU tax law: Direct taxation / by Marjaana Helminen.--ed. 3-- Netherlands: IBFD, 2013. xxii,474 p.

ISBN : 978-90-8722-208-6.

336.20264 H36E Q3 47568



Book Description: EU tax law substantially impacts the domestic tax laws of the EU Member States and the way in which those laws must be interpreted and applied. The effect of EU tax law on national legislation is becoming increasingly complex. Today, anyone working with or interested in tax law or tax planning is confronted with EU tax law issues.

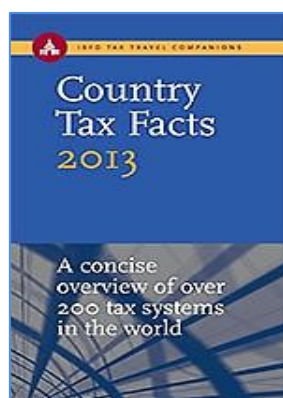
The 2013 edition of EU Tax Law – Direct Taxation provides a clear picture of all the EU law norms that are relevant from the perspective of direct taxes. It explains how these norms are, and should be, interpreted and how they affect national tax laws and the tax treatment in EU Member States. The book describes the legal remedies available against tax treatment that is in conflict with EU law.

The study begins with a comprehensive overview of the basic principles and concepts of EU tax law and all relevant articles of the Treaty on the Functioning of the European Union, analysing them in the light of direct tax case law. A discussion follows covering all relevant EU directives and recommendations and other soft law material on direct taxes. Reference is made to all relevant judgments of the EU Court on direct taxes. The book includes a chapter on the tax treatment of the different EU entity forms and the future of corporate taxation. A separate chapter is dedicated to the EU law issues related to transfer pricing and to the EU law norms on administrative assistance in tax matters. An extensive bibliography is included that directs the reader to further material on the topic.

This book is a handy reference tool for tax practitioners, judiciary, tax administrations and research scholars alike. Its structure allows quick and easy access to essential information and facilitates a better understanding of the direct tax issues of EU tax law.

**** Taxation ; Direct tax law ; Corporate tax ; Transfer pricing**

30 International Bureau of Fiscal Documentation
Country tax facts 2013: A concise overview of over 200 tax systems in the world / International Bureau of Fiscal Documentation.-- Netherlands: IBFD, 2013. viii,464 p. (IBFD tax travel companions). ISBN : 978-90-8722-205-5. 336.2 In8C Q3 47563



Book Description: With this book you have the world of taxation in your hand. Following a brief introduction by Prof. Van Kommer, the most important aspects of the tax systems of over 200 countries are covered. Thanks to IBFD's vast network of country correspondents and skilled in-house tax specialists, you are assured of accurate information and comprehensive coverage.

The book provides essential tax information of 212 countries. The countries are presented in alphabetical order and the standard layout allows the user to easily make comparisons between countries.

By providing the key tax features per country, this booklet serves as a handy search aid. The concise format means this quick reference tool is perfect to have on your desk or to take with

you when you are travelling or visiting a client.

**** Taxation ; Tax system**

31 International Bureau of Fiscal Documentation
European tax handbook 2014 / International Bureau of Fiscal Documentation.-- Netherlands: IBFD, 2014. 1026 p. ISBN : 978-90-8722-241-3. 336.20264 In8E Q4 DS47581



Book Description: The 2014 European Tax Handbook includes surveys on 49 countries and jurisdictions. The surveys have been updated to reflect the laws applicable in 2014. 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**

32 International Bureau of Fiscal Documentation
Global individual tax handbook 2014 / International Bureau of Fiscal Documentation.-- Netherlands: IBFD, 2014 914 p. (Global tax series). ISBN : 978-90-8722-244-4. 336.24026 In8G Q4(R) DS47580



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.

**** Taxation ; Income tax**

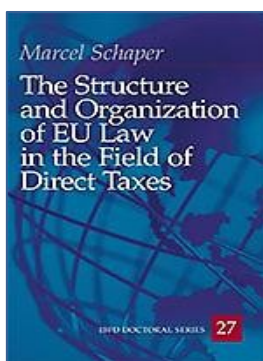
33 Schaper, Marcel Guido Herwig
Structure and organization of EU law in the field of direct taxes / by Marcel Guido Herwig Schaper.-- Netherlands: IBFD, 2013. xviii,534 p.

(IBFD doctoral series Volume 27).

Thesis submitted to Maastricht university in fulfilment of the requirements for the degree of Doctor degree awarded on 18 December 2012.

ISBN : 978-90-8722-202-4.

336.20264 ScIS Q3 47570



Book Description: This book researches the complex functional subsystem of EU law in the field of direct taxes that has emerged from the many decisions of the Court of Justice of the European Union. Although some regard this form of European control as an undemocratic attack on national sovereignty, this book finds that the Court consistently recognizes the legitimate right of Member States to levy taxes in their national territory.

The Structure and Organization of EU Law in the Field of Direct Taxes analyzes the complete body of the Court's case law on direct taxes. Using network science as a method of research, this book aims to uncover the structure and organization of this functional subsystem of EU law in an empirical manner. Is there cohesion in the body of case law? What are the most important precedents and the most essential legal norms? How was general EU law adopted in the field of direct taxes over the years? This book covers these key questions and more.

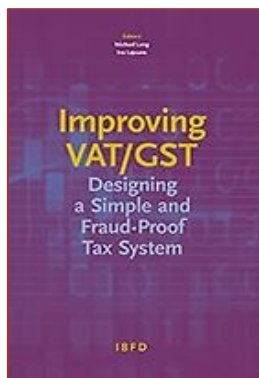
Special attention is paid to the judicial rule of the balanced allocation of the power to impose tax between the EU Member States, which the Court first established in its (in)famous ruling in Case C-446/03, Marks & Spencer. This book presents an in-depth research with regard to this overriding legal norm and examines its relationships to other justifications for tax restrictions on the freedom of movement.

Instead of focusing on the reasoning and grounds for judgment in individual rulings, this book offers a bird's eye view of the complex system of EU law in the field of direct taxes that derives from the EU Treaties. This framework of a legal doctrine will be useful in academic and practitioner circles with a keen interest in the Europeanization of tax law.

**** Taxation ; Direct tax law ; Taxation-Law and legislation ; European union**

VALUE ADDED TAX

34 *Improving VAT/GST: Designing a simple and fraud-proof tax system / edited by Michael Lang and Ine Lejeune.-- Netherlands: IBFD, 2014. xxx,710 p. ISBN : 978-90-8722-236-9. 343.055 L25I Q4 47582*



Book Description: As governments worldwide are looking for ways to raise revenue in order to finance their budgets, consumption taxes such as value added taxes (VAT) and goods and services taxes (GST) are increasing in prominence and now exist in over 150 countries.

Improving VAT/GST: Designing a Simple and Fraud-Proof Tax System compares the VAT/GST systems of 15 countries around the world, with all continents represented, plus the EU VAT regime. The analysis is organized in a way that allows interesting and specific details of each VAT system to be identified, while at the same time rendering them comparable despite their structural differences. In detail, it examines topics such as neutrality, VAT groups and head office (including branch transactions), financial services, anti-avoidance rules, advance rulings, VAT gap, compliance costs and costs of collection. It identifies best practices and provides readers with some thoughts on future directions of VAT/GST. The main focus is set on making VAT/GST systems both simple and fraud proof.

The relevant knowledge about different VAT/GST systems provided in this book can be a fundamental resource to help practitioners to optimize their tax planning solutions, to provide legal certainty to their clients and to

ensure the avoidance of both double taxation and double non-taxation in VAT/GST matters. This book will be an interesting and valuable tool for both regulators and practitioners alike to deepen their understanding of the various tax systems and the way certain issues are solved under different regimes, in order to encourage international trade and lay the groundwork for the removal of tax obstacles and related costs in global commerce.

**** Value added tax ; Tax law ; Goods and services tax ; Tax system ; International taxation ; Taxation-Law and legislation**

35 *Terra, Ben Guide to the European VAT directives / by Ben Terra & Julie Kajus.-- Netherlands: IBFD, 2014. V.1: xx,1614; 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 2014.*

336.2712094 T27G Q4.1-2 47571-47572



Book Description: This book set serves as a textbook for advanced Research 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 provides 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 the VAT Directive). 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 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. 282/2011, the recast implementing Regulation, as amended. Early July 2012, the Commission made available a list of guidelines agreed by the VAT Committee. The footnotes mention the guidelines updated until November 2013, relating to the provision in question. An (unofficial) integrated text of the Sixth VAT Directive as applicable until 1 January 2007 is also included.

**** Value added tax ; Europe**

WILLS

36 Dukeminier, Jesse

***Wills, trusts and estates / by Jesse Dukeminier and Robert H. Sitkoff.--ed. 9--
New York: Wolters Kluwer Law & Business, 2013. xliii,1032 p.***

(Aspen casebook series).

ISBN : 978-1-4548-2437-2.

346.7305 D88W Q3 47576



Book Description:

- the latest developments in cases, statutes, law reform projects, and scholarly writing
- new developments in cases, such as revocable trusts and harmless error in will execution
- relevant coverage of uniform law activity, including the new Uniform Premarital and Marital Agreements Act
- finalization of the new Restatements on Property and Trusts.
- updates to the social science work on inheritance and the related tax rules
- attention to developments affecting inheritance among same-sex partners
- revised coverage of the latest in estate tax laws

**** *Wills ; Wills-United states-Cases ; Estate planning ; Future interests ; Trusts and trustees***

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