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[ Volume 13; Issue No. 1&2; January & February 2016]

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**CORPORATE TAXATION**

1 Slavnic, Nana Sumrada

**Book Description:** The basic premise of this book is the existence of the EU regime for capital transactions – which also concerns direct taxation – consisting of both capital transactions regulation within the European Union and harmonized and non-harmonized regulation of direct taxation. The book develops the idea of such parallel existence of liberalization and direct taxation policies by exposing the current EU capital liberalization regime and its objectives and effects, as well as policy elements of the EU taxation regime. It compares and contrasts the building blocks of EU capital and taxation regimes with the OECD and the WTO regimes, in so far as possible. Moreover, the author draws upon her experience as a fourth référendaire at the European Court of Justice to demonstrate how, on the subject of direct tax, the Court only interprets the EU fundamental freedoms and principles.

Furthermore, the book tests how certain common features of the EU regulation of capital and taxation are applicable in terms of a future EU policy in the area of capital transactions and direct taxation, in particular within a CCCTB or a CCTB environment and in the context of the OECD BEPS project. The BEPS initiative is discussed in terms of its methodological value for the interpretation of the balance of taxation powers of Member States, as well as the premises of coordination, non-discrimination and abuse, the three interpretative pillars of future EU taxation policy defined in the book. The book concludes by proposing a methodological alternative to the Court’s appreciation of tax matters, particularly from the perspective of EU fundamental freedoms and the entitlement to such freedoms.

**DECENTRALIZATION**

2 Chakraborty, Pinaki
Book Description: This book is an analytical examination of financing and public service delivery challenges in a decentralized framework. In addition it provides critical insights into the effectiveness of public expenditure through benefit incidence analysis of education and healthcare services in India. The benefits of decentralization always come with conflicts and trade-offs. By unpacking the process of decentralization, the authors identify that ‘unfunded mandates’ arising from the asymmetry between finances and functions at local levels is a major challenge. The analysis is carried out by distilling the existing studies in this area and through an empirical investigation of public finance data at different public sector levels in India as well as in some selected developing countries. Using the household survey statistics of consumption expenditure, an analysis of utilization or benefit incidence of public spending on social sectors in India is done, covering education and health sectors. A serious study of this kind, linking decentralization to social sector impacts, is unique in case of the public sector expenditure in India.

** Decentralization ; Social sector ; Fiscal decentralization

ECONOMIC ASSISTANCE

3 Chaturvedi, Sachin
338.9154 C39L Q6           48883

Book Description: India’s development cooperation programmes reflect the broad principles that inform Indian foreign policy in general. In essence, they reflect sovereign equality and belief in friendly relations with all countries, particularly India’s neighbours coupled with opposition to colonialism and a continued commitment to the amplification of human freedom. Mahatma Gandhi underlined that while the juxtaposition of peace and prosperity is not a contrivance for establishing moral prospects, the two conditions are indissolubly linked. Such pragmatism is evident in the genesis and evolution of India’s development cooperation policy. The extension of Indian resources and expertise to the global South, which dates back to the early 1950s, became institutionalised under the Indian Technical and Economic Cooperation Programme (ITEC) established in 1964. Although the scale of India’s development cooperation has been modest, it has expanded along with the country’s emergence as a rapidly growing economy.

** Economic assistance ; Foreign economic relations ; Entrepreneurship
**ECONOMIC DEVELOPMENT**

4 Bhanumurthy, N.R.
330.9543 B46M Q6;1
48857(REF); 48858

**Book Description:** Madhya Pradesh State MDG Status report is not just an accounting exercise to assess the achievement levels of Millennium Development Goals. The report responds to multidimensional aspirations of inter-district variations, interlink ages with public interventions and achievement levels. It studies the burden of non-achieving regions or districts on MP State’s overall performance. As we are moving towards Sustainable Development Goals, it is necessary to understand the dynamics of interventions and linkages. This report aims at providing a benchmark and a basis for common global future for achievements or deficiencies in MDGs and a way forward to move towards SDGs.

**5 Chakrabarti, Anjan**
330.954 C34I Q6
48843

**Book Description:** Taking the period following the advent of liberalization, this book explains the transition of the Indian economy against the backdrop of development. If the objective is to explore the new economic map of India, then the distinct contributions in the book could be seen as two-fold. The first is the analytical frame whereby the authors deploy a unique Marxist approach consisting of the initial concepts of class process and the developing countries to address India’s economic transition. The second contribution is substantive whereby the authors describe India’s economic transition as epochal, materializing out of the new emergent triad of neo-liberal globalization, global capitalism and inclusive development. This is how the book theorizes the structural transformation of the Indian economy in the twenty-first century. Through this framework, it interrogates and critiques the given debates, ideas and policies about the economic development of a developing nation.
**Economic development ; Capitalism ; Globalization ; Neoliberalism ; Economic conditions**

6 Macekura, Stephen J.
338.9 M11O Q5 48832

**Book Description:** Of Limits and Growth connects three of the most important aspects of the twentieth century: decolonization, the rise of environmentalism, and the United States' support for economic development and modernization in the Third World. It links these trends by revealing how environmental NGOs challenged and reformed development approaches of the US government, World Bank, and United Nations from the 1960s through the 1990s. The book shows how NGOs promoted the use of 'appropriate' technologies, environmental reviews in the lending process, development plans based on ecological principles, and international cooperation on global issues such as climate change. It also reveals that the 'sustainable development' concept emerged from transnational negotiations in which environmentalists accommodated the developmental aspirations of Third World intellectuals and leaders. In sum, Of Limits and Growth offers a new history of sustainability by elucidating the global origins of environmental activism, the ways in which environmental activists challenged development approaches worldwide, and how environmental non-state actors reshaped the United States’ and World Bank's development policies.

- Offers a significant reinterpretation of 'sustainable development', one of the most significant concepts and keywords of our time
- Presents an innovative and rich analysis of how environmental non-state actors reshaped US foreign policy and World Bank lending
- Brings together the history of US-foreign relations, international and transnational history, and environmental history through original archival research

**ECONOMICS**

330 G93T Q6 48844
Book Description: This book covers diverse themes, including institutions and efficiency, choice and values, law and economics, development and policy, and social and economic measurement. Written in honour of the distinguished economist Satish K. Jain, this compilation of essays should appeal not only to students and researchers of economic theory but also to those interested in the design and evaluation of institutions and policy.

**Economics ; Indian economy ; Economic theory ; Public policy**

8 Gupta, Gautam
330.724 G95I Q6 48885

Book Description: Experiments in economics involve gathering human subjects in a classroom or a computer laboratory, presenting them with a situation and making them take decisions that are monetarily incentivised. These decisions will later be analysed statistically or econometrically to yield results that confirm, but also challenge, predictions of economic theory, thereby expanding the boundaries of knowledge regarding human economic behaviour and its motives.

An Introduction to Experimental Economics details the methodology, procedure and protocol to be followed while conducting experiments in economics. It draws the contours of the newly emerging discipline through the main areas where experiments are being used:

- games involving strategic decisions where there are two players and the decision of one player is contingent upon how she expects the other player to behave,
- public goods games designed to test the existence of the free rider problem through a voluntary contributions mechanism, and
- games involving a choice between two or more lotteries that explain decision-making under conditions of uncertainty.

A unique feature is the discussion on experiments designed to elicit the impact of community, caste, religion and multiplicity of culture, based on the author’s rigorous work in the field. Written in simple language, and with practical applications in mind—a chapter is devoted on how to use z-Tree, an open source software which can be used to effectively run experiments in a lab—this book will interest students and scholars of economic theory and its empirical verification.

**Economics ; Economic methodology ; Economics-Research Experimental design**

9 Indian Council of Social Science Research
(ICSSR research surveys and explorations).
3Vs.; V.1: Indian industrialization; V.2: India and the international economy; V.3: Macroeconomics.
330 In2E Q5.1-3 48840-48842

Book Description: This three-volume collection of studies commissioned by the Indian Council of Social Science Research (ICSSR) explores a set of themes and issues that have been the focus of debate in selected areas of economics in India. The first volume traces the post-Independence evolution of the industrial sector in India by delineating changes in policy regimes, capturing structural shifts, identifying periods of growth and stagnation, and assessing the factors that explain these trends. It highlights the principal contributions in the economic literature that enrich the contemporary understanding of India’s post-Independence industrial history. The volume covers the development of Indian industry prior to and after 1991, when a balance of payments crisis led to a major regime change marked by the dismantling of the interventionist structures that were set up during the immediate post-Independence years. The essays in this volume revisit the evidence and the debates on India’s post-Independence industrialization; critically examine the role of the government, the strategies it adopted, and the effectiveness of implementation; and seek to provide an understanding of why the expectations that India would successfully make the industrial transition have been belied.

Volume 2: This three-volume collection of studies commissioned by the Indian Council of Social Science Research (ICSSR) explores a set of themes and issues that have been the focus of debate in selected areas of economics in India. The second volume provides a comprehensive analysis of India’s economic integration with the global economy through trade, investment, and finance, and its implications for domestic economic processes and outcomes. It looks closely at the different industrial sectors and at the changing patterns of India’s engagement with the structures governing the global economy as well as with its trade and investment partners. While India’s increasing share in global trade and the growing inflow of foreign investments are important indicators of the country’s integration with the rest of the world, the essays in this volume also provide the other side of the story—that of the loss of policy independence and increased sensitivity to external shocks.

Volume 3: This three-volume collection of studies commissioned by the Indian Council of Social Science Research (ICSSR) explores a set of themes and issues that have been the focus of debate in selected areas of economics in India. The third volume is a critical review of macroeconomic issues such as monetary policy, fiscal policy, financial liberalization, intersectoral linkages, open economy macroeconomics, labour conditions, and intergovernmental fiscal transfers. It surveys these themes from varied intellectual positions, in the process, not only informing readers, but also challenging them to engage with these viewpoints. The essays in this volume are a diverse collection of ideas, some theoretical and some empirical, which help to understand the macroeconomic reality of India in the post-reforms period.
**Economics; Industrialization; Macroeconomics; Monetary policy; International economy**

10 Afonso, Oscar


This textbook is innovative, easy to read and highly focused, providing students of economics with the skills needed to understand the essentials of using numerical methods to solve economic problems. It also provides more technical readers with an easy way to cope with economics through modelling and simulation. Later in the book, more elaborate economic models and advanced numerical methods are introduced which will prove valuable to those in more advanced study.

**Economics; Economics-Mathematical models; Economics-Data processing; Computational programs**

**EMIGRANT REMITTANCES**

11 Basu, Bharati


**Book Description:** Computational Economics: A concise introduction is a comprehensive textbook designed to help students move from the traditional and comparative static analysis of economic models, to a modern and dynamic computational study. The ability to equate an economic problem, to formulate it into a mathematical model and to solve it computationally is becoming a crucial and distinctive competence for most economists.

This vital textbook is organized around static and dynamic models, covering both macro and microeconomic topics, exploring the numerical techniques required to solve those models.

A key aim of the book is to enable students to develop the ability to modify the models themselves so that, using the MATLAB/Octave codes provided on the book and on the website, students can demonstrate a complete understanding of computational methods.

**Book Description:** International Remittance Payments are described mainly as money sent by immigrants to their families and friends in their home countries. These payments provide an important source of income that is mostly used to provide for a variety of basic needs of the non-migrating members of...
immigrant families and thus remittance payments can be considered as a tool to reduce the poverty level of the labor sending countries. However, remittances are also used for asset accumulation by some families and for some countries they constitute a good part of foreign funds coming into the country. In spite of their increasing volume over the last few decades, a lot of things about remittances are not known and studies estimate that about half of these money transfers are not even recorded. Since these payments are shown to reduce poverty and help economic progress in the remittance receiving countries, a better knowledge about remittances would help the debates surrounding immigration, remittances and their relation to the global economy.

This book provides an overview of remittances in different parts of the world over the last thirty years. It looks at the labor sending and labor receiving countries separately. The text examines the trends, uses, motivations behind sending remittances, cost of sending them and how they are affected by the nature and the development level of different institutional factors.

The remittance flows are growing over time and they are used mostly for reducing the uncertainty of life in the less developed parts of the world. However, motivation for sending remittances could be improved and thus remittances could be more conducive to economic development if 1) the relation between the remittance decision and the migration decision is better understood and 2) the costs of international money transfers are reduced. More studies about those issues would benefit the international community. Efforts should be made in all fronts to encourage such international flow of funds not only to have a redistribution of income all over the world, but also to synchronize the efforts towards global economic development and a better integration of the world economy. This book is aimed researchers, policy practitioners and post graduates studying International Economics or International Economic Relations or Political Science or Economic Development.

** Emigrant remittances ; Capital movements ; Emigrant and immigration-Economic aspects

FOREIGN EXCHANGE

12 Taxmann's
2Vs.
332.4502654 T18F Q6.1-2 48847-48848

Book Description: Description
Volume 1

- 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 2

- Foreign Exchange Laws Ready Reckoner
- Bank Accounts in India and Abroad
- Handling and remittance of Foreign Exchange
- Current Account Transactions
- Capital account Transactions
- Foreign Investment in India
- Borrowing under FEMA
- Lending by Indian Entity
- Overseas Investments by Indian Entity
- Penalties and Appeals under FEMA
- other related Legislations
- RBI's Circulars & Clarifications

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

**GOODS AND SERVICES TAX**

13 Dalvi, Santosh
336.2710954 D171 Q6 48884

**Book Description:** The Goods and Services Tax, which subsumes all indirect taxes to create one rate and integrate the country into a single market is the biggest tax reform that is being undertaken since Independence. The vision behind introduction of GST is not only to get rid of the current patchwork of indirect taxes that are partial and suffer from infirmities, mainly exemptions and multiple rates, but also to improve tax compliances. The book covers the basic concepts about GST, its framework in India, impact of its introduction on economy, sectors etc. It also covers the international perspective across various countries on GST. Further book incorporates various drafts reports recently released.

**Key features**
- Basic concepts & framework of GST
- International perspective on GST across various countries
- Analysis of impact of GST on different aspects of business, various sectors and economy as a whole
- Discussion on the potential pain points under GST
- Identification of areas that need clarifications under GST and steps to be taken for transition
- Including Draft reports on business processes recently released:
  - Report on Registration process
  - Report on Payment process
  - Report on Refund process
  - Report on Returns
- Including discussion on Dr. Arvind Subramanian’s Report on Revenue Neutral Rate (RNR)

**INTERNATIONAL TAXATION**

14 Alink, Matthijs
xxiv,1004 p.
343.04 Al4H Q5 48871
**Book Description:** The Handbook on Tax Administration provides a complete, systematic overview of modern Tax Administration. The book includes chapters on taxation; core business of a Tax Administration; developments in society; organizational structures; risk management, primary processes of Tax Administration, staff and support processes; planning and control; performance management; and change management. In this second edition a new chapter is included on the design and implementation of a diagnostic tool for Tax Administrations. It is an international Handbook in the sense that it aims to provide insight into the administration of taxes based on the experiences in various countries, by identifying examples of good practices of effective and efficient tax administration. The Handbook does not, however, aim to provide a blueprint for Tax Administrations, as legal, institutional, economic, social and cultural differences between countries prevent such an exercise.

The Handbook on Tax Administration is a valuable reference tool for tax policymakers, tax administrators and tax students, as well as for those interested in trends and developments in the structure and management of large public organizations.

**International taxation ; Tax administration ; Risk management ; Tax administration and procedure**


**Book Description:** Tax planning structures used by some MNEs have become the bane of policymakers nowadays, at the OECD as well as the EU level, since recent statistics revealed public budgets were deprived of billions of euros. Within the context of recent developments in the tax arena, this book examines the anti-abuse measures that already exist in various countries and scrutinizes the effectiveness of these measures in countering aggressive tax structures. This work can be considered complementary to the reports issued or to be issued by the OECD, and to the recent activity at the EU level, as it provides an in-depth analysis of what is already happening in practice in various countries when they encounter abusive tax structures. It also highlights the challenges implicit in the recommended measures in the draft reports issued by the OECD up until 1 May 2015, with some exceptions.

The book provides the reader with an analysis of the most common strategies against tax avoidance; the key concepts in international tax structuring, such as the use of permanent establishments and the exploitation of transfer pricing rules; and the intricacies of anti-abuse measures that
counter tax structuring schemes used for financing activities and for selected business models, specifically related to supply chain management, IP migration and exploitation, the digital economy and holding companies.

**International taxation; International tax law; Tax avoidance; BEPS (Base erosion and profit shifting)**

16 Daurer, Veronika


343.04 D26T Q4 48838*

**Book Description:** Countries eliminate the burden of double taxation for their taxpayers who engage in cross-border business activities by negotiating tax treaties with other countries. In the case of developing countries, tax treaties are often entered into with the additional purpose of attracting foreign investment as a path towards development. It is not clear, however, what role such agreements play in a country’s development efforts. This thoroughly researched book is the first to tackle this important issue in depth. Through an analysis of the tax treaty provisions of eleven East African nations, the author unveils the actual impact of the UN Model on the tax treaty network of the countries analysed as well as the “real-world” relationship between tax treaties and development. All the crucial components necessary for understanding this relationship are examined, including the following:

- how the UN Model (designed for developing countries) deviates from the OECD Model;
- to what extent developing countries actually make use of the UN Model during treaty negotiations;
- the various functions of tax treaties, including elimination of double taxation, allocation of taxing rights, prevention of tax avoidance and fiscal evasion, and promotion of investment activities;
- the question of how source and residence taxation can be justified and which of these two concepts should be given preference;
- exchange of information issues;
- the problem of tax havens;
- the concept of transfer pricing;
- the concept of permanent establishment;
- patterns discerned in the treaty policy of developing countries and recurring non-model provisions;
- treatment of business profits, royalties, and capital gains;
- interest exemptions;
- technical and administrative fees and treatment of pensions and annuities.

This book underscores the importance of tax treaties for developing countries. Its contribution to our understanding of both development and international taxation, and their reciprocal relationship, cannot be overemphasized. Further, it proposes modifications to the UN Model and its Commentary and suggests wording for additional provisions reflecting the tax treaty policy of the countries analysed in the book.

**International taxation; Double taxation; Taxation-Law and legislation**

**Book Description:** Immovable Property under Domestic Law, EU Law and Tax Treaties, comprising the proceedings and working documents of an annual seminar held in Milan in November 2014, provides a thorough analysis of the taxation of immovable properties.

The analysis starts from a survey of the concept of “immovable property” in common and civil law jurisdictions and then considers how different approaches affected the taxation of income deriving therefrom.

EU tax law issues are then taken into consideration, both from an income tax and VAT viewpoint. In particular, the income tax analysis provides an extensive examination of how taxation of immovable property applied by EU Member States may affect fundamental freedoms.

The book then moves to selected tax treaty issues. In particular, the analysis examines: (i) the relationships between tax treaty law and national law; (ii) the interaction between articles 6, 7 and 21 of the OECD Model Convention; and (iii) the concept of “enterprise” in the context of article 6 of the OECD Model Convention and its possible implications. Finally, the evolution of article 6 of the OECD Model Convention with respect to income from agriculture, forestry and mining is reviewed.

Individual country surveys provide in-depth analyses of the above concepts and issues from a national viewpoint in selected European and North American jurisdictions, as well as in Australia.

As a presentation of a unique and detailed insight into the taxation of immovable properties in both domestic and international contexts, this book is an essential reference source for international tax practitioners.


**Book Description:** The new edition of this well-known reference work for the tax community provides an introduction to the application of the United States international taxation system to taxpayers investing or transacting business in the US and other countries. In a relatively brief and manageable form, it sets forth the principles adopted by the US in taxing US or foreign individuals and corporations as
they invest, work, or carry on a trade or business in the US or abroad. The presentation focuses on the following aspects of the subject matter:

- general aspects of the corporation income tax, the individual income tax, the tax treatment of partnerships, trusts and estates, and accounting aspects;
- the basic jurisdictional principles adopted by the US with respect to application of its income tax to international investment and business transactions;
- the US rules for taxing foreign corporations, foreign partnerships, foreign trusts, and nonresident aliens on their business and investment income derived from US sources;
- the basic mechanism adopted by the US to alleviate international double taxation on foreign source income derived by US persons;
- the income tax treatment of foreign corporations controlled by US shareholders;
- the general inter-company pricing rules and special transfer pricing rules applicable to particular transactions;
- rules for the treatment of transactions involving currencies other than the US dollar;
- situations in which US income tax treaty provisions modify the basic rules; and
- the wealth transfer tax system, including modifications made by estate and gift tax treaties.

Throughout the discussion, the authors incorporate references not only to the Internal Revenue Code provisions under discussion, but also to relevant Treasury Regulations and other administrative material and to important cases that have arisen. For non-US tax practitioners, tax professors and students both within and outside the US, and others seeking a structural framework within which a US tax problem can be placed, Introduction to United States International Taxation offers the ideal reference source.

** International taxation ; Income tax-United states ; Corporations-Law and legislation **

MICROECONOMICS

I9  Nguyen, Bonnie
338.5 N49E Q6 48830

Book Description: Essentials of Microeconomics is an excellent introduction to microeconomics. It presents the basic tools of microeconomics clearly and concisely. The book presents a vigorous treatment of all relevant introductory microeconomic concepts. The book also emphasizes on modern economics — game theory and imperfect markets. Each chapter is self-contained and includes the required key mathematical skills at the start. This book is ideal not only for introductory microeconomics course, but its level of analysis also makes the book appropriate for introductory level economics taught at postgraduate level. With the emphasis on strategy, this text is also well suited for use in business economics course.

** Microeconomics ; International trade ; Demand and supply **
PROBABILITIES

20 Rohatgi, Vijay K.
(Wiley series in probability and statistics).
519.5 R63I Q5           48836

Book Description: A well-balanced introduction to probability theory and mathematical statistics
An Introduction to Probability and Statistics, Third Edition remains a solid overview to probability theory and mathematical statistics. Divided into three parts, the Third Edition begins by presenting the fundamentals and foundations of probability. The second part addresses statistical inference, and the remaining chapters focus on special topics. An Introduction to Probability and Statistics, Third Edition includes:

- A new section on regression analysis to include multiple regression, logistic regression, and Poisson regression
- A reorganized chapter on large sample theory to emphasize the growing role of asymptotic statistics
- Additional topical coverage on bootstrapping, estimation procedures, and resampling
- Discussions on invariance, ancillary statistics, conjugate prior distributions, and invariant confidence intervals
- Over 550 problems and answers to most problems, as well as 350 worked out examples and 200 remarks
- Numerous figures to further illustrate examples and proofs throughout
An Introduction to Probability and Statistics, Third Edition is an ideal reference and resource for scientists and engineers in the fields of statistics, mathematics, physics, industrial management, and engineering. The book is also an excellent text for upper-undergraduate and graduate-level students majoring in probability and statistics.

** Probabilities; Mathematical statistics

PUBLIC EXPENDITURE

21 Purohit, Brijesh C.
Efficiency of social sector expenditure in India / by Brijesh C. Purohit.-- London: Routledge, 2014. xix,246 p
336.390954 P97E Q4           48835

Book Description: Government investments in social sector has always played an important role in tackling social issues and facilitated in the alleviation of poverty. Hence, budgetary expenditure to be mobilized for such investments needs to be efficiently allocated and utilized to maximize the greatest good. This book focuses on the social sector in India and
provides an overview of the sector. The book looks at 15 major Indian states between the year 2000-2011 to see how these states had invested in social sector and whether they had met the criteria of efficient social sector investment. Using stochastic frontier models, the book provides an efficiency norm and making use of this normative estimate, it compares performance across 15 Indian states and suggests important policy implications to improve the future performance of the social sector. The book adopts various quantitative techniques in the analysis and establishes that inefficient and inappropriate allocation of inputs was made in both health and education sectors. The book suggests that such problems and future challenges could be overcome by an appropriate mix of emphasis in different activities. This book will provide insight for those who want to learn more about how to build the capacity of the social sector in more efficient manner by exploring the social sector of India.

** Public expenditure ; Budget ; Social policy ; Health ; Education

** PUBLIC POLICY

22 Birkland, Thomas A. 
320.6 B53I Q6 48846

** Book Description:** The fourth edition of this widely-used text relates theory to practice in the public policy process. In a clear, conversational style, author Tom Birkland conveys the best current thinking on the policy process with an emphasis on accessibility and synthesis. This new edition has been reorganized to better explain the role of policy analysis in the policy process.

New to this edition:
• A new section on the role of policy analysis and policy analysts in the policy process.
• A revised and updated chapter surveying the social, economic, and demographic trends that are transforming the policy environment.
• Fully updated references to help the advanced reader locate the most important theoretical literature in policy process studies.
• New illustrations and an improved layout to clarify key ideas and stimulate classroom discussion.

The book makes generous use of visual aids and examples that link policy theory to the concrete experience of practitioners. It includes chapter-at-a-glance outlines, definitions of key terms, provocative review questions, recommended reading, and online materials for professors and students.

** Public policy ; Policy sciences ; Political planning

Book Description: Ethics in Public Policy and Management showcases the latest research from established and newly emerging scholars in the fields of public management and ethics. This collection examines the profound changes of the last 25 years, including the rise of New Public Management, New Public Governance and Public Value; how these have altered practitioners' delivery of public services; and how academics think about those services.

Drawing on research from a broad range of disciplines, Ethics in Public Policy and Management looks to reflect on this changing landscape. With contributions from Asia, Australasia, Europe and the USA, the collection is grouped into five main themes:

- theorising the practice of ethics;
- understanding and combating corruption;
- managing integrity;
- ethics across boundaries;
- expanding ethical policy domains.

This volume will prove thought-provoking for educators, administrators, policy makers and researchers across the fields of public management, public administration and ethics.

** Public policy ; Political ethics ; Policy sciences ; Corruption

SOCIAL JUSTICE

24 Sen, Amartya

Book Description: How do deprivations related to class, caste and gender interrelate? Why are our political leaders so good in saying what should be done without doing anything much about them? How should we think about Sanskrit and ancient India without adding religious colour? Why is it important to revive Nalanda, the world's oldest university? The Country of First Boys is Amartya Sen's intellectual journey through the past and present to seek an understanding of India's history and the demands of its future. The themes of these essays include the hardened and extreme nature of inequality in India and what can be done about it. One of the many rewards of good schooling - denied to most Indians - includes the understanding that India is an integral part of a world civilization. Always sensitive to global communication and interaction, India's own contributions
vary from the development of a multiplicity of astronomically reasoned calendars and the invention of games like chess to the establishment of the foundations of several branches of modern mathematics.

In this collection, Sen examines justice, identity, deprivation, inequalities, gender politics, education, the media and the importance of getting your priorities right. These are accessible yet pioneering essays that hold the kernel of many of his seminal works.

** Social justice ; Inequalities ; Gender politics ; Education

TAX ADMINISTRATION

25 Schmitz, Marc
Luxembourg in international tax planning / by Marc Schmitz and Philip J. Warner.—ed. 3.—Amsterdam: IBFD, 2015. xvi,632 p.
343.04094935 Sc4L Q5 48870

Book Description: Luxembourg in International Tax takes an in-depth look at corporate taxation in Luxembourg and the tax issues that may be of interest in an international environment. Although it principally focuses on those areas of interest to international investors and tax experts requiring a clear explanation of corporate tax in Luxembourg, it is also of interest to locally based practitioners. The first edition rapidly became a standard reference work in Luxembourg tax literature, and its reputation was maintained through the second edition, which continued being referred to and selling long after the date of issue.

This new edition of the book is updated to incorporate tax developments on the national level up to January 2015, including the latest changes on the exchange of information, advance tax clearances and the codification of the arm’s length standard. It also covers Luxembourg’s intellectual property box regime, private wealth management companies and other investment entities, and the taxation of financing activities in Luxembourg. Furthermore, it contains a new chapter on tax treaties, which provides insight into the particularities of Luxembourg’s treaty network and its interaction with domestic law.

The book provides a vast amount of up-to-date information combined with an in-depth analysis of business taxation in Luxembourg. It is a valuable guide for international tax experts wishing to gain a better understanding of corporate tax in Luxembourg as well as for locally based practitioners. With numerous examples given in each chapter, it will also be of interest to students.

** Tax administration-Luxembourg

TAXATION

26 Helminen, Marjaana
336.20264 H36E Q5 48869
Book Description: EU tax law substantially impacts the domestic tax laws of the EU Member States and the way in which those laws should 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 2015 edition of EU Tax Law – Direct Taxation provides a clear picture of 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 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 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.

The book is a handy reference tool for tax practitioners, judiciary, tax administrations and university students 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

International Bureau of Fiscal Documentation


Including country surveys, corporate tax rate tables, and withholding tax rate tables.


336.2095 In8A Q5 48861

Book Description: The Asia-Pacific region provides unique opportunities and challenges for businesses and individuals operating in its diverse economies. Updated annually, this book provides an overview of direct and indirect taxes levied on corporate and individual income and on capital in 20 selected countries in the region, as well as information on various aspects of doing business in these countries. The book is a valuable reference tool for those businesses and individuals
with an active interest in the Asia-Pacific region.

This handy and convenient guide provides descriptive overviews of direct and indirect taxes levied in selected countries in the region, as well as information on various aspects of doing business in these countries, all presented in a concise and standard layout that allows quick and easy comparisons between countries. It also contains tables that provide a simple tool to quickly determine and compare tax rates and domestic and treaty withholding tax rates on dividends, interest and royalties. The 2015 edition now covers 20 countries with the addition of Mongolia.

The book is a valuable reference tool for those businesses and individuals with an active interest in the Asia-Pacific region.

** Taxation ; Taxation-Asia pacific ; Investments-Taxation Asia pacific

28 International Bureau of Fiscal Documentation
(IBFD tax travel companions).
Including summaries of 239 ECJ cases; Relevant EU direct tax legislation ; Indexing system.

** Taxation ; Direct tax

29 International Bureau of Fiscal Documentation
(IBFD tax travel companions).
ISBN : 978-90-8722-332-8. 336.24 In8O Q5;1 48864(REF); 48865
**Book Description:** This book contains the official text of the OECD Model Tax Convention on Income and on Capital (2014 condensed version), together with the relevant 2015 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.

**TRANSFER PRICING**

30 International Bureau of Fiscal Documentation


338.88 In8O Q5;1 48862(REF); 48863

**Book Description:** Transfer pricing is one of the most important issues for multinational companies as they strive to ensure that each company in the group earns a fair share of the profits after considering its functions and risks. Tax authorities, however, are concerned that the inter-company transfer prices are being used to reduce taxable profits in their jurisdiction. This has resulted in a sharp rise in transfer pricing regulations and enforcement, which makes transfer pricing controversies a major tax issue for companies, and particularly so in an era when base erosion and profit shifting (BEPS) issues are taking centre stage.

This book contains the official text of the 2010 OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, together with information on transfer pricing in selected countries. The countries were chosen on the basis of their geographical and economic
importance as well as the amount of transfer pricing activity. Each country chapter provides a concise description of the current transfer pricing laws, guidelines and methodologies in practice in that particular country, and the information is presented in a domestic as well as an international context.

This book provides a handy reference guide for those actively working in the field of transfer pricing, with a standardized country chapter outline allowing for quick and easy comparisons between countries.

** Transfer pricing ; Multinational firms ; Tax administration

** URBANIZATION

307.1216 G45U Q5 48845

Book Description: For most of human history, people lived on the edge of survival. In the past two centuries, we have miraculously moved towards far greater prosperity through transformations, above all, in cities. Urbanization holds the potential of transforming the developing world. While the transition from farm to city is filled with economic, social, and political promises, urbanization also poses enormous challenges—the breakdown of public services, congestion, pollution, and crime. With the right policies cities can lead transformative change—providing jobs, creating prosperity, and lifting millions out of poverty.

What policies can help harness this unprecedented urbanization and address the vast inequalities of access and opportunity that cities present today? What makes cities more competitive? This book answers these and other important questions.

The volume emphasizes the need to rethink cities and to imagine a better urban future by providing the reader with diverse perspectives on urbanization such as the changing economic landscape, city competitiveness, entrepreneurship, inclusion, informality, sustainability, and provision of essential services. The book would help chart a path towards competitive and people-centered cities.

** Urbanization ; City planning ; Urban economics ; Economic history ; Economic conditions

** VALUE ADDED TAX

32 International Bureau of Fiscal Documentation
(IBFD tax travel companions).
336.2712094 In8E Q5;1
48817(REF); 48859
**Book Description:** Encompassing the most important features of the European Union’s VAT system, the EU VAT Compass 2015/2016 is an essential source of reference for all those actively working or interested in VAT. The book consists of three parts, each comprising a vital element of the EU VAT system. Part One presents the consolidated text of the current EU VAT Directive (No. 2006/112), as most recently amended by Directive 2013/61; it also contains the texts of several other Directives in the field of VAT. All amendments made to the basic VAT Directive under Directive 2008/8, and the text of Implementing Regulation 282/2011, as amended by Regulations 967/2012 and 1042/2013, are included.

For the interpretation of the EU VAT legislation, the case law of the Court of Justice of the European Union (ECJ) is an indispensable element. Part Two provides an overview of both the operative parts of the more than 650 ECJ judgments in VAT cases and the pending cases that are expected to lead to judgments in the course of 2015 and 2016.

The book concludes with an overview of the options laid down by the VAT Directive that have been taken up by the individual Member States. This comprehensive analysis covers all 28 Member States, including Croatia.

**Value added tax ; Europe**
This book provides an overview of VAT policy considerations for introducing VAT grouping and the history of the EU VAT grouping notion, and offers an in-depth analysis of the scope of the VAT grouping notion found in the VAT Directive. While elaborating on the scope of the VAT grouping concept, the fundamental freedoms relating to the territorial scope and State aid provisions with respect to the personal scope are scrutinized. The scope of VAT grouping is furthermore analysed in the light of the ECJ's case law on VAT grouping, VAT in general and other case law relevant to the topic.

After a thorough analysis of the Member States’ domestic implementation of the VAT grouping regime, the book further covers the consequences of VAT groups in domestic and cross-border contexts and discusses the rights and obligations of a VAT group, ranging from the place of supply to the right to deduct input taxes. Lastly, the book contains a comparison of the EU VAT exemption for cost-sharing arrangements and VAT grouping and discusses their possible interaction.

**Value added tax ; International taxation ; Value added tax-Law and legislation ; European community**
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   DS48819

2  Bihar, Govt of
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3  Chhattisgarh, Govt of
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