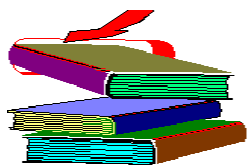


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ISSUE NO. 8 TO 12; VOLUME 19



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CURRENT AWARENESS SERVICE

[New Arrivals of Books & Reports]

[Volume 19; Issue No. 8 TO 12; August to December 2022]

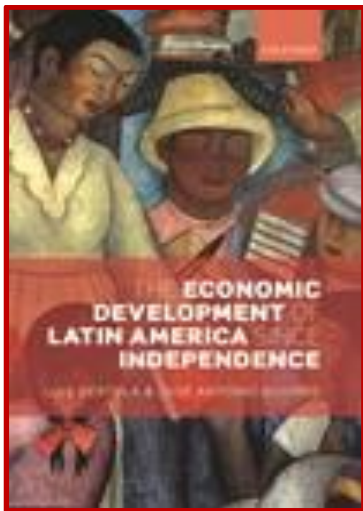
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ECONOMIC DEVELOPMENT

1. Bertola, Luis

Economic development of Latin America since independence / by Luis Bertola and Jose Antonio Ocampo.. - United Kingdom: OUP, 2012. xvi,312; (The initiative for policy). ISBN : 978-0-19-966214-2. 338.98 B46E Q2 51419



Book Description: Latin America is attracting increasing interest due to the strong economic performance of the last decade and to the political changes that are taking place. This book gives a unique, comprehensive, and up to date view of Latin America economic development over the two centuries since Independence. It considers Latin American economies within the wider context of the international economy, and covers economic growth, international trade, capital flows, and trends in inequality and human development. With chapters that cover different eras, it traces the major developments of Latin American countries and offers a novel and coherent interpretation of the economic history of the region. It combines a wealth of original research, new perspectives, and empirical information to provide a synthesis of the

growing literature that both complements and extends previous studies.

**** 1. Economic development 2. Economic history 3. World economy 4. Globalization 5. Industrialization 6. Latin america**

2. India policy forum 2021 / edited by Poonam Gupta, Barry Bosworth, Karthik Muralidharan.. - New Delhi: Sage Publications, 2022.xix,189; Volume18.

ISBN : 978-93-860-6208-6 330.954 G95I R2 51424



Book Description: The India Policy Forum (IPF) is India's most prominent annual economic policy conference in the summer season of New Delhi and is organized by NCAER, the National Council of Applied Economic Research. The primary goal of the IPF is to promote original policy and empirical research on India, including policy-focused review articles that seek to define the best economic policy advice based on robust, empirical research. The annual IPF conference provides a unique combination of intense scholarship and expert commentary on commissioned research papers with a strong focus on policy. The revised papers and conference

proceedings are published in this volume, including the comments of paper discussants and a summary of the floor discussion on each paper.

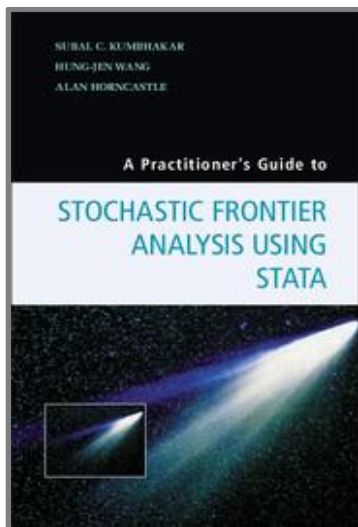
**** 1. Economic development 2. Economic growth 3. Macroeconomics 4. Economic reform**

ECONOMIC THEORY

3. Kumbhakar, Subal C.

Practitioner's guide to Stochastic Frontier analysis using Stata / by Subal C.

Kumbhakar, Hung-Jen Wang, Alan P. Horncastle.. - Cambridge: Cambridge University Press, 2015. xiv,359; ICSSR Project (Dr. Bhabesh Hazarika). ISBN : 978-1-107-60946-4 338.50285 K96P Q5 51451



Book Description: A Practitioner's Guide to Stochastic Frontier Analysis Using Stata provides practitioners in academia and industry with a step-by-step guide on how to conduct efficiency analysis using the stochastic frontier approach. The authors explain in detail how to estimate production, cost, and profit efficiency and introduce the basic theory of each model in an accessible way, using empirical examples that demonstrate the interpretation and application of models. This book also

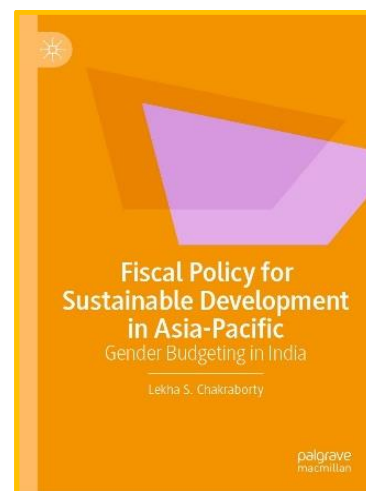
provides computer code, allowing users to apply the models in their own work, and incorporates the most recent stochastic frontier models developed in academic literature. Such recent developments include models of heteroscedasticity and exogenous determinants of inefficiency, scaling models, panel models with time-varying inefficiency, growth models, and panel models that separate firm effects and persistent and transient inefficiency. Immensely helpful to applied researchers, this book bridges the chasm between theory and practice, expanding the range of applications in which production frontier analysis may be implemented.

****1. Economic theory 2. Production(Economics theory) 3. Econometric models 4. Stochastic analysis 5. Econometrics.**

FISCAL POLICY

4. Chakraborty, Lekha S.

Fiscal policy for sustainable development in Asia-Pacific: Gender budgeting in India / by Lekha S. Chakraborty.. - Singapore: Palgrave Macmillan, 2022. xxvii,295; ISBN : 978-981-19-3280-9 339.52095 C34F R2 51423



Book Description: This book examines how macro-fiscal policy can lead to gender-aware human development in an emerging economy like India, with special reference to gender budgeting. Integrating gender lens in macro-fiscal policies has been widely recognized in international and national policy making and budgeting. The book highlights the gender diagnosis—the measurement issues relate to construction of gender outcome variables; the statistical invisibility of unpaid care economy sector and how deficiency in public infrastructure can accentuate the private costs; the analytical link between gender outcome variables and macro-fiscal policy frameworks; the role and impact of fiscal transfers on gender equality outcomes at subnational levels; time series of gender budgets in India across sectors and its fiscal marksmanship; gender disaggregated public expenditure benefit incidence analysis to understand the distributional impacts of public spending on women across income quintiles and suggest policy alternatives. The book uses unique database—time use survey data and the disaggregated demand for grants, expenditure budgets using gender lens. The book employs case study, simple statistical tools for the analysis and econometric methodology.

****1. Fiscal policy 2. Public finance 3. Gender budgeting 4. Gender equality 5. Economic policy 6. Macroeconomic policy 7. Monetary economics**

FOREIGN EXCHANGE

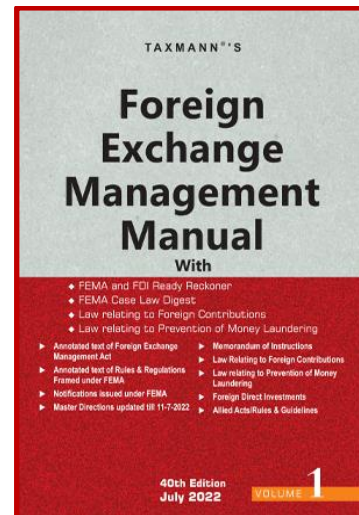
5. Taxmann's

Foreign exchange management manual 2022 with FEMA & FDI ready reckoner and FEMA case law digest / Taxmann's.. - ed. 40. - New Delhi: Taxmann Publications (P) Ltd., 2022. Misc;

2Vs. (With FEMA and FDI ready reckoner; FEMA case law digest; Law relating to foreign contributions; Law relating to prevention of money laundering.

ISBN : 9789356222434 (for set)

332.4502654 T18F R2.1-2 51437 - 51438



Book Description: The Present Publication is the 40th Edition & updated till 11th July 2022. This book is compiled/authored by Taxmann's Editorial Board.

It is a compendium of amended, updated & annotated text of the following laws:

- **Foreign Exchange Management Act (FEMA)** along with the following:
 - 35+ Rules, Regulations & Directions framed under FEMA, arranged alphabetically & chronologically, that issued by the Central Government & RBI
 - Notifications *issued under FEMA*
 - Basic Notifications
 - 25+ from the Central Government
 - 50+ from the RBI
 - 40+ Amending Notifications

- Notifications
 - 50+ from the Central Government
 - 440+ from the RBI
 - 20+ Master Directions updated till 11th July 2022
 - Memorandum of Instructions
- **Law Relating to Foreign Contributions** along with the following:
 - 4+ Acts
 - Relevant Rules & Regulations
 - Notifications
 - Directions
 - Guidelines
 - Case Laws Digest
 - FAQs
 - SOPs & Charters, etc.
- **Law Relating to Prevention of Money Laundering** along with the following:
 - Prevention of Money Laundering Act, 2002
 - Relevant Notifications
 - 14+ Rules & Regulations
 - Relevant Directions
- **EURO Issue, Issue of Foreign Currency Convertible Bonds, Ordinary Shares through Depository Receipt Mechanism, Issue of Foreign Currency Exchange Bonds**
- **3+ Allied Acts/5+ Rules & Guidelines**
- **Foreign Direct Investment (FDI) Policy** along with the following:
 - Consolidated FDI Policy
 - 20+ Circulars & Press Notes (2017-2021)
 - Summary Table of Section-wise FDI Policy
- **Tribunal, Appellate Tribunal and Other Authorities**
 - Tribunal Reforms Act & Rules

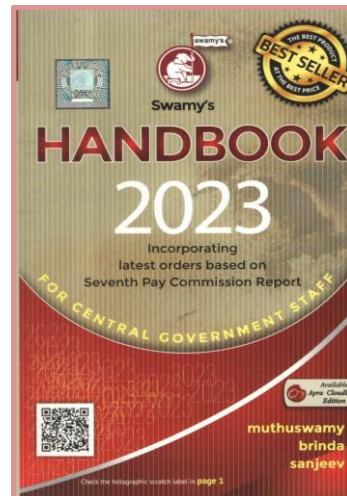
- Relevant Sections of the Finance Act, 2017
- Tribunal (Conditions of Service) Rules, 2021

****1. Foreign exchange 2. Foreign exchange management act(FEMA) 3. Foreign exchange management rules 4. Money laundering 5. Foreign direct investment**

LABOUR ECONOMICS

6. Muthuswamy

Swamy's handbook 2023: For central government staff / by Muthuswamy, Brinda and Sanjeev.. - ed. 49. - Chennai: Swamy Publishers (P) Ltd., 2023. Misc; Incorporating latest orders based on seventh pay commission report. 331.2954 M98S R3 51430



Book Description: Incorporating latest orders based on Seventh Pay Commission Report. All Allowances including TA are updated with latest orders Swamy's Personal Organizer appended to the Handbook

**** 1. Labour economics.**

LAW

7. Taxmann's

Companies act 2013 with rules / Taxmann's.. - ed. 18. - New Delhi: Taxmann Publications (P.) Ltd., 2022. Misc; Incorporating: Annotated text of Companies Act 2013; Annotated text of rules framed under Companies Act 2013; Annotation under each section shows; Circulars & notifications issued under Companies act 2013 as well as Secretarial Standards; Guide to Companies (Amendment) Act 2020. ISBN : 9789356220539. 346.5407 T19C R2 51432



Book Description: This book is the most authentic and comprehensive book on the Companies Act, 2013. It covers the Amended, Updated & Annotated text of the Companies Act, 2013 [as amended by the Companies (Amendment) Act 2020 & Tribunal Reforms Act 2021], and 60+ Rules framed thereunder along with Circulars & Notifications and Secretarial Standards.

This book is divided into the following three divisions:

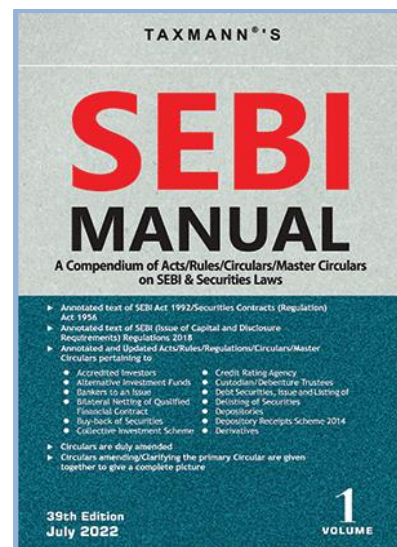
- The Companies Act, 2013
- 60+ Rules framed under the Companies Act, 2013
- Circulars & Notifications issued under Companies Act, 2013 & Secretarial Standards

The Present Publication is the 18th Edition & updated till 31st May 2022.

****1. Law 2. Companies act 3. Companies rules**

8. Taxmann's

SEBI manual 2022 / Taxmann's.. - ed. 39. - New Delhi: Taxmann Allied Service (P) Ltd, 2022. Misc; 3Vs.; A Compendium of Acts/Rules/Circulars/Master Circulars on SEBI & Securities Laws. ISBN : 9789356221710 (for set) 332.6402654 T18S R2.1-3 51439 – 51441



Book Description: This book is the most updated & amended compendium of the annotated text of the Acts/Rules/Regulations/Circulars/Master Circulars, etc., on SEBI & Securities

Laws in India. The coverage of this book includes:

- **SEBI Act, 1992** (as amended up to date) with Notifications
- **Securities Contracts (Regulations) Act, 1956** (as amended up to date) with Rules/Regulations & Clarifications
- **SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 with Clarifications**
- **75+ SEBI Rules/Regulations, 630+ Circulars/Notifications/Press Notes from 1992 onwards, and 15+ Master Circulars from 2010 onwards**
- **SEBI (Listing Obligations and Disclosure Requirements) Regulations** with integrated SEBI's Clarifications & Listing Agreements for Indian Depository Receipts
- **80+ COVID-19 Circulars**

What sets this book apart is the Circulars amending/Clarifying the primary Circular are given together to give a complete picture.

The Present Publication is the 39th Edition & amended up to 31st May 2022.

****1. Law 2. SEBI act 3. Securities contracts act 4. SEBI rules 5. Derivatives 6. Money laundering**

MICROECONOMETRICS

9. Cameron, A. Colin

Microeconometrics using stata / by A. Colin Cameron and Pravin K. Trivedi.. - ed. 2. - Texas: Stata Press, 2022. V.1: xx,818; V.2: xvii,819-1675;

2Vs.; V.1: Cross-Sectional and panel regression methods; V.2: Nonlinear models and causal inference methods

338.5018 C14M R2.1-2 51452 - 51453



Book Description: Microeconometrics Using Stata, Second Edition is an invaluable reference for researchers and students interested in applied microeconomic methods.

Like previous editions, this text covers all the classic microeconomic techniques ranging from linear models to instrumental-variables regression to panel-data estimation to nonlinear models such as probit, tobit, Poisson, and choice models. Each of these discussions has been updated to show the most modern implementation in Stata, and many include additional explanation of the underlying methods. In addition, the authors introduce readers to performing simulations in Stata and then use simulations to illustrate methods in other parts of the book. They even teach you how to code your own estimators in Stata.

The second edition is greatly expanded—the new material is so extensive that the text now comprises two volumes. In addition to the classics, the book now teaches recently developed econometric methods and the methods newly added to Stata. Specifically,

the book includes entirely new chapters on

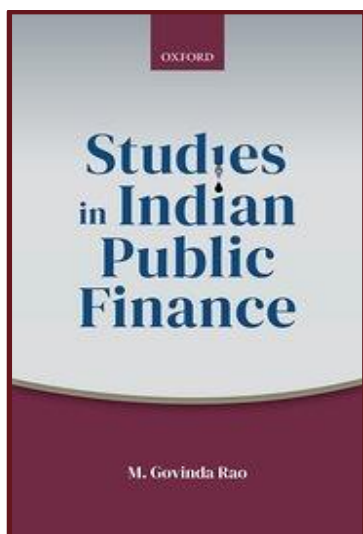
- duration models
- randomized control trials and exogenous treatment effects
- endogenous treatment effects
- models for endogeneity and heterogeneity, including finite mixture models, structural equation models, and nonlinear mixed-effects models
- spatial autoregressive models
- semiparametric regression
- lasso for prediction and inference
- Bayesian analysis

****1. Microeconometrics 2. Stata 3. Linear regression analysis 4. Simulation 5. Causal inference methods 6. Nonlinear models 7. Quantile regression 8. Bootstrap methods 9. Spatial regression**

PUBLIC FINANCE

10. Rao, M. Govinda

Studies in Indian public finance / by M. Govinda Rao.. - New Delhi: OUP, 2022. xx,250; ISBN : 978-0-19-284960-1 336.54 R18S R2;1 51428



Book Description: Studies in Indian Public Finance is a comprehensive analytical study of Indian public finance evaluated in the background of theories and best practice approaches. It is a comprehensive analysis of the nature and composition of public spending and its financing. Beginning with normative questions on the role of the State, the book argues that public expenditure policies in India are dominated by political economy considerations.

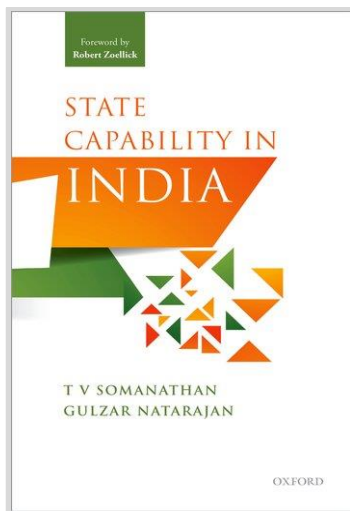
Low revenue productivity of the tax system has constrained the ability of the government to adequately finance physical and social infrastructure at required levels causing elevated levels of large deficits and debt threatening stability, and sustainability. The book also analyses the trends and issues in Indian fiscal federalism and evaluates the effectiveness of intergovernmental transfers in a country marked with wide inter-regional disparities. The analysis also extends to the devastating effects of the COVID-19 pandemic on Indian public finances. The book will be useful to students of economics, scholars working on the subject, and policy makers.

**** 1. Public finance 2. Public expenditure 3. Tax policy 4. Macroeconomics 5. Fiscal federalism 6. Goods and services tax(GST)**

PUBLIC POLICY

11. Somanathan, T.V.

State capability in India / by T.V. Somanathan and Gulzar Natarajan.. - New Delhi: OUP, 2022. xx,425; Foreword by Robert Zoellick. ISBN : 978-0-19-285661-6 320.60954 So5S R2 51450



Book Description: The deficiencies in the capability of the state to design and implement effective policies are arguably the biggest development challenge facing developing countries like India. This book seeks to assess state capability in India, identify weaknesses in policy design and programme implementation, and their causes, and propose some measures to remedy them. Importantly, it does so while recognizing political economy constraints and focusing predominantly on the administrative contributors. To this extent, the book's suggestions are practical enough for adoption by stakeholders at different levels.

It describes the institutional design, constitutional provisions, the organizational structure, and the personnel of the Indian state. It covers a wide spectrum of aspects impacting state capability, ranging from ideological narratives and systemic constraints to procedural and personnel management issues to the behaviours and attitudes of individual bureaucrats. It offers a new analytical framework to think about effectiveness of state on the policy-making process. It also offers a nuanced perspective and suggestions on many of the popular themes in public administration - size of the state, generalist and specialist debates, lateral entry, digital monitoring systems in

governance, outsourcing and private participation, use of consultants, risk aversion in bureaucracies, performance-based incentives, programme evaluations, and so on.

Finally, being participants and observers in the bureaucratic system, the authors describe reality without always seeking to locate it in the framework of existing academic literature, thereby offering fresh insights and enriching the discourse on state capability.

**** 1. Public policy 2. Politics and government 3. Politics 4. Policy making 5. State capability**

TAXATION

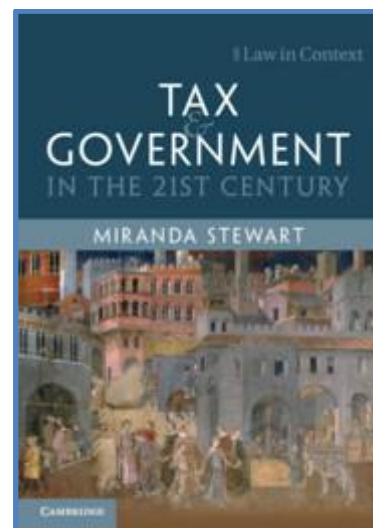
12. Stewart, Miranda

Tax and government in the 21st century / by Miranda Stewart.. - Cambridge: CUP, 2022. xxiv,407;

(Law in context).

ISBN : 978-1-107-48350-7

336.2 St4T R2 51431



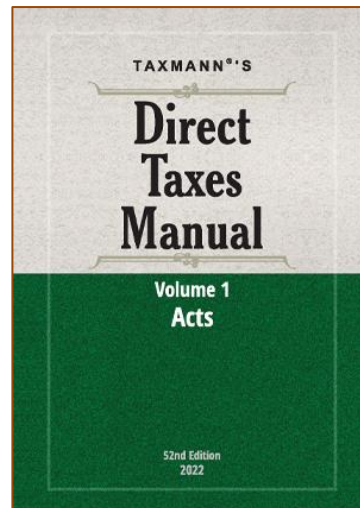
Book Description: With an accessible style and clear structure, Miranda Stewart explains how taxation finances government in the twenty-first century, exploring tax law in its historical, economic, and social

context. Today, democratic tax states face an array of challenges, including the changing nature of work, the digitalisation and globalisation of the economy, and rebuilding after the fiscal crisis of the COVID-19 pandemic. Stewart demonstrates the centrality of taxation for government budgets and explains key tax principles of equity, efficiency and administration. Presenting examples from a wide range of jurisdictions and international developments, Stewart shows how tax policy and law operate in our everyday lives, ranging from family and working life to taxing multinational enterprises in the global digital economy. Employing an interdisciplinary approach to the history and future of taxation law and policy, this is a valuable resource for legal scholars, practitioners and policy makers.

**** 1. Taxation 2. Tax law 3. Tax and government 4. Income tax 5. Fiscal policy 6. Taxation-Law and legislation.**

13. Taxmann's

Direct taxes manual 2022 / Taxmann's.. - ed. 52. - New Delhi: Taxman Publications Pvt. Ltd., 2022. Misc; 4Vs.: V.1: Acts: As amended by finance act 2022, and the Taxation laws (amendment) act 2021; V.2: Rules; V.3: Landmark rulings (1922 - February 2022), Direct taxes law Lexicon, Circulars, clarifications & notifications (1961 -February 2022), Schemes/Models & drafts; Supplement: Return forms for assessment year 2022-23 & other rules/schemes. ISBN : 9789356220218 (for set) 336.20202 T19D R2.1-4 51444 - 51447



Book Description: This book covers the Amended, Updated & Annotated text of the following:

- Income-tax Act, 1961 & 5+ Allied Acts
- Income-tax Rules, 1962 & 20+ Allied Rules along with Return Forms for A.Y. 2022-23
- Gist of Landmark Rulings from 1922 – February 2022
- Direct Taxes Law Lexicon
- Circulars & Notifications from 1961 – February 2022
- 15+ Schemes
- 25+ Models & Drafts

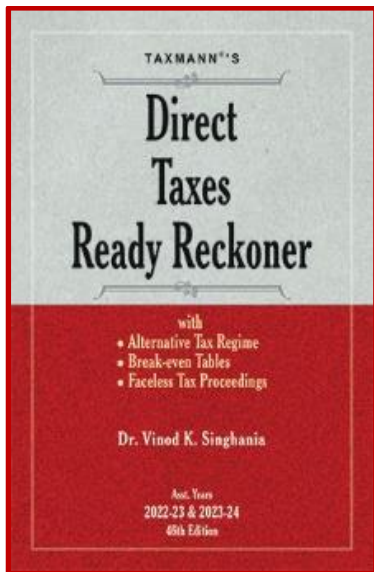
This book comes in a set of three volumes that incorporates all changes made by the following:

- **Volume One | Acts** – Amended by the Finance Act, 2022 & Taxation Laws (Amendment) Act, 2021
- **Volume Two | Rules** – Updated till the Income Tax (Fifth Amendment) Rules, 2022
- **Volume Three | Landmark Rulings, Circulars, Clarifications, Notifications, etc.** – Amended/Updated up to February 2022

**** 1. Taxation 2. Direct taxes 3. Direct taxes manual**

14. Taxmann's

Direct taxes ready reckoner 2022-23 & 2023-24: With alternative tax regime, Break-even tables and Faceless tax proceedings / Taxmann's.. - ed. 46. - New Delhi: Taxman Publications Pvt. Ltd., 2022. Misc; Amendments made by the Finance Act, 2022. ISBN : 9789356220782. 336.202654 T18D R2 51433



Book Description: The Present Publication is the 46th Edition & amended by the Finance Act 2022 for A.Y. 2022-23 & 2023-24. Dr Vinod K. Singhania authors it with the following noteworthy features:

- [Focused Analysis] without resorting to paraphrasing of sections and legal jargons, on the following:
 - [Amendments made by the Finance Act, 2022] are duly incorporated in respective Chapters of the Reckoner and are appropriately highlighted

- [Comprehensive Analysis of Amendments with Illustration] are given separately in Referencer 2: Amendments at a glance
 - Complex provisions (such as taxation of Virtual Digital Assets, Updated Return, etc.) have been explained by way of case studies
- [Analysis of all provisions of the Income-tax Act] along with relevant Rules, Judicial Pronouncements, Circulars and Notifications
- [Faceless Tax Proceedings] provides the summary of all the legal provisions
- [Analysis on Alternative Tax Regime] along with Break-even Tables
- [Tabular Presentation] of all key provisions of the Income-tax Act
- [Computation of Taxes] on various slabs of income
- [Ready Referencer] for tax rates, TDS rates, TCS rates, due dates, etc.
- [Zero Error] Follows the six-sigma approach to achieve the benchmark of 'zero error'

**** 1. Taxation 2. Direct taxes**

15. Taxmann's

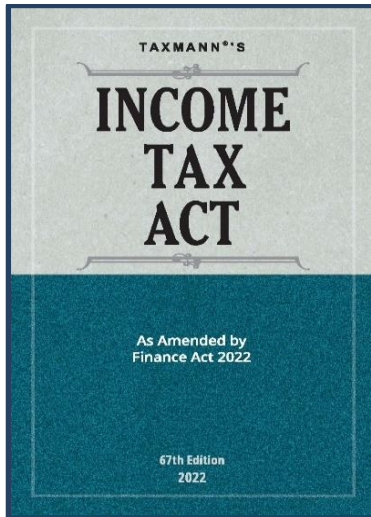
*Income tax act 2022 / Taxmann's.. - ed. 67.
- New Delhi: Taxmann Publications, 2022.
Misc;*

*As amended by finance act 2022, and the
Taxation laws(amendment) act 2021.*

ISBN : 9789356220492

336.2402654 T19I R2

51434



Book Description: This book covers the Amended, Updated & Annotated text of the Income-tax Act, Finance Act 2022 & Taxation Laws (Amendment) Act, 2021. The recent changes in the Income-tax Act, 1961 are as follows:

- [Insertion] of 10+ new sections
 - [Important New Sections] include:
 - Taxation of Virtual Digital Asset (VDA)
 - TDS u/s 194S on the transfer of VDAs
 - TDS u/s 194R on Benefits or Perquisites
 - Updated Returns
 - Tax relief for COVID related compensation received from employers & well-wishers
- [Amendments] in 70+ sections

- [Important Amendments] include:
 - New provisions for Faceless Assessment & Reassessment
 - Changes in surcharge rate on long-term capital gain, AOPs & co-operative societies
 - Change in provisions relating to the taxation of charitable trust and institutions
 - Filing of application before AO to get the refund of tax deducted from the payment made to non-resident
 - Increase in the scope of reporting obligation cast on producers of cinematograph films

The Present Publication is the 67th Edition and amended by the Finance Act 2022 & the Taxation Laws (Amendment) Act, 2021

****1. Taxation 2. Income tax 3. Income tax act.**

16. Taxmann's

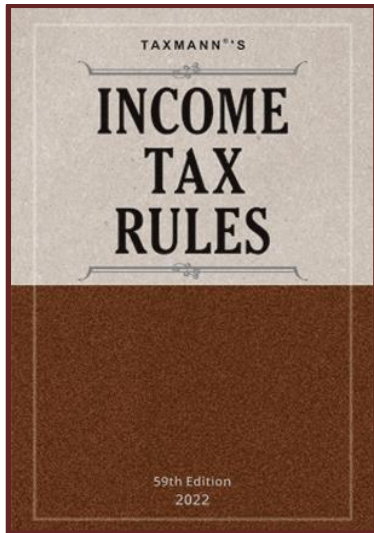
Income tax rules 2022 / Taxmann's.. - ed. 59. - New Delhi: Taxman Publications, 2022. Misc;
2Vs.; V.1: Income tax rules; V.2: Return forms for assessment year 2022-23 & other rules/schemes.

ISBN : 9789391596590 (for set)

336.2402654 T19I R2.1-2

51435 -

51436



Book Description: This book covers the Amended, Updated & Annotated text of the Income-tax Rules and 20+ Allied Rules. The recent changes in the Income-tax Rules, 1962 are as follows:

- [Omitted] Omission of outdated 24 Rules and 70+ Forms
- [Insertion of New Rules & Changes in Existing Rules] Insertion of 24 new Rules and change in 20 existing Rules
- [Insertion of New Forms & Changes in Existing Forms] Insertion of 20 new Forms and change in 16 existing Forms
- [New Rules]
- New Rule for computation of capital gains on the sum received from ULIPs that are not exempt under section 10(10D)
- New Rules and Forms for registration and approval of charitable trusts, institutions, and funds
- New Rules to claim relief on offshore indirect transfer of Indian assets by entities impacted by the retrospective amendment
- New Rule specifying the threshold limit for significant economic presence

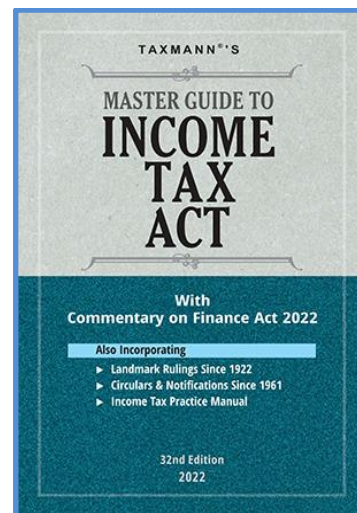
- New Rule for computing taxable interest on provident fund contributions exceeding threshold limits
- New Form 12BBA to be submitted by senior citizens to claim the benefit of section 194P

The Present Publication is the 59th Edition & updated till the Income Tax (Second Amendment) Rules 2022

****1. Taxation 2. Income tax 3. Income tax rules**

17. Taxmann's

Master guide to income tax act 2022 / Taxmann's.. - ed. 32. - New Delhi: Taxman Publications, 2022. Misc; With commentary on finance act 2022; Also incorporating landmark ruling since 1922/Circulars and notifications since 1961/Income tax practice manual. ISBN : 9789356220423 336.2402654 T19M R2 51442



Book Description: This is a unique book that covers the following:

- [Section-wise Commentary] on the Finance Act 2022

- [Ready-reference for All-important Procedural Aspects] of the Income-tax Act
- [Gist of All Circulars and Notifications] Section-wise, which are still in force
- [Digest of Landmark Rulings] are given Section-wise

The Present Publication is the 32nd Edition, amended by the Finance Act 2022 & the Taxation Laws (Amendment) Act, 2021.

**** 1. Taxation 2. Income tax 3. Income tax act**

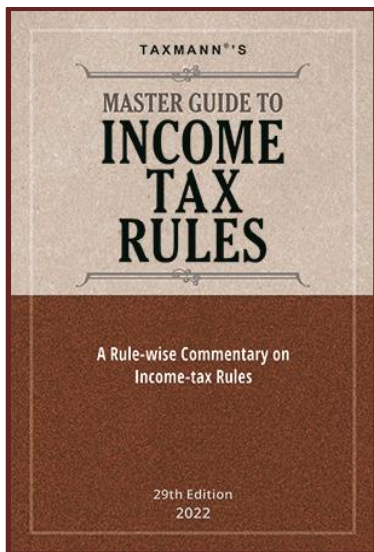
18. Taxmann's

Master guide to income tax rules 2022 / Taxmann's.. - ed. 29. - New Delhi: Taxman Publications, 2022. 1-21,1426; A rule wise commentary on income-tax rules.

ISBN : 9789356220423

336.2402654 T19M R2

51443



Book Description: This unique book provides an in-depth Rule-wise commentary on the Income Tax Rules, 1962.

The Present Publication is the 29th Edition, incorporating all the amendments till the

Income-tax (Second Amendment) Rules, 2022. Taxmann's Editorial Board authors this book with the following coverage:

- [Detailed Analysis] on every Rule of Income Tax Rules, 1962
- [Statutory Background of the Section] which delegates the power to the Central Board of Direct Taxes to notify the Rule
- [Simplified Language] to explain each provision of the Rules
- [Gist of All Circulars and Notifications] issued by the Department in each Rule, which are still in force
- [Income-tax Compliances] to be done in each Rule

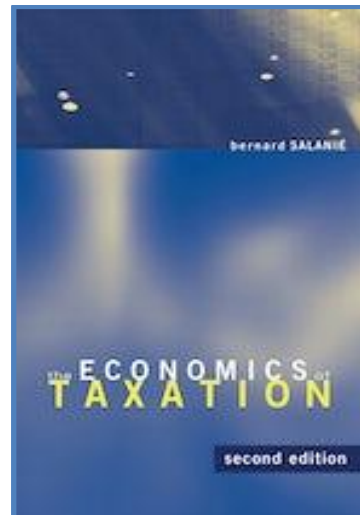
**** 1. Taxation 2. Income tax 3. Income tax rules**

19. Salanie, Bernard

Economics of taxation / by Bernard Salanie.. - ed. 2. - Cambridge: MIT Press, 2011. ISBN : 9780262016346

336.2 Sa3E Q1

51429



Book Description: A concise and rigorous text that combines theory, empirical work, and policy discussion to present core issues in the economics of taxation.

This concise introduction to the economic theories of taxation is intuitive yet rigorous, relating the theories both to existing tax systems and to key empirical studies. *The Economics of Taxation* offers a thorough discussion of the consequences of taxes on economic decisions and equilibrium outcomes, as well as useful insights into how policy makers should design taxes. It covers such issues of central policy importance as taxation of income from capital, environmental taxation, and tax credits for low-income families.

This second edition has been significantly revised and updated. Changes include a substantially rewritten chapter on direct taxation; a discussion of recent research in the chapter on mixed taxation; the replacement of the chapter on capital taxation with a chapter on the “new dynamic public finance”; and considerations of environmental taxation in both theory and policy chapters.

The book is aimed at graduate students or advanced undergraduates taking public finance classes as well as economists who want to learn more about the topic. It combines discussion of theory, empirical work, and policy objectives in compact form. Appendixes provide necessary background material on consumer and producer theory and the theory of optimal control.

**** 1. Taxation 2. Direct Taxation 3. Optimal taxation 4. Indirect taxation 5. Tax reforms 6. Microeconomics**

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