

## Bibliography

---

- ActionAid UK, *Annual Report 2010* (2010), available at [www.actionaid.org.uk/102636/where\\_did\\_your\\_money\\_go\\_in\\_2010.html](http://www.actionaid.org.uk/102636/where_did_your_money_go_in_2010.html)
- ActionAid UK, *How to Stop Tax Dodging* (2010), available at [www.actionaid.org.uk/102021/how\\_to\\_stop\\_tax\\_dodging.html](http://www.actionaid.org.uk/102021/how_to_stop_tax_dodging.html)
- Ahmad, E. and Stern, N. (eds), *The Theory and Practice of Tax Reform in Developing Countries* (New York: Cambridge University Press, 1991)
- Alarie, B., *Price Discrimination in Income Taxation: Defending Half-Hearted Anti-Avoidance* (26 March 2011), available at <http://ssrn.com/abstract=1796284>
- Allen, R., *The Challenge of Reforming Budgetary Institutions in Developing Countries*, IMF Working Paper WP/09/96 (May 2009)
- Altshuler, R. and Grubert, H., *The Three Parties in the Race to the Bottom: Host Governments, Home Governments and Multinational Companies*, CESifo Working Paper Series No. 1613 (December 2005), available at <http://ssrn.com/abstract=875308>
- Altshuler, R., Grubert, H. and Newlon, T.S., *Has U.S. Investment Abroad Become More Sensitive to Tax Rates?*, NBER Working Paper No. W6383 (January 1998), available at <http://ssrn.com/abstract=226131>
- Armendáriz, B. and Morduch, J., *The Economics of Microfinance* (2nd edn, Cambridge, MA: MIT Press, 2010)
- Ashley, S., 'OECD may detract from UN TP work', *Transfer Pricing Week*, 17 May 2011
- Australian National Audit Office (ANAO), *The Management and Use of Double Taxation Agreement Information Collected through Automatic Exchange Performance Audit*, Report No. 34 2009-10, available at [www.anao.gov.au](http://www.anao.gov.au)
- Avi-Yonah, R.S., 'Globalization, Tax Competition, and the Fiscal Crisis of the Welfare State' (2000) 113 *Harvard Law Review* 1573
- 'International Tax as International Law' (2004) 57 *Tax L Rev.* 483
- *International Tax as International Law: An Analysis of the International Tax Regime* (New York: Cambridge University Press, 2007)
- Avi-Yonah, R.S. and Clausing, K.A., *Reforming Corporate Taxation in a Global Economy: A Proposal to Adopt Formulary Apportionment*, Hamilton Project Discussion Paper 2007-08, (Brookings Institution, 2007), available at [www.brookings.edu/research/papers/2007/06/corporatetaxes-clausing](http://www.brookings.edu/research/papers/2007/06/corporatetaxes-clausing)

- Avi-Yonah, R.S. and Margalioth, Y., 'Taxation in Developing Countries: Some Recent Support and Challenges to the Conventional View' (2007–2008) 27 *Virginia Tax Review* 1
- Azam, R., 'E-commerce, Taxation and Cyberspace Law: The Integrative Adoption Model' (2007) 12 (5) *Va. JL and Tech.* 23
- Bagchi, A., 'Efficacy of Tax Incentives: "Tax Expenditure Analysis" and its Relevance for India' (1974) 9(24) *Economic and Political Weekly* 951
- Bagchi, A., Rao, R.K. and Sen, B., *Raising the Tax-Ratio by Reining in the 'Tax Breaks': An Agenda for Action*, National Institute of Public Finance and Policy Working Paper No. 54 (December 2005), available at [www.nipfp.org.in/newweb/sites/default/files/wp05\\_nipfp\\_tr\\_038.pdf](http://www.nipfp.org.in/newweb/sites/default/files/wp05_nipfp_tr_038.pdf) – *Tax Breaks for the Small Scale Sector* (May 2006), available at [www.nipfp.org.in/working\\_paper/wp06\\_nipfp\\_tr\\_042.pdf](http://www.nipfp.org.in/working_paper/wp06_nipfp_tr_042.pdf)
- Balance, Eurodad, Oxfam, Tax Justice Network, 'Mopani Copper Mines is Dodging Taxes in Zambia' (10 February 2011), available at [www.ctpd.org.zm/index.php?option=com\\_content&view=article&id=133:mopani-copper-mines-is-dodging-taxes-in-zambia&catid=66:blogs&Itemid=124](http://www.ctpd.org.zm/index.php?option=com_content&view=article&id=133:mopani-copper-mines-is-dodging-taxes-in-zambia&catid=66:blogs&Itemid=124)
- Baldwin, R., *Rules and Government* (Oxford: Oxford University Press, 1995)
- Banerjee, A. and Duflo, E., *Poor Economics: A Radical Rethinking of the Way to Fight Global Poverty* (New York: Public Affairs, 2011)
- Banerjee, A., Duflo, E., Chattopadhyay, R. and Shapiro, J., *Targeting the Hard-Core Poor: An Impact Assessment*, Preliminary Working Paper (2010), available at <http://poverty-action.org/sites/default/files/Shapiro.pdf>
- Banerjee, A., Duflo, E., Glennerster, R. and Kinnan, C., *The Miracle of Microfinance? Evidence from a Randomized Evaluation* (30 May 2009), available at <http://economics.mit.edu/files/4162>
- Banks, J. and Diamond, P., *The Base for Direct Taxation*, Prepared for the Report of a Commission on Reforming the Tax System for the 21st Century, Chaired by Sir James Mirrlees (Institute for Fiscal Studies, 2008), available at [www.ifs.org.uk/mirrleesreview](http://www.ifs.org.uk/mirrleesreview)
- Barker, W.B., 'An International Tax System for Emerging Economies, Tax Sparing and Development: It is All About Source!' (2007) 29 *U Pa. J Int'l L* 349
- Barrows, S., 'Racing to the Top ... at Last: The Regulation of Safety in Shipping' in W. Mattli and N. Woods (eds), *The Politics of Global Regulation* (Princeton, NJ: Princeton University Press, 2009) 189
- Barthel, F., Busse, M. and Neumayer, E., 'The Impact of Double Taxation Treaties on Foreign Direct Investments: Evidence from Large Dyadic Panel Data' (2010) 28(3) *Contemporary Economic Policy* 366

- Becker, J. and Fuest, C., 'The Taxation of Foreign Profits: The Old View, the New View and a Pragmatic View' (2011) 46(2) *Intereconomics* 92
- Benshalom, I., 'The New Poor at Our Gates: Global Justice Implications for International Trade and Tax Law' (2010) 85 *NYUL Rev.* 1
- Bergsman, J., *Advice on Taxation and Tax Incentives for Foreign Direct Investment* (1999), available at [www.ifc.org/ifcext/fias.nsf/AttachmentsByTitle/Advice\\_on\\_Taxation\\_and\\_Tax\\_Incentives\\_for\\_FDI.pdf/\\$FILE/Advice%2Bon%2BTaxation%2Band%2BTax%2BIncentives%2Bfor%2BFDI.pdf](http://www.ifc.org/ifcext/fias.nsf/AttachmentsByTitle/Advice_on_Taxation_and_Tax_Incentives_for_FDI.pdf/$FILE/Advice%2Bon%2BTaxation%2Band%2BTax%2BIncentives%2Bfor%2BFDI.pdf)
- Berkowitz, D. *et al.*, 'Economic Development, Legality and the Transplant Effect', available at [www.law.columbia.edu/law-economicstudies/papers/wp195.pdf](http://www.law.columbia.edu/law-economicstudies/papers/wp195.pdf)
- Bird, R.M., *Tax Policy and Economic Development* (Baltimore, MA: Johns Hopkins Press, 1992)
- 'Administrative Dimension of Tax Reform' (2004) *Asia-Pacific Tax Bulletin* (March) 134, available at <http://unpan1.un.org/intradoc/groups/public/documents/UNPAN/UNPAN015761.pdf>
  - *Tax Challenges Facing Developing Countries*, University of Toronto, Institute for International Business Working Paper Series, IIB Paper No. 12/2006 (2006)
- Bird, R.M. and Casanegra de Jantscher, M. (eds), *Improving Tax Administration in Developing Countries* (Washington, DC: International Monetary Fund, 1992)
- Bird, R.M. and Oldman, O. (eds), *Readings on Taxation in Developing Countries* (Baltimore: Johns Hopkins Press, 1964)
- *Taxation in Developing Countries* (Baltimore, MA: Johns Hopkins Press, 1990)
- Bird, R.M. and Zolt, E.M., 'Tax Policy in Emerging Countries' (2008) 26 *Environment and Planning C: Government and Policy* 73
- Bittker, B.I., 'A "Comprehensive Tax Base" as a Goal of Income Tax Reform' (1967) 80(5) *Harvard Law Review* 925
- 'Accounting for Federal "Tax Subsidies" in the National Budget' (1969) 22(2) *National Tax Journal* 244
- Bittker, B.I. and Lokken, L., *Federal Taxation of Income, Estates, and Gifts* (2nd/3rd edn, London: Thomson Reuters, 2011)
- Bittker, B.I., McMahon, M. and Zelenak, L., *Federal Income Taxation of Individuals* (3rd edn, London: Thomson Reuters, 2011)
- Blanchard, O. and Shleifer, A., 'Federalism With and Without Political Centralization: China Versus Russia' (2001) 48 *IMF Staff Papers*, Special Issue 171–9
- Blank, J., 'In Defense of Individual Tax Privacy' (2011) 61 *Emory Law Journal*
- Boadway, R., 'The Annual Tax Expenditure Reports: A Critique' (2007) 55(1) *Canadian Tax Journal* 106

- Bohler-Muller, N., 'South African International Relations and the Emergence of China: Is Development at All Costs the Answer?', African Institute of South Africa (AISA) *AfricaGrowth Agenda* 6 (2011), available at [www.africagrowth.com/july11\\_narnia.html](http://www.africagrowth.com/july11_narnia.html)
- Boskin, M.J. and McLure, C.H., Jr (eds), *World Tax Reform: Case Studies of Developed and Developing Countries* (San Francisco, CA: ICS Press, 1990)
- Boss, W.H. and Sharp, W.M., Jr, 'The Swiss-US "Turnover" Ground Rules: A Technical Update', *Tax Notes*, 7 November 2011
- Botha, J., 'Towards Africa's Global Integration: Trade, Investment and Development' (2003) 27(2) *Studies in Economics and Econometrics* 53
- Bovenberg, A.L. et al., 'Tax Incentives and International Capital Flows: The Case of the United States and Japan' in A. Razin and J. Slemrod (eds), *Taxation in the Global Economy* (Chicago, IL: University of Chicago Press, 1990)
- Braithwaite, J., *Regulatory Capitalism: How it Works and Ideas for Making it Work Better* (Cheltenham, UK and Northampton, MA, USA: Edward Elgar, 2008)
- Braithwaite, J. and Drahos, P., *Global Business Regulation* (Cambridge: Cambridge University Press, 2000)
- Brauner, Y., 'An International Tax Regime in Crystallization' (2003) 56 *Tax Law Review* 259
- 'International Trade and Tax Agreements May Be Coordinated, But Not Reconciled' (2005–2006) 25 *Virginia Tax Review* 251
  - 'A Framework for an Informed Study of the Realistic Role of Tax in a Development Agenda' (2010) 42 *University of British Columbia Law Review* 275
- Broecker, C., 'Better the Devil You Know: Home State Approaches to Transnational Corporate Accountability' (2008) 41 *New York University Journal of International Law and Politics* 159
- Brooks, K., 'Denying Tax Sparing Provisions: Another Way for High-Income Countries to Dictate the Tax Policy of Low-Income Countries?', paper presented at the annual meeting of the Law and Society Association, Berlin, 25 July 2007 (unpublished manuscript) (2008), available at [www.allacademic.com/meta/p177927\\_index.html](http://www.allacademic.com/meta/p177927_index.html)
- 'Global Distributive Justice: The Potential for a Feminist Analysis of International Tax Revenue Allocation' (2009) 21 *Can. J Women and L* 267
  - 'Inter-nation Equity: The Development of an Important but Underappreciated International Tax Policy Objective' in J.G. Head and R. Krever (eds), *Tax Reform in the 21st Century: A Volume in Memory of Richard Musgrave* (Alphen aan den Rijn: Wolters Kluwer Law & Business, 2009)

- ‘Tax Sparing: A Needed Incentive for Foreign Investment in Low-Income Countries or an Unnecessary Revenue Sacrifice?’ (2009) 34 *Queen’s Law Journal* 508
- Brown, K.B., ‘Transforming the Unilateralist into the Internationalist: New Tax Treaty Policy Towards Developing Countries’ in K.B. Brown and M.L. Fallows (eds), *Taxing America* (New York/London: New York University Press, 1996)
- ‘Harmful Tax Competition: The OECD View’ (1999) 32 *George Washington Journal of International Law and Economics* 311
- ‘Missing Africa, Should U.S. International Tax Rules Accommodate Investment in Developing Countries?’ (2002) 23 *University Pennsylvania Journal International Economic Law* 45
- Browning, L., ‘Insight: Microsoft use of low-tax havens drives down tax bill’, *Reuters*, 27 July 2011, available at [www.reuters.com/article/2011/07/27/us-microsoft-tax-idUSTRE76Q6OB20110727](http://www.reuters.com/article/2011/07/27/us-microsoft-tax-idUSTRE76Q6OB20110727)
- Buchanan, J., *The Demand and Supply of Public Goods* (Chicago, IL: McNally, 1968)
- Burton, M., ‘Making the Australian Tax Expenditures Statement an Effective Policy Instrument: From Fiscal Record to Transparent Report’ (2005) 8 (1) *Australian Journal of Taxation* 1
- ‘Capturing Contemporary “Democracy”: The Shortcomings of Australian Tax Expenditure Management and their Ideological Foundations’ in L. Philipps, N. Brooks and J. Li (eds), *Tax Expenditures: State of the Art* (Canadian Tax Foundation, 2011)
- Burton, M. and Stewart, M., *Promoting Budget Transparency through Tax Expenditure Management: A Report on Country Experience for Civil Society Advocates* (3 June 2011), available at [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1864324](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1864324)
- Cai, H. and Treisman, D., ‘State Corroding Federalism’ (2004) 88 *Journal of Public Economics* 819
- Carkovic, M. and Levine, R., ‘Does Foreign Direct Investment Accelerate Economic Growth?’ in T.H. Moran, E.M. Graham and M. Blomström (eds), *Does Foreign Direct Investment Promote Development?* (Washington, DC: Institute for International Economics, 2005)
- Carr, K. and Grow, B., ‘Special Report: A Little House of Secrets on the Great Plains’, *Reuters*, 28 June 2011, available at [www.reuters.com/article/2011/06/28/us-usa-shell-companies-idUSTRE75R20Z20110628](http://www.reuters.com/article/2011/06/28/us-usa-shell-companies-idUSTRE75R20Z20110628)
- Charnovitz, S., ‘The Illegitimacy of Preventing Civil Society Participation’ (2011) 36 *Brooklin J Int’l L* 891
- Christian Aid, *Accounting for Change: Shifting Sands* (November 2010), available at [www.christianaid.org.uk/images/accounting-for-change-shifting-sands.pdf](http://www.christianaid.org.uk/images/accounting-for-change-shifting-sands.pdf)

- Christians, A., 'Hard Law, Soft Law, and International Taxation' (2007) 25 *Wisconsin International Law Journal* 325
- *Global Trends and Constraints on Tax Policy in the Least Developed Countries*, University of Wisconsin Legal Studies Research Paper No. 1086 (2009)
- 'Networks, Norms and National Tax Policy' (2010) 9 *Wash. U Global Stud. L Rev.* 1
- 'Taxation in a Time of Crisis: Policy Leadership from the OECD to the G20' (2010) 5 *Northwestern Journal of Law and Social Policy* 19
- Clarke, D.C. (ed.), *China's Legal System: New Developments, New Challenges* (Cambridge: Cambridge University Press, 2008)
- Clegg, D. and Stretch, R., *Income Tax in South Africa* (Durban: Lexis Nexis, 2010)
- Clément, J.A.P. and Peiris, S.A., *Post-Stabilization Economics in Sub-Saharan Africa: Lessons from Mozambique* (Washington, DC: International Monetary Fund, 2008)
- Cnossen, S., *Tax Policy in the European Union*, CESifo Working Paper No. 758, Category 1: Public Finance (August 2002), available at [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=340905](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=340905)
- Cockfield, A.J., 'The Rise of the OECD as Informal "World Tax Organization" through National Responses to E-Commerce Tax Challenges' (2006) 8 *Yale Journal of Law and Technology* 136
- 'Protecting Taxpayer Privacy under Enhanced Cross-border Tax Information Exchange: Toward a Multilateral Taxpayer Bill of Rights' (2010) 42 *University of British Columbia Law Review* 419
- Coelho, C., 'Tax Sparing and Brazil's Tax Treaties' (2008) 51(8) *Tax Notes International* 690
- Coen, D. and Thatcher, M., 'Network Governance and Multi-level Delegation: European Networks of Regulatory Agencies' (2008) 28 *Journal of Public Policy* 49
- Collier, P., *The Bottom Billion: Why the Poorest Countries are Failing and What Can be Done about It* (New York: Oxford University Press, 2007)
- Collins, D., Morduch, J., Rutherford, S. and Ruthven, O., *Portfolios of the Poor: How the World's Poor Live on \$2 a Day* (Princeton, NJ: Princeton University Press, 2009)
- Commission of Enquiry into Certain Aspects of the Tax Structure of South Africa, *Government Gazette* 15924, *Regulation Gazette* 5378 of 1994, available at [www.treasury.gov.za](http://www.treasury.gov.za)
- Counter Balance, *The Mopani Copper Mine, Zambia: How European Development Money has Fed a Mining Scandal*, available at [www.counterbalance-eib.org/wp-content/uploads/2011/03/Mopani-Report-English-Web.pdf](http://www.counterbalance-eib.org/wp-content/uploads/2011/03/Mopani-Report-English-Web.pdf)



- Crandall, W. and Bodin, J., *Revenue Administration Reform in Middle Eastern Countries, 1994–2004*, IMF Working Paper WP/05/03, available at [www.imf.org/external/pubs/cat/longres.aspx?sk=18595](http://www.imf.org/external/pubs/cat/longres.aspx?sk=18595)
- Cui, W., 'Fiscal Federalism in Chinese Taxation' (2011) 3 *World Tax Journal* 455
- Dagan, H., *Property, Values and Institutions* (Oxford: Oxford University Press, 2011)
- Dagan, T., 'The Tax Treaties Myth' (2000) 32(939) *Journal of International Law and Politics* 47
- 'The Costs of Cooperation in International Taxation' in E. Benvenisti and G. Nolte (eds), *The Welfare State, Globalization and International Law* (Heidelberg: Springer-Verlag Berlin, 2004)
  - 'Commuting' (2006) 26 *Virginia Tax Review* 185
  - 'Itemizing Personhood' (2009) 29 *Virginia Tax Review* 93
  - 'Ordinary People, Necessary Choices: A Comparative Study of Child-care Deductions' (2010) 11(2) *Theoretical Inquiries in Law* 588
- Davies, R., 'Tax Treaties and Foreign Direct Investment: Potential versus Performance' (2004) 11(6) *International Tax and Public Finance* 775
- Dean, S.A., 'The Incomplete Market for Tax Information' (2008) 49(1) *Boston College Law Review* 1
- Desai, M.A. and Hines, J.R., Jr, 'Evaluating International Tax Reform' (2003) 55 *Nat'l Tax J* 487
- Deutsch Bank Research, *EU Savings Directive: One Piece in the Puzzle of Cross-Border Tax Policy* (22 June 2009)
- Devereaux, M.P., 'The Impact of Taxation on International Business: Evidence from the Ruding Committee Survey' (1992) 2 *EC Tax Review* 105
- Dourado, A.P., *Separation of Powers in Tax Law*, EATLP International Tax Law Series 7 (IBFD, 2010)
- 'The Delicate Balance: Revenue Authority Discretions and the Rule of Law: Some Thoughts in a Legal Theory and Comparative Perspective' in C. Evans, J. Freedman and R. Krever (eds), *The Delicate Balance, Tax, Discretion and the Rule of Law* (IBFD, 2011)
- Draper, W.H., III, 'Foreword' to UN Development Programme, *Human Development Report 1990* (1990), available at [http://hdr.undp.org/en/media/hdr\\_1990\\_en\\_front.pdf](http://hdr.undp.org/en/media/hdr_1990_en_front.pdf)
- Duflo, E., Gale, W., Liebman, J., Orszag, P. and Saez, E., 'Saving Incentives for Low- and Middle-Income Families: Evidence from a Field Experiment with H&R Block' (2006) 121 *Quarterly Journal of Economics* 1311
- Dworkin, R., *Taking Rights Seriously* (Cambridge, MA: Harvard University Press, 1978 (1977))

- Easson, A.J., *Tax Incentives for Foreign Direct Investment* (The Hague: Kluwer Law International, 2004)
- Easterly, W., *The White Man's Burden: Why the West's Efforts to Aid the Rest Have Done So Much Ill and So Little Good* (Oxford: Oxford University Press, 2006)
- 'Can the West Save Africa?' (2009) 47 *Journal of Economic Literature* 373
- Easterly, W. (ed.), *Reinventing Foreign Aid* (Cambridge, MA: Massachusetts Institute of Technology Press, 2008)
- Ebrill, L., Stotsky, J. and Gropp, R., *Revenue Implications of Trade Liberalization* (Washington, DC: International Monetary Fund, 1999)
- European Commission, *Report*, COM(2008)552 final (2008)
- Facchi, A., *I Diritti nell' Europa Multiculturale, Pluralismo Normativo i Immigrazione* (Rome: Editori Laterza, 2008)
- Feigenberg, B., Field, E.M. and Pande, R., *Building Social Capital through Microfinance*, National Bureau of Economic Research Working Paper No. 16018 (2010), available at [www.nber.org/papers/w16018](http://www.nber.org/papers/w16018)
- Fenster, M., 'The Transparency Fix: Advocating Legal Rights and their Alternatives in the Pursuit of a Visible State', available at <http://ssrn.com/abstract=1918154>
- Field, E. and Pande, R., 'Repayment Frequency and Default in Microfinance: Evidence from India' (2008) 6 *Journal of the European Economic Association* 501
- Field, E., Jayachandran, S. and Pande, R., 'Do Traditional Institutions Constrain Female Entrepreneurship? A Field Experiment on Business Training in India' (2010) 100 *American Economic Review: Papers and Proceedings* 125
- Field, E., Pande, R. and Papp, J., *Does Microfinance Repayment Flexibility Affect Entrepreneurial Behavior and Loan Default?*, Centre for Micro Finance Working Paper Series No. 34 (2010), available at [www.povertyactionlab.org/sites/default/files/publications/EFieldDoesMicrofinanceRepayment%20.pdf](http://www.povertyactionlab.org/sites/default/files/publications/EFieldDoesMicrofinanceRepayment%20.pdf)
- Firger, D., 'Lifting the Resource Curse: Will Dodd-Frank Do the Trick?', available at <http://industry-news.org/2010/09/28/daniel-firger-lifting-the-resource-curse-will-dodd-frank-do-the-trick-2/>
- Fisher, K., 'Locating Frames in the Discursive Universe' 2 *Social Research Online* 3, available at [www.socresonline.org.uk/2/3/4.html](http://www.socresonline.org.uk/2/3/4.html)
- Fleischer, M.P., 'Generous to a Fault? Fair Shares and Charitable Giving' (2008) 93 *Minnesota Law Review* 165
- Fleming, J.C., Jr, and Peroni, R.J., 'Reinvigorating Tax Expenditure Analysis and its International Dimension' (2008) 27 *Virginia Tax Review* 437



- Forgione, A., 'Clicks and Mortar: Taxing Multinational Business Profits in the Digital Age' (2003) 26 *Seattle U L Rev.* 719
- Forsyth, M., 'A Typology of Relationships between State and Non-State Justice Systems' (2007) 56 *Legal Pluralism and Unofficial Law* 67
- Fu, H., 'The Understanding and Evaluation of the Framework Rules for Tax Legislative Power' (2004) 12 *Taxation Research* 33
- Fuest, C. and Riedel, N., 'Tax Evasion, Tax Avoidance and Tax Expenditures in Developing Countries: A Review of the Literature' *Report Prepared for the UK Department for International Development*, available at [http://94.126.106.9/R4D/PDF/Outputs/EcoDev/60670\\_Tax EvasionReportDFIDFINAL1906.pdf](http://94.126.106.9/R4D/PDF/Outputs/EcoDev/60670_Tax EvasionReportDFIDFINAL1906.pdf)
- Fuller, L., 'Positivism and Fidelity to Law: A Reply to Professor Hart' (1958) 71 *Harvard Law Review Forum* 630  
– *The Morality of Law* (revised edn, New Haven, CT: Yale University Press, 1969)
- Gabbatt, A., 'U2 Glastonbury tax protest: activists condemn "heavy-handed" security', *Guardian*, 25 June 2011, available at [www.guardian.co.uk/music/2011/jun/25/u2-bono-tax-protest-glastonbury](http://www.guardian.co.uk/music/2011/jun/25/u2-bono-tax-protest-glastonbury)
- Galle, B., 'Keep Charity Charitable' (2010) 88 *Texas Law Review* 1213
- Gergen, M.P., 'The Case for a Charitable Contributions Deduction' (1998) 74 *Virginia Law Review* 1393
- Ghai, D., 'Introduction' in *The IMF and the South: The Social Impact of Crisis and Adjustment* (London: Zed Books, 1991)
- Gillis, M. (ed.), *Tax Reform in Developing Countries* (Durham, NC: Duke University Press, 1989)
- Glaeser, E.L. (ed.), *The Economics of Agglomeration*, NBER Conference held 30 November–1 December 2007 (unpublished drafts), available at [www.nber.org/books/glac08-1/](http://www.nber.org/books/glac08-1/)
- Global Governance Reform Project, *Reimagining the Future: Towards Democratic Governance* (Saint Kilda/VIC: Vista Publications, 2000)
- Global Witness, 'A Crude Awakening', available at [www.globalwitness.org/library/crude-awakening](http://www.globalwitness.org/library/crude-awakening)
- Godbole, M., 'Task Force Reports on Direct and Indirect Taxes: Some Issues' (2002) 37(49) *Economic and Political Weekly* 4884
- Goffman, E., *Frame Analysis: An Essay on the Organization of Experience* (Northeastern University Press, 1974)
- Gomes, R., 'Love the iPhone, hate the tax cheat: US Uncut protests Apple, and Apple gets aggressive', *AlterNet*, 8 June 2011, available at [www.alternet.org/vision/151252/love\\_the\\_iphone,\\_hate\\_the\\_tax\\_cheat\\_%3A\\_us\\_uncut\\_protests\\_apple,\\_and\\_apple\\_gets\\_aggressive\\_/](http://www.alternet.org/vision/151252/love_the_iphone,_hate_the_tax_cheat_%3A_us_uncut_protests_apple,_and_apple_gets_aggressive_/)
- Gordon, R. (ed.), *Taxation in Developing Countries: Six Case Studies and Policy Implications* (New York: Columbia University Press, 2010)

- Gordon, R.H. and Li, W., 'Provincial and Local Governments in China: Fiscal Institutions and Government Behavior' in J. Fan and R. Morck (eds), *Capitalizing China* (forthcoming, University of Chicago Press)
- Graetz, M.J., 'Taxing International Income: Inadequate Principles, Outdated Concepts and Unsatisfactory Policies' (2001) 54 *Tax L Rev.* 261
- Graetz, M.J. and Schenk, D.H., *Federal Income Taxation Principles and Policies* (Mineola, NY: Foundation Press, 2002)
- Grant, R. and Keohane, R.O., 'Accountability and Abuses of Power in World Politics' (2005) 99(1) *American Political Science Review* 29
- Griffiths, J., 'What is Legal Pluralism?' (1986) 24 *Journal of Legal Pluralism and Unofficial Law* 1
- Grubert, H. and Mutti, J., 'Do Taxes Influence Where U.S. Corporations Invest?' (2000) 53 *National Tax Journal* 825
- Guangxi Ethnic Autonomous Region Bureau of Finance, *Report on Strengthening Unified Tax Administration, Effectively Organizing Tax Reductions and Exemptions*, approved and released by the Guangxi People's Government, Guizhengfa [1981] 80 (9 May 1981)
- Günther, K., *The Sense of Appropriateness, Application Discourses in Morality and Law* (New York: State University of New York Press, 1989)
- 'Rechtspluralismus und Universaler Code der Legalität: Globalisierung als Rechtstheoretisches Problem' in J. Habermas, L. Wingert and K. Günther, *Die Öffentlichkeit der Vernunft und der Vernunft der Öffentlichkeit* (Frankfurt: Suhrkamp, 2001)
- Gupta, S. and Tareq, S., 'Mobilizing Revenue' (IMF, September 2008), available at [www.imf.org/external/pubs/ft/fandd/2008/09/gupta.htm](http://www.imf.org/external/pubs/ft/fandd/2008/09/gupta.htm)
- Gustafson, C.H. et al., *Taxation of International Transactions: Materials, Text and Problems* (West Group, 2011)
- Habermas, J., *Faktizität und Geltung, Beiträge zur Diskurstheorie des Rechts und des demokratischen Rechtsstaats* (2nd edn, Frankfurt-am-Main, 1992)
- Hamzaoui, R., 'Mauritius: Corporate Taxation', Country Surveys (International Bureau of Fiscal Documentation), available at [www.ibfd.org](http://www.ibfd.org)
- Hari, J., 'Vision: Everyday Brits are in revolt against wealthy tax cheats: can we do that here?', *AlterNet*, 5 February 2011, available at [www.alternet.org/teaparty/149806/vision%3A\\_everyday\\_brits\\_are\\_in\\_revolt\\_against\\_wealthy\\_tax\\_cheats\\_-\\_can\\_we\\_do\\_that\\_here/](http://www.alternet.org/teaparty/149806/vision%3A_everyday_brits_are_in_revolt_against_wealthy_tax_cheats_-_can_we_do_that_here/)
- Hart, H.L.A., *The Concept of Law* (Oxford: Oxford University Press, 1961; 1994)
- Heady, C., 'Tax Expenditures: Definitional and Policy Issues' in L. Philipps, N. Brooks and J. Li (eds), *Tax Expenditure Analysis: State of the Art* (Canadian Tax Foundation, 2011)

- Helms, B., *Access for All: Building Inclusive Financial Systems* (World Bank Publications, 2006)
- Helpman, E., *The Mystery of Economic Growth* (Cambridge, MA: Harvard University Press, 2004)
- Hemels, S.J.C., 'Are We in Need of a European Charity? How to Remove Fiscal Barriers to Cross-Border Charitable Giving in Europe' (2009) 37 *Intertax* 424
- Hemmelgarn, T. and Nicodeme, G., *Tax Co-ordination in Europe: Assessing the First Years of the EU-Savings Taxation Directive*, CESIFO Working Paper No. 2675 (June 2009)
- Higgott, R., 'Public Goods, Global Governance and Private Actors: Learning from the WTO' in G. Fraser-Moleketi (ed.), *The World We Could Win* (Amsterdam: IOS Press, 2005)
- Hill, F.R. and Mancino, D.A., *Taxation of Exempt Organizations* (London: Thomson Reuters, 2010)
- Hills, R.M., Jr, 'Poverty, Residency, and Federalism: States' Duty of Impartiality toward Newcomers' (1999) *Supreme Court Review* 277, available at [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=182628](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=182628)
- Hines, J.R., Jr, 'Will Social Welfare Expenditures Survive Tax Competition?' (2006) 22(3) *Oxford Review of Economic Policy* 330
- Hirschman, A.O., *Exit, Voice and Loyalty* (Cambridge, MA: Harvard University Press, 1970)
- Holland, D. and Vann, R.J., 'Income Tax Incentives for Investment' in V. Thuronyi, *Tax Law Design and Drafting* (Washington, DC: International Monetary Fund, 1998) vol. 2
- Howard, C., 'The Politics of Tax Expenditures in Wealthy Democracies' in L. Philipps, N. Brooks and J. Li (eds), *Tax Expenditure Analysis: State of the Art* (Canadian Tax Foundation, 2011)
- Huang, Y., *Capitalism with Chinese Characteristics: Entrepreneurship and the State* (Cambridge: Cambridge University Press, 2008)
- Hulme, D., 'The Story of the Grameen Bank: From Subsidized Microcredit to Market Based Microfinance' in D. Hulme and T. Arun (eds), *Microfinance: A Reader* (New York: Routledge, 2009)
- Hulme, D. and Arun, T. (eds), *Microfinance: A Reader* (New York: Routledge, 2009)
- Hundt, R.E., *In China's Shadow: The Crisis of American Entrepreneurship* (2006), available at [www.american.com/archive/2006/december/copy\\_of\\_chinas-shadow-looking-east-toward-the-dawn%20w-o-numbers](http://www.american.com/archive/2006/december/copy_of_chinas-shadow-looking-east-toward-the-dawn%20w-o-numbers)
- Huo, J., 'Sixty Years of Evolution of the System of Tax Administration in New China' (2010) 3 *Research on Contemporary Chinese History* 52

- Ijeoma, E.O., 'Evaluating Development Projects and Programmes in Africa: The Case of the New Partnership for Africa's Development – NEPAD' (2008) 37(4) *African Insight* 61
- ILADT, *Modelo de Convenio para América Latina*, Instituto Colombiano de Derecho Tributario (Cartagena, 2010)
- IMF, *Experimental Report on Transparency Practices: Argentina* (15 April 1999)
- *Manual of Fiscal Transparency* (Washington, DC: International Monetary Fund, 2007)
- *Kenya, Uganda, and United Republic of Tanzania: Selected Issues*, IMF Country Report No. 08/353 (October 2008), available at [www.imf.org/external/pubs/ft/scr/2008/cr08353.pdf](http://www.imf.org/external/pubs/ft/scr/2008/cr08353.pdf)
- Infanti, A.C., 'Spontaneous Tax Coordination: On Adopting a Comparative Approach to Reforming the U.S. International Tax Regime' (2002) 35 *Vand. J Transnat'l L* 1105
- 'Tax Equity' (2008) 55 *Buff. L Rev.* 1191
- Institute for Wisconsin's Future, 'Who Does Not Pay Taxes', available at [www.wisconsinsfuture.org/](http://www.wisconsinsfuture.org/)
- Internal Revenue Service (US), *Withholding of Tax on Nonresident Aliens and Foreign Entities*, Publication No. 515 (2011)
- International Budget Project, *Open Budget Questionnaire, India* (September 2009), available at <http://internationalbudget.org/wp-content/uploads/2011/04/India-OBi2010QuestionnaireFinal.pdf>
- Ioannou, I. and Serafeim, G., *The Impact of Corporate Social Responsibility on Investment Recommendations*, Harvard Business School Working Paper 11-017, available at [www.hbs.edu/research/pdf/11-017.pdf](http://www.hbs.edu/research/pdf/11-017.pdf)
- Janssen, R.F., 'Income tax snooping through history', *Wall Street Journal*, 6 May 1970
- Jin, H., Qian, Y. and Weingast, B.R., 'Regional Decentralization and Fiscal Incentives: Federalism, Chinese Style' (2005) 89 *Journal of Public Economics* 1719
- Jogarajan, S., 'Prelude to the International Tax Treaty Network: 1815–1914 Early Tax Treaties and the Conditions for Action' (2011) 31(4) *Oxford Journal of Legal Studies* 679
- Jogarajan, S. and Stewart, M., 'Success or Failure?' (2007) 22 *Australian Tax Forum* 3
- Johnston, D.C., 'Wiping out Wisconsin taxes', *Reuters*, 26 August 2011, available at <http://blogs.reuters.com/david-cay-johnston/2011/08/26/wiping-out-wisconsin-taxes/>
- Jun, J., 'Korea's Tax System: A Growth-Oriented Choice' in R.H. Gordon (ed.), *Taxation in Developing Countries* (Columbia University Press, 2010)

- Kahler, M. and Lake, D., 'Economic Integration and Global Governance: Why So Little Supranationalism?' in W. Mattli and N. Woods (eds), *The Politics of Global Regulation* (Princeton, NJ: Princeton University Press, 2009)
- Kampen, T.A. and Rijke, L.J., 'The Kredietbank Luxembourg and the Liechtenstein Tax Affairs: Notes on the Balance between the Exchange of Information between States and the Protection of Fundamental Rights' (2009) *EC Tax Review* 2008-5 221
- Kapekele, M., 'Government saving face on mine tax issue', *Zambia Post Online*, 15 June 2011, available at [www.postzambia.com:3128/post-read\\_article.php?articleId=21201](http://www.postzambia.com:3128/post-read_article.php?articleId=21201)
- Kaplow, L. and Shavell, S., 'Why the Legal System is Less Efficient than the Income Tax in Redistributing Income' (1994) 23 *Journal of Legal Studies* 667
- Karlan, D. and Appel, J., *More than Good Intentions: How a New Economics is Helping to Solve Global Poverty* (Dutton: Dutton Adult, 2011)
- Karlan, D. and Valdivia, M., *Teaching Entrepreneurship: Impact of Business Training on Microfinance Clients and Institutions* (2010), available at [http://karlan.yale.edu/p/TeachingEntrepreneurship\\_revision\\_jan2010.pdf](http://karlan.yale.edu/p/TeachingEntrepreneurship_revision_jan2010.pdf)
- Karlan, D. and Zinman, J., 'Expanding Credit Access: Using Randomized Supply Decisions to Estimate the Impacts' (2010) 23 *Review of Financial Studies* 434
- Karzon, A.U., 'Tax Expenditures and Tax Reform' (1985) 38 *Vand. L Rev.* 1397
- Kaufman, N.H., 'Fairness and the Taxation of International Income' (1998) 29 *Law and Pol'y Int'l Bus.* 145
- 'Equity Considerations in International Taxation' (2001) 26 *Brook. J Int'l L* 1465
- Kaufmann, D., 'Human Rights and Governance: The Empirical Challenge' in P. Alston and M. Robinson, *Human Rights and Development: Towards Mutual Reinforcement* (New York: Oxford University Press, 2005)
- Keen, M., 'Taxation and Development – Again', IMF Working Paper WP/12/220 (September 2012)
- Keen, M. and Ligthart, J.E., 'Information Sharing and International Taxation: A Primer' (2006) 13 *International Tax and Public Finance* 81
- Keen, M. and Simone, A., 'Tax Policy in Developing Countries: Some Lessons from the 1990s and Some Challenges Ahead' in S. Gupta *et al.* (eds), *Helping Countries Develop: The Role of Fiscal Policy* (Washington, DC: International Monetary Fund, 2004)

- Kelkar, V.L. *et al.*, *Report of the Task Force on Direct Taxes* (New Delhi, 27 December 2002), available at [www.prsindia.org/uploads/media/DTC%20Bill/kelkar%20direct%20taxes.pdf](http://www.prsindia.org/uploads/media/DTC%20Bill/kelkar%20direct%20taxes.pdf)
- Kelsen, H., *Teoria Pura do Direito* (4th edn, Arménio Amado (ed.), Coimbra, 1976)
- Kickert, W.J.M., Klijn, E.H. and Koppenjan, J.F.M. (eds), *Managing Complex Networks: Strategies for the Public Sector* (London: SAGE Publications, 1997)
- Kilkenny, A., 'We're not broke': the movement that helped spark Occupy Wall Street', *The Nation*, 13 January 2012, available at [www.thenation.com/blog/165635/were-not-broke-movement-helped-spark-occupy-wall-street](http://www.thenation.com/blog/165635/were-not-broke-movement-helped-spark-occupy-wall-street)
- Kleinbard, E.D., 'Tax Expenditure Framework Legislation' (2010) 63 *National Tax Journal* 353
- 'The Congress within the Congress: How Tax Expenditures Distort our Budget and our Political Processes' (2010) 36 *Ohio Northern University Law Review* 1
- Kleinhaus, M.M. and Macdonald, R.A., 'What is a Critical Legal Pluralism' (1997) 12 *Canadian Journal of Law and Society* 25
- Kocieniewski, D., 'GE's strategies let it avoid taxes altogether', *New York Times*, 24 March 2011, available at [www.nytimes.com/2011/03/25/business/economy/25tax.html?\\_r=1&scp=3&sq=ge&st=cse](http://www.nytimes.com/2011/03/25/business/economy/25tax.html?_r=1&scp=3&sq=ge&st=cse)
- Kornhauser, M.E., 'Doing the Full Monty: Will Publicizing Tax Information Increase Compliance?' (2005) 18 *Canadian Journal of Law and Jurisprudence* 1
- Krever, R., *Reform of the Mongolian Corporate Income Tax* (Development Alternatives, Inc. (DAI), for the USAID-financed Economic Policy Support Project, 24 September 2003)
- 'Interpreting Income Tax Laws in the Common Law World' in M. Achatz, T. Ehrke-Rabel, J. Heinrich, R. Leitner and O. Taucher (eds), *Steuerrecht, Verfassungsrecht, Europarecht, Festschrift für Hans Georg Ruppe* (Vienna: Facultas wuv, 2007)
- Kuczynski, P.P. and Williamson, J. (eds), *After the Washington Consensus* (2003)
- Kuhn, R.D., 'United States Tax Policy with Respect to Less Developed Countries' (1963) 32 *George Washington Law Review* 262
- Lang, M., Pistone, P., Schuch, J., Staringer, C. and Zagler, M. (eds), *Tax Treaties from a Legal and Economic Perspective* (Amsterdam: IBFD Publications, 2010)
- Langa, V., 'Mining companies should divulge earnings', *Newsday Zimbabwe*, 29 August 2011, available at [www.newsday.co.zw/article/2011-08-29-mining-companies-should-divulge-earnings](http://www.newsday.co.zw/article/2011-08-29-mining-companies-should-divulge-earnings)



- Laurey, D., 'Reexamining U.S. Tax Sparing Policy with Developing Countries: The Merits of Falling in Line with International Norms' (2000) 20 *Virginia Tax Review* 467
- Lawsky, S.B., 'Money for Nothing: Charitable Deductions for Micro-finance Lenders' (2008) 61 *Southern Methodist University Law Review* 1525
- Ledgerwood, J., *Microfinance Handbook: An Institutional and Financial Perspective* (Washington, DC: World Bank Publications, 1999)
- Legwaila, T., 'The Tax Treatment of Holding Companies in Mauritius: Lessons for South Africa' (2011) 23 *South African Mercantile Law Journal* 1
- Lenaerts, K., 'Constitutionalism and the Many Faces of Federalism' (1992) 38(2) *American Journal of Comparative Law* 205
- Lepard, B.D., *Customary International Law: A New Theory with Practical Applications* (New York: Cambridge University Press, 2010)
- Levi, M., *Of Rule and Revenue* (Berkeley, CA: University of California Press, 1988)
- Levi-Faur, D., *The Global Diffusion of Regulatory Capitalism*, *Annals of the American Academy of Political and Social Science* (2005)
- Levmore, S., 'Taxes as Ballots' (1998) 65 *University of Chicago Law Review* 387
- Levy, S. M., *Federal Money Laundering Regulations, Banking, Corporate and Securities Compliance* (Aspen Publishers, 2008)
- Li, J., 'The Rise and Fall of Chinese Tax Incentives and Implications for International Tax Debates' (2007) 8 *Fla. Tax Rev.* 669
- 'Improving Inter-nation Equity through Territorial Taxation and Tax Sparing' in A.J. Cockfield (ed.), *Globalization and its Tax Discontents: Tax Policy and International Investments* (Toronto: University of Toronto Press, 2010)
- Lienert, I., *Role of the Legislature in Budget Processes* (IMF Fiscal Affairs Department, April 2010), available at <http://blog-pfm.imf.org/files/fad-technical-manual-9.pdf>
- Lipsey, R.E. and Sjöholm, F., 'The Impact of Inward FDI on Host Countries', available at [www.iie.com/publications/chapters\\_preview/3810/02iie3810.pdf](http://www.iie.com/publications/chapters_preview/3810/02iie3810.pdf)
- Lodin, S., 'Outline of the Symposium' in *Visions of the Tax Systems of the 21st Century*, International Fiscal Association Jubilee Symposium (IBFD, 1996)
- Lou, J. and Wang, S. (eds), *Public Finance in China* (Washington, DC: World Bank, 2008)
- Luke, C.D. and Abramovsky, A., 'Managing the Next Deluge: A Tax System Approach to Flood Insurance' (2012) 18 *Connecticut Insurance Law Journal* 1

- MacDonald, L.T., 'Why the Carter Commission Had to Be Stopped' in N. Brooks (ed.), *The Quest for Tax Reform* (Carswell Company Ltd, 1988)
- MacNamara, W. and Thompson, C., 'Shell chief's warning on Dodd-Frank', *Financial Times*, 2 March 2011, available at [www.ft.com/intl/cms/s/0/f5dcb758-450a-11e0-80e7-00144feab49a.html#axzz1a4W6lVt8](http://www.ft.com/intl/cms/s/0/f5dcb758-450a-11e0-80e7-00144feab49a.html#axzz1a4W6lVt8)
- 'EU closer to US-style financial reform', *Financial Times*, 3 March 2011, available at [www.ft.com/intl/cms/s/0/32b8327e-45ce-11e0-acd8-00144feab49a.html#ixzz1FcKOUAYW](http://www.ft.com/intl/cms/s/0/32b8327e-45ce-11e0-acd8-00144feab49a.html#ixzz1FcKOUAYW)
- Madani, D., *A Review of the Role and Impact of Export Processing Zones* (1999), available at <http://siteresources.worldbank.org/INTRANET/TRADE/Resources/MadaniEPZ.pdf>
- Maduro, M.P., *We the Court: The European Court of Justice and the European Economic Constitution* (Oxford: Hart Publishing, 1998)
- 'Contrapunctual Law: Europe's Constitutional Pluralism in Action' in N. Walker (ed.), *Sovereignty in Transition* (Oxford: Hart Publishing, 2003)
- *A Constituição Plural, Constitucionalismo e União Europeia* (São João do Estoril, Cascais: Principia, 2006)
- Maher, M.T., 'Framing: An Emerging Paradigm or a Phase of Agenda Setting' in S.D. Reese, *Framing Public Life: Perspectives on Media and our Understanding on the Social World* (Mahwah, NJ: Lawrence Erlbaum Associates, 2001)
- Maluwa, T., 'The African Union, the Southern African Development Community, and the New Partnership for Africa's Development: Some Observations on South Africa's Contribution to International Law-making and Institution Building in Africa, 1994–2000: Symposium' (2004) 29(5) *South African Yearbook of International Law* 12
- Mankiw, N.G., 'The Growth of Nations' (1995) 1 *Brookings Papers on Econ. Activity* 275
- Margalioth, Y., 'Tax Competition, Foreign Direct Investment and Growth: Using the Tax System to Promote Developing Countries' (2003) 23 *Virginia Tax Review* 161
- Martineau, F., 'Sharp Criticism for Bill C-300: Lawyers Tell Parliamentary Committee Private Member's Bill Threatens Canada's Minerals Industry', available at [www.fasken.com/firm-opposes-bill-c-300-in-ottawa/](http://www.fasken.com/firm-opposes-bill-c-300-in-ottawa/)
- Martinez-Vazquez, J. and Timofeev, A., *Decentralization Measures Revisited*, Andrew Young School of Policy Studies International Program Working Paper No. 09-13 (2009)
- Mason, R., 'Tax Expenditures and Global Labor Mobility' (2009) 84 *NYU L Rev.* 1540
- Masterguides, F., *Law's Empire* (Glasgow: Frank Kermode, 1986)

- Mazansky, E., 'New Headquarter Company Regime' (2011) 65(3) *Bulletin for International Taxation* 166
- Mazz, A. and Pistone, P. (eds), *Reflexiones en torno a un modelo latinoamericano de convenio de doble imposición* (Montevideo: Fundación de cultura universitaria, 2010)
- Mazza, S., 'Taxpayer Privacy and Tax Compliance' (2003) 51 *University of Kansas Law Review* 1065
- McCaffery, E.J., 'Tax's Empire' (1996) 85 *Georgetown Law Journal* 71 – *Fair not Flat: How to Make the Tax System Better and Simpler* (Chicago, IL: University of Chicago Press, 2002)
- McCracken, S.K., 'Going, Going, Gone ... Global: A Canadian Perspective on International Tax Administration Issues in the Exchange-of-Information Age' (2002) 50 *Canadian Tax Journal* 1869
- McDaniel, P.R., 'The U.S. Tax Treatment of Foreign Source Income Earned in Developing Countries: A Policy Analysis' (2003) 35 *George Washington International Law Review* 265
- McIntyre, M.J., 'How to End the Charade of Information Exchange' (2009) 56 *Tax Notes International* 255
- McNeill, D., 'Human Development: The Power of the Idea' (2007) 8(5) *J Hum. Dev.* 11
- McQuaig, L., *Behind Closed Doors: How the Rich Won Control of Canada's Tax System ... and Ended Up Richer* (Canada: Penguin Books Canada Ltd, 1987)
- Meirelles, M., 'Tax Sparing Credits in Tax Treaties: The Future and the Effect on EC Law' (2009) *European Taxation* 263
- Mel, S. de, McKenzie, D. and Woodruff, C., 'Returns to Capital in Microenterprises: Evidence from a Field Experiment' (2008) 123 *Quarterly Journal of Economics* 1329
- Menskim, W., 'Indian Secular Pluralism and its Relevance for Europe' in R.D. Grillo, R. Ballard, A. Ferrari, A.J. Hoekema, M. Maussen and P. Shah (eds), *Legal Practice and Cultural Diversity* (Farnham/Burlington: Ashgate, 2009)
- Merry, S.E., 'Legal Pluralism' (1988) 22(5) *Law and Society Review* 870
- Ministry of Finance, *Report regarding Tightening Fiscal Management and Preventing Unauthorized Revenue Reductions and Expenditure Increases*, approved and released by the State Council (26 March 1982)
- Misol, L., 'Private Companies and the Public Interest: Why Corporations Should Welcome Global Human Rights Rules' in Human Rights Watch, *World Report* (2006)
- Moore, M. and Rakner, L., 'The New Politics of Taxation and Accountability' (2002) 33(3) *International Development Studies Bulletin* 1

- Moore, S.F., 'Law and Social Change: The Semi-Autonomous Social Field as an Appropriate Subject of Study' (1973) 7 *Law and Society Review* 719
- Morgan, B. and Yeung, K., *An Introduction to Law and Regulation* (Cambridge: Cambridge University Press, 2007)
- Morris, W., 'Is Country-by-Country Reporting the Answer?', available at [www.oecdobserver.org/news/fullstory.php/aid/3229/Taxation\\_and\\_development.html](http://www.oecdobserver.org/news/fullstory.php/aid/3229/Taxation_and_development.html)
- Mortaza, M.G. and Begum, L., *Tax Expenditures in Bangladesh: An Introductory Analysis* (Policy Analysis Unit, Bangladesh Bank, 2006)
- Murphy, L. and Nagel, T., *The Myth of Ownership* (Oxford: Oxford University Press, 2002)
- Murphy, R., *Reporting Turnover and Tax by Location, Association for Accountancy and Business Affairs Limited* (2003), available at [www.richard.murphy.dial.pipex.com/A%20New%20International%20Accounting%20Standard.pdf](http://www.richard.murphy.dial.pipex.com/A%20New%20International%20Accounting%20Standard.pdf)
- *Country by Country Reporting: Holding Multinational Corporations to Account Wherever They Are* (June 2009), available at [www.financialtaskforce.org/wp-content/uploads/2009/06/Final\\_CbyC\\_Report\\_Published.pdf](http://www.financialtaskforce.org/wp-content/uploads/2009/06/Final_CbyC_Report_Published.pdf)
  - 'Why is Country-by-Country Financial Reporting by Multinational Companies so Important?', available at [www.taxresearch.org.uk/Documents/CountrybyCountryReporting.pdf](http://www.taxresearch.org.uk/Documents/CountrybyCountryReporting.pdf)
- Musgrave, P.B., *United States Taxation of Foreign Investment Income: Issues and Arguments* (Harvard University Law School, 1969)
- 'International Tax Differentials for Multinational Corporations: Equity and Efficiency Considerations' in United Nations Department of Economic and Social Affairs, *The Impact of Multinational Corporations on Development and on International Relations* (United Nations, 1974)
  - 'The OECD Model Tax Treaty: Problems and Prospects' (1975) *Colum. J World Bus.* (Summer) 29
  - 'Fiscal Coordination and Competition in an International Setting' in L. Eden, *Retrospectives on Public Finance* (Durham, NC: Duke University Press, 1991)
  - 'Substituting Consumption-based Direct Taxation for Income Taxes as the International Norm: A Comment' (1992) 45 *Nat'l Tax J* 179
  - 'Consumption Tax Proposals in an International Setting' (2000) 54 *Tax L Rev.* 77
  - 'Interjurisdiction Equity in Company Taxation: Principles and Applications to the European Union' in S. Cnossen (ed), *Taxing Capital Income in the European Union: Issues and Options for Reform* (Oxford: Oxford University Press, 2000)

- ‘Sovereignty, Entitlement and Cooperation in International Taxation’ (2001) 26 *Brook. J Int’l L* 1335
- ‘Combining Fiscal Sovereignty and Coordination: National Taxation in a Globalizing World’ in I. Kaul and P. Conceição (eds), *The New Public Finance: Responding to Global Challenges* (Oxford: Oxford University Press, 2006)
- Musgrave, R., ‘Criteria for Foreign Tax Credit’ in *Taxation and Operations Abroad* (Tax Institute Symposium, 1960)
- ‘Ability to Pay’ in *The Encyclopedia of Taxation and Tax Policy* (2005)
- Musgrave, R.A. and Musgrave, P.B., ‘Inter-nation Equity’ in *Modern Fiscal Issues: Essays in Honor of Carl S. Shoup* (Toronto: University of Toronto Press, 1972)
- Nelken, D., ‘Legal Pluralism, Privatization of Law and Multiculturalism: Eugen Ehrlich, Living Law, and Plural Legalities’ (2008) 9 *Theoretical Inq. L* 443
- Nicodème, G., ‘Corporate Tax Competition and Coordination in the European Union: What Do We Know? Where Do We Stand?’ in G.N. Gregoriou and C. Read (eds), *International Taxation Handbook* (London: Elsevier, 2007)
- Nov, A., ‘The “Bidding War” to Attract Foreign Direct Investment: The Need for a Global Solution’ (2006) 25 *Virginia Tax Review* 835
- OECD, *Tax Expenditures: A Review of Issues and Country Practices* (OECD Publishing, 1984)
- *Taxpayer Rights and Obligations: A Survey of the Legal Situation in OECD Countries* (27 April 1990), available at [www.oecd.org/dataoecd/24/52/17851176.pdf](http://www.oecd.org/dataoecd/24/52/17851176.pdf)
- *Tax Expenditures: Recent Experiences* (Paris: OECD Publishing, 1996)
- *Harmful Tax Competition: An Emerging Global Issue* (1998), available at [www.oecd.org/dataoecd/33/1/1904184.pdf](http://www.oecd.org/dataoecd/33/1/1904184.pdf)
- *Tax Sparing: A Reconsideration* (OECD Publishing, 1998), available at [www.oecdbookshop.org/oecd/display.asp?lang=EN&sf1=identifiers&st1=9789264160224](http://www.oecdbookshop.org/oecd/display.asp?lang=EN&sf1=identifiers&st1=9789264160224)
- *Towards Global Tax Co-operation, Report to the 2000 Minister Council Meeting and Recommendations by the Committee on Fiscal Affairs: Progress in Identifying and Eliminating Harmful Tax Practices* (OECD, 2000), available at [www.oecd.org/dataoecd/9/61/2090192.pdf](http://www.oecd.org/dataoecd/9/61/2090192.pdf)
- *Best Practices for Budget Transparency* (15 May 2001), available at [www.oecd.org/dataoecd/33/13/1905258.pdf](http://www.oecd.org/dataoecd/33/13/1905258.pdf)
- *Corporate Tax Incentives for Foreign Direct Investment* (2001), available at [http://unctad.org/es/Docs/iteipcmisc3\\_en.pdf](http://unctad.org/es/Docs/iteipcmisc3_en.pdf)
- *The OECD’s Project on Harmful Tax Practices: The 2001 Progress Report* (2001), available at [www.oecd.org/dataoecd/60/28/2664438.pdf](http://www.oecd.org/dataoecd/60/28/2664438.pdf)

- *Checklist for Foreign Direct Investment Incentive Policies* (2003), available at [www.oecd.org/dataoecd/45/21/2506900.pdf](http://www.oecd.org/dataoecd/45/21/2506900.pdf)
  - *Tax Policy Assessment and Design in Support of Direct Investment: A Study of Countries in South East Europe* (2003), available at [www.oecd.org/dataoecd/46/14/34466352.pdf](http://www.oecd.org/dataoecd/46/14/34466352.pdf)
  - *The OECD's Project on Harmful Tax Practices: The 2004 Progress Report* (2004), available at [www.oecd.org/dataoecd/60/33/30901115.pdf](http://www.oecd.org/dataoecd/60/33/30901115.pdf)
  - *Commentary and Manual on the Implementation of Exchange of Information Provisions for Tax Purposes*, approved by the OECD Committee on Fiscal Affairs on 23 January 2006, available at [www.oecd.org/taxation](http://www.oecd.org/taxation)
  - *The Development Dimension: Integrating Human Rights into Development* (Paris: OECD Publishing, 2006)
  - *The OECD's Project on Harmful Tax Practices: The 2006 Progress Report* (2006), available at [www.oecd.org/dataoecd/1/17/37446434.pdf](http://www.oecd.org/dataoecd/1/17/37446434.pdf)
  - *Governance, Taxation and Accountability: Issues and Practices*, DAC Guidelines and Reference Series (Paris: OECD, 2008)
  - *Tax Expenditures in OECD Countries* (2008), available at [www.oecd.org/dataoecd/40/6/39944419.pdf](http://www.oecd.org/dataoecd/40/6/39944419.pdf)
  - *The OECD's Current Tax Agenda 2008* (2008), available at [www.oecd.org/dataoecd/38/17/1909369.pdf](http://www.oecd.org/dataoecd/38/17/1909369.pdf)
  - *Progress Report on the Jurisdictions Surveyed by the OECD Global Forum in Implementing the Internationally Agreed Tax Standard* (10 November 2010), available at [www.oecd.org/tax/transparency](http://www.oecd.org/tax/transparency)
  - *Informal Task Force on Tax and Development, Preparatory Note from the Sub Group on Transparency in Reporting Financial Data by Multinational Corporations* (17 March 2011), available at [www.oecd.org/dataoecd/57/4/47521678.pdf](http://www.oecd.org/dataoecd/57/4/47521678.pdf)
  - *Tax: Global Forum Delivers Concrete Results to the Cannes G20 Summit* (26 October 2011), available at [www.oecd.org/document/7/0,3746,en\\_21571361\\_44315115\\_48940615\\_1\\_1\\_1\\_1,00.html](http://www.oecd.org/document/7/0,3746,en_21571361_44315115_48940615_1_1_1_1,00.html)
  - *International Database of Budget Practices and Procedures* (12 February 2012), available at [www.oecd.org/gov/budget/database](http://www.oecd.org/gov/budget/database)
  - 'Relations with Business and Labor', available at [www.oecd.org/document/53/0,3746,en\\_2649\\_34495\\_1910965\\_1\\_1\\_1\\_1,00.html](http://www.oecd.org/document/53/0,3746,en_2649_34495_1910965_1_1_1_1,00.html)
  - 'Global Relations, Non-Member Participation in Formal OECD Bodies', available at [www.oecd.org/pages/0,3417,en\\_36335986\\_36339055\\_1\\_1\\_1\\_1\\_1,00.html](http://www.oecd.org/pages/0,3417,en_36335986_36339055_1_1_1_1_1,00.html)
- OECD/EU, 'Revised Explanatory Report for Convention of 1988 and Amending Protocol of 2010', available at [www.oecd.org](http://www.oecd.org)



- Oguttu, A.W., 'A Critique on the OECD Campaign Against Tax Havens: Has It Been Successful? A South African Perspective' (2010) 21(1) *Stellenbosch Law Review* 172
- Oksenberg, M. and Tong, J., 'The Evolution of Central-Provincial Fiscal Relations in China, 1971–1984: The Formal System' (1991) 125 *China Quarterly* 1
- Olivier, L., 'Residence Based Taxation' (2011) 14 *Tydskrif vir the Suid Afrikaanse Reg* 20
- Olivier, L., Brincker, E. and Honiball, M., *International Tax: A South African Perspective* (3rd edn, Cape Town: Siberink CC, 2005)
- Oner, C., 'A Different Approach to the Agreement on Exchange of Information in Tax Matters (Turkey Has Secretly Approved Model Tax Agreement)' (2009) 37 *Intertax* 483
- Oxford Centre for Business Taxation, *Transparency in Reporting Financial Data by Multinational Corporations* (July 2011), available at [www.sbs.ox.ac.uk/centres/tax/Documents/reports/Transparency\\_reporting\\_multinationals\\_july2011.pdf](http://www.sbs.ox.ac.uk/centres/tax/Documents/reports/Transparency_reporting_multinationals_july2011.pdf)
- Paolini, D., Pulina, G., Pistone, P. and Zagler, M., *Tax Treaties and the Allocation of Taxing Rights with Developing Countries*, CORE Discussion Papers (Université Catholique de Louvain, Center for Operations Research and Econometrics), available at [http://econpapers.repec.org/scripts/redir.pf?u=http%3A%2F%2Fuclouvain.be%2Fcps%2Fucl%2Fdoc%2Fcore%2Fdocuments%2Fcoredp2011\\_42web.pdf;h=repec:cor:louvco:2011042](http://econpapers.repec.org/scripts/redir.pf?u=http%3A%2F%2Fuclouvain.be%2Fcps%2Fucl%2Fdoc%2Fcore%2Fdocuments%2Fcoredp2011_42web.pdf;h=repec:cor:louvco:2011042)
- Parchomovsky, G. and Siegelman, P., 'Selling Mayberry: Communities and Individuals in Law and Economics' (2004) 92 *California Law Review* 75
- Pedraza-Farin, L.G., 'Conceptions of Civil Society in International Law-Making and Implementation: A Theoretical Framework', available at <http://ssrn.com/abstract=2017312>. [www.globalwitness.org/about-us](http://www.globalwitness.org/about-us)
- Peerenboom, R., *China's Long March toward Rule of Law* (Cambridge: Cambridge University Press, 2002)
- Peerenboom, R. et al. (eds), *Judicial Independence in China: Lessons for Global Rule of Law Promotion* (Cambridge: Cambridge University Press, 2010)
- Peroni, R. and Fleming, J.C., Jr, 'Can Tax Expenditure Analysis Be Divorced from a Normative Tax Base?: A Critique of the "New Paradigm" and its Denouement' (2010) 30 *Virginia Tax Review* 135
- Peterson, K., 'GE Chief Defends Company's 2010 Tax Bill', *MSN Money*, 1 April 2011, available at <http://money.msn.com/top-stocks/post.aspx?post=a0b9a8f0-4c1a-4387-b76f-dc71e05e90d0>

- Pheeha, M. and Troskie, D., 'An Analysis of the Inclusion of South Africa to BRIC Countries: The Fit for South Africa's Agricultural Sector' (2011) 8(1) *Agriprobe* 28
- Philipps, L., 'Taxing the Market Citizen: Fiscal Policy and Inequality in an Age of Privatization' (2000) 63 *Law and Contemporary Problems* 111
- Philipps, L. and Condon, M., 'Connecting Economy, Gender, and Citizenship' in Law Commission of Canada (ed.), *Law and Citizenship* (Vancouver: UBC Press, 2006)
- Philipps, L. and Stewart, M., 'Fiscal Transparency: Global Norms, Domestic Laws, and the Politics of Budgets (2009) 34(3) *Brooklyn Journal of International Law* 797
- Picciotto, S., *International Business Taxation as a Study in the Internationalization of Business Regulation*, Law in Context Series (London: Weidenfeld and Nicolson, 1992)
- Pigou, A.C., *The Economics of Welfare* (3rd edn, London: Macmillan, 1929)
- Pires, M., *Da dupla tributação jurídica internacional sobre o rendimento* (Lisbon: Centro de Estudos Fiscais, 1984)
- Pistone, P., 'Rasgos fundamentales del Proyecto de Modelo de Convenio para América Latina' in A. Mazz and P. Pistone (eds), *Reflexiones en torno a un modelo latinoamericano de convenio de doble imposición* (Montevideo: Fundación de Cultura Universitaria, 2010)
- 'Tax Treaties with Developing Countries: A Plea for New Allocation Rules and a Combined Legal and Economic Approach' in M. Lang, P. Pistone, J. Schuch, C. Staringer and M. Zagler (eds), *Tax Treaties from a Legal and Economic Perspective* (Amsterdam: IBFD Publications 2010)
- 'General Report' in M. Lang, P. Pistone, J. Schuch and C. Staringer, *The Influence of the OECD and UN Model Conventions on Bilateral Tax Treaties* (Cambridge: Cambridge University Press, 2012)
- Pistone, P. and Goodspeed, T., 'Rethinking Tax Jurisdictions and Relief from International Double Taxation with regard to Developing Countries: Legal and Economic Perspectives from Europe and North America' in M. Zagler, *International Tax Coordination: Virtues and Pitfalls* (New York: Routledge, 2010)
- Plümper, T., Troeger, V.E. and Winner, H., 'Why Is There No Race to the Bottom in Capital Taxation? Tax Competition Among Countries of Unequal Size, Different Levels of Budget Rigidities and Heterogeneous Fairness Norms' (2009) 53(3) *International Studies Quarterly* 761
- Poirson, H., *The Tax System in India: Could Reform Spur Growth?*, IMF Working Paper WP/06/93 (2006)

- Pomp, R.D., 'The Disclosure of State Corporate Income Tax Data' (1993) 22 *Capital University Law Review* 373
- Pospisil, L., *The Anthropology of Law: A Comparative Theory of Law* (New York: Harper and Row, 1971)
- Poston, R.J. and Williams, C.M., *Extraction and Compliance: New Reporting Requirements for Issues Involving Oil, Natural Gas or Minerals* (Thomson Reuters Accelus, 3 November 2010), available at [www.complinet.com/dodd-frank/news/analysis/article/extraction-and-compliance-new-reporting-requirements-for-issuers-involving-oil-natural-gas-or-minerals.html](http://www.complinet.com/dodd-frank/news/analysis/article/extraction-and-compliance-new-reporting-requirements-for-issuers-involving-oil-natural-gas-or-minerals.html)
- Pozen, D.E., 'Hidden Foreign Aid' (2007) 8 *Fla. Tax Rev.* 641
- Prichard, W., *Taxation and State Building: Towards a Governance Focused Tax Reform Agenda*, Institute of Development Studies Working Paper 2010/341 (2010)
- Prospectors and Developers Association of Canada (PDAC), 'Corporate Social Responsibility in the Mineral Industry, Issues and Advocacy', available at [www.pdac.ca/pdac/advocacy/csr/index.html](http://www.pdac.ca/pdac/advocacy/csr/index.html)
- Publish What You Pay, 'The Cardin-Lugar Amendment (Dodd-Frank 1504)', available at [www.publishwhatyoupay.org/about/stock-listings/cardin-lugar-amendment-dodd-frank-1504](http://www.publishwhatyoupay.org/about/stock-listings/cardin-lugar-amendment-dodd-frank-1504)
- Ranis, G. *et al.*, 'Human Development: Beyond the Human Development Index' (2006) 7 *J Hum. Dev.* 323
- Rao, M.G. and Rao, R.K., *Trends and Issues in Tax Policy and Reform in India* (October 2005), available at [www.ncaer.org/downloads/Journals/ipf0506-paper2.pdf](http://www.ncaer.org/downloads/Journals/ipf0506-paper2.pdf)
- Ratner, S., *Taxation and Democracy in America* (Charlottesville, VA: University of Virginia, 1967)
- Ring, D.M., 'What's at Stake in the Sovereignty Debate? International Tax and the Nation-state' (2008) 49(1) *Virginia Journal of International Law* (Fall) 155
- 'Democracy, Sovereignty and Tax Competition: The Role of Tax Sovereignty in Shaping Tax Cooperation' (2009) 9 *Fla. Tax Rev.* 555
- Robinson, M.S., *The Microfinance Revolution: Sustainable Finance for the Poor* (Washington, DC: World Bank Publications, 2001)
- Rodden, J., 'Comparative Federalism and Decentralization: On Meaning and Measurement' (2004) 36(4) *Comparative Politics* 481
- Rodrik, D., *The New Global Economy and Developing Countries* (Overseas Development Council, 1999)
- *One Economics, Many Recipes: Globalization, Institutions, and Economic Growth* (Princeton, NJ: Princeton University Press, 2008)
- Roin, J., 'Competition and Evasion: Another Perspective on International Tax Competition' (2001) 89 *Georgetown Law Journal* 543

- Romer, P.M., 'Increasing Returns and Long-Run Growth' (1986) 94 *Journal of Political Economy* 1002
- 'Endogenous Technological Change' (1990) 98 *Journal of Political Economy* 71
- 'Economic Growth' in *Concise Encyclopaedia of Economics*, available at [www.econlib.org/library/Enc/EconomicGrowth.html](http://www.econlib.org/library/Enc/EconomicGrowth.html)
- Roos, J.E., '100,000 Rally against Austerity in Portugal: in Pictures', available at <http://roarmag.org/2011/10/100000-rally-against-austerity-in-portugal-in-pictures/>
- Rosenberg, N. and Birdzell, L.E., *How the West Grew Rich: The Economic Transformation of the Industrial World* (Basic Books, 1986)
- Rosenbloom, H.D., 'International Tax Arbitrage and the "International Tax System"' (2000) 53 *Tax Law Review* 137
- Rosenbloom H.D. and Hora Do Paço, D., 'Considerações sobre a negociação de um tratado para evitar a dupla tributação da renda com os EUA' (2010) 174 *Revista Dialética de Direito Tributário* 25
- Rosenzweig, A.H., 'Harnessing the Costs of International Tax Arbitrage' (2007) 26 *Va. Tax Rev.* 555
- Roy, A., *Poverty Capital: Microfinance and the Making of Development* (New York: Routledge, 2010)
- Rushe, D. and Taylor, M., 'UK Uncut inspires US groups to attack cuts and tax avoidance', *Guardian*, 25 February 2011, available at [www.guardian.co.uk/uk/2011/feb/25/uk-uncut-us-groups-cuts](http://www.guardian.co.uk/uk/2011/feb/25/uk-uncut-us-groups-cuts)
- Rutherford, S. and Arora, S., *The Poor and their Money: Microfinance from a Twenty-first Century Consumer's Perspective* (Practical Action Publishing, 2009)
- Sachs, J., *The End of Poverty: How Can We Make It Happen in Our Lifetime?* (New York: Penguin Books, 2006)
- Santos, B.S., 'Por uma Concepção Multicultural de Direitos Humanos, Reconhecer para Libertar, Os Caminhos do Cosmopolitismo Multicultural' in B.S. Santos (ed.), *Civilização Brasileira* (Rio de Janeiro, 2003)
- Sawyer, A., *Developing a World Tax Organisation: The Way Forward* (Fiscal Publications, 2009)
- Schenk-Geers, T., *International Exchange of Information and the Protection of Taxpayers* (Alphen aan den Rijn: Kluwer Law International, 2009)
- Schiavo-Campo, S., 'The Budget and its Coverage' in A. Shah (ed.), *Budgeting and Budgetary Institutions* (International Bank for Reconstruction and Development/World Bank, 2007)
- Schneiderman, D., 'Commentary, Pluralism, Disagreement, and Globalization: A Comment on Webber's Legal Pluralism and Human Agency' (2006) 44(1) *Osgood Hall Law Journal* 199

- Seer, R. and Gabert, I. (eds), *Mutual Assistance and Information Exchange* (Amsterdam: IBFD, 2010)
- Sen, A., 'The Impossibility of a Paretian Liberal' (1970) 1 *Journal of Political Economy* 152
- *Inequality Reexamined* (Cambridge, MA: Harvard University Press, 1992)
  - 'Capability and Well-Being' in M. Nussbaum and A. Sen (eds), *The Quality of Life* (Oxford: Clarendon Press, 1993)
  - 'Development Thinking at the Beginning of the XXI Century' in L. Emmerij, *Economic and Social Development into the XXI Century* (1997)
  - *Development as Freedom* (New York: Anchor Books, 1999)
  - *Identity and Violence, The Illusion of Destiny* (New York/London: W.W. Norton & Company, 2006)
  - 'Introduction' in UN Development Programme, *Human Development Report* (2010)
- Shachar, A., *Multicultural Jurisdiction, Cultural Differences and Women's Rights* (Cambridge: Cambridge University Press, 2001)
- Shannon, H.A., 'The Tax Expenditure Concept in the United States and Germany: A Comparison' (1986) 33 *Tax Notes* 201
- Sharman, J., *Havens in a Storm* (Ithaca, NY: Cornell University Press, 2006)
- Shaviro, D.N., 'Rethinking Tax Expenditures and Fiscal Language' (2004) 57 *Tax Law Review* 187
- Sheppard, L.A., 'Don't Ask, Don't Tell, Part 4: Ineffectual Information Sharing' (2009) 122 *Tax Notes* 1411
- Shih, V., *Factions and Finance in China: Elite Conflict and Inflation* (Cambridge: Cambridge University Press, 2007)
- Silverstein, K., 'As oil pours into Gulf, oil industry fights anti-corruption measure', *Harpers*, 11 May 2010, available at <http://harpers.org/archive/2010/05/hbc-90007021>
- Simonian, H. and Fekter, M., 'Iron Lady steeled for "solid programme" to reduce debt', *Financial Times*, 27 September 2011
- Simons, H., *Personal Income Taxation: The Definition of Income as a Problem of Fiscal Policy* (Chicago, IL: University of Chicago Press, 1938)
- Slaughter, A., 'Global Government Networks, Global Information Agencies and Disaggregated Democracies' (2003) 24 *Michigan Journal of International Law* 1041
- *A New World Order* (Princeton, NJ: Princeton University Press, 2004)
- Slemrod, J., 'Tax Principles in an International Economy' in M.J. Boskin and C.E. McLure, Jr (eds), *World Tax Reform: Case Studies of Developed and Developing Countries* (ICS, 1990)

- Slemrod, J. and Bakija, J., *Taxing Ourselves: A Citizen's Guide to the Debate Over Taxes* (Massachusetts Institute of Technology Press, 1996)
- Smith, A., *An Inquiry into the Nature and Causes of the Wealth of Nations* (4th edn, 1925)
- Snow, D. and Benford, R., 'Framing Processes and Social Movements: An Overview and Assessment' (2000) 26 *Annual Review of Sociology* 11
- Solow, R.M., 'Technical Change and the Aggregate Production Function' (1957) 39 *Review of Economics and Statistics* 312
- 'A Contribution to the Theory of Economic Growth' (1965) 70 *Quarterly Journal of Economics* 65
- Staudt, N., 'Taxation Without Representation' (2002) 55 *Tax Law Review*
- Stegarescu, D., 'Public Sector Decentralization: Measurement Concepts and Recent International Trends' (2005) 26(3) *Fiscal Studies* 301
- Stephan, H. and Hervey, A.F., 'New Regionalism in Southern Africa: Functional Developmentalism and the Southern African Power Pool' (2008) 27(3) *Politeia* 54
- Stewart, M., 'Domesticating Tax Reform: The Family in Australian Tax and Transfer Law' (1999) 21 *Sydney Law Review* 453
- 'Global Trajectories of Tax Reform' (2003) 44(1) *Harvard International Law Journal* 139
- 'Tax Policy Transfer to Developing Countries: Politics, Institutions and Experts' in H. Nehring and S. Florian (eds), *Global Debates about Taxation* (Basingstoke: Palgrave Macmillan, 2007)
- Stewart, M. and Jogarajan, S., 'The International Monetary Fund and Tax Reform' (2004) 2 *British Tax Review* 146
- Stiglitz, J.E., *Globalization and its Discontents* (New York: W.W. Norton & Co., 2002)
- Sunley, E., 'Tax Expenditures in the United States: Experience and Practice' in H.P. Brixi, C.M.A. Valenduc and Z.L. Swift (eds), *Tax Expenditures: Shedding Light on Government Spending through the Tax System: Lessons from Developed and Transition Economies* (Washington, DC: International Bank for Reconstruction and Development/World Bank, 2004) 155
- Surrey, S.S., 'The Pakistan Tax Treaty and "Tax Sparing"' (1958) 11 *National Tax Journal* 156
- *Pathways to Tax Reform: The Concept of Tax Expenditures* (Cambridge, MA: Harvard University Press, 1973)
- Surrey, S.S. and McDaniel, P.R., *Tax Expenditures* (Cambridge, MA: Harvard University Press, 1985)



- Swift, Z.L. *Managing the Effects of Tax Expenditures on National Budgets*, World Bank Policy Research Paper 3927 (May 2006), available at [www-wds.worldbank.org/servlet/WDSContentServer/WDS/IB/2006/05/23/000016406\\_20060523092056/Rendered/PDF/wps3927.pdf](http://www-wds.worldbank.org/servlet/WDSContentServer/WDS/IB/2006/05/23/000016406_20060523092056/Rendered/PDF/wps3927.pdf)
- Tanzi, V., *Taxation in an Integrating World* (Washington, DC: Brookings Institution, 1995)
- ‘The Impact of Economic Globalization on Taxation’ (1998) *International Bureau of Fiscal Documentation Bulletin* 338
  - ‘Is There a Need for a World Tax Organization?’ in A. Razin and E. Sadka (eds), *The Economics of Globalization: Policy Perspectives from Public Economics* (New York: Cambridge University Press, 1999)
  - *Policies, Institutions and the Dark Side of Economics* (Cheltenham, UK and Northampton, MA, USA: Edward Elgar, 2000)
- Tanzi, V. and Zee, H.H., *Tax Policy for Emerging Markets: Developing Countries*, IMF Working Paper No. 35 (2000), available at [www.imf.org/external/pubs/ft/wp/2000/wp0035.pdf](http://www.imf.org/external/pubs/ft/wp/2000/wp0035.pdf)
- ‘Can Information Exchange be Effective in Taxing Cross-Border Income Flows?’ in K. Andersson, P. Melz and C. Silfverberg (eds), *Modern Issues in the Law of International Taxation* (Stockholm: Kluwer Law International, 2001)
  - *Tax Policy for Developing Countries*, Economic Issues No. 27 (IMF, 2001), available at [www.imf.org/external/pubs/ft/issues/issues27/](http://www.imf.org/external/pubs/ft/issues/issues27/)
- Tax Justice Network, *Country-by-Country Reporting: How To Make Multinational Companies More Transparent* (March 2008), available at [www.taxjustice.net/cms/upload/pdf/Country-by-country\\_reporting\\_-\\_080322.pdf](http://www.taxjustice.net/cms/upload/pdf/Country-by-country_reporting_-_080322.pdf)
- ‘OECD may detract from UN work’ (19 May 2011), available at <http://taxjustice.blogspot.com/2011/05/oecd-may-detract-from-un-work.html>
  - ‘UN versus OECD: not a football match’ (23 June 2011), available at <http://taxjustice.blogspot.com/2011/06/un-versus-oecd-not-football-match.html>
- Thaler, R.H. and Benartzi, S., ‘Save More Tomorrow: Using Behavioral Economics to Increase Employee Saving’ (2004) 112 *Journal of Political Economy* 164
- Thaler, R.H. and Sunstein, C.R., *Nudge: Improving Decisions about Health, Wealth, and Happiness* (New Haven, CT: Yale University Press 2008)
- Thirsk, W. (ed.), *Tax Reform in Developing Countries* (Washington, DC: World Bank, 1997)
- Thuronyi, V., ‘Tax Expenditures: A Reassessment’ (1988) 6 *Duke Law Journal* 1155

- *Comparative Tax Law* (London/New York: Kluwer Law International, 2003)
- ‘Recent Treaty Practice on Tax Sparing’ (2003) 29 *Tax Notes International* 301
- Thuronyi, V. (ed.), *Tax Law Design and Drafting* (Washington, DC: International Monetary Fund, 1996)
- Tiebout, C.M., ‘A Pure Theory of Local Expenditures’ (1956) 64 *Journal of Political Economy* 5
- Trebilcock, M.J. and Daniels, R.J., *Rule of Law Reform and Development: Charting the Fragile Path of Progress* (Cheltenham, UK and Northampton, MA, USA: Edward Elgar, 2008)
- Tshuma, L., ‘Hierarchies and Government versus Networks and Governance: Competing Regulatory Paradigms in Global Economic Regulation’, *Law, Social Justice and Global Development Issue* 1999-1 (1999)
- Tullock, G., ‘Problems of Majority Voting’ in K.J. Arrow and T. Scitovsky (eds), *Readings in Welfare Economics* (London: George Allen & Unwin, 1969)
- Twining, W., ‘Normative and Legal Pluralism: A Global Perspective’ (2009–2010) 20 *Duke Journal of Comparative and International Law* 473
- UN General Assembly, *Follow-up and Implementation of the Outcome of the 2002 International Conference on Financing for Development and the 2008 Review Conference, Report of the Second Committee* (13 December 2011)
- UN Social and Economic Council, *Strengthening of Institutional Arrangements to Promote International Cooperation in Tax Matters, including the Committee of Experts on International Cooperation in Tax Matters: Report of the Secretary General* (United Nations, 2011)
- UNCTAD, *Incentives and Foreign Direct Investment: A Global Survey*, ASIT Advisory Studies No. 16 (United Nations, 2000)
- *World Investment Report 2005, Transnational Corporations and the Internationalization of R&D* (United Nations, 2005), available at [www.unctad.org/en/docs/wir2005ch3\\_en.pdf](http://www.unctad.org/en/docs/wir2005ch3_en.pdf)
- UNCTAD/DTCI, *Incentives and Foreign Direct Investment*, Current Studies Series A, No. 30 (United Nations, 1996)
- United States Treasury, *Annual Report of the Secretary of the Treasury on the State of the Finances for the Fiscal Year ended June 30, 1969* (US Government Printing Office, 1969), available at [www.archive.org/details/annualreportofse1969statiunit](http://www.archive.org/details/annualreportofse1969statiunit)
- Vogel, K., ‘The Search for Compatible Tax Systems’ in H. Stein (ed.), *Tax Policy in the Twenty-first Century* (Wiley, 1988)

- ‘Worldwide vs. Source Taxation of Income: A Review and Re-evaluation of Arguments (Part III)’ (1988) 11 *Intertax* 393
- ‘World-wide vs. Source Taxation of Income: A Review and Reevaluation of Arguments’ in *Influence of Tax Differentials on International Competitiveness* (Amsterdam: Kluwer, 1989)
- ‘Tributação da renda mundial’ in *Cadernos de Direito Tributário e Finanças Públicas* (São Paulo: Revista dos Tribunais, 1994) vol. 7
- Waldron, J., *Law and Disagreement* (Oxford: Oxford University Press, 1999)
- ‘Legal Pluralism and the Contrast between Hart’s Jurisprudence and Fuller’s’ in P. Cane (ed.), *The Hart–Fuller Debate in the Twenty-First Century* (Oxford/Portland, OR: Hart Publishing, 2010)
- Washlick, J.R., ‘Joint Ventures Involving Tax-Exempt Organizations’ (2007) 478 *BNA Tax Management Portfolio*
- Watson, A., *Legal Transplants: An Approach to Comparative Law* (Athens, GA: University of Georgia Press, 1993)
- Webb, M.C., ‘Defining the Boundaries of Legitimate State Practices: Norms, Transnational Actors and the OECD’s Project on Harmful Tax Competition’ (2004) 11(4) *Review of International Political Economy* 787
- Weisbach, D.A., ‘Line Drawing, Doctrine and Efficiency in the Tax Law’ (1999) 84 *Cornell Law Review* 1627
- Weiss, L., ‘The State-Augmenting Effects of Globalization’ (2005) 10(3) *New Political Economy* 345
- Wells, L.T., Jr, Allen, N.J., Morisset, J. and Pirnia, N., *Using Tax Incentives to Compete for Foreign Investment: Are They Worth the Costs?* (International Finance Corporation and World Bank, 2001)
- Williamson, J., ‘What Washington Means by Policy Reform’ in J. Williamson (ed.), *Latin American Readjustment: How Much Has Happened* (Washington, DC: Institute for International Economics, 1989)
- Wilson, G.P., ‘The Role of Taxes in Location and Sourcing Decisions’ in A. Giovannini, R.G. Hubbard and J. Slemrod, *Studies in International Taxation* (Chicago, IL: University of Chicago Press, 1996)
- Wilson, J.D., ‘Theories of Tax Competition’ (1999) 52(2) *National Tax Journal* 269
- Wilson, J.D. and Wildasin, D.E., ‘Capital Tax Competition: Bane or Boon?’ (2004) 88(6) *Journal of Public Economics* 1065
- Wong, C.P.W., ‘Fiscal Reform and Local Industrialization: The Problematic Sequencing of Reform in Post-Mao China’ (1992) 18 *Modern China* 200

- Woodman, G.R., 'The Challenge of African Customary Laws to English Legal Culture, Legal Practice and Cultural Diversity' (unpublished, 2009)
- World Bank, *China: Revenue Mobilization and Tax Policy Issues and Options* (1990), available at [www-wds.worldbank.org/external/default/WDSContentServer/WDSP/IB/2000/01/20/000009265\\_3960927103346/Rendered/INDEX/multi\\_page.txt](http://www-wds.worldbank.org/external/default/WDSContentServer/WDSP/IB/2000/01/20/000009265_3960927103346/Rendered/INDEX/multi_page.txt)
- *Lessons of Tax Reform* (1991), available at <http://elibrary.worldbank.org/content/book/9780821319062>
  - *Export Processing Zones* (1992), available at <http://siteresources.worldbank.org/INTRANETTRADE/Resources/239054-1126812419270/1668207-1282573753114/PREMnote11.pdf>
  - *India: Sustaining Reform, Reducing Poverty* (14 July 2003), available at: [http://siteresources.worldbank.org/INDIAEXTN/Resources/Reports-Publications/Sustaining-reform/executive\\_summary.pdf](http://siteresources.worldbank.org/INDIAEXTN/Resources/Reports-Publications/Sustaining-reform/executive_summary.pdf)
  - *List of Economies* (2011), available at <http://shop.ifrs.org/files/CLASS.pdf>
  - 'Civil Society Organizations', available at <http://web.worldbank.org/WBSITE/EXTERNAL/TOPICS/CSO/0,,contentMDK:20127718~menuPK:288622~pagePK:220503~piPK:220476~theSitePK:228717,00.html>
- World Bank Group, *Voices of Transparency* (World Bank, 2011), available at [http://siteresources.worldbank.org/INTOGMC/Resources/EITI\\_Final\\_Brochure.pdf](http://siteresources.worldbank.org/INTOGMC/Resources/EITI_Final_Brochure.pdf)
- Wouters, J. and Meuwissen, K., *Global Tax Governance: Work in Progress?*, Leuven Centre for Global Governance Studies Working Paper No. 59 (February 2011)
- Ye, S., 'Member of the Political Consultative Conference strongly opposes the Property Tax, asks the Government to "save face" for the Constitution', *21st Century Business Herald*, 27 January 2011
- Young, C., 'Momentum for a millionaire's tax', *Boston Review*, 7 December 2011, available at [www.bostonreview.net/BR36.6/cristobal\\_young\\_occupy\\_movement\\_future.php](http://www.bostonreview.net/BR36.6/cristobal_young_occupy_movement_future.php)
- Yun, C., 'Unifying fiscal and economic work', *People's Daily*, 4 March 1950
- Yunus, M., *Banker to the Poor* (New York: Public Affairs, 2007)
- Yunus, M. and Weber, K., *Building Social Business: The New Kind of Capitalism that Serves Humanity's Most Pressing Needs* (New York: Public Affairs, 2010)
- Zee, H.H., Stotsky, J.G. and Ley, E., 'Tax Incentives for Business Investment: A Primer for Policy Makers in Developing Countries' (2002) 30 *World Development* 1497

- Zodrow, G.R., and Mieszkowski, P., 'Pigou, Tiebout, Property Taxation and the Underprovision of Local Public Goods' (1986) 19(3) *Journal of Public Economics* 356
- Zolt, E.M. and Bird, R.M., 'Redistribution via Taxation: The Limited Role of the Personal Income Tax in Developing Countries' (2005) 52 *UCLA Law Review*

