REFERENCES


3. Ahmad E. and Poddar S., 2009, GST Reforms and Intergovernmental Considerations in India, Asia Research Centre, Working Paper 26, Pg. 1-43


6. Banking Regulation Act, 1949


15. Central Excise Act, 1944 (Bare Act)
17. Cenvat Credit Rules, 2004
21. Constitution of India
22. CRISIL, 2014, In Fiscal correction quest, the best bet’s GST, CRISIL Insight, CRISIL Research, Pg. 1-13
25. Deloitte, 2014, EU: 2015 Place of Supply changes: Changes to the VAT place of Supply for e-services, Pg. 1-7
28. Ernst and Young, 2006, Value Added Tax - A Study of Methods of Taxing Financial and Insurance Services, European Commission, Directorate General XXI, Customs and Indirect Taxation, Pg. 1-193
34. FICCI, 2013, Towards the GST – An Approach Paper, Federation of Indian Chambers and Commerce Industry, Pg. 1-8
35. Finance Act, 1994
57. Kononova V. and Whalley J., 2009, Recent Russian Debate on Moving from VAT to Sales Tax and its Global Implications, NBER, WP 15615, Pg. 1-23
60. Levaggi R., 2006, Tax Evasion and the Cost of Public Sector Activities, Discussion Papers – Department of Science and Economics, Brescia, Italy, Vol. 0616, Pg. 2-14
61. Lipinska A. and Thadden L. 2009, Monetary and Fiscal Policy aspects of Indirect Tax changes in a Monetary Union, WPSeries, European Central Bank, Vol. 1097, Pg. 4-42
62. Maharashtra Value Added Tax Act, 2002
64. Mansor M. and Tayib M., 2012, Strategic Planning in Public Organization: The case of a tax administration in a developing country, Society for Business and Management Dynamics, Vol. 1, (Issue 8), Pg. 20-33


67. Mega Exemption Notification – 25/2012


70. Murphy R., 2010, Is VAT regressive and if so why do the IFS deny it? Tax Research United Kingdom, Pg. 1-14

71. NCAER, 2009, Moving to Goods and Services Tax in India: Impact on India’s growth and International Trade, Final Report, Pg. 1-78

72. New Zealand Government, 2012, Advice on Importing goods into New Zealand, Customs Fact Sheet, Vol. 1, Pg. 1-4

73. Newton D. and Oomen F. and Merrill P., 2011, How the EU VAT exemptions impact the Banking Sector, PWC Report, Pg. 1-117

74. Notification 26/2012 dated 20 June 2012

75. Parkhi S., 2010, Goods and Service Tax: The changing face of the Economy, Pg. 1-15

76. Pedram M., 2008, Value Added Tax, Advantages, Disadvantages and economic effects, Iranian National Tax Administration, VAT Implementation Project, Pg. 1-13


79. Place of Provision of Service Rules, 2012


81. Point of Taxation Rules, 2011


84. Rashid N., Yusoff H. and Nor H., 2014, Study on the possible impact of GST towards Malaysia using selected Economic Indicators: Case of Singapore, Thailand and Indonesia as Model countries, 5th ICBER, 2014 Proceeding, Pg. 569-578

85. Roychowdhury, 2011, VAT and GST in India – A Note, Economic WP Series, Centre for Training and Research in Public Finance and Policy, Vol. 6, Pg. 1-14

86. Saahdong C., 2008, Indirect Tax Reforms and Revenue Mobilization in Cameroon, Department of Economics, University of Oslo, Master Thesis, Pg. 1-61


90. Service Tax (Determination of Value) Rules, 2006

91. Service Tax Rules, 1994

92. Source of data for tables and charts

Exim guru - Highest rates have been considered
National delegates - position as at 1 January 2014 - OECD Tax Database
Wikipedia Heritage Foundation 2015 Macro Economic Data
Indian Public Finance Statistics - 2012-13
OECD Tax Policy Analysis, 2012
Taxation Revenue, Australia, 2012-13
The Brazil Business, Tax Revenue in Brazil, 2014
IBEF - 2015
India budget - Economic Survey 2010-11


97. Taxation of services – CBEC Education Guide

98. The Constitution (One Hundred and Twenty Second Amendment ) Bill, 2014


100. Valodia I., 2011, Should Developing Countries rely on Indirect taxes? An overview of the Findings from a Multi-country study on Gender and Taxation, Economic Development: Industrial and Financial Policy, Pg. 84-96


102. Wawire N., 2011, Determinants of Value Added Tax Revenue In Kenya, Department of Applied Economics, Kenyatta University, CSAE Conference Paper, Pg. 1-42

103. White D., 2007, The Serious Research Gap on VAT/GST: A New Zealand Perspective after 20 years of GST, International VAT Monitor, Global Tax Series, IBFD, Pg. 343-351

104. Williams D., 1996, Value Added Tax, Tax Law designing and drafting - International Monetary Fund Papers, Vol. 1, Pg. 1-66

105. Zhang P., 2006, Factors Influencing VAT Compliance Costs of Different Sectors in the UK, A Dissertation presented in part consideration for the degree of MA Finance and Investment, Pg. 4-60

