

Tax Shashtra

**Administrative Reforms
in India, United Kingdom
and Brazil**

PARTHASARATHI SHOME

The Book:

Tax *Shastra* is a comparative account of the tax administrations of three countries: India, the United Kingdom and Brazil. Parthasarathi Shome has worked extensively in these countries and he focuses our attention on areas where these countries can learn from one another. The author uses his invaluable experience to advocate for India a system built on three pillars or strengths of the tax administration systems of the other two countries and draw up a model structure that would maximise administrative efficiency and minimize the 'tax gap'.

This book is essential reading for:

- Faculty and students of public economics, public administration and public policy courses at the undergraduate and postgraduate levels.
- Tax administrators for formulating tax administration reform strategies and as a handbook for internal training.
- Tax professionals in multilateral organisations and tax advisory firms for moving forward research and analysis of tax administration policy.

The Author:

Parthasarathi Shome is Director and Chief Executive of Indian Council for Research on International Economic Relations, New Delhi. He was Chief Economist of Her Majesty's Revenue and Customs, UK (2008-11) and Adviser to India's Finance Minister (2004-08). He was Professor of Economics at American University, Washington DC (1975-83) before joining the IMF, where he worked from 1983-2004 in various capacities, including as Chief of Tax Policy (1992-95) and Director, IMF Singapore Institute (2001-03). He has provided fiscal technical assistance to over thirty countries in Africa, Asia, Europe and Latin America. He chaired India's Ninth and Tenth Five-Year Plan Advisory Groups on Tax Policy and Administration. He was RBI Chair Professor at ICRIER (1999-2001) and Director, National Institute of Public Finance and Policy, New Delhi (1995-97). He received the highest civilian honour of the Government of Brazil, Commander of the Order of the Southern Cross, in 2000, for his contributions to Brazilian tax reform.

Parthasarathi Shome was named 'an outstanding student of taxation and public finance' by the National Tax Association of America for his Ph.D. thesis on the burden of corporation income tax, which he completed at Southern Methodist University (1975). His Masters degrees were from University of Rochester (1973) and Delhi University (1972). He graduated with a B.A. Honours degree from Calcutta University (1970) and high school matriculation from Madras University (1966).

His books have been published by Oxford University Press, Routledge, IMF and other publishers. He has published in *Journal of Economic Theory*, *Journal of Public Economics*, *National Tax Journal*, *Oxford Economic Papers*, *Public Finance*, *Public Finance Quarterly*, *Staff Papers IMF*, and other international and national journals.

Book Review

A review of the book is available on: <http://www.businessworld.in/businessworld/businessworld/content/Third-World-Change.html>

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