

CHAPTER 7 – www.eisourcebook.org

7.8 Selected Reading

1. Daniel, P. Keen, M. McPherson, C. (2010). The Taxation of Petroleum and Minerals: Principles, Problems and Practice. London: Routledge.
2. Duvall, LeLeuch, Pertuzio and Weaver, International Petroleum Exploration and Exploitation Agreements (second edn., 2009), chapters 13 and 14.
3. International Council on Mining and Metals (ICMM) and Commonwealth Secretariat (2009). Minerals Taxation Regimes: A Review of Issues and Challenges in their Design and Application. London: ICMM: <http://www.icmm.com/page/84143/our-work/projects/articles/minerals-taxation> (last visited 4 January 2014).
4. IMF (2015) Fiscal Monitor - The Commodities Roller Coaster: A Fiscal Framework for Uncertain Times (Washington, October 2015).
5. IMF (2012) Fiscal Affairs Department, 'Fiscal Regimes for Extractive Industries: Design and Implementation': <http://www.imf.org/external/np/pp/eng/2012/081512.pdf>
6. IMF Policy Papers on Natural Resources and Extractive Industries (2012):
 - a. Fiscal regimes for Extractive Industries—Design and Implementation: <http://www.imf.org/external/np/pp/eng/2012/081512.pdf>
 - b. Macroeconomic Policy Frameworks for Resource-Rich Developing Countries: <http://www.imf.org/external/np/pp/eng/2012/082412.pdf>
 - c. Macroeconomic Policy Frameworks for Resource-Rich Developing Countries--Background Paper 1 <http://www.imf.org/external/np/pp/eng/2012/082412a.pdf>
 - d. Macroeconomic Policy Frameworks for Resource-Rich Developing Countries--Analytic Frameworks and Applications: <http://www.imf.org/external/np/pp/eng/2012/082412b.pdf>
7. IMF Working Paper (James L Smith) (2012):
 - a. Issues in Extractive Resource Taxation: A Review of Research Methods and Models http://www.imf.org/external/pubs/cat/wp1_sp.aspx?s_year=2012&e_year=2012&brtype=default (last visited 4 January 2014).
8. IMF (2007). Guide on Resource Revenue Transparency. Washington, D.C.: IMF Media Services Division, p.20. Available at: <http://www.imf.org/external/np/pp/2007/eng/051507g.pdf> (last accessed 9 July 2012).
9. Johnston, D. (1994). International Petroleum Fiscal Systems and Production Sharing Contracts. Tulsa: PennWell Books.

10. Land, B. (2009), 'Capturing a fair share of fiscal benefits in the extractive industry', 18(1) *Transnational Corporations* 157-173; available at http://archive.unctad.org/en/docs/diaeiia20097a7_en.pdf
11. LeLeuch, Gas Guidance Note: www.eisourcebook.org
12. Open Society Institute of Southern Africa, Third World Network Africa, Tax Justice Network Africa, Action Aid International, Christian Aid, 'Breaking the Curse: How Transparent Taxation and Fair Taxes can turn Arica's Mineral wealth into Development' (2009): <http://www.commddev.org/extractives/breaking-curse-how-transparent-taxation-and-fair-taxes-can-turn-africas-mineral-wealth-development>
13. Otto, J. Andrews, C. Cawood, F. Doggett, M. Guj, P. Stermole, F. Stermole, J. and Tilton, J. (2006) *Mining Royalties: A Global Study of Their Impact on Investors, Government and Civil Society*. Washington DC: The World Bank.
14. Oxfam Research Report/Deborah Itriago (2011). *Owning Development: Taxation to Fight Poverty*. Oxford: Oxfam International.
15. Tordo, Silvana (2007). *Fiscal Systems for Hydrocarbons: Design Issues*. World Bank Working Paper No 123.
16. Various, 'Mining Contracts: How to Read and Understand Them': <http://www.resourcecontracts.org/blog/guides-to-contract-terminology.html>.

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