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Chapter 1 : Libri Inglese di Administrative Law & Regulatory Practice - Libreria Universitaria - Pagina 96

THE JAPANESE TAX TREATY (www.nxgvision.com) AND THE SRI LANKA TAX PROTOCOL(T. DOC.) prevention of double taxation on rev-enue earned. Sri Lanka was one.

Studies were undertaken in three developing regions: These resulted in five scoping papers. The first paper discusses the main results of the project and some ideas for follow-up activities. The other four papers deal with three different regions and with organic agriculture and include three case studies. They are as follows: This project was coordinated with similar activities by other intergovernmental organizations. For example, the New Delhi workshop was organized in cooperation with the World Bank. In this book, the five papers have been combined. The first chapter provides a background to the overall project, the need, regional scope, the main issues, methodology and the main conclusions. The issues include the effect of trade standards on developing countries, costs of compliance, responses and policy implications. In subsequent chapters, the trade conditions for several products in various developing countries are analysed according to the effects, cost and responses in those countries. These experiences are then summarized under the different issues, and general conclusions are drawn regarding their effects and the lessons that can be learned from them. This page intentionally left blank. Environment-related trade measures can take several forms, such as technical standards and regulations, certain sanitary and phytosanitary SPS measures, packaging regulations, labelling requirements, non-automatic licences, quantitative restrictions, taxes and charges, as well as informal nongovernment requirements. The WTO secretariat has compiled a database of environment-related notifications. The complexity of the concept of environmental standards is evident from the ambiguity in the categories of these notifications. The WTO secretariat notes that environment-related notifications can broadly be grouped in two categories. The first consists of those notifications that list environmental or related factors as the principal objective for notifying. The provisions of the GATT and the WTO Agreements that refer explicitly or are generally regarded as related to environmental objectives include the following: For instance, notifications containing the text of regional trade agreements may include a clause for a specific environmental provision. In such cases, reference is made only to the environmental objective or criteria. The notifications might comprise, and usually do contain, broader objectives or other criteria. The difficulties of defining environmental standards are illustrated by this classification procedure which includes several kinds of standards which may be environment-related. Obviously, if another researcher were to look at these notifications, environment-related standards could be defined more broadly or more narrowly. Most case studies carried out under the project refer to SPS measures. It is difficult to draw a clear distinction between SPS measures for environmental objectives and SPS measures for food safety purposes. In a broad sense, since all SPS measures are taken for the safety and protection of human, animal and plant health, they can be considered environmental measures. In practice, however, only part of the SPS measures are directly related to the environment. A large part of the measures examined in the case studies refer to food safety issues. However, in many cases, SPS measures taken for food safety objectives by the importing country are the result of environmental problems in the exporting countries. The African case studies on fishery products provide several examples such as fish poisoning being a result of pesticide residues in Lake Victoria. Whatever the classification of such measures, the studies clearly indicate that they may add to the difficulties many producers and exporters already face in maintaining existing export markets or penetrating new ones. Experience shows that large producers, particularly in the more advanced developing countries, are generally more likely to be able to cope with environmental requirements. A recent World Bank study predicts that the implementation of a new aflatoxin standard in the European Union will have a negative impact on African exports of cereals, dried fruits and nuts. On the basis of an econometric model, it is estimated that the EU standard, which will reduce health risk by approximately 1. These consist of both specific legislation concerning fishery products such as health conditions for the production and placing on the market of fishery

products, restrictions on veterinary medicines, etc. The case of aflatoxin standards is another illustration of the increasing stringency of SPS measures and the complexity of testing methods. In several cases, exporters feel that sanitary and phytosanitary measures as well as other requirements in developed country markets are unjustified and used for protectionist purposes. The following examples have been quoted: Therefore, many developing countries feel that in agriculture and related sectors, and in standards and regulations, SPS measures are an issue of key concern, along with the traditional WTO issues such as tariffs and quantitative restrictions. This work therefore addressed the following common policy issues: The research carried out under this project examined the effect of environmental and SPS standards, both positive and negative, on trade from developing countries. For the surveyed developing countries, the issues addressed were: The research focus of this project was in three geographical areas: Product Selection Consultants were encouraged to select products such as fishery products, marine products or horticultural products in order to encourage either interregional or intra-regional comparisons. Case studies carried out under the project are set out in Table 1. Methodology The studies were conducted on the basis of a list of research questions, interviews, secondary literature and validation seminars or peer review processes in the country or the region concerned. Several papers were commissioned in each region. The researchers were encouraged to answer as many of the questions as they could and to add any other information that they thought would be relevant to the project. A lead researcher was then requested to collect all the evidence from a particular region and to put together a scoping paper that reflected the major concerns of that region. This report has been prepared on the basis of the papers written for this project. While specific figures on costs are not available from other countries, indications of trade losses have been quoted by a number of them. Strictly speaking, trade losses should also be included in the calculation of compliance costs, as they indicate the losses a country has to incur if it does not meet the standard. These regions were chosen because they share common climatic and other geographical characteristics that make them similar enough for their experiences to be compared. They proposed policies and measures that could prevent such effects, especially the strengthening of national and regional capacities to respond to such standards and SPS measures. Recommendations were made for: Bangladesh August and India May , August India and Sri Lanka: Fishery products Costa Rica: Kenya, United Republic of Tanzania and Uganda Methodology The analysis carried out under the project is based on: Where possible, compliance costs were estimated. Questions The following questions provided guidance for the analysis carried out under the project. Have there been adverse trade effects? Adverse trade effects may include: Avoiding unnecessary adverse impacts on exports from developing countries and strengthening their capacities to respond to SPS measures and environmental requirements are to be found in the following: With regard to trade rules, possible recommendations in the context of the WTO could focus on areas such as: If so, what and by whom? The papers presented at this seminar included the following: The project also benefited from the presentation of papers prepared in the context of a World Bank project. The seminar served to test the main propositions set out by the authors of the various papers. Veena Jha was the lead researcher. Three papers were presented and discussed on the following sectors: Forty-four participants attended the meeting, including experts from the private sector and technical institutions, government officials, trade negotiators, NGOs and academics. The names of the authors and papers presented are as follows: Eduardo Gitli was the lead researcher. The meeting was attended by several people from the Ministry of Fisheries, agricultural export agencies, the Ministry of Commerce, the Ministry of Agriculture, the codex focal point, a number of exporters and the FAO. A total of seven papers were presented and discussed. World Bank consultants who are embarking on a similar project also attended the meeting. The authors and the papers they presented are: Mr Nimrod Waniala was the lead researcher. Importance of the Standards in the Market Place The most convincing evidence of the importance of standards for exports by developing countries was illustrated by the case of East Africa and Mozambique. Although these countries have preferential trading arrangements with the European Union, the ACP agreement in particular, they have faced difficulties in exporting fishery products to the EU on account of SPS and other such measures. Compliance Costs and Trade Effects The second question addressed was whether these

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standards really entail trade displacements and whether the cost of compliance is high. On both these counts it was found that most countries surveyed by the project suffered trade losses and that the cost of compliance was high. One exception that deserves mention is the case of Costa Rica which was able to improve its share in the US markets due to the restrictions on Thailand and other Asian countries, because they did not use TEDs. The project also showed that large producers are at less disadvantage than smaller ones. Protection versus Protectionism The third question was whether producers in the developing countries concerned perceive certain standards as protectionist. The project showed that in several cases exporters perceive that SPS and similar measures applied in developed country markets are unjustified and are used for protectionist purposes. The following reasons were advanced: For example, controls are perceived to be more stringent during the domestic production season or when inventories are high. This was the case, for instance, for horticultural products and for mango pulp. The fact that such threshold values vary widely between countries would seem to strengthen this point. This was the case for fisheries in Costa Rica and for aflatoxins and honey. Thus standards are perceived to be a mechanism for bidding down the export price. This was shown particularly in the case of peanuts free of aflatoxin, which could not be sold at the higher price. Instead, importers preferred to buy peanuts containing aflatoxin at a lower price. This happened in the case of poultry exports from Guatemala and the export of fishery products from Kenya. Regional Strategies The fourth issue was to examine whether the coping strategies of different countries and regions tend to be different.

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Chapter 3 : The Law and Policy of the World Trade Organization

*THE JAPANESE TAX TREATY (T. DOC.) AND THE SRI LANKA TAX PROTOCOL (T. DOC.) [United States Congress Senate Committee] on www.nxgvision.com *FREE* shipping on qualifying offers.*

Every industrial operation requires consideration of worker safety and proper disposal of contaminants and waste products. Moreover, as work continues -including additional toxicity testing and evaluation- more information on health, environmental and safety effects of alternatives and replacements will become available for use in selecting among the options discussed in this document. UNEP, the Technology and Economics Assessment Panel co-chairs and members, ;and the Technical and Economics Options Committees chairs and members, in furnishing or distributing this information, do not make any warranty or representation, either express or implied, with respect to the accuracy, completeness or utility; nor do they assume any liability of any land whatsoever resulting from the use or reliance upon, any information, material, or procedure contained herein, including but not limited to any claims regarding health, safety, environmental effects or fate, efficacy, or performance, made by the source of information. Mention of any company, association, or product in this document is for information purposes only and does not constitute a recommendation of any such company, association, or product, either express or implied by UNEP, the Technology and Economics Assessment Panel co-chairs and members, and the Technical and Economics Options Committees chairs and members or the companies or organisations that employ them. Acknowledgement The UNEP Methyl Bromide Technical Options Committee acknowledges with thanks, the outstanding contributions from all of the individuals and organisations who provided technical support to committee members. MBTOC, and this report in particular, address the technical availability of chemical and non- chemical alternatives for the current uses of methyl bromide, apart from its use as a chemical feedstock. It covers the methodologies to control emissions of methyl bromide into the atmosphere, potential for recovery, reclamation and recycling and the issues of special relevance to Parties operating under Article 5. It also provides an estimate of emissions to the atmosphere from present uses. The Committee currently consists of 68 members, with representation from 23 countries drawn from a wide range of expertise and interests associated with methyl bromide, including scientists, end users, manufacturers, NGOs, and government representatives from Parties including 8 from Article 5 countries. Existing uses of methyl bromide i Methyl bromide is principally used as a fumigant, controlling a wide spectrum of pests, including pathogens, insects and nematodes. It has sufficient phytotoxicity to control many weeds and seeds in soils. It has features which make it a versatile and convenient material with a wide range of applications. In particular, it is quite penetrative, usually effective at low concentrations and leaves residues which have generally been found acceptable. Its action is usually sufficiently fast and it airs rapidly enough from treated systems to cause relatively little disruption to commerce or crop production. Methyl bromide is normally supplied and transported as a liquid in pressurised cylinders but at ambient temperature and pressure, the material is a gas. These containers are typically cylinders of about 10 to kg in content, though there is also trade in larger containers and also small pressurised disposable steel cans typically of 0. Methyl bromide is normally used directly from these cylinders or containers, but may sometimes be transferred to smaller units. Of the global sale of methyl bromide of 75, tonnes, 3. The proportions for , the base year, are similar to those for The Committee noted that, in the absence of controls, some developing countries expect to expand uses of methyl bromide substantially. Global consumption,, excluding feedstock uses, has increased about tonnes per year since Concerns include toxicity to humans and associated operator safety and public health, and residues. In some countries, pollution of surface and ground water by methyl bromide and derived bromide ion is also of concern. Emissions occur inadvertently through leakage and permeation during treatment and intentionally while venting at the end of treatments. The quantity of methyl bromide emitted from a treatment varies on an individual case basis as a result of the use pattern, the condition and nature of the fumigated materials, the degree of seal of the

enclosure, and local environmental conditions. Methyl bromide is a reactive material: Available containment techniques for decreasing methyl bromide leakage are in limited use worldwide. Lack of adoption is constrained particularly by poor dissemination of information and perceived or real increases in costs and logistical problems. A high degree of containment is a prerequisite for efficient recovery of the used methyl bromide. Better sealing of enclosures and the use of less permeable sheeting were identified as an immediately applicable, technically proven means of reducing emissions from soil, durable commodity and structural fumigations, with the largest improvement coming from soil fumigation. These measures, combined with longer exposure times, may permit reduced dosage levels while still achieving the required degree of pest control. There is active research into the development of recovery and recycling equipment for methyl bromide. A few special examples of recovery equipment are in use and it is anticipated that prototype systems capable of recycling recaptured gas for some use areas will be evaluated by the end of . Some preliminary work on recovery for soil fumigation is in progress. It is unlikely that significant demand from developing countries can be met with recycled material. There is, however, potential for some recycling in some specialised applications, including in Article 5 countries, when commodities, notably perishables, are treated in gastight chambers. Most of the potential recovery and recycling systems are complex and may be expensive to install compared with the cost of the fumigation facility itself. Some systems would have high running costs associated with energy requirements. Many would require a level of technical competence to operate that would not normally be found at many fumigation facilities. If recovery is to be recognised as an acceptable method of reducing methyl bromide emissions to the atmosphere, it will be necessary to set specifications on aspects of fumigation, such as equipment efficiency and tolerable levels for emission. Alternatives to methyl bromide There is no single alternative to methyl bromide in all of its wide ranges of uses. However, technically, alternatives do already exist for a number of current applications. A number of potential alternative chemicals have been identified. They include fumigants and non-fumigants. However, the environment and health considerations, which may limit the use of any pesticide, including methyl bromide, need to be taken into account when selecting alternatives. Furthermore, it is very likely that regulatory restrictions on use of agrochemicals will increase, resulting in higher costs of use and increasing inconvenience. Additionally, costs of achieving full commercial registration of unregistered materials are high, and the process is slow. It was noted that there are specific constraints on rapid implementation of some alternatives associated with the time taken to gain registration and regulatory acceptance of some procedures. The problem is particularly acute in some cases relating to treatment of exports to meet quarantine standards where extensive trials and protracted bilateral negotiations may be required. In a number of cases a rational combination of procedures, including non-chemical measures, can be used to avoid creating the circumstances where methyl bromide is currently regarded as in-eplaceable. This approach, known as Integrated Pest Management IPM , utilises pest monitoring techniques, establishment of pest injury thresholds, and a mix of tactics selected to prevent or manage pest problems. Emphasis is placed on producing a marketable crop using sale, environmentally sound and cost-effective procedures. Chemical intervention, at present possibly including use of methyl bromide, is employed only on the basis of need rather than by routine. The ability to design IPM depends on a thorough knowledge of the pest or disease complex to be controlled. In general, the effect on production and profitability will vary widely and may lead to increases, or decreases, depending on local circumstances. In the only instance of methyl bromide phaseout for soil fumigation throughout a country the Netherlands it is reported that adoption of some alternatives have increased yields in specific crops. Reductions should be achievable through a combination of implementing alternatives and use of better containment technology, together with longer exposure times and lower dosages for methyl bromide treatment, particularly in soil fumigation. Achievement of such reductions may entail use of some alternatives which may have potential to cause adverse environmental and health effects. Some alternatives, notably those leading to residues in products, while technically effective, may not be acceptable to regulatory authorities, markets or end users. These include control of some soilborne viruses and other pathogens and some

quarantine procedures. MBTOC assumed that the most energy intensive alternative to methyl bromide was use of steam heating for soil treatment. The indirect Global Warming Potential of methyl bromide, in terms of CO₂ produced, with energy required supplied electrically, was 20 kg CO₂ per tonne for synthesis and vaporisation. Using equivalent energy sources, steaming at 4 - 7 m³ per m² and methyl bromide at 25 - g per m² were equivalent to - and 5 - 20 g CO₂ per m². The atmospheric lifetimes of all gaseous potential alternatives to methyl bromide were too short to give appreciable direct GWP. Alternatives on a sector basis 4. It is used as a pieplant soil fumigant to maintain or enhance crop productivity in locations where a broad complex of soilborne pests, including diseases, limit economic production of certain crops, and particularly where they are repeatedly grown on the same land. Methyl bromide has been successfully used under a wide variety of cropping systems. The major current categories of use include some nursery crops, vegetables, fruits, ornamentals and tobacco. Soil fumigation with methyl bromide has been successfully replaced in diverse areas by methods and techniques that have been available for many years, by adapting or modifying them to suit local requirements. None of the specific alternative methods discussed, except steam, when used alone, have the broad spectrum of activity, efficacy or consistency of methyl bromide. For some situations there may not be existing alternatives for methyl bromide. The development of a comparable agricultural system without the use of methyl bromide, in many cases, may require the integration of multiple alternative techniques IPM. A commitment to research and technology transfer will be required to achieve a similar spectrum of efficacy and reliability, and adoption by growers. Each individual tactic in an IPM strategy may have constraints, but the package of approaches can often be tailored to specific sites and situations to provide effective pest management. In this context, constraints should be viewed as indicating research gaps. Research to overcome these constraints needs to focus not only on biophysical systems, but also socio-economic and political parameters, and generation of registration data. These are not equally effective for all pests, cropping systems or locations and may have a narrow spectrum of activity. Mixtures of soil fumigants may provide a spectrum of control approaching that of methyl bromide. These combination products may represent the most efficacious short-term alternatives to methyl bromide in certain situations, provided they are acceptable to regulatory agencies. Control of individual soilborne pests and diseases approximating that of methyl bromide may be achieved in some cases through the use of combinations of non-fumigant materials e. Some were previously used with varying degrees of success e. Renewed interest and research may lead to re-establishment of some of these pesticides. Generally, methyl bromide is not widely used on durables but a few economically important industries have a tradition of use of methyl bromide fumigation as their principal means of pest control. These include the dried fruit and nut industry, some major importers and exporters of cereal grains, and export trade in unsawn timber. Methyl bromide is particularly useful where a rapid treatment is needed, such as at import or prior to shipment, and for quarantine purposes. I There are potential or existing alternatives for most uses of methyl bromide on durable commodities. However, there is no general in-kind replacement All alternatives will require some changes in practice. Of the alternatives, only phosphine is extensively used, principally for cereals and legumes. Insect resistance to phosphine is an emerging problem, particularly in developing countries, but resistant pests can, at present, be controlled using currently used phosphine-based technology. Those identified include other fumigants, controlled and modified atmospheres, contact insecticides, physical methods and biological control methods. Many are limited in particular circumstances by speed of action, regulatory constraints, temperature, consumer acceptance, and lack of research data. Methyl bromide fumigation is the predominant treatment when disinfestation is required for perishable commodities, using about 8. A minor quantity of methyl bromide, less than 0. Alternative treatments to methyl bromide include pest-free zones, inspection, physical removal, the systems approach; and disinfestation based on chemical treatments, coldstorage, heat, controlled and modified atmospheres, irradiation and a combination of these treatments. Although these are approved for disinfestation of specific commodities, very few are in use relative to the number of different commodities treated with methyl bromide. Their widespread application is limited in some cases by their commodity and pest specificity. There are also

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very few examples of alternative treatments developed for commodities routinely treated with methyl bromide because few people recognised the need to develop them until now. For example, heat treatments are approved for 6 applications, chemical fumigants for 5, cold treatments for nine, pest-free zones for four, and irradiation for two. Currently, there are no existing alternatives, meeting quarantine standards, for five groups of economically important exports: MBTOC identified twelve potential alternative treatments.

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Chapter 4 : Dennis DeConcini Papers DeConcini(Dennis)Papers

s. hrg. the japanese tax treaty (t. doc.) and the sri lanka tax protocol (t. doc.) hearing before the committee on foreign relations.

In April , BBC2 brought us his part series Heimat, one of the few real masterpieces of television fiction. With Maria Simon as its central character, it told the story of the inhabitants of Schabbach, a village in the Hunsruck area of Germany, between and In the process it conveyed the story of the German people during much of the 20th century, particularly around the period of the second world war. BBC2 has just finished repeating the whole, entrancing saga. So deeply involved in the lives of these characters do we become - in the minutiae which vividly illustrate the greater historical events of the time - that the end of the series brings an acute sense of deprivation similar to that caused by reading the last page of War And Peace. A New Generation and it seems that Reitz has not only not lost his touch but, if anything, refined and improved it. But such is the magic of Heimat I would happily have sat through the other 20 hours, had the BBC not been still working on the sub-titling. The date is now and the setting has changed from country to city, with Hermann, played by a splendid young actor named Henry Arnold, arriving in Munich to begin studying music. He becomes one of a group of young intellectuals who congregate in a large middle class house made available to them by an older woman who enjoys the company of young artists. At least for the first three episodes the development of modern music is one of the main backdrops against which the human relationships are enacted, and presumably this continues throughout. It is not merely a matter of using music as a pretty accompaniment much of what we hear seems to me far from pretty, though Reitz does more to endear avant garde music to me than anyone else ever has nor of exploiting music and musicians for the sake of angst-ridden drama as in such Hollywood horrors as Song Without End. Reitz works the music into the very lives of his characters, and makes the difference between the new music and the old one of the keys to the differences between the generations. Some have said that Heimat is merely up-market soap opera; can anybody conceive of a theme such as this in EastEnders? That means neither atavistic arrogance nor the perpetual wringing of hands among his older characters, nor does it mean endless guilt and tearful rejection among the young. Mostly it means obfuscation, subtle misunderstanding, and a tendency for immediate events to distract from the enormity of what was done. There is a wonderful moment in Episode 2 of the new series when Angelika and her friends are playing Vivaldi at a birthday party and her wealthy bourgeois father slips off to play with his radio-controlled boat in the swimming pool. It encapsulates a powerful Reitz cocktail of social, political and artistic attitudes. Reitz repeatedly makes clear his love of cinema. The sub-text involving the development of stills cameras in Heimat 1 moves on to the development of movie cameras in Heimat 2: La Notte by Antonioni. A few people might be willing to devote the money and time necessary to watch 26 hours of material in a cinema, but only a few. Millions in umpteen countries watched Heimat 1 on television, and probably millions more in even more places will watch Heimat 2. Such was the critical and popular success of Part 1 that there are 16 co-producers for Part 2, six German and 10 foreign, nearly all of them television companies, including the BBC. However, saying that Heimat is a true product of the television serial tradition is not the same as saying that it is just high class soap opera. It certainly has some of the characteristics of soap opera: You can hardly miss the fact that Reitz has a marvellous aptitude for narrative, and that he loves sex and music as well as cinema: Claiming that EastEnders and Heimat are both soap operas tells us as little. Reitz - writer, director, and producer of this vast epic - who was never exactly fumbling around in Part 1, seems even more technically assured in Part 2. Each episode now revolves around one of the friends or acquaintances of the central character. In theory it should be confusing yet it is not. In the first scene of passion between Hermann and Clarissa she is revealed to be wearing tights. About five years too early, surely. Reitz is far more concerned with the effect of the whole image on the screen. He habitually uses monochrome for daytime and colour for night, a scheme which works much better than the arbitrary switching in Heimat 1. His pictures are

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often beautiful, and even though Heimat 1 and 2 are products of the television age he shoots as a cinema director. There is a continuous hand-held travelling shot across a river in a snow-covered park, following a conversation between Hermann and Juan in Episode 2 which lasts 1 minute 43 seconds. No television director would dare. Yet whatever the pleasures in technique, sub-texts, social observation, and historical analysis, what matters above all in the end is the narrative factor.

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Chapter 5 : New Content Added to HeinOnline June

senate hearing, th congress - the japanese tax treaty (t. doc.) and the sri lanka tax protocol (t. doc.).

Index Preface Every newspaper has its own style book, a set of rules telling journalists whether to write e-mail or email, Gadaffi or Qaddafi, judgement or judgment. It also warns writers of some common mistakes and encourages them to write with clarity and simplicity. All the prescriptive judgments in the style guide are directly derived from those used each week in writing and editing *The Economist*. The first is based on the style book used by those who edit *The Economist*; it is largely the work of John Grimond, who has over the years been Britain, American and foreign editor. The second, on American and British English, describes some of the main differences between the two great English-speaking areas, in spelling, grammar and usage. To make the style guide of greater general interest, Part 3 consists of information drawing on the reference books published under *The Economist* Books imprint and expanded to include handy reference material that might appeal to readers of *The Economist*. Such information is checked and new matter included for every new edition. For this edition the text in Part 3 has been extensively reviewed and reorganised to make the book more modern and up to date. Throughout the text, italic type is used for examples except where they are presented in lists, when the type is Roman, as this text is. Words in bold indicate a separate but relevant entry, that is, a crossreference. Small capitals are used only in the way *The Economist* uses them, for which see the entries abbreviations and capitals. One is the quality of its analysis; the other is the quality of its writing. The aim of this book is to give some general advice on writing, to point out some common errors and to set some arbitrary rules. The first requirement of *The Economist* is that it should be readily understandable. Clarity of writing usually follows clarity of thought. So think what you want to say, then say it as simply as possible. Never use a long word where a short one will do see short words. If it is possible to cut out a word, always cut it out see unnecessary words. Never use the passive where you can use the active see grammar and syntax. Never use a foreign phrase, a scientific word or a jargon word if you can think of an everyday English equivalent see jargon. Break any of these rules sooner than say anything outright barbarous see iconoclasm. Readers are primarily interested in what you have to say. By the way in which you say it you may encourage them either to read on or to give up. If you want them to read on: Pomposity 1 introduction and long-windedness tend to obscure meaning, or reveal the lack of it: Do not be hectoring or arrogant Those who disagree with you are not necessarily stupid or insane. Nobody needs to be described as silly: When you express opinions, do not simply make assertions. The aim is not just to tell readers what you think, but to persuade them; if you use arguments, reasoning and evidence, you may succeed. Go easy on the oughts and shoulds. You are more likely to bore or irritate them than to impress them. Do not be too chatty Surprise, surprise is more irritating than informative. So is Ho, ho and, in the middle of a sentence, wait for it, etc. Do not be too didactic If too many sentences begin Compare, Consider, Expect, Imagine, Look at, Note, Prepare for, Remember or Take, readers will think they are reading a textbook or, indeed, a style book. Firstly, it is usually easier to write a double negative than it is to interpret it. Secondly, unless the description of an event which is considered to be not without consequence includes a double or higher-order 2 introduction negative, then it cannot be disproven that the writer has neglected to eliminate other interpretations of the event which are not satisfactory in light of other possibly not unrelated events which might not have occurred at all. For these reasons, I have not neglected your timely reminder that I ought not to let my subscription lapse. It certainly cannot be said that I am an unhappy reader. Willard Dunning Mark Twain described how a good writer treats sentences: Clear thinking is the key to clear writing. What am I trying to say? What words will express it? What image or idiom will make it clearer? Is this image fresh enough to have an effect? And he will probably ask himself two more: Could I put it more shortly? Have I said anything that is avoidably ugly? It may even be read. It should continue to do so. But editing on a screen is beguilingly simple. It is quite easy to rewrite an article without realising that one has done much to it at all: The temptation is to continue to make

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changes until something emerges that the editor himself might have written. One benefit of this is a tightly edited newspaper. One cost is a certain sameness. The risk is that the newspaper will turn into a collection of 70 or 80 articles which read as though they have been written by no more than half a dozen hands. The Economist has a single editorial outlook, and it is anonymous. But it is the work of many people, both in London and abroad, as its datelines testify. If the prose of our Tokyo correspondent is indistinguishable from the prose of our Nairobi correspondent, readers will feel they are being robbed of variety. They may also wonder whether these two people really exist, or whether the entire newspaper is not written in London. The moral for editors is that they should respect good writing. That is mainly what this style sheet is designed to promote. Remember that your copy, too, will be edited. And even if you think you are not guilty, bear in mind this comment from John Gross: Most writers I know have tales to tell of being mangled by editors and mauled by fact-checkers, and naturally it is the flagrant instances they choose to single out - absurdities, outright distortions of meaning, glaring errors. But most of the damage done is a good deal less spectacular. John Grimond 4 part part 11 the essence of style a a or the see grammar and syntax. If in doubt about its familiarity, explain what the organisation is or does. After the first mention, try not to repeat the abbreviation too often; so write the agency rather than the iaea, the party rather than the kmt, to avoid spattering the page with capital letters. There is no need to give the initials of an organisation if it is not referred to again. Do not use spatterings of abbreviations and acronyms simply in order to cram more words in; you will end up irritating readers rather than informing them. An article in a recent issue of The Economist contained the following: But unfamiliar abbreviations may oblige the reader to be constantly referring back to the first use. Better to repeat some names in full, or to write the agency, the committee, the party, etc, than to allow an undisciplined proliferation. And prefer chief executive or boss to ceo. Other organisations, except companies, should usually be preceded by the: In general, follow the practice preferred by people, companies and organisations in writing their own names. Du Pont de Nemours V. Woolworth 7 part 1: George Bush junior George Bush senior lower case Abbreviate: When used with figures, these lower-case abbreviations should follow immediately, with no space: Two abbreviations together, however, must be separated: MPs Except in British contexts, use mp only after first spelling out member of Parliament in full in many places an mp is a military policeman. Members of the Scottish Parliament are msp. Members of the European Parliament are meps not Euro-mps. There is generally no need for more than one initial capital letter, unless the word is a company or a trade name: Lieut-Colonel and Lieut-Commander are permissible. So is Rev, but it must be preceded by the and followed by a Christian name or initial: Brackets, apostrophes and all other typographical furniture accompanying small capitals are generally set in ordinary roman, with a lower-case s also roman for plurals and genitives: Ampersands are set as small capitals, as are numerals and any hyphens attaching them to a small capital see also below. Abbreviations that include upper-case and lower-case 9 part 1: Do not use small caps for roman numerals. The Iso is the London Symphony Orchestra. However, there are exceptions: See measures in Part 3. In English it is either an adjective absent friends or a verb to absent yourself. It is not a preposition meaning in the absence of. Any foreign word in italics should, however, be given its proper accents. It is not a set of initials, like the bbc or the imf. Do not use it to mean susceptible of being put into practice:

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The Japanese Tax Treaty (T. Doc.) and the Sri Lanka Tax Protocol (T. Doc.); Hearing Before the Comm. on Foreign Relations, th Cong. 29 () ("[w]e are trying to expand the scope of these treaties to developing.

The Foreign Office was convinced but the admirals were wary of involvement and interested in price. After a public outcry against high oil prices in Churchill, who became First Lord of the Admiralty in October , was suspicious of Shell and came out in favor of AP. We have no quarrel with Shell. We have always found them courteous, considerate, ready to oblige, anxious to serve the Admiralty and to promote the interests of the British Navy and the British Empire at a price The only difficulty has been price. On that point of course we have been treated with the full rigor of the game The agreement stipulated that the company must remain an independent British company and every director must be a British subject PL But otherwise the government was not to interfere with the conduct of the business PL The government favored and assisted R04 the company in the sale of products to other buyers, like the Iraqi and Indian railroads. Churchill openly declared that the British government was "bound to help and bound to enrich AP. It trained labor and built roads, houses, schools, and communications in the country SR01, PL As at Jersey Standard, the medical department made some of the greatest contributions. Providing medical care in Persia not only to their own employees but to anyone in the area was a company policy PL06 SR02? An extraordinary doctor and mediator, MY. Young, known to all as the Little Doctor, led this effort from to So great was the respect for him that the neutrality of Persia during WW1 and the absence of trouble in the oil fields during the war has been attributed to his personal influence" [Greene. The contract also gave AP. With or without the contract R14b and special relationship with the government R14c. The influence of the British government with the Persian government EC06 permitted the company to adopt courses of action and attitudes PL13 in its relationship with the Persian government that ultimately cost it a great deal H01 [Greene. In April it formed the British Tanker Company R15 , a wholly owned subsidiary to own and manage its own wtppt fleet PL12 , in order to obtain secure and reasonable marine transportation [Greene. The Persian government was weak, inefficient, and [? It did little except to organize bribery for its rulers and provided no protection in areas where its authority was nominal. According to one account the local press referred to them as the "robber princes. In it suspended payments over a war damage claim against Bakhtiari tribesmen for blowing up its ptpt in It refused to arbitrate this dispute despite explicit provisions for arbitration in the cns PL13 [Greene. It refused to allow the Persian government any participation in management or equity PL14 and it tried to induce the Bakhtiaris to sell their shares to British interests. Bribery was the accepted method of getting things done. Both the company and the British government subsidized Persian officials when they wanted something PL03 [Greene. To settle the disputes between AP. It was a strategy quite different in geography, vertical integration, product, and administration from any other Major. From these commercial and national strategic purposes, the other policies follow [Greene. There was one major shift in strategy PL It was also to reduce its dependence upon Persian politics PL J9 The "interpretative" agreement of R20 cleared the way of obstacles [Greene. Before the war a large expansion intended for completion in had begun. S, the "short haul" policy EC40 adopted in mid to minimize the danger from submarine attack meant supply from Venezuela and the U. Persian production was cut from TBD in to! Lacking evidence to the contrary, a plausible conclusion is that their careers offer indirect evidence of the continuation of their policies and inflexibility which subsequent events have not tested. With majority ownership and director representation the British government could have expressed its dissatisfaction on this important strategic matter but it did not; nor did other shareholders. Survival of the crisis, if anything, increased their independence from government constraint. Having been let down by the British government, the company took steps to outgrow it. For the company [BP] the story had a happy ending. Sir Eric Drake said. It turned out to be the freshest breeze that ever blew through these corridors. The search was world wide PL In Africa they had begun exploring in NGR in R49c , made the first discovery there in R53a , and began

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export production in R58e. In and it acquired interests in two companies with production in Trinidad R54b R55d It made a discovery in Colombia in R61b. BP explored in most of Europe, purchasing a small field in Germany in R58g. Only in the Far East has it been less successful than other companies. The number of major discoveries it has made exceeds what may be attributable to luck. Neither does evidence on activity support a timing advantage from a head start caused by the Iranian nationalization which might have allowed it to lock up promising areas while other Majors were preoccupied with trying to market a surplus of Mideast nrg. BP had more surplus nrg. And others were exploring worldwide at least as vigorously according to my data on capital expenditures and numbers of countries in which activity occurred. Competitors note the unusual independence allowed the exploration group at BP to take risks and back commitments. One noted, "They seem to have a genius for finding large, simple structures," and he went on to note that they get in quickly and get out quickly when results are discouraging. Looking for only the largest structures is a luxury appropriate to a company with large resources elsewhere. It added refineries in Northern Ireland. Nearly all these refineries were small, local market refineries and nearly all were jointly owned. The use of joint ventures reflected the effort to find outlets for its nrg. Longer than any other Major, BP continued to rely on its huge source refineries in the Mideast. This one can infer from the reliance on source refining PL07 lighter products are more difficult 10 transport and require market refineries, the products required by the European market more heavy fuel oil and less gasoline than the U. This, in turn, reinforces the strategy of a company primarily interested in finding and producing nrg. As refining and marketing lagged behind production after the end of WW2 BP became the largest nrg. Between to it was selling as much nrg. It admits taking downstream losses to move nrg. The policy of moving the maximum volume of nrg. If the path to maximum profit were to move the maximum volume of cheap Mideast nrg. But as shown in Table, it in fact has often been the least profitable since the s. This fact may be explained by Greene. Though it has had a joint venture with The Distillers Company to manufacture basic petrochemicals at its Grangemouth refinery since, it did not make an entry comparable to other Majors until when it acquired The Distillers Company R Its only other significant venture outside oil came in with the foundation of a subsidiary R70b to manufacture high yeast proteins for animal feed in BP unobtrusively did what it does best, though less profitably than others. Its latest, and probably most brilliant, strategic move, entry of the U. It had obtained leases and some production in Canada by acquiring Triad in and had built a refinery at Montreal in It had some production in CLM. But it had not even explored in USA H Then in it bought what will become R70a majority ownership of Sohio, a nrg. With a debt free balance sheet Sohio can borrow to finance development of North Slope production and its own purchase. It will have broken its last link with the Empire. In the process it has rescued itself from decline. Perhaps it will be renamed American Petroleum if the British government ever divests its shares. This concludes the narrative of the strategy of British Petroleum. A classification and summary of evidence for each policy is presented in Exhibit BP It is also the largest pmp in the North Sea.

Chapter 7 : Oxford Public International Law: Article 2

Explanation of Proposed Treaty A detailed, article-by-article explanation of the proposed income tax treaty between the United States and Japan can be found in the pamphlet of the Joint Committee on Taxation entitled Explanation of Proposed Income Tax Treaty Between the United States and Japan (JCS), February 19,

Number and Type of Respondents, Haat Surveys Foreword I am delighted to have in my hand a book that asks how we can turn proximity from a burden to an advantage. A Glass Half Full: The Promise of Regional Trade in South Asia advocates an approach of open regionalism, using intraregional trade as complementary to, and as a stepping stone for, deeper global integration. This book, written by Sanjay Kathuria and a team of South Asian researchers, stands out for its effort to bring together in a single tome theoretical knowledge and ground realities of trade in South Asia. This is a much-needed book. I have long been acutely aware of the huge potential of regional trade and exchange in South Asia, which can power the entire region to grow faster and improve standards of living. To leave this untapped is a wastefulness that has little justification in a region that still has so much poverty and malnutrition. I have for long argued that the right way to evaluate a society is in terms of the well-being of its bottom segment. The immense value of this book lies in the fact that it does not just make a case for greater regional trade and cooperation; rather, it shores it up with detailed data and surveys conducted specially for this project. All policy makers of the region would be well-served to read this book, which shows that had South Asia not created artificial barriers, our countries would be trading three times as much among themselves as they currently do. Recent growth in most major South Asian economies has been the subject of global interest and analysis. Take the case of Bangladesh. But there is no room for complacency. This is where Bangladesh can harness the fruits of deeper cooperation between itself and its neighbors on trade, investment, connectivity, and energy—efforts that will be critical for sustainability and overall development. Even India, the largest country in the region, will benefit. Deeper regional trade and connectivity can, for example, reduce the isolation of northeast India, give India better access to markets in East Asia, and allow it to substitute fossil fuels by cleaner hydropower from Nepal and Bhutan. My hope is that such interaction will go beyond economic gains and help promote trust and peace, as the book illustrates so well. One learns an immense amount from this monograph, such as the role of haats on the edge of India and Bangladesh. These local border markets enable small volume trading for local communities on both sides of the border. An initiative by the governments of Bangladesh and India aimed at recapturing the once thriving economic and cultural relationships is now changing cross-border relations, reducing incentives for smuggling. Moreover, the interaction across the border has bolstered trust and cooperation among Indians and Bangladeshis. Another interesting case is India-Sri Lanka air services liberalization. Today, Indians and Sri Lankans enjoy direct connections from Colombo to 14 Indian cities, with a total of about flights per week, resulting in India becoming the largest source of foreign tourists in Sri Lanka. Overall, however, connectivity among South Asian countries, even for capital cities, is still very limited. Such tariffs are basically import duties in disguise, and imply that, in practice, there are very substantial duties on a wide range of products traded within South Asia, despite SAFTA. When I joined the World Bank, one of my first projects was to initiate a report on mind, society, and behavior—about the role of psychology and social norms in promoting development. When we think of development and growth, we focus on getting our fiscal policy right, monetary policy right, and taxation system right, and indeed these are extremely important. Cross-country studies show that nations in which there is a lot of trust among people do well economically. One message that emerges from this multicountry study strongly reinforces this. Trust promotes trade; and trade fosters trust, interdependency, and constituencies for peace. Bad history can still result in positive outcomes, provided our countries take incremental yet concrete steps to tap the potential of deeper integration in the region. As economists, our primary function is to encourage an informed debate, so that policy makers have solid foundations on which to build their actions. This report more than fulfills its share of the bargain. There is a lot

for the important stakeholders, especially policy makers and civil society, to now take forward. Kaushik Basu Professor of Economics and C. Nikita Singla led the outreach and dissemination effort. Grace James supported the team during the entire cycle of production. The primary authors of each chapter were as follows: The team thanks the following for very helpful comments and reviews: The team would like to place on record its sincere appreciation to the Department for International Development for its steadfast support for the preparation of the report and the overall regional trade agenda in South Asia, and to the governments of all South Asian countries for their cooperation. He graduated from St. His research interests include economic growth, international trade and trade policy, economic integration, competitiveness, technology development, fiscal policy, and financial sector development. He specializes in the microeconomic analysis of trade and fiscal policies using firm-level data. His main specialization is international economics, with a particular focus on e-commerce and the impact of trade policies on international trade flows and global value chains. His research interests include political economy, public administration, and international relations. His research interests include connectivity, trade facilitation, and grassroots development. Mohini Datt has worked in development and trade for more than a decade, largely at the World Bank. Priya Mathur has worked in development as an economist at the World Bank, as well as a strategy consultant in the private sector with the Boston Consulting Group. Currently, she works with the World Bank on international trade and regional integration and on global value chains. His research interests include connectivity, regional integration, trade facilitation, sustainability, and grassroots development, with a focus on the Bay of Bengal region. He works on trade policy, competitiveness, and regional integration issues in South Asia. Her broad areas of interest include World Trade Organization issues, regional trade, industrial economics, and institutional economics. His areas of research interest include trade issues at the bilateral, regional, and multilateral levels of policy significance to Sri Lanka. All dollar amounts are U. These are not pipe dreams. They are the predictions of detailed econometric models. These models show that, given their proximity and the size of their economies, the countries of South Asia should be trading among themselves at three times the current levels. Many South Asian countries trade on better terms with distant economies than with their own neighbors. This can be shown through an index of trade restrictiveness. In India, Nepal, Pakistan, and Sri Lanka, the indexes are two to nine times higher for imports from the South Asia region than for imports from the rest of the world. The costs of trade are disproportionately high within South Asia compared with other regional trade blocks. Paratariff elimination has been kept outside the ambit of SAFTA and other free trade agreements in the region. In addition, more than one-third of intraregional trade in South Asia falls under sensitive lists, comprising goods that are exempted from the tariff rationalization program under SAFTA. Intraregional trade in such goods is subject to normal tariffs, which can be quite high in many sectors, including consumer goods and agriculture. Port restrictions on some bilateral trade in the region tend to diminish the advantages of shared land borders, including among the three biggest countries in the region. Pakistan allows only items to be imported from India over the Attariâ€”Wagah land route, the only land port between the two countries, despite the long, shared land border. This means that bilateral trade is dominated by trade along the sea route, which is not necessarily the most cost-effective avenue of trade for two contiguous countries with a long common border. Bangladesh and India also impose some restrictions on imports from each other at certain ports. While NTMs are applied in all countries to protect health and safety, they become nontariff barriers if they are unduly burdensome. Results of detailed surveys carried out for this report among traders involved in the Bangladeshâ€”India and the Indiaâ€”Nepal trade demonstrate clearly that information asymmetries play a big role in creating misperceptions about the existence of nontariff barriers. Another common theme in the survey results is the delays stemming from inadequacies in border infrastructure and from cumbersome procedures. Intraregional trade in services, such as tourism, education and medical services, and business services, is constrained by visa regimes, among other barriers. Visa regimes also limit intraregional foreign direct investment FDI , which affects intraregional trade given the intricate links between investment and the growth of regional value chains. Can We Begin to Imagine the Possibilities? Two breakthroughs in the region have

shed light on both the barriers and the opportunities. One relates to the hurdle created by the high costs of connectivity; the other centers on the lack of mutual trust between countries. Even between capitals, regional air connectivity within South Asia is quite restricted. From this context emerged the India–Sri Lanka air services liberalization experience, which has involved the progressive liberalization of bilateral air connectivity. Today, Indians and Sri Lankans enjoy direct connections between Colombo and at least 12 Indian cities on around flights per week. These multiple connections with India have allowed Sri Lanka to capitalize on the widespread growth of the Indian middle class. Trust promotes trade, and trade fosters trust, interdependency, and constituencies for peace. In South Asia, a complicated history and asymmetries in the size of economies, perpetuated by insufficient people-to-people interactions, have rendered trust a fragile commodity. An initiative by the governments of Bangladesh and India aimed at recapturing the once thriving economic and cultural relationships is now changing crossborder relations and reducing incentives for smuggling. This is occurring through haats, local border markets that enable small-volume trading among local communities on both sides of the border. The survey conducted for this report confirms significant increases in the income of vendors and in the creation of livelihood opportunities for women and marginalized workers, in India and Bangladesh. The haats have also led to a reduction in informal and illegal trading and generated a peace dividend. More than half the Indian respondents to the survey have a positive view of Bangladeshis, and an overwhelming proportion of Bangladeshi respondents have a positive view of Indians at the haats, views they attributed to their exposure to their Indian neighbors. The Promise of Regional Trade in South Asia advocates an approach of open regionalism and views intraregional trade as complementary to and as a stepping-stone for deeper global integration. It unpacks four critical barriers to more effective intraregional trade integration and offers specific options for policy makers in the region to address these barriers. Given the context of South Asia, it focuses on incremental, yet concrete steps in four areas as the appropriate way to enhance intraregional trade in goods and services. A first step could be to lower the number of products in SAFTA sensitive lists to align them with sensitive lists in bilateral South Asian agreements. The exercise could begin with the reduction and accelerated removal of paratariffs on items not on sensitive lists. These can be seen as confidencebuilding measures that pave the way for eventual mutual recognition agreements. Many of the suggestions could be extended beyond India–Nepal and Bangladesh–India trade, which was the focus of the fieldwork. This could be hosted by an institution that would provide traders with information to address problems, or direct their complaints to the relevant authorities while continuing to monitor progress until final resolution. A practical approach may involve establishing bilateral mechanisms and, based on demand, extending these to include other countries. For example, spread awareness about the need for and procedures relating to pest risk analysis PRA on agricultural products, including medicinal and aromatic plants, to enable imports of such products into India. Similarly, to reduce the historical dependence on the Central Food Laboratory in Kolkata for testing food products, inform stakeholders about the existence of the several notified and accredited laboratories in the private and public sectors. This would help ensure that food imports to India are tested only on a random basis; it would also catalyze agricultural trade among countries in the region.

Chapter 8 : Energy and Politics

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Government agencies[edit] Immigration policy is overseen by the Ministry of Justice through the Korea Immigration Service. The government of Korea initiated a discussion whether to establish independent Immigration Office to accommodate fast-growing immigration and to prepare inclusive and rational immigration policies, from , without progress. The Foreigner Policy Committee headed by the Prime Minister is responsible for coordinating policies concerning foreigners, which had formerly been handled by multiple ministries. However, its role is limited due to a shortage of resources and manpower. Establishing an Immigration Office is expected to solve these problems by concentrating all the related resources and manpower under one umbrella. So, When Korea government build new policies, immigrant laborers and children of illegal migrants should be counted to follow this guideline. The Korean government is the competent authority to determine refugee status in Korea. Migrant laborers[edit] Korea used to be a migrant-source country, sending farmers , miners , nurses , and workers to the United States, Germany , and the Middle East. The Korean diaspora numbers 6. Until the end of the s, Korea was able to sustain its development without foreign laborers because it had enough cheap labor. Economic development and urbanization led many people to leave rural areas and move to the city in search of jobs and better living conditions. However, according to Confucian norms, the eldest son must remain in the countryside with his parents. A chronic shortage of marriageable women arose in rural areas, and international marriages began to fill this unmet demand. Most international marriage cases are handled by dating service companies that earn a commission. Many migrant workers live in Korea, particularly in the industrial suburbs of Gyeonggi Province such as Siheung and Ansan , where foreigners account for 7. Binational marriage[edit] In the 21st century, binational marriages in South Korea have grown rapidly and foreign spouses have become highly diverse today. The number of countries represented by foreign husbands and wives has increased from 88 countries in to countries in Since the s, the trend spread nationwide and diversified to include all women in East and Southeast Asia. For example, in there were 5, Japanese wives married to Korean men living in South Korea - Their immigration to Korea more than doubled to 11, in Foreign husbands have also increased significantly. In , there were only foreign husbands living in South Korea. In , American, Japanese and Canadian husbands had settled in the country, along with many from a diverse number of European nations. Korean women have also married significantly more South Asian men from countries such as Pakistan , Bangladesh , Sri Lanka , India or Iran than Korean men marrying women from these countries. This was also true for African men, such as those from Nigeria , who have visited Korea more often than others. Many husbands from these countries have settled in the country after coming to Korea originally for work experience or study. Korean men married significantly more women from Post-Soviet states such as Russia , Uzbekistan , Kyrgyzstan , Kazakhstan , Ukraine and Belarus than vice versa, since many brides from these nations are ethnically Korean. However, other Asians immigrating to the country to marry Koreans have been consistently declining since , while Western husbands and wives settling in the country with Koreans instead have been consistently rising in the same period.

Chapter 9 : Dennis DeConcini Papers DeConcini(Dennis)Papers

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