The following index lists personal and place names and other topics alphabetically, subject to the following exceptions. Authors named in the main text are included excepting those in the bracketed references, which are given in the references section above. In order to facilitate comparison, institutions particular to a country are listed under the country's name. For the same reason types of executive and services are grouped together under those heads. References to taxes and characteristics and criteria for taxes are given under taxation, i.e. ('l.g.' is an abbreviation for local government).

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