

Cutting-edge tax

General Features

Management of taxes



01 October 2015

Lynne Oats explains what's inside the Journal of Tax Administration

Key Points

What is the issue?

We all share a concern with the administration of the tax system and academics have a role to play in contributing to understanding how it operates and how it may be improved

What does it mean to me?

This new journal gives insights into UK and worldwide developments, drawing together work from a range of academic disciplines

What can I take away?

The *Journal of Tax Administration* has something for everyone and welcomes insights from practitioners as well as academics

Last December the CIOT's outgoing President, Anne Fairpo, called for more attention to be paid to the academic study of tax to inform debate and give different perspectives. Her aim was to end the fragmentation it was suffering across different disciplines, whether it was accountancy, economics, law, politics or psychology.

In response, the CIOT teamed up with the University of Exeter to launch the *Journal of Tax Administration (JOTA)*, which can be found at www.jota.website. The inaugural issue includes papers by leading international academics from a range of disciplinary backgrounds. Moreover, the journal has open access, so no subscription fee is charged and anyone can view articles that are accepted for publication.

As an academic journal, the articles published are peer reviewed, although some contributions may be treated more lightly; for example, those commissioned from leading practitioners and policy makers. Our aim is to become a leading place to source cutting-edge research into all aspects of tax administration. This is a broader subject than it may seem at first and includes tax compliance, tax authority organisation and functioning, comparative tax administration and global developments in tax management.

The first issue includes papers from contributors in the disciplines of economics, law, psychology as well as policy and practice. Joel Slemrod puts forward a case for 'sexing' up tax administration, arguably a tall order, but one that those of us engaged in tax administration research and practice would endorse. He reminds us optimal tax theory tends to neglect important aspects of administration and compliance and gives us a flavour of his tax system approach.

Richard Bird comprehensively outlines the current challenges facing developing countries in the context of tax administration. He offers a variety of suggestions for improvement, by reference to a range of recent academic studies which will prove invaluable to future scholars working in this area.

Kristin Hickman has very kindly allowed us to republish a paper previously published in the *Duke Law Journal*. Her paper provides important insights into the increasingly shaky case for tax exceptionalism in the context of administrative review. Through an empirical examination of US Treasury regulations, Hickman demonstrates the vast array of non revenue raising measures that the IRS is required to administer; an underappreciated aspect of the role of modern tax administrations.

Michael D'Ascenzo, former Commissioner of the Australian Taxation Office, provides an omnibus survey of global trends in tax administration, drawing on developments not only in Australia but also in other jurisdictions. These include trends to greater independence for revenue authorities, increasing international cooperation and risk based administration. He paints a dynamic picture of rapid change, particularly in relation to technological developments, and a need for responsiveness on the part of tax agencies.

Finally, Jonathan Leigh Pemberton, OECD, gives us his views on current trends in tax administration in OECD and other advanced and emerging economies. In particular, he outlines the past, current and future work of the OECD in the area, some of which foreshadows the latest Tax Administration Series by the Forum on Tax Administration.

This first issue of *JOTA* also includes two reviews. The first of these is in the form of a literature review, written by two members of the Tax Administration Research Centre based at the University of Exeter, explores the relationship between social norms and tax compliance. The second is a review of the recently published report of the Indian Tax Administration Reform Commission.

Also included in this first issue, and which we hope will become a regular feature of the journal, is an overview of recently published journal articles on various aspects of tax administration. We hope that this will be useful to researchers, practitioners and policy makers alike, many of whom are unable to find the time to search through the panoply of published work. While not claiming to be comprehensive, the overview does provide an indication of 'what's hot' in tax administration research.

The second issue is under way, and we hope it will be available later in the year. One challenge for developing a new journal is obtaining articles. This can be difficult given the 'publish or perish' problem faced by academics in many countries, not least the UK, which leads them to publish their work only in well established, prestigious journals.

There are some barriers to be broken down to ensure the continued success of this exciting new venture and, in this regard, there is a role to be played by practitioners in suggesting areas of concern and interest, and perhaps even submitting contributions.