Forefront of tax

General Features | Management of taxes



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Lynne Oats provides an overview of topics covered by recent issues of the *Journal of Tax Administration*

Key Points

What is the issue?

Recent issues of the Journal of Tax Administration and a new book, Contemporary Issues in Taxation Research, contain of papers that cover a variety of topics from different perspectives.

What does it mean for me?

Taking time out to look at the issues that academics are researching can help practitioners take a step back from the details of their day to day work and think about the bigger picture.

What can I take away?

Academic research is sometimes written off as being of no relevance to practitioners and difficult to access, but this is not always the case.

In the October 2015 issue of Tax Adviser, I explained the background to the newly launched *Journal of Tax Administration*, which is an open access journal jointly sponsored by the CIOT and University of Exeter, and available to all free of charge from www.jota.website. Since then we have published two more issues of the journal.

The first of these issues was published in January 2016 and includes a paper by Professor Jeffrey Owens, director of the Global Tax Policy Centre at the Institute for Austrian and International Law, WU Vienna University of Economics and Business. Professor Owens was formerly director of the Centre for Tax Policy and Administration at the OECD, and in the paper he reflects on the administrative dimensions of BEPs and speculates on future developments in this regard.

The second paper is a contribution from a team of researchers at the University of Vienna who present findings from two studies, one in Austria and one in the Netherlands, exploring from a psychological perspective the relationship between different forms of motivations to comply and reported compliance. The paper offers some policy recommendations for tax authorities and raises some interesting issues for follow up research.

The third paper explores recent developments in South Africa, in relation to the tax system as a whole and more specifically its administration. The authors, Sally-Ann Joseph and Chris Evans, find a lack of resilience which constrains administrative developments but nonetheless identify opportunities to address the fiscal challenges. The fourth paper is from John Bevacqua and presents a comparative analysis of the important issue of taxpayers' rights to fair treatment in Australia and the UK. In addition, Nigar Hashimzarde, reports the proceedings of the joint Internal Revenue Service and Tax Policy Center conference held in Washington on 18 June 2015, on improving tax administration through research driven efficiencies. Finally, Adnan Isin reviews a selection of recently published peer reviewed academic journal papers dealing with various aspects of tax administration.

A special issue of *JOTA* on the shadow economy was published in April 2016 and contains papers that were originally presented at a conference held at the University of Exeter in July 2015. The papers in this issue deal with issues such as money laundering and the reliable measurement of the shadow economy and tax evasion using sophisticated economic modelling. The final paper in this issue of JOTA describes and evaluates the many special tax regimes that transition economies have used, including the opportunities for tax avoidance that they sometimes provide.

In addition, to these two issues of *JOTA* a new book has been published containing papers originally presented at the 2013 Tax Research Network (TRN) Conference, which is partly sponsored by CIOT. The book is published by Fiscal Publications.

As described in an earlier article, the TRN is an interdisciplinary group of academics and practitioners from the UK and elsewhere with a shared commitment to pursuing and furthering academic research in taxation. The TRN held its first conference in 1991 and since then has gone from strength to strength, attracting scholars from all over the world and now incorporating a special workshop for early career academics as part of the commitment to capacity building.

Several chapters deal with aspects of tax compliance for large corporate taxpayers, providing fascinating insights into the position in The Netherlands, Australia and the USA respectively.

The relationship between tax and trade is considered in two chapters, one at a broad, interregional agreement level in South Africa, and the second at the more micro level of individual agents involved in Malaysian import taxes.

The administration of tax systems features in chapters comparing taxpayer rights in the UK and Australia, the role of HMRC guidance in the UK and the relationship between the power of revenue authorities and taxpayer trust in those authorities.

Tax policy choice also features in several chapters, in relation to owner occupied housing in the UK and the US, the tax problems arising from the use of virtual currencies, and inbound investment comparing Australia and New Zealand.

The TRN conference is an annual event, and the next one will be held at the University of Roehampton on 1 and 2 September 2016. Details can be found on the TRN website.