The Journal of Tax Administration

Briefings

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The Journal of Tax Administration (JOTA) was launched in January 2015 by CIOT and the University of Exeter, inspired by the establishment of the Tax Administration Research Centre (TARC) and funded by the Economic and Social Research Council (ESRC).

The vision for the Journal was to become an independent academic periodical, drawing together a range of academic disciplines and research, and making them relevant to the practice and problems of tax administration and related policy throughout the world. To date, we have published 13 issues and the next one is coming out in a few weeks. CIOT will feature strongly in the upcoming issue, with an article, a book review and a commentary directly linked to the CIOT staff or affiliates.

The founding editorial team was comprised of Professor Lynne Oats, Dr Miguel Fonseca and me, Professor Nigar Hashimzade. After Lynne and Miguel stepped down, I continued as the Managing Editor and was recently joined by Dr Stephen Daly. Ms Justine Davis is our Editorial Assistant.

Thanks to the generosity of CIOT, JOTA provides full open access online to its content, and has not charged contributors any submission fees since its inception. This makes JOTA particularly attractive to both authors and readers in developing countries. Not surprisingly, the paper ‘Improving tax administration in developing countries’ by Richard Bird (April 2015) is the second most cited paper published in JOTA (with 21 citations) and also the second most downloaded paper (with 5,123 downloads so far). At the same time, the geography of our authors goes beyond the developing world and to date spans 35 countries across the globe.

We publish regular and special issues twice a year (with Covid-19 years being an exception), and to date we have published special issues on Shadow Economy, Taxpayer Rights, Cooperative Compliance and The Tax Profession in the Spotlight. The latest special issue on Taxation of Crypto Assets is under preparation.

JOTA publishes academic articles, reviews of books and periodic literature, and commentaries of tax administration practitioners. All academic articles are subject to double-blind peer review to ensure the high-quality standards of our publications. Our external visibility is constantly growing. Over the last five years, our webpage has received around 15,500 views per year. During the same period the number of full issue downloads grew from 476 to 3,512, and individual article downloads increased from 7,939 to 19,560. According to the Web of Science, the global citation database, our publications have been cited 216 times to date, with an average of 27 citations per year. JOTA has also organised several mini-conferences attended by academic researchers and tax administrators: The Changing Shape of Tax Avoidance; Trends in Tax Exceptionalism and Tax Litigation; and The Tax Profession in the Spotlight (which led to a special issue). These events have been interrupted by the Covid-19 pandemic, but we hope to resume them in the future.

Nigar Hashimzade
Managing Editor,
Journal of Tax Administration

http://jota.website