Journal of Tax Administration

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About the Journal

The Journal of Tax Administration is a peer-reviewed, open access journal concerned with all aspects of tax administration. Initiated in 2014, it is a joint venture between the University of Exeter and the Chartered Institute of Taxation.

JOTA provides an interdisciplinary forum for research on all aspects of tax administration. Research in this area is currently widely dispersed across a range of outlets making it difficult to keep abreast of. Tax administration can also be approached from a variety of perspectives including, but not limited to, accounting, economics, psychology, sociology and law. JOTA seeks to bring together these disparate perspectives within a single source, to engender more nuanced debate about this significant aspect of socio-economic relations. Submissions are welcome from both researchers and practitioners on tax compliance, tax authority organisation and functioning, comparative tax administration and global developments.

The editorial team welcomes a wide variety of methodological approaches including analytical modelling, archival, experimental, survey, qualitative and descriptive approaches. Submitted papers are subjected to a rigorous blind peer review process.

Submission of papers

In preparing papers for submission to the journal, authors are requested to bear in mind the diverse readership, which includes academics from a wide range of disciplinary backgrounds, tax policy makers and administrators and tax practitioners. Technical and methodological discussion should be tailored accordingly, and lengthy mathematical derivations, if any, should be located in appendices.

Message from the Chartered institute of Taxation

The Chartered Institute of Taxation is very pleased to be working with the University of Exeter's Tax Administration Research Centre on this new journal. We are an education charity with a remit to advance public education in, and the promotion of, the study of the administration and practice of taxation. Although we are best known for the professional examinations for our members, we have also supported the academic study of taxation for many years and are pleased to widen that support with our involvement with this journal.

I would like to thank Lynne Oats, and her team at Exeter, for their work in producing the journal and look forward to continuing to work with them in the future.

Anne Fairpo
President, Chartered Institute of Taxation

Webpage

The Journal of Tax Administration website can be found here:
www.jota.website