

EDITORIAL NOTE

This first issue of the Journal of Tax Administration for 2017 contains a rich variety of papers, demonstrating the breadth and importance of tax administration. We are grateful to all contributors to this issue, both authors and reviewers.

In the first paper, "A Thrice Told Tale: A Collaboration Between the Swedish Tax Agency and Academia", Lotta Björklund Larsen and her colleagues, Karin Thoresson and Ulf Johannesson, describe a collaborative project in which the authors, all from quite different backgrounds, designed and delivered a course on qualitative research methods to a group of analysts from the Swedish tax agency. Their description of the event serves as a reminder that knowledge can be acquired in many varied ways and that, for tax agency analysts, expanding the suite of tools used to better understand taxpayer practices may lead to new insights and ultimately improved compliance.

The second paper, "Tax Competition, Tax Co-Operation and BEPS", by Richard Collier, explores developments in international tax administration, which are inextricably linked to questions of tax competition together with the drive to tackle tax avoidance in the international arena. The UK is highlighted as a case study of a country for which BEPS is having an impact on policy design and hence administration.

The third paper takes us to Africa, in which Deogratius Mahangila provides insights into the relationship between tax compliance costs and tax compliance behaviour through an empirical study conducted among small and medium-sized businesses in Tanzania. The importance of compliance costs is often overlooked and this study demonstrates that, in this setting, high levels of compliance costs for taxpayers has a significant negative impact on tax compliance behaviour.

Tax Exceptionalism

In July 2016, JOTA and the Centre for Tax Law, University of Cambridge, hosted an event in London on "Trends in Tax Exceptionalism and Tax Litigation". An audience of some 40 from academia, practice and administration met in London to hear the latest from Professor Kristin Hickman from the University of Minnesota, Don Korb, Of Council and Stephen Daly from Oxford University. Kristin Hickman's article in this issue of JOTA was developed from her presentation at that event, as was Daly's response from a UK perspective.

Kristin Hickman notes that since 2011, there has been growing recognition in the US that tax administration falls under the Administrative Procedure Act that governs procedural aspects of federal government agencies; i.e. that the Internal Revenue Service (IRS) should not be treated differently unless specific departures are authorised by the tax code. In this paper, she adds to the growing body of tax jurisprudence that explores the extent of, and limits to, tax administrative exceptionalism. Three cases in particular are examined, and their implications in terms of transparency and accountability of the IRS are explored. Set against a backdrop of an overloaded IRS suffering from mission creep, increased scrutiny may be important for perceptions of legitimacy.

In response, Stephen Daly provides a UK perspective on tax exceptionalism where it takes a subtler form, taking account of Her Majesty's Revenue and Customs' 'special context'.

Finally, this issue contains three reviews. The first, by Nigar Hashimzade, is of the 2016 Institute for Fiscal Studies residential conference. The second, by Dale Pinto, is a review of Chris Evans, Richard Krever and Peter Mellor's book, "Tax Simplification" (2015). The third is a review of recent literature which summarises a range of scholarly work on aspects of tax administration published in late 2016 and early 2017.

Lynne Oats
(on behalf of the Managing Editors)