

EDITORIAL NOTE

We are pleased to present the second 2017 issue of the Journal of Tax Administration which once again contains a geographically dispersed and methodologically diverse set of papers. We are grateful to all contributors to this issue, both authors and reviewers.

Three papers in this issue emanate from a workshop held in London in May 2016 on the theme of tax avoidance. Allison Christians presented her ongoing work on the vexed distinction between tax avoidance and evasion, and has kindly updated her previously published work for this journal. David Quentin presented his research on the relationship between tax avoidance and risk. The paper he subsequently submitted to this journal provides an insightful analysis of the nature of tax risk and the important distinction between tax risk arising as a result of tax planning, and that arising independently of tax planning. Matthew Rablen presented a paper at the workshop in which tax avoidance is theoretically modelled. He and his co-author, Duccio Gamannossi degl'Innocenti, have updated their paper for this journal from the previously published version.

Two further papers are also included in this issue. Colin Williams and Ioana Horodnic present their findings on the informal sector based on a Eurobarometer survey of 11 East Central European countries. They find that deterrence measures reduce participation in the informal sector only when tax morale is low. Jerome Olsen and colleagues from the University of Vienna and Tilburg University use a novel methodology to investigate social representations of income tax and VAT, concluding that findings from income tax research cannot be directly translated to the context of VAT.

In this issue, we also present three review papers. Mohammed Umar and Festo Tusubira provide a discussion of the challenges of tax administration in developing countries with reference to papers presented at the 5th Annual Tax Administration Research Centre Workshop, which was held in Exeter in April 2017. Chris Evans and colleagues provide a review of two recent conferences on the topic of corruption; the first in Australia in April 2017 and the second in South Africa in October 2017. Epifantseva and Hashimzade review a 2012 book edited by Karen Brown, *A Comparative Look at Regulation of Corporate Tax Avoidance*. In addition, a review of recent literature provides an overview of some recently published papers.

Finally, we are pleased to announce two additions to the editorial team. Firstly we welcome John D'Attoma to the role of assistant editor. Secondly, we welcome Adrian Sawyer as an editorial board member. We also thank Chris Heady for his contributions as managing editor to the first five issues of JOTA and, in particular, for his editorship of the special issue on the shadow economy in 2016. Chris has stepped down as managing editor but will continue to contribute to the journal as an editorial board member.

*Lynne Oats and Nigar Hashimzade
(on behalf of the Managing Editors)*