

## EDITORIAL NOTE

We are pleased to present the first 2018 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.

In this issue we present four research articles. In the first paper, James Alm presents a fascinating analysis of the costs of setting up a new tax administration in Kuwait. The second paper, by Joel Slemrod and Tejaswi Velayudhan, explores firm tax remittance in India, providing important evidence from a developing country that its remittance rates are very similar to those arising in OECD countries despite significant differences in the composition of tax revenue. The third paper, by Zvika Afik and Yaron Lahav, is concerned with transfer pricing, developing a model that sheds light on the costs of entering into advance pricing agreements. The fourth paper is by Kalliampkos and Kotzamani who examine the economic impact of variations in the rate of Value Added Tax in Greece.

A new feature in this issue of JOTA is a Commentary section, which provides a space for both academic and non-academic writers to share their views on aspects of tax administration, without full peer review. In the first commentary, Amerandu Nandy and colleagues explore the potential for adopting an inheritance tax in India, observing that with advancement in technological capacity in tax administration such a move is more feasible than previously. The authors caution against assuming that the introduction of inheritance tax will be easy or even successful in reducing inequality in the absence of other measures. The second commentary by Eleanora Johanna Kuiper and Marjin Janssen provides insights into how tax related data can be harnessed for the benefit of taxpayers, and indeed society. They draw on the conceptual tools from wealth management to explore such an innovation.

Finally, this issue contains several review pieces. Antoine Malézieux provides an extremely useful guide to tax evasion games, bringing together a wide range of studies to provide an overview of the design of experiments to better understand the phenomena. Edidong Bassegy reviews a recently published book by the Intra-European Organisation of Tax Administrations entitled “Disruptive Business Models – Challenges and Opportunities for Tax Administrations. Finally, a group of scholars from the University of Exeter provide a review of recently published literature from a variety of sources.

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