

## EDITORIAL NOTE

We are pleased to present the second 2016 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 the first paper, Karen Boll explores a new form of regulation taking place in Denmark that encourages consumers to only purchase services from tax compliant businesses. This specific case of innovation in tax administration is linked to broader theoretical literature on collaborative and interactive governance, and draws on ethnographic fieldwork conducted with Danish Customs and Tax Administration employees working on a project relating to the cleaning sector.

The second paper, by José Maria Durán-Cabré and colleagues deals with an under-researched area of public finance: that of cooperation between tax authorities at sub-central level. The setting is Spanish regional tax authorities and the distribution of wealth tax revenues among them which necessitates cooperative behaviour. The authors find that once regional tax administrations become aware of the potential benefits of cooperation, engagement in it is subsequently maintained.

The third paper, by Jonathan Farrar and Cass Hausserman from Canada, reports an exploratory quasi-experimental investigation of tax amnesties that considers extrinsic and intrinsic motivations for decisions, the latter being an under-researched area generally, but especially in the specific context of tax amnesties. The authors use conjoint analysis with a supplemental analysis, and find that the desire to avoid a penalty was the most important extrinsic motive, while responsibility for paying taxes owed was the most important intrinsic motivation.

The fourth paper is by Satoru Araki from Japan who, based on substantial practical experience as a tax administrator, proposes a nascent global architecture of international tax standards that importantly embraces developing countries. This architecture is evolving and the author suggests that it requires a solid network of regionally based frameworks to enable a truly global reach.

A new feature in this issue of JOTA is an exchange between two scholars who research estimations of the extent of the shadow economy. Issue 1 of Volume 2 of JOTA, published earlier this year, contained a paper by Professor Feige, in which he expressed concern about the work of a fellow scholar, Professor Schneider. We took the decision to allow each of them to write a follow-up in this issue of the journal in order to foster methodological debate. Professor Schneider provides comments on Professor Feige's previously published work and Professor Feige provides a rejoinder in this issue.

Finally, this issue contains two review papers. The first, by Simon James, charts the history of the Australian Tax Administration Conference and outlines the papers presented at the 2016 conference that was held in Sydney from 31 March to 1 April 2016. The second is a review of recent literature that canvasses tax administration-related publications from a variety of sources during the first half of 2016. We hope readers find this useful and we welcome suggestions for inclusion in future reviews.

*Lynne Oats (on behalf of the Managing Editors)*