

Editorial note

We are pleased to present the second issue of this new journal, jointly sponsored by the Chartered Institute of Taxation and the University of Exeter's Tax Administration Research Centre (TARC). We are grateful to all of the contributors to this issue, both authors and reviewers.

The first paper is a modified version of a keynote speech presented by Professor Owens at the Tax Administration Research Centre Workshop, held at the University of Exeter, 21-22 April 2015. After reprising developments in cooperative compliance, Professor Owens reflects on the administrative dimensions of BEPs and speculates on future developments in this regard.

The second paper is a contribution from a team of researchers at the University of Vienna who present findings from two studies, one in Austria and one in the Netherlands, exploring from a psychological perspective the relationship between different forms of motivations to comply and reported compliance. The paper offers some policy recommendations for tax authorities and raises some interesting issues for follow up research.

The third paper explores recent developments in South Africa, in relation to the tax system as a whole and more specifically its administration. The authors, Sally-Ann Joseph and Chris Evans, find a lack of resilience which constrains administrative developments but nonetheless identify opportunities to address the fiscal challenges.

The fourth paper is from John Bevacqua and presents a comparative analysis of the important issue of taxpayers' rights to fair treatment in Australia and the UK. This paper is also published in a forthcoming volume Contemporary Issues in Taxation Research Volume 2, published by Fiscal Publications¹. We are grateful to the author and the publisher of that volume for allowing the paper to be reproduced in this journal.

Two reviews complete this issue of JOTA. The first, by Nigar Hashimzarde, reports the proceedings of the joint Internal Revenue Service and Tax Policy Center conference held in Washington on 18 June 2015: Improving Tax Administration through Research Driven Efficiencies. The second is a review by Adnan Isin of a selection of recently published peer reviewed academic journal papers dealing with various aspects of tax administration.

One final point is to welcome the addition of two new members of the JOTA editorial board, Professor Allison Christians from McGill University and Professor Hans Gribnau, University of Tilburg.

Lynne Oats
On behalf of the Managing Editors

¹ ISBN 978-1906201067, see <http://www.fiscalpublications.com>