

## Editorial

We are pleased to present the inaugural issue of this new journal, jointly sponsored by the Chartered Institute of Taxation and the University of Exeter's Tax Administration Research Centre. We are grateful to all of the contributors to this first issue, who have willingly given their time to this new venture. Given the nature of tax administration as an area of research and policy development that embraces a diverse range of academic disciplines, it is especially pleasing to see contributions drawing from each of the main disciplines, economics, law, public policy and psychology. We hope this signals an intention going forward to cast a wide net for future contributions to the journal.

Joel Slemrod puts forward a case for 'sexing' up tax administration, arguably a tall order, but one that those of us engaged in tax administration research and practice would endorse. He reminds us optimal tax theory tends to neglect important aspects of administration and compliance and gives us a flavour of his tax system approach.

Richard Bird comprehensively outlines the current challenges facing developing countries in the context of tax administration. He offers a variety of suggestions for improvement, by reference to a range of recent academic studies which will prove invaluable to future scholars working in this area.

Kristin Hickman has very kindly allowed us to republish a paper previously published in the Duke Law Journal. Her paper provides important insights into the increasingly shaky case for tax exceptionalism in the context of administrative review. Through an empirical examination of US Treasury Regulations, Hickman demonstrates the vast array of non-revenue raising measures that the IRS is required to administer; an underappreciated aspect of the role of modern tax administrations.

Michael D'Ascenzo, former Commissioner of the Australian Taxation Office, provides an omnibus survey of global trends in tax administration, drawing on developments not only in Australia but also in other jurisdictions. These include trends to greater independence for revenue authorities, increasing international cooperation and risk based administration. He paints a dynamic picture of rapid change, particularly in relation to technological developments, and a need for responsiveness on the part of tax agencies.

Finally, Jonathan Leigh Pemberton, OECD, gives us his views on current trends in tax administration in OECD and other advanced and emerging economies. In particular he outlines the past current and future work of the OECD in the area, some of which foreshadows the latest Tax Administration Series by the Forum on Tax Administration.

This first issue of JOTA also includes two reviews. The first of these is in the form of a literature review, written by two members of the Tax Administration Research Centre based at the University of Exeter, exploring scholarship dealing the relationship between social norms and tax compliance. The second is a review

of the recently published report of the Indian Tax Administration Reform Commission.

Also included in this first issue, and which we hope will become a regular feature of the journal, is an overview of recently published journal articles on various aspects of tax administration. We hope that this will be useful to researchers, practitioners and policy makers alike, many of whom are unable to find the time to search through the panoply of published work. While not claiming to be comprehensive, the overview does provide an indication of 'what's hot' in tax administration research. Readers with suggestions for papers to be included in future overviews are encouraged to contact us with suggestions.

The publication of this first issue of JOTA should be taken as a sign that we are now 'open for business', and welcome submission of papers from the full range of disciplinary backgrounds and covering the full range of topic areas that fall within the umbrella of tax administration.

Lynne Oats  
On behalf of the Managing Editors