

EDITORIAL NOTE

We are pleased to welcome Dr. Stephen Daly as Managing Editor (Law) of JOTA. Dr. Daly is a member of the Tax Law Reform Committee of the Institute for Fiscal Studies, a member of the editorial boards of the *British Tax Review* (book review editor), co-convenor of the Tax Law stream of the Society for Legal Scholars and a member of HMRC's Guidance Strategy Forum. His doctorate thesis on the rule of law implications of HMRC advice, completed at the University of Oxford, was published in 2020 by Hart Publishing as *HMRC Advice and the Public*. Dr. Daly is currently a Senior Lecturer in Law at King's College London, having previously taught at Birmingham and Oxford.

This issue presents a set of research articles and commentaries, a roundtable discussion, and a book review covering issues in tax administration in a variety of disciplines and across a wide range of countries, both geographically and in terms of political economy.

The paper by Cletus Agyenim-Boateng and Sinan Iliyas is a qualitative study of the determinants of tax officers' **demands for disclosures** from taxpayers in a developing country and draws an analogy with the stop and search process utilised by police. Using the data collected in Ghana from interviews and from public documents, the authors identify several cues leading to the decision to demand a disclosure, such as third-party information, informant reporting, and the economic and political status of a taxpayer. They also find that the use of these cues by tax officers can be discriminatory.

The paper by Evgeny Guglyuvatyy uses a comparative analysis of the **tax dispute resolution** processes in Russia and Singapore to identify the desired qualities of a just and efficient administrative procedure. Using these criteria, the author assesses the existing procedures in these two countries and formulates a set of general recommendations with the aim of improving taxpayers' access to procedural justice.

The paper by Grigorios Lazos, Michail Pazarskis, Alkiviadis Karagiorgos, and Andreas Koutoupis focusses on the **cost of tax compliance** for businesses. Using questionnaire data collected from a sample of businesses in Greece, the authors have conducted a quantitative analysis of the cost of compliance and its determinants. They found that tax system complexity and the availability of an electronic tax filing system are the most important factors to affect compliance costs.

Jan Smolarski, Jose Vega, Neil Wilner, and Weifang Yang investigate the effect of changes in tax policies to tackle **tax avoidance** on the decisions of hedge fund investors. Specifically, the authors study the hedge fund flows of offshore hedge funds in six tax haven countries (the Bahamas, the British Virgin Islands, the Cayman Islands, Guernsey, Bermuda, and Luxembourg) following the introduction of Tax Information Exchange Agreements. The main finding is that, although there is evidence of a change in the fund flows after the policy change, this policy may not be particularly effective in raising tax revenue, as the investors move their funds to other jurisdictions.

In this issue of JOTA, we also present two commentaries and a transcript of a roundtable discussion from the 8th Annual Conference of the Tax Administration Research Centre (TARC), which took place in 2020. In addition, we include a further commentary and a book review.

The first of the commentaries presented at the 2020 TARC Conference is by Kristian Agung Prasetyo of the Ministry of Finance of Indonesia. It starts from the observation in the literature that voluntary compliance is stronger among taxpayers who perceive tax officers as being socially close to them. The research described in the paper focusses on the determinants of the **social distance between taxpayers and tax authorities** based on a survey of small business owners carried out by the Indonesian tax office.

The second commentary from the 2020 TARC Conference is by Najibullah Nor Isak and Abdinasir Abdullahi Mohamud of the Federal Ministry of Finance of Somalia. It analyses **taxation of informal sector** in Somalia's capital city, Mogadishu. The authors use the revenue department's administrative data, together with data collected from interviews with experts and business owners, to formulate a set of recommendations for the federal and local revenue authorities with the aim of improving administrative and enforcement measures in respect of tax collection.

Tax revenue collection is also the focus of Simbarashe Hamudi's commentary. The author presents a qualitative case study of Zimbabwe, employing data collected using questionnaires and in-depth interviews, in order to identify ways in which **tax collection efficiency** can be boosted. Among the author's recommendations for tax authorities, there are arguments for partnering with the telecommunications industry in order to raise taxpayers' awareness of, and educate them about, tax matters and outsourcing certain elements of tax filing support (such as the collection of tax forms and payments) to the private sector.

The topic of the roundtable discussion at the 8th Annual TARC Conference was the gender and tax dimensions of the COVID-19 pandemic. The discussion was organised and chaired by a TARC Research Fellow, Lotta Björklund Larsen (Sweden and the United Kingdom; economic anthropology), with the participants from several countries and academic disciplines: Judith Freeman (United Kingdom; law), Jorge Atria Curi (Chile; sociology), Emer Mulligan (Ireland; taxation and finance), Mukulika Banerjee (United Kingdom and India; anthropology), Birthe Larsen (Denmark; economics), and Neil Buchanan (United States, law and economics).

Finally, the review of the excellent monograph *Tax Justice and Tax Law: Understanding Unfairness in Tax System*, edited by Dominic de Cogan and Peter Harris, focusses on the parts of its content that are most relevant for research and practice in tax administration.

Nigar Hashimzade, Managing Editor