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**CONTENTS**

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**ARTICLES**

**APPLYING BEHAVIORAL INSIGHTS TO TAX COMPLIANCE:  
EXPERIMENTAL EVIDENCE FROM LATVIA**

*Julian C. Jamison,, Nina Mazar, Iman Sen* ..... 6

**COOPERATIVE COMPLIANCE PROGRAM FOR INDIVIDUALS AND TRUSTS: A  
PROPOSAL FOR A COMPLIANCE PASSPORT**

*Philip Marcovici, Noam Noked* ..... 33

**DARK STORE THEORY: EXAMINING THE TAX LOOPHOLE'S RELEVANCE IN  
WISCONSIN FROM MULTIPLE PERSPECTIVES**

*Daniel H. Boylan, Jeffrey W. Cline*..... 60

**THE SHADOW ECONOMY DETERMINANTS - THE CASE OF PORTUGAL**

*Maria Teresa Medeiros Garcia, Diogo Miguel Assunção de Freitas Sanches*..... 76

**COOPERATIVE COMPLIANCE PROGRAMMES: WHO PARTICIPATES AND WHY?**

*Sjoerd Goslinga, Janneke de Jonge, Maarten Siglé, Lisette van der Hel-Van Dijk* ..... 95

**TRUST AND EFFICIENCY IN TAX ADMINISTRATION: THE SILENT ROLE OF  
POLICY-BASED LEGITIMATE EXPECTATION IN NIGERIA**

*Okanga Ogbu Okanga* ..... 122

**THE ARM'S LENGTH PRINCIPLE IN THE 21ST CENTURY –  
A LITERATURE OVERVIEW**

*Stefan Greil*..... 148

**COMMENTARY**

**SHOULD CITIZEN-ORIENTED ELECTRONIC PUBLIC SERVICES BE TAXED?  
PERSPECTIVES FROM THE INDIAN STATE OF ANDHRA PRADESH**

*Sundar Balakrishna* ..... 199

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The Journal of Tax Administration (JOTA) is a peer-reviewed, open access journal concerned with all aspects of tax administration. Initiated in 2014, it is a joint venture between the University of Exeter and the Chartered Institute of Taxation (CIOT).

JOTA provides an interdisciplinary forum for research on all aspects of tax administration. Research in this area is currently widely dispersed across a range of outlets, making it difficult to keep abreast of. Tax administration can also be approached from a variety of perspectives including, but not limited to, accounting, economics, psychology, sociology, and law. JOTA seeks to bring together these disparate perspectives within a single source to engender more nuanced debate about this significant aspect of socio-economic relations. Submissions are welcome from both researchers and practitioners on tax compliance, tax authority organisation and functioning, comparative tax administration and global developments.

The editorial team welcomes a wide variety of methodological approaches, including analytical modelling, archival, experimental, survey, qualitative, and descriptive approaches. Submitted papers are subjected to a rigorous blind peer review process.

## **SUBMISSION OF PAPERS**

In preparing papers for submission to the journal, authors are requested to bear in mind the diverse readership, which includes academics from a wide range of disciplinary backgrounds, tax policymakers and administrators, and tax practitioners. Technical and methodological discussion should be tailored accordingly and lengthy mathematical derivations, if any, should be located in appendices.

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