EDITORIAL NOTE

We are pleased to publish this issue of the Journal, which contains another mix of papers, both in geographical and disciplinary terms.

The first paper is from experimentalists Jamison, Mazar, and Sen, and reports on a field experiment undertaken in collaboration with the State Revenue Service of Latvia. Behaviourally-informed messages were used to encourage non-compliant business taxpayers to file timely tax declarations. The best performing message was one that framed non-compliance as a deliberate choice.

In the second paper, lawyers Marcovici and Noked propose a compliance regime for individuals, which is modelled on the International Compliance Assurance Programme and entails the issue of a compliance passport. They argue that the regime will facilitate compliance with both tax and anti-money laundering laws in line with current trends towards beneficial ownership transparency, so as to reduce risks and costs for both taxpayers and tax authorities.

The third paper is from the U.S. In it, Boylan and Cline take a look at state property tax in the context of big-box retailers, drawing on dark store theory. Specifically, they examine a tax loophole and its effect on the property tax levy of local governments in Wisconsin.

The fourth paper is from Garcia and Sanches, who explore the Portuguese shadow economy using data from 1983 to 2015. They find negative relationships between social security expenditure and the shadow economy, and between real GDP growth rate and the shadow economy. They conclude that the shadow economy is a threat to the financial sustainability of the social security system and causes macroeconomic data distortions, which have implications for policy decisions.

Goslinga, de Jonge, Siglé, and van der Hel-Van Dijk, in the fifth paper, look at who participates in the Dutch co-operative compliance programme, drawing on data from a survey of large businesses conducted between 2014 and 2018. The authors conclude that large businesses benefit from increased certainty through participation in the programme, whereas the benefit for the tax authority is largely in the form of improved intelligence as a result of greater transparency.

The sixth paper is from Okanga, who explores legitimate expectation as a matter of policy in the Nigerian context. He shows that the exercise of discretion by tax authorities can support legitimate expectations thereby increasing levels of trust among taxpayers, which ultimately makes the job of administration easier.

In this issue of JOTA, we also present a literature review and a comment paper. The literature review, by Greil, takes us through recent developments in the arm's length principle, with particular reference to the digital economy. The comment paper is from Balakrishna, from the Indian Forest Service. Dr. Balakrishna describes the implementation of an e-government initiative in the Indian state of Andhra Pradesh.

We once again thank the contributors and the reviewers for helping us make this yet another diverse issue that makes an important contribution to our understanding of tax administration.

Lynne Oats & Nigar Hashimzade, Managing Editors

Personal Note From Lynne Oats

Having retired on 31 December 2020, this is the last issue for which I will act as Managing Editor. Having set the journal up initially, and having seen this and all prior issues bar one through to publication, it is with some sadness that I step down. But I am confident that the tax administration community will continue to support the journal; not only the editorial board but also contributors and readers. We are a relatively small community and should use the journal to share ideas, support new scholars, and spread the word more widely about the importance of tax administration.