

## EDITORIAL NOTE

In this issue of JOTA, we are pleased to include a special section on the tax profession, which is a follow-up from a JOTA symposium held in London in February 2018. The impetus for the conference came from growing scrutiny of the activities of tax professionals in the wake of increased public consciousness of the tax affairs of multinationals. The symposium generated considerable interest and was chaired by Penelope Tuck from the University of Birmingham. Papers were presented by a wide variety of academics with an introductory speech by Stephen Edge from Slaughter and May. Two of the papers presented at that symposium have been developed for publication here (those by Rasmus Corlin Christensen & Leonard Seabrooke, and Jane Frecknall-Hughes) and a further paper (by Till-Arne Hahn & Rodrigo Ormeño-Perez) was developed as a review paper in response to the symposium.

Rasmus Corlin Christensen and Leonard Seabrooke tackle the difficult issue of professional misconduct in the context of the international tax environment, which has been attracting significant attention in recent years. The authors come from a political economy background but draw on a variety of academic literature to develop a framework for better understanding professional misconduct, which they conceptualise as boundary transgressions. The approach they develop will be useful to inform future interdisciplinary research in this area.

In the second paper in the *Tax Profession* special section, Jane Frecknall-Hughes traces the emergence of a specialist tax profession in Britain, linked initially to the introduction of income tax. The paper positions contemporary commentary in the press and professional journals against the prevailing political, social, and economic conditions, and the evidence shows how income tax influenced the development of the accounting profession and accounting principles.

The paper by Matthew Sorola and colleagues deals with an important but under-researched issue in tax practice, specifically the gender bias inherent in tax talent management, given the historical dominance of a masculine orientation. Empirically, the paper draws on a wider survey of tax professionals and teases out the gender dimension of the data collected therefrom. The findings are analysed by reference to studies in non-tax fields as well as other tax scholarship. As the nature of tax work changes in response to both globalisation and digitalisation, the gendered nature of professional work takes on new nuances which are important to understand by the industry and policymakers.

Stefan Greil and colleagues study, through a survey of tax experts and non-tax experts in Germany, how respondents differ in their sense of fairness in the specific context of taxing digital businesses. The questionnaire was distributed to tax auditors, tax advisors, and business students and the authors find evidence that experts do differ in terms of their sense of fairness, which goes some way to explaining why policymakers, generally being non-experts, hold different views to technical specialists.

To complete the *Tax Professions* special section, we include a review of scholarly literature on the topic, carefully compiled and analysed by Till-Arne Hahn and Rodrigo Ormeño-Perez. We are grateful to them for undertaking this task, which is an important contribution to ongoing research into the role and practices of tax professionals. The fragmentation of scholarly work in taxation makes it difficult for all of us to keep up with developments and trends in sub-topic areas, and reviews such as this are invaluable to time-constrained scholars.

To complete this issue, we also include two papers that fall under the remit of the journal but do not specifically relate to the topic of the tax profession.

Harsha Konara Mudiyansele and colleagues investigate the reasons of the decline of the tax revenues as the proportion of GDP in Sri Lanka over the last 25 years. In this comprehensive study, authors apply the stochastic frontier analysis to estimate tax effort using a panel dataset for 52 Lower-Middle-Income countries and compare Sri Lanka's tax performance to that of other countries in the sample. The paper discusses the mechanisms behind the effect of macroeconomic factors on tax effort. The authors argue that one of the reasons for poor tax performance in Sri Lanka is the system of ad hoc tax concessions and tax incentives

The final academic paper in this issue comes from China. Noam Noked and Yan Xu explore a proposal for voluntary disclosure procedures to replace the current ad hoc system of penalty waivers and to bring China into line with other countries that have adopted formal amnesty and voluntary disclosure regimes.

In addition, this issue of the journal includes a review of some recently published academic literature, which has been compiled by members of the Tax Administration Research Centre (TARC) at the University of Exeter.

We thank all our contributors and reviewers, and hope you find the contributions interesting and inspiring. We also welcome suggestions for future special issues and additions to our editorial team.

Finally, we hope you all stay safe at this difficult time.

*Lynne Oats & Nigar Hashimzade (Managing Editors)*