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## Letter to the reader

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*Published in:*  
Nordic Tax Journal

2016

*Document Version:*  
Publisher's PDF, also known as Version of record

[Link to publication](#)

*Citation for published version (APA):*  
Hilling, A. (2016). Letter to the reader. *Nordic Tax Journal*, 2016(2), 67-68.

*Total number of authors:*  
1

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## Editorial

## Open Access

Axel Hilling

# Letter to the reader

DOI 10.1515/ntaxj-2016-0010

Dear Reader,

As 2016 draws to a close, so does the third year of the Nordic Tax Journal. This year, the journal has been further established on the international arena for open access law journals, underlined by our listing in the Directory of Open Access Journals, DOAJ. By engaging an administrative assistant, we can now offer our authors and readers high quality support in the submission process and in the documentation on our website. Our current editorial board consists not only of six Nordic tax researchers, but we are now represented by eighteen editors, from the Nordic countries of course, but also from the U.S.A., Switzerland and Ireland. This high quality, international editorial board guarantees relevant support to contributing authors and broadens the scope of the journal to tax issues beyond the Nordic region.

Having secured a competent editorial office, our greatest challenge for the coming years is to increase the number of submissions, and in that way increase the quality of published articles. This year we have made two efforts in this direction. First, in order to attract authors, we introduced an article prize of € 7. 500: The Nordic Tax Research Council's Article Prize. The Article Prize will be awarded to the author(s) of 2016's best article at the Council's spring seminar in Borgå, Finland, June 1-2, 2017. Second, in order to give the journal more appeal to relevant readers, the Nordic Tax Journal is now on Twitter.

We hope that our efforts during the past year will benefit future volumes. The present volume, linked on the screen before you, maps out the right direction. It illustrates, in a good way, the breadth of tax science and, thus, the wide scope of this journal. This volume is unique in that it contains, for the first time, contributions by non-Nordic scholars. We are proud to present articles from two distinguished law professors from the U.S.A., and we hope the development towards a more international authorship will continue and will incite tax researchers in the Nordic region and elsewhere to publish in our journal. We also hope that this volume's variety of approaches and contexts to discuss and analyze taxation – public economic, policy, legal, cultural, comparative, organizational; national, bilateral, EU, global – will stimulate fruitful perspective on taxation in future scholarly works.


In this volume's first article, "Three steps forward, one step back? Reflections on "google taxes" and the destination-based corporate tax", Reuven S. Avi-Yonah presents destination-based corporate tax, DBCT, as a possible permanent solution to protect the corporate income tax base from erosion and profit shifting. As a bench mark to this model, three anti-avoidance measures – "google taxes" – adopted in the U.K., India and Australia, are analyzed.

Our second article "The Nordic model and its influence in North America: Image and reality" positions itself at the intersection of law and culture. Michael A. Livingston presents how the interplay between the cultural Nordic model and the Nordic model of taxation forms perceptions of Nordic tax policy abroad. The article illustrates the value of comparative tax law as a study of cultural differences to complement the more common functional approach to comparative tax law research.

Our third article represents the important functional approach to comparative tax law. In "Taxation of Controlled Foreign Companies in Context of the OECD/G20 Project on Base Erosion and Profit Shifting as

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well as the EU Proposal for the Anti-Tax Avoidance Directive – An Interim Nordic Assessment”, Peter Koerver Schmidt compares the CFC-legislation of three Nordic countries and analyzes, in much detail, how they align with proposed CFC measures from the OECD and the EU.

Our fourth article, “The importance of staff to the efficiency of the tax agency” is atypical, because it is outside the regular scope of most tax studies. Instead of analyzing tax law or tax policy, for example, Mats Höglund discusses the working conditions for people collecting taxes. The discussion evolves from a behavior-analytical perspective, and is closely based on literature within organization theory and psychology.

From an editorial point of view, atypical articles like Höglund’s are vital, as they help to define the outer bounds of the journal’s scope. Such articles are sent to reviewers active in the journal’s regular content – tax law, public economics, tax policy. Their opinions weigh heavily in the publication decision. In this way, the Nordic Tax Journal applies a generous approach to atypical studies in taxation, but we have no ambitions to deviate from what tax scholars in general expect to be published in tax journals.

Finally, this issue ends with two book reviews. The reviewed books are *Skatteavtal och generalklausuler: Ett komparativt perspektiv* (Tax Treaties and General Anti-Avoidance Regulations, A Comparative Perspective), by Maria Hilling; and *EU-domstolens restriktionsprövning – i mål om de grundläggande friheterna och direkta skatter* (The EU Court of Justice’s Examination of the Restriction Requirement in its Direct Tax Case Law), by Jesper Johansson.

Good reading!

*P.S. During 2017, we will publish back issues from the Nordic Tax Research Council’s Yearbook from 2013. That volume focuses on the taxation of the financial sector in the Nordic region. The back issues will be published on our website and posted on Twitter. So, to keep updated on the publishing of these articles and on all other articles from the Nordic Tax Journal: Follow us on Twitter!*