

EDITORIAL

There are two issues of the Journal of Australian Taxation for 2020. Volume 1 is the standard edition for each calendar year and Volume 2 is a special edition featuring the National Tax Clinic program sponsored by the Australian Government. The year 2020 will be remembered for the Coronavirus pandemic and its impact on the population of the world. It is heartening to see that tax academics, tax students and tax practitioners were able to find the inspiration to write about taxation issues during this period.

The Editor is grateful for the contribution made by Celeste Black, Harry Waddell and Zaif Fazal to this edition of the journal. This issue comprises the three articles written by the authors on three very different topics.

Celeste Black has provided a very insightful paper on the dilemma facing the Australian government with funding for roads, and the collection of fuel taxes in a future with electric motor vehicles and more fuel-efficient cars. The paper explores the complex tax issues surrounding the fuel credit system, the collection of excise and the future of road user charges to protect the environment.

The second paper by Harry Waddell presents the research he conducted through interviews of accounting practitioners in New Zealand on the Look Through Company ('LTC') regime. In particular, he found that while the intention of LTC's was to provide limited liability, the compliance costs were still an important issue for business owners contemplating using the structure.

The third paper is written by Zaif Fazal on tax competition and small countries. He adopted Public Choice theory and Game theory to assess the benefits of tax competition for those countries that are small and lack natural resources. He found that tax competition was beneficial for these small countries.

For many years, the Joint Editor of this journal was John Passant. Unfortunately, John Passant passed away earlier this year and he is deeply missed for his energy and enthusiasm in producing the journal. He was a most generous and fair-minded person who was an admired member of the tax community in Australia. This edition of the Journal of Australian Taxation is dedicated to his memory.

The Editor is very grateful for the editorial assistance provided by Stephanie Bruce from Curtin University and her group of volunteer student editors at Curtin University:

- *Courtney Banks* – Bachelor of Commerce (Business Law and Marketing)
- *Keane Bourke* – Bachelor of Laws, Bachelor of Arts (Journalism)
- *Emma Harvey* – Bachelor of Commerce (Human Resource Management and Business Law)

JOHN MCLAREN

Editor