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Editorial

Given the global trend towards greater reliance on self-assessment together with the expectation that tax administrations achieve more with even fewer resources, maximising voluntary taxpayer compliance remains today a key challenge for tax administrators. Addressing the challenge requires the efforts of many – to bring fresh thinking and new directions to the table; to enhance awareness of new and emerging issues; to share new perspectives and innovative strategies; and to engage in dialogue, sharing and evaluating the lessons learnt. Many of the underlying issues are common. For example, how can tax administrations reduce tax avoidance and fraud? What can governments do to reduce costs for tax administrations and tax payers? To what extent should tax administrators seek to influence public policy? Whilst the solutions may vary between jurisdictions, the pursuit of understanding of taxpayer behavior and improvements in administrative efficiency are common goals, and collaboration by key stakeholders is an essential part of addressing the challenge.

To this end Atax was proud to host the Atax 10th International Tax Administration Conference, “Risky Business”, held in Sydney on 2 & 3 April 2012. This is a biennial Conference, sponsored in 2012 by CPA Australia, IBFD and The Tax Institute, which continues to attract leading tax administrators, academics, and practitioners from around the globe.

The 10th Conference was opened by the Hon Sir Anthony Mason AC KBE QC, former Chief Justice of the High Court of Australia. Keynote speakers explored international approaches across a range of tax compliance and administration issues including reforms, risks and change. They included Mr Michael D’Ascenzo AO, Commissioner of Taxation Australia; Mr Dave Hartnett CB, Permanent Secretary for Tax, HM Revenue & Customs; Mr Bob Russell, CEO, Inland Revenue Department, New Zealand; Professor Judith Freedman, Professor of Taxation Law at Oxford University and Adjunct Professor at the Australian School of Business; Ms Nina Olson, National Taxpayer Advocate, Internal Revenue Service; Mr Ali Noroozi, Inspector General of Taxation, Australia; and Professor Richard Highfield, OECD and Adjunct Professor at the Australian School of Business.

Attendees at the Conference came from far and wide including Australia, New Zealand, United Kingdom, United States, Japan, Malaysia, Singapore and South Africa. Sharon Smulders of the University of Pretoria was awarded The Cedric Sandford Medal for the best paper presented at the Conference. The medal is in memory of the late Emeritus Professor Cedric Sandford. Sharon’s paper, on establishing a baseline for the measurement of compliance costs in South Africa is included in this special edition of the *eJournal of Tax Research*.

Each of the selected papers presented at the Conference and published in this special edition after peer review makes a unique contribution to tax research. They

demonstrate critical thinking in many diverse aspects of tax administration, from legal reform to tax return simplification and the measurement of compliance costs. They also include developments from the disciplines of behavioural economics and psychology. There is reflection on the history and impact of the compliance pyramid – first developed in Australia and now embraced by many jurisdictions throughout the world. Finally, there is the sharing of latest developments in tax risk management models and practices in the Australian Taxation Office, widely recognised as a leading modern tax administration.

It does give us great pleasure to present to you this special edition on tax administration and we feel very privileged to be part of this strong and supportive research community. We do hope you will consider being part of Atax's 11th International Tax Administration Conference, to be held in Sydney in early 2014. Further details will be made available on our School website (www.tbl.asb.unsw.edu.au) in the second half of 2013.

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