

Editorial note

Recently Professor Paul Andon, Head of the School of Accounting, Auditing and Taxation at UNSW Sydney, agreed that I would step down as a co-editor of the *eJournal of Tax Research* after the publication of Issue 1, Volume 20 of the journal. In my final editorial note, I would like to reflect on my near two-decade journey as a co-editor and to thank the various people who have made my journey an enjoyable and productive one.

In early 2003, Rodney Fisher and I were approached by then Associate Professor (now Emeritus Professor) Chris Evans, Director of Atax, to start a new tax journal. Unlike existing tax journals in Australia at the time, eg, *Australian Tax Forum*, *Australian Tax Review*, *Revenue Law Journal* and the *Journal of Australian Taxation*, the new journal would be online in format, international in geographical coverage and inclusive in scope, covering tax law, tax policy and tax administration, and studies from both a doctrinal and empirical perspective. With the invaluable assistance of various people, including then Associate Professor (now Emeritus Professor) Neil Warren and then Librarian Colin Fong, the *eJournal of Tax Research* was born. The late Justice Graham Hill, a strong supporter of Atax, launched the inaugural issue of the *eJournal* at a reception held in Atax's Coogee seaside campus on 10 September 2003. A foundation member of the Editorial Board of the *eJournal*, his untimely passing in 2005 was deeply mourned by the tax community. An obituary for Justice Hill was provided by Atax former Deputy Director, Associate Professor Patrick Gallagher in Issue 2, Volume 3 (2005) of the *eJournal*.

Over the past two decades, I have worked with many co-editors, including Mr (later Associate Professor) Rodney Fisher, Associate Professor (now Professor) Michael Walpole, Associate Professor (now Winthrop Professor in the Law School at the University of Western Australia) Nolan Sharkey, Professor (now Emeritus) John Taylor, Dr Alexandra Evans, and most recently, Dr Youngdeok Lim and Scientia Associate Professor Yan Xu. I would like to congratulate Youngdeok for his recent promotion to Associate Professor. I have enjoyed productive working relationships with all my co-editors and would like to thank each of them for their friendship and collaboration. In particular, Michael Walpole and I successfully worked together to improve the ranking of the *eJournal* from the original B level to the current A level in the Journal Quality List of the Australian Business Deans Council (ABDC). There have also been many guest editors of special issues who deserve mention. They include Professors Reuven Avi-Yonah, Duncan Bentley, Chris Evans, Margaret McKerchar, Neil Warren, and Robin Woellner, Ms Kathrin Bain, Ms Mary Ip, Dr Peter Mellor and Mr Grant Wardell-Johnson.

From its inception, the *eJournal* has received tremendous support from an array of eminent multidisciplinary tax scholars and practitioners from around the world. Many of them have agreed to join the Editorial Board of the *eJournal*. Over the years, the Editorial Board has gradually expanded to reflect the changing nature of the tax discipline. Last year, many new appointments were made to diversify and rejuvenate the Board. I note, again with sadness, the passing of Professor John Tiley, another foundation member of the Board, on 30 June 2013. A special issue (number 1, volume 12), edited by Margaret McKerchar, was published in 2014 to honour Professor Tiley's immense and influential contributions to tax law.

The publication of a journal is truly a joint product. It is my duty to thank two sets of people who provide essential inputs to a journal issue, namely, the authors and the production editors. I am very grateful to all authors who have chosen the *eJournal* as an outlet for their tax research. Their continuing support is much needed for the *eJournal* to maintain or improve its ranking as an A journal in the ABDC list.

My thanks also go to all of the *eJournal's* production editors, past and present, including Darren Massey, Zaid Crouch, Cindy Chan, Kathrin Bain, Edmond Wong, Ashley Cheng, Christa Mobbs, Margaret Connor, Mersina Davidson, Leanne Clarey, Amanda Uppal and Dr Peter Mellor. In particular, I would like to acknowledge Edmond's efforts in successfully applying to have the *eJournal* indexed by Scopus.

As an online journal, the *eJournal of Tax Research* has relied on many people for technical support. In this context, I would like to express my appreciation to Glen Jeffrey, Chris Katselas, Margaret Connor, Lydia McDonnell and Florence Yang. In particular, I would like to thank Glen for designing and launching the inaugural *eJournal* website, and Lydia and Florence for transferring the *eJournal* from its original website to the current website.

Last, but by no means least, I would like to thank the readers of the *eJournal*. It is you who make the *eJournal* what it is. Access to the *eJournal* is free and I would like to encourage you to continue to make the greatest possible use of the journal.

Leaving the journal after almost two decades as co-editor, I cannot help but feel a tinge of sadness. Yet, I also feel excited and optimistic about the future of the *eJournal*. Under the energetic and visionary leadership of the new editorial team of Alexandra, Yan and Youngdeok, I am quietly confident that the *eJournal* will go from strength to strength as it enters its third decade of operation. Please continue to extend your ongoing support to the *eJournal* and the new editorial team.

Best regards,

Binh Tran-Nam
Founding co-editor, *eJournal of Tax Research*