

Editorial note

There have been a number of important developments in the OECD's program to reform the international tax system on corporate taxation in light of the 'digitalisation and globalisation of the economy'. On 18 January 2023, the OECD issued a statement indicating that the estimated revenue from the proposed global minimum tax under Pillar 2 would be around USD 220 billion, revised up from the previously forecast USD 125 billion. On 3 February 2023, the OECD released the long-awaited 'Administrative Guidance on the Global Anti-Base Erosion Model Rules (Pillar Two)', pursuant to the GloBE rules, to facilitate a globally coordinated approach as countries work on their domestic implementation of Pillar 2.

The first two articles ('The geography of corporate tax avoidance' and 'A diagnostic tool for assessing the corporate income tax compliance burden: pilot study findings') broadly align with these developments as they focus on corporate income tax. The next three articles ('How tax gap can inform tax policy and administration: a case study of Australia's individual income tax', 'The impact of demographic variables on value-added tax compliance in South Africa', and 'Tax professionals' perceptions on Malaysian HNWIs' compliance behaviour') continue the themes of compliance and the focus on individuals.

This issue also begins an initiative, of actively promoting the work of early career researchers, that we are keen to continue at the *eJTR* into the future. The first article 'The geography of corporate tax avoidance' is the first published article for its lead author Yuan Helen Ping. Congratulations on this achievement! We wish her all the best with her PhD candidature.

On a separate note, Dr Alex Evans decided to resign from her position as co-editor of the *eJTR*. Alex joined the *eJTR* team as an associate editor in 2018 and has been a co-editor since January 2022. She has made important and immense contributions to the development of the *eJTR*. We wish to take this opportunity to thank her for her contributions and wish her all the best in her future endeavours.

It is also our sad duty to report the untimely passing of Emeritus Professor John Taylor, a co-editor of the *eJTR* from late 2013 to September 2021, covering publications from Volume 10 Issue 3 to Volume 19 Issue 1. To commemorate Professor Taylor's contributions to the development of the *eJTR*, a special issue that is to be co-edited by Emeritus Professor Chris Evans and Professor Binh Tran-Nam will be published in 2024.

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