



# JOTA

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## CONTENTS

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### ARTICLES

#### PROFESSIONAL MISCONDUCT IN INTERNATIONAL TAXATION

*Rasmus Corlin Christensen, Leonard Seabrooke* ..... 6

#### THE ROLE OF INCOME TAX IN THE GENESIS OF THE TAX PROFESSION

*Jane Frecknall-Hughes*..... 23

#### ADDRESSING GENDER ISSUES THROUGH THE MANAGEMENT OF TAX TALENT

*Matthew Sorola, Dionysios Karavidas, Martin Laheen*..... 51

#### DO TAX EXPERTS AND NON-EXPERTS DIFFER IN THEIR SENSE OF FAIRNESS ABOUT A MORE EVEN DISTRIBUTION OF “DIGITAL” PROFITS ACROSS COUNTRIES? - EVIDENCE FROM A SURVEY IN GERMANY

*Stefan Greil, Christian Schwarz, Stefan Stein*..... 74

#### TAX PROFESSIONALS IN THE ACADEMIC SPOTLIGHT: A REVIEW OF RECENT LITERATURE

*Till-Arne Hahn & Rodrigo Ormeño Pérez*..... 96

#### TAX EFFORT IN DEVELOPING COUNTRIES: WHERE IS SRI LANKA?

*Harsha Konara Mudiyansele, Anu Rammohan, Shawn Xiaoguang Chen*..... 162

#### PROPOSAL FOR VOLUNTARY DISCLOSURE PROCEDURES IN CHINA

*Noam Noked & Yan Xu*,..... 190

#### REVIEW OF RECENT LITERATURE

*Various Contributors* ..... 213

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JOTA provides an interdisciplinary forum for research on all aspects of tax administration. Research in this area is currently widely dispersed across a range of outlets, making it difficult to keep abreast of. Tax administration can also be approached from a variety of perspectives including, but not limited to, accounting, economics, psychology, sociology, and law. JOTA seeks to bring together these disparate perspectives within a single source to engender more nuanced debate about this significant aspect of socio-economic relations. Submissions are welcome from both researchers and practitioners on tax compliance, tax authority organisation and functioning, comparative tax administration and global developments.

The editorial team welcomes a wide variety of methodological approaches, including analytical modelling, archival, experimental, survey, qualitative, and descriptive approaches. Submitted papers are subjected to a rigorous blind peer review process.

## **SUBMISSION OF PAPERS**

In preparing papers for submission to the journal, authors are requested to bear in mind the diverse readership, which includes academics from a wide range of disciplinary backgrounds, tax policymakers and administrators, and tax practitioners. Technical and methodological discussion should be tailored accordingly and lengthy mathematical derivations, if any, should be located in appendices.

## **MESSAGE FROM THE CHARTERED INSITUTE OF TAXATION**

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