

eJournal of Tax Research

Volume 5, Number 2 (Michigan Issue)

December 2007

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Introduction

The OECD/International Network for Tax Research (INTR) held its inaugural conference *Tax and Development* on November, 3–5, 2006, at the University of Michigan Law School. The INTR is a network of about 25 academic institutions that have been asked by the OECD to cooperate in conducting research on tax topics of interest to the OECD.

The conference was attended by about 50 people, including 38 speakers (mostly faculty from 21 different universities in 10 countries), students from both the Law and Business Schools and the Economics Department, practitioners, and representatives of the OECD and the IMF. The conference brought together academics from both developed and developing countries. Developing countries represented included Argentina, China, Nigeria, South Korea and Vietnam.

The papers published in this edition of the eJTR are just a refereed sample of the diversity of topics covered, and the depth in which they were addressed. We take pleasure in presenting readers with this “Michigan” issue of the eJTR.

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