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EDITORS' NOTE

The *eJournal of Tax Research* is a refereed journal that publishes original, scholarly works on all aspects of taxation. It aims to promote timely dissemination of research and public discussion of tax-related issues, from both theoretical and practical perspectives. It provides a channel for academics, researchers, practitioners, administrators, judges and policy makers to enhance their understanding and knowledge of taxation. The journal emphasises the interdisciplinary nature of taxation.

SUBMISSION OF ORIGINAL MATERIAL

Submission of original contributions on any topic of tax interest is welcomed, and should be sent as an email attachment (Microsoft Word format) to the Production Editor at <ejtr@unsw.edu.au>.

Submission of a manuscript is taken to imply that it is an unpublished work and has not already been submitted for publication elsewhere. Potential authors are requested to follow the "Notes to Authors", which is available from the journal's website.

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Editorial Announcement

We note with profound sadness the untimely passing of Professor John Tiley CBE LLD FBA QC (Hon), a founding member of the Editorial Board of the *eJournal of Tax Research*. Professor Tiley, a Fellow of Queens' College, founder of Cambridge University's Centre for Tax Law and a Fellow of the British Academy, was a pre-eminent tax law academic in the United Kingdom for three decades. In 2003, Professor Tiley became the first person to be appointed CBE for research in the tax field. He was also appointed an honorary Queen's Counsel in 2009.

Professor Tiley was an enthusiastic supporter of the *eJournal of Tax Research*, becoming one of the first members of the Editorial Board of the *eJournal of Tax Research* in 2003. His passing represents a great loss to tax academia in general and the *eJournal of Tax Research* in particular. On behalf of the *eJournal of Tax Research* and the School of Taxation and Business Law of The University of New South Wales, we wish to extend our deepest sympathy to his widow and children.

The *eJournal of Tax Research* plans to publish a special issue in 2014 to honour Professor Tiley's many contributions to tax law. This special issue will be edited by Professor Margaret McKerchar, a long-time friend of Professor Tiley. Please send your submissions to Professor McKerchar <m.mckerchar@unsw.edu.au> by 28 February 2014.

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