# Editorial

Professor Binh Tran-Nam's moving editorial note above shows his long history with the *eJournal of Tax Research* and his care and commitment to the stewardship of the *eJTR* over a nearly 20-year period. This involvement over such a long period of time is a huge accomplishment in itself. We and the School of Accounting, Auditing and Taxation (formerly Atax and then the School of Taxation and Business Law) could not be more grateful for all the time, energy and care that Professor Tran-Nam has invested in the *eJTR*.

As Professor Tran-Nam's editorial note mentioned, the *eJTR* is one of only a very few interdisciplinary journals which publishes articles across the tax law, tax policy, tax administration, economics and accounting disciplines in the Southern hemisphere. Professor Tran-Nam's clarity of vision has enabled the *eJTR* to flourish. In just the past six years, the journal has published articles on topics as diverse as:

- 'Taxation of automation and artificial intelligence as a tool of labour policy' (Vincent Ooi and Glendon Goh, 2022, Volume 19, Number 2)

- 'The effect of family ownership on aggressive tax avoidance in Indonesia' (Astuti Titiek Puji, Rahmawati, Y. Anni Aryani and Doddy Setiawan, 2019 Volume 17, Number 1)

- 'European VAT and the digital economy: recent developments' (Cristina Trenta, 2019, Volume 17, Number 1)

- 'Swimming upstream: leveraging data and analytics for taxpayer engagement – an Australian and international perspective' (Amanda Veit, 2019, Volume 16, Number 3)

- 'Shifting digital currency definitions: current considerations in Australian and US tax law' (Karen Powell and Monica Hope, 2019 Volume 16, Number 3)

- 'New Zealand's 'experience' with capital gains taxation and policy choice lessons from Australia' (Kerrie Sadiq and Adrian Sawyer, 2019, Volume 16, Number 2)

- 'The effect of professional standards on confirmation bias in tax decision-making' (Darius Fatemi, John Hasseldine and Peggy Hite, 2018, Volume 16, Number 1)

- 'Comparison of a lower corporate income tax rate for small and large businesses' (John Freebairn, 2017, Volume 15, Number 1)

- 'Tax compliance costs in developing countries: evidence from Ethiopia' (Wollela Abehodie Yesegat, Jacqueline Coolidge and Laurent Olivier Corthay, 2017, Volume 15, Number 1)

- 'Risks of IFRS-based taxation: the application of section 24JB by authorised users to hedged relationships' (Pieter van der Zwan, 2017, Volume 15, Number 1)

- 'Effects of tax reform on average personal income tax burden and tax progressivity in Germany under the particular consideration of bracket creep' (Chang Woon Nam and Christoph Zeiner, 2016, Volume 14, Number 3)

- 'The UK general anti abuse rule: lessons for Australia?' (Benjamin Kujinga, 2016, Volume 14, Number 3)

- 'The purpose of tax law: a perspective on financial instruments' fair value adjustments in Portugal' (António Martins and Daniel Taborda, 2017, Volume 15, Number 3)

- 'Behavioural insights in tax collection: getting the legal settings right' (Emily Millane and Miranda Stewart, 2019, Volume 16, Number 3)

Our contributing authors are from a range of countries and disciplines and the jurisdictional coverage is similarly broad. Again, this is something that Professor Tran-Nam has passionately encouraged during his stewardship of the journal and we will continue to develop the vision and strengths.

What is most striking is Professor Tran-Nam's kindness and generosity in nurturing us as new editors, teaching us what the role of editor involves and instilling in us the responsibility of the role. While the *eJTR* will soon start a new administration journey (moving onto an online professional platform) to make the process more seamless and timely for authors and reviewers, Professor Tran-Nam's legacy will very much live on in its pages online.

We thank Professor Tran-Nam so much for everything. It was a privilege to work alongside you. You will be greatly missed by everyone who has interacted with you as a co-editor, an author and reviewer in our *eJTR* community.

Alex Evans, Youngdeok Lim and Yan Xu