

# eJournal of Tax Research

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demonstrate critical thinking in many diverse aspects of tax administration, from legal reform to tax return simplification and the measurement of compliance costs. They also include developments from the disciplines of behavioural economics and psychology. There is reflection on the history and impact of the compliance pyramid – first developed in Australia and now embraced by many jurisdictions throughout the world. Finally, there is the sharing of latest developments in tax risk management models and practices in the Australian Taxation Office, widely recognised as a leading modern tax administration.

It does give us great pleasure to present to you this special edition on tax administration and we feel very privileged to be part of this strong and supportive research community. We do hope you will consider being part of Atax's 11<sup>th</sup> International Tax Administration Conference, to be held in Sydney in early 2014. Further details will be made available on our School website ([www.tbl.asb.unsw.edu.au](http://www.tbl.asb.unsw.edu.au)) in the second half of 2013.

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