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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.

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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 honourary 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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