Editorial Announcement

Binh Tran-Nam

Rodney Fisher has resigned from Atax and from his position as coeditor of the eJournal of Tax Research to take up an appointment as Senior Manager, National Tax, with Ernst & Young, Australia. His many contributions to the eJournal of Tax Research, particularly in its planning phase, are gratefully acknowledged. We trust Rodney will not be lost to the academia entirely in that he will contribute to the eJournal in his new capacity as an author.

Associate Professor Michael Walpole has been appointed to be the new coeditor of the eJournal with effect from 6 August 2004.

I look forward to a long lasting and fruitful collaboration with Michael.