

# eJournal of Tax Research

Volume 11, Number 3  
Special Edition: 10<sup>th</sup> Anniversary Edition

December 2013

## CONTENTS

245	Editorial announcement <b>Binh Tran-Nam</b>
246	Introduction to the 10th anniversary issue of the eJournal of Tax Research <b>Binh Tran-Nam, C John Taylor</b>
259	Buenas notches: lines and notches in tax system design <b>Joel Slemrod</b>
284	Designing tax policy: constraints and objectives in an open economy <b>Richard M. Bird, J. Scott Wilkie</b>
321	The European Union constitution and the development of tax policy <b>Nigar Hashimzade and Gareth Myles</b>
342	Far east tax policy lessons: good and bad stories from Hong Kong <b>Richard Cullen</b>
375	Crossed lines: two cases of tax policy incoherence <b>Sheila Killian</b>
386	Conduit companies, beneficial ownership, and the test of substantive business activity in claims for relief under double tax treaties <b>Saurabh Jain, John Prebble, Kristina Bunting</b>
434	Too rich to rein in? The under-utilised wealth tax base <b>Natalia Chatalova and Chris Evans</b>

## Editorial announcement

This is a special issue that commemorates the 10<sup>th</sup> Anniversary of the *eJournal of Tax Research*. The 10<sup>th</sup> Anniversary issue comprises papers from leading tax researchers around the world. Many members of the Editorial Board have contributed to this special issue. I also wish to take this opportunity to report some recent developments of the *eJournal*.

Firstly, and most importantly, the *eJournal* has recently been ranked an A journal by the Australian Business Deans Council (ABDC). This new and improved ranking by the ABDC is in addition to the continuing A ranking of the *eJournal* by the Council of Australian Law Deans. This is a very good news and we will be striving hard to maintain and improve our new ranking by the ABDC.

Secondly, Eddie Wong, our valued production editor, resigned to take up a job at a law firm in late 2013. However, we are fortunate to be able to appoint Ashley Cheng, a combined-degree graduate with first class honours in economics, to a fixed-term production editorship. We are confident that Ashley will continue the good work of previous production editors.

Thirdly, I wish to congratulate Nolan who was appointed Winthrop Professor of Law at the University of Western Australia (UWA), a member of the Group of Eight universities in Australia, with effect from 1 January 2014. Nolan has been a coeditor of the *eJournal* since December 2010 and has made important contributions to the development of the *eJournal*. I have enjoyed working with Nolan and wish to take this opportunity to thank him. I wish him all the best in his new appointment.

Nolan's move to UWA necessitates a change in the *eJournal's* coeditorship. I am pleased to announce that Professor John Taylor, Head of School of Taxation and Business Law (Atax) at UNSW Australia, has kindly agreed to become coeditor of the *eJournal*. John is a highly respected tax law academic who has published widely in various areas of taxation, including double tax treaties, corporate shareholder taxation, cross-border aspects of corporate shareholder taxation, taxation of income flowing through non-corporate intermediate entities, and capital gains tax. His appointment will further strengthen the reputation of the *eJournal* and I look forward to a positive collaboration with him.

Binh Tran-Nam (on behalf of John Taylor and Binh Tran-Nam)  
School of Taxation and Business Law (Atax)  
UNSW Australia