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Editorial

It is a privilege to have been invited back by the JTR to pen this editorial for its December 2011 issue. This might be described as an “indirect tax” issue of the JTR because all the articles are about aspects of indirect tax.

The first article, by Vincent Mangioni is about land tax and the challenge of maintaining transparency in the context of land valuation. Mangioni attempts to measure the transparency aspects of the land development measures. The second article looks further into the Pakistan authored work of Saira Ahmed, Vaqar Ahmed and Catherine Jones and assesses contentious taxation reforms being introduced to broaden the tax base and rationalize the rate structure of different taxes. The article assesses some direct agricultural taxes as more attractive for collection and revenue adequacy. The authors make a case for an increase in revenue collection which, in turn, will allow for an increase in sector spending. Bearing in mind that the authors’ intention is not to plucking of feathers with limited hissing

¹, the authors advocate an incremental approach to tax reform with a gradual increase in the tax net.

The article on VAT in Pakistan brings this issue of the JTR neatly to a series of invited articles

¹ The quote “The art of taxation consists in so plucking the goose as to obtain the largest possible amount of feathers with the smallest possible amount of hissing.” is attributed to the 17th Century French statesman (Minister of Finance to Louis XIV) Jean-Baptiste Colbert. But this writer has never been able to accurately track down its source.

caused by the introduction of the Civil Dispute Resolution Act 2011 (CDA) as well as changes to the Federal Court Rules.

Readers will find these excellent articles useful as a source of information and stimulus in your own research.

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