

# Editorial

For 26 years the School of Taxation & Business Law at the University of New South Wales has hosted the biennial International Conference on Tax Administration. Over the years the conference has addressed significant themes. It has provided an environment for deep discussion of ground-breaking research and ideas. Regulators, policy-makers, administrators, academics and global influencers use it to help shape international tax administration, with a particular focus on the Asia Pacific region.

The 2018 conference theme, 'Tax system integrity in a digital age' attracted senior tax administrators from Australia and New Zealand, national and international tax regulators (including the National Taxpayer Advocate from the United States), and leading international tax scholars. With sponsorship of the conference by the Tokyo-based think tank, the Asian Development Bank Institute, it was appropriate that the Asia Pacific region was well represented by leading researchers and policy-makers.

The conference papers drew on the latest developments in tax administration, reports and initiatives of global organisations such as the OECD.<sup>1</sup> Some explored the challenges

opportunities both for immediate improvement of tax administration and for further research designed for economic and social impact. Authors explored tax system integrity in a world of clouded technologies, big data, automation and analytics, artificial intelligence, digital identity, cybersecurity and privacy challenges and the development of blockchain and other technology solutions. They also considered equity, bias and the issue of exclusion for the digitally disenfranchised in society.

The rich dialogue of the conference was enhanced through the multiple disciplines of the researchers and the breadth of international representatives of every sector. seldom are those influencing, designing, regulating, administering, enforcing and reviewing tax administration able to convene and discuss in a safe environment, many of the most challenging issues they face. Equally valuable was the opportunity to discuss the range of potential scenarios that will eventuate and explore how international tax administration could and should respond. This volume represents the best work of those

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<sup>1</sup> For a more detailed overview, see Yige Zu and Richard Kiewer, 'Review of the 13th International Conference on Tax Administration, Sydney, 2018: Tax System Integrity in a Digital Age' (2019) 4(2) 127.

research following that dialogue. It incorporates the comments of blind referees to further develop the quality.

The lead article by scholars from Vienna University of Economics and Business won the Cedric Sanford Medal and examines the impact of the sharing economy on global tax administrations. The articles in this special edition consider the particular challenges of a digital age for tax administration and compliance, taxpayer rights, tax dispute resolution, and related substantive legal and tax system issues.

The 14th International Conference on Tax Administration is in 2020 and in 2019 there will be a call for papers to examine another theme at the frontiers of tax thinking.

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