

International Tax Challenges for Developing Countries

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Document Version
Final published version

DOI:
[10.36368/njolas.v4i01](https://doi.org/10.36368/njolas.v4i01)

Publication date:
2021

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Citation for published version (APA):
Lind, Y. (Ed.) (2021). *International Tax Challenges for Developing Countries*. Umeå University. Nordic Journal on Law and Society Vol. 4 No. 1 <https://doi.org/10.36368/njolas.v4i01>

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Download date: 20. Jul. 2024



Editorial

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The texts in this special issue originate from an international network of young tax scholars that despite being early in their careers already have produced original, high qualitative research with boundary-breaking ideas, based on cross-cutting methods and perspectives. It is a great achievement, considering how the traditional positivist position in tax research, particularly in the law discipline, has limited the scope of research under a unified ideology of fiscal neutrality and optimal taxation for economic growth. This narrow mainstream concept has had a strong impact on tax policies and reforms during many decades, leading to increasing economic inequalities between groups, individuals, states and regions. A growing new generation of tax scholars have critically examined the negative development by applying tax sustainability issues on equality, fairness and social justice on their academic field of work. It is reassuring to also see that a global forum as the TaxCOOP 2020 conference launched a distinguished recognition program, appointing 35 future leaders as “the most promising young tax policy enthusiasts who passionately contribute to the advancement of taxation and tax justice”.

Yvette Lind, who is the editor of this volume, is a member of the group of 35 young leaders, one which TaxCoop has high hopes for their commitment and potential to shape fairer international tax systems in the future. Yvette’s work on this special issue shows them right. The collected work is novel, advanced and has a unique potential to contribute to a new understanding of how important the design of tax systems is for the wellbeing of societies and citizens. We see it as an honor to be able to support the publication of

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a collection of texts produced by the next generation of tax researchers, committed to tax fairness. We also look forward to publish yet another issue in *Njolas* edited by Yvette Lind with the preliminary title *Comparative Perspectives on Inequality within Taxation*”, forthcoming during the fall of 2021.