FORM A: ABDC 2013 JOURNALS LIST REVIEW
NEW ACADEMIC JOURNAL SUBMISSION

*** PLEASE NOTE THAT: FORM A is designed to formalise requests to the ABDC Journals Review Panel 2013 seeking the inclusion of an academic journal which is currently omitted from the ABDC 2010 list. Previously unrated journals should only be nominated in this form where a clear case can be made for them (a) achieving a minimum "business element test" and (b) satisfying a minimum threshold of research quality. Please complete a separate form relating to each journal for which you wish to make a submission of this type.

Journal Title: Journal of Chinese Tax and Policy

QA1. FIELD of RESEARCH (FoR) PANEL to which this request is directed (tick one box only):
- 0806 Information Systems
- 1401-1499 Economics
- 1501 Accounting
- 1502 Finance
- 1503 Management
- 1504-07 Marketing/Tourism/Logistics
- 180105/1801025 Business and Taxation Law

QA2. WHAT ABDC 2013 RATING DO YOU PROPOSE FOR THIS JOURNAL?
- A*
- A
- B
- C

QA3. IN ERA 2010, WHICH FoR GROUP WAS THIS JOURNAL ASSIGNED?
- 0806 Information systems
- 1401-1499 Economics
- 1501 Accounting
- 1502 Finance
- 1503 Management
- 1504-07 Marketing/Tourism/Logistics
- 180105/1801025 Business and Taxation Law
- OTHER: please specify
- New journal not previously ranked

QA4. WHAT ERA 2010 RATING WAS THIS JOURNAL ASSIGNED?
- A*
- A
- B
- C
- not applicable

QA5. NOMINATE "THE BEST" COMPARATOR JOURNAL (journal from the ABDC 2010 list that is most similar in research quality): Asia Pacific Tax Bulletin

QA6. JOURNAL INFORMATION
- Publisher: The University of Sydney Business School
- Frequency: two issues per year
- Current Volume: 2013 Current Issue: 1 ISSN: 1839-065X First Year Published: 2011
- Refereed (please tick one): yes no
- Editor’s Name: Miss Eva Huang
- Institution: University of Sydney
- Web Address: http://sydney.edu.au/business/research/journals/jctp

NATURE OF SUBMISSION

QA7. Primary submitter type (tick one box only)
- Higher Education Institutional Submission (e.g. formal submission from Business Faculty/School)
- Peak Body Submission (e.g. AFAANZ, ANZAM)
- Individual Submission

QA8. Primary submitter: BTL Panel

Institutional Affiliation:

QA9. Are there other signatories to this submission?
- Yes
- No
- If yes, how many signatories are there (including the primary submitter)?
The BTL panel is of the view that this journal should be included in the ABDC 2013 list as a 'C' ranked journal based on the information contained in the submission made by the Editor of this Journal (BTL_FA_F_007 see attached). We note that this is a comprehensive submission and agree with the case put forward.
**SUPPLEMENTARY INFORMATION: APPENDIX CHECKLIST**

The ABDC invites further supplementary and supporting information to be submitted by way of appendices.

**QA11. Mandatory “substantive business element test” (please tick one box only):**

- **Appendix A1:** Substantive business element test
  
  You should provide:
  
  - Simple metrics that demonstrate a substantive “business” element relating to the relevant FoR Panel e.g. > 50% of articles over 3 years written by business faculty or > 50% of articles over a recent 3-year period are of a business nature. For the purposes of this test, a research area is deemed to be “business” related provided that it meaningfully relates to (at least) one of the FoR Panels established for the ABDC journal list review.
  
  - The Editorial Board list and clearly establish that many academics on the board have meaningful links to the relevant area of business-related research.

- **ERA 2013 FoR code is the same as the requested FoR designation** (i.e. answer for QA1 = QA3) – **Appendix A1 is NOT required.**

**QA12. What supplementary information are you supplying (by way of appendices) to support your submission?** (these appendices should be seen to be optional – you have discretion over those that you choose to supply and those that you choose to ignore).

The following documents are attached in support of this application (please tick boxes as relevant):

- **Appendix A2:** List of Editorial Board Members
- **Appendix A3:** Description and Scope of Journal
- **Appendix A4:** Recommendations from eminent scholars in the relevant field
- **Appendix A5:** Comparisons with existing rated journals
- **Appendix A6:** Coverage in review articles
- **Appendix A7:** Impact Factors: SSCI or others
- **Appendix A8:** Other supporting documentation
- **Appendix A9:** Signatory Details – in cases where there are more than one signatory to the submission, list all signatory names and their university or relevant affiliations (this appendix should articulate with the answer given to QA8 above).
**FORM A: ABDC 2013 JOURNALS LIST REVIEW**
**NEW ACADEMIC JOURNAL SUBMISSION**

***PLEASE NOTE THAT***: FORM A is designed to formalise requests to the ABDC Journals Review Panel 2013 seeking the inclusion of an academic journal which is currently omitted from the ABDC 2010 list. Previously unrated journals should only be nominated in this form where a clear case can be made for them (a) achieving a minimum "business element test" and (b) satisfying a minimum threshold of research quality. Please complete a separate form relating to each journal for which you wish to make a submission of this type.

**Journal Title:** Journal of Chinese Tax and Policy

**QA1. FIELD of RESEARCH (FoR) PANEL to which this request is directed (tick one box only):**
- 0806 Information Systems
- 1401-1499 Economics
- 1501 Accounting
- 1502 Finance
- 1503 Management
- 1504-07 Marketing/Tourism/Logistics
- 180105/1801025 Business and Taxation Law

**QA2. WHAT ABDC 2013 RATING DO YOU PROPOSE FOR THIS JOURNAL?**
- □ A* □ A □ B □ C

**QA3. IN ERA 2010, WHICH FoR GROUP WAS THIS JOURNAL ASSIGNED?**
- 0806 Information systems
- 1401-1499 Economics
- 1501 Accounting
- 1502 Finance
- 1503 Management
- 1504-07 Marketing/Tourism/Logistics
- 180105/1801025 Business and Taxation Law
- □ OTHER: please specify
- □ New journal not previously ranked

**QA4. WHAT ERA 2010 RATING WAS THIS JOURNAL ASSIGNED?**
- □ A* □ A □ B □ C □ not applicable

**QA5. NOMINATE "THE BEST" COMPARATOR JOURNAL (journal from the ABDC 2010 list that is most similar in research quality):** Asia Pacific Tax Bulletin.

**QA6. JOURNAL INFORMATION**
- Publisher: The University of Sydney Business School
- Frequency: Bi-Annual
- Current Volume: 2013  Current Issue: 1  ISSN: 1839-065X  First Year Published: 2011
- Referred (please tick one): □ yes □ no
- Editor’s Name: Miss Eva Huang
- Institution: University of Sydney
- Web Address: http://sydney.edu.au/business/research/journals/jctip

**NATURE OF SUBMISSION**

**QA7. Primary submitter type (tick one box only)**
- □ Higher Education Institutional Submission (e.g. formal submission from Business Faculty/School)
- □ Peak Body Submission (e.g. AFAANZ, ANZAM)
- □ Individual Submission

**QA8. Primary submitter:** Miss Eva Huang
- Institutional Affiliation: University of Sydney Business School

**QA9. Are there other signatories to this submission?**
- □ Yes □ No

If yes, how many signatories are there (including the primary submitter)?
The importance of China on the global economic stage cannot be ignored, and its unique legal and tax systems are of great interest to international scholars and business people alike. China’s tax system is acquiring western features while remaining entrenched in its rich cultural and historical roots. This makes for interesting study, analysis and comparison as its laws are becoming more accessible.

The Journal of Chinese Tax and policy focuses on the policy, administrative and compliance aspects of the Chinese tax system. It promotes research that applies developed western methodologies to the special historical and cultural context of China, in order to objectively discuss policy and legal issues that may be faced by businesses in their dealings with China, thereby avoiding the dichotomy of doing China research by an outsider or an insider. It also welcomes comparative studies between China and other countries. The Journal is an internationally peer reviewed scholarly publication.

JCTP is the only English language publication that covers this subject matter, and since its first issue in 2011, there has been a positive response amongst academic, business and government experts. As such there are no similar or comparable journals that are listed with ACBD, and there is a significant untapped readership such as businesses interested in the implications of policy on their operations in China, academics studying the reform of China’s taxes, in terms of Chinese traditional policy and Western policy, as well as government officials, that are monitoring China’s emergence as a globally influential economy, and seeking to identify areas for improvement.
SUPPLEMENTARY INFORMATION: APPENDIX CHECKLIST

The ABDC invites further supplementary and supporting information to be submitted by way of appendices.

QA11. Mandatory “substantive business element test” (please tick one box only):

☐ Appendix A1: Substantive business element test
   You should provide:
   • Simple metrics that demonstrate a substantive “business” element relating to the relevant FoR Panel e.g. > 50% of articles over 3 years written by business faculty or > 50% of articles over a recent 3-year period are of a business nature. For the purposes of this test, a research area is deemed to be “business” related provided that it meaningfully relates to (at least) one of the FoR Panels established for the ABDC Journal list review.
   • The Editorial Board list and clearly establish that many academics on the board have meaningful links to the relevant area of business-related research.

☐ ERA 2013 FoR code is the same as the requested FoR designation (i.e. answer for QA1 = QA3) – Appendix A1 is NOT required.

QA12. What supplementary information are you supplying (by way of appendices) to support your submission? (these appendices should be seen to be optional – you have discretion over those that you choose to supply and those that you choose to ignore).

The following documents are attached in support of this application (please tick boxes as relevant):

☒ Appendix A2: List of Editorial Board Members
☒ Appendix A3: Description and Scope of Journal
☒ Appendix A4: Recommendations from eminent scholars in the relevant field
☒ Appendix A5: Comparisons with existing rated journals
☒ Appendix A6: Coverage in review articles
☒ Appendix A7: Impact Factors: SSCI or others
☒ Appendix A8: Other supporting documentation
☒ Appendix A9: Signatory Details – in cases where there are more than one signatory to the submission, list all signatory names and their university or relevant affiliations (this appendix should articulate with the answer given to QA8 above).
Appendix A1: Substantive Business Element Test:

The subject matter of the Journal of Chinese Tax and Policy is of a business nature. As a result 100% of articles published in JCTP have been of business nature.
Appendix A2: Editorial Board Membership:

Consultant Editor:
Dr Dongsheng Jin
Deputy Chair
Fiscal Science Research Centre of the State Administration of Taxation

Professor Tyrone Carlin,  
Professor of Financial Regulation and Reporting  
Co-Dean, The University of Sydney Business School  
Pro Vice-Chancellor, Education Operations  
The University of Sydney

Adjunct Professor Cynthia Coleman,  
Sydney Law School, The University of Sydney

Professor Richard Cullen, Visiting Professor,  
Faculty of Law, University of Hong Kong

Associate Professor Wei Cui,  
China University of Political Science and Law

Professor Hans Hendrischke, Professor of Chinese Business and Management  
Chair, Executive Committee, China Studies Centre  
The University of Sydney

Professor Rick Krever, Professor of Taxation,  
Director, Taxation Law and Policy Research Institute  
Monash University

Professor Jinyan Li  
Osgoode Hall Law School  
York University
Associate Professor Binh Tran-Nam
Australian School of Taxation and Business Law
University of New South Wales

Professor Andrew Terry,
Professor of Franchising
Chair, Discipline of Business Law, Business School
University of Sydney

Professor Jinzhi Tong
Chair of Department
Department of Public Economics, School of Economics
Xiamen University.

Professor Yansheng Zhu
Associate Dean,
Xiamen University Law School
Appendix A3: Description and Scope of Journal:

Journal of Chinese Tax and Policy
Editor: Eva Huang, the University of Sydney Business School

The importance of China on the global economic stage cannot be ignored, and its unique legal and tax systems are of great interest to international scholars and business people alike.

China's tax system is acquiring western features while remaining entrenched in its rich cultural and historical roots. This makes for interesting study, analysis and comparison as its laws are becoming more accessible. The Journal of Chinese Tax and Policy focuses on the policy, administrative and compliance aspects of the Chinese tax system. It also welcomes comparative studies between China and other countries.

The Journal is an internationally peer-reviewed scholarly publication. For Australian authors, this publication satisfies the description as a refereed journal in the current Department of Education, Employment and Workplace Relations (DEEWR) categories.

Objectives:
1. To use the journal and its associated activities as a platform to continue to promote research and collaboration in the field of Chinese Tax and Policy.
2. Make this platform into the bridge between scholars in China and those outside of China; the bridge between scholars of different disciplines that examine tax and policy issues within a Chinese context; and the bridge between the public and private spheres.
3. Establish the platform as the leading research group in Chinese tax and policy through its competitive advantage: bilingual, bicultural, comprehensive understanding and special sensitivities to the national circumstances of both China and developed western countries.
4. Secure research communication between the University of Sydney and government think tanks in China, and share this communication channel with members of the China Studies Centre. Promote the journal to be cited by government think tanks in China.
5. Build the foundation for cross disciplinary research on China to be performed outside of China. Establish the platform as the benchmark for possible future research groups, thereby contributing to making the University of Sydney Business School a leader in China Business research outside of China.

Activities
The International Conference of Chinese Tax and Policy
A programme committee chaired by Eva Huang, Professor Rick Krever from Monash University and a representative from the hosting university will choose the theme for each year’s conference. Discussions will be divided into three streams: public finance, law, and accounting and business practice.
A call for papers will be announced 6 months prior to the conference via the distribution mailing list of the JCTP, to allow the programme committee to choose papers, and allow for translation. A selected number of high quality papers will be sent for peer review, to be included in the JCTP.
Appendix A4: Recommendation from Eminent Scholars:

Note Introducing Professor Bin Yang
Bin Yang, Doctor of Economics, principal of Fujian Minjiang University, Professor of "Minjiang Scholars Program" of the Xiamen University, doctoral supervisor, one of the leaders of the national key discipline (public finance), a eminent scholar specialising in public finance and tax and macroeconomic issues. From 1991 to 1995, he served as deputy director of the Department of Public Finance, from 1995 to 2002, he was the Registra of the Xiamen University and also the Dean of Oujiang College and Jinjiang College of Xiamen University, since August of 2002, he was the principal of Minjiang University. He visited the University of York in UK, Monash University in Australia, University of Massachusetts, University of New South Wales in Australia, as a senior visiting scholar. Currently, he advises the China Taxation Association, China International Tax Research Association, Fujian Provincial People's Government, he is a member of the International Fiscal Association (IFA). In 1996, he achieved the fund of “Huo Yingdong Young Teacher Scholarship”. In 1998, he was selected in the “21st Century Talent Program” of Ministry of Education. In 2001, he was named Distinguished Professor of the first "Minjiang Scholars Program".
He is the writer or editor of well cited publications: “Public Finance”, “China Tax Reform Debate”, “Principles of Taxation”, “International tax”, ”Taxation”, “Rules of international tax systems and management practices Comparative Study”, “Efficiency and fairness of Tax Administration”, and “China Tax Practices”. He has published more than 180 papers on Chinese and international academic journals such as “Economic Research”, "Management World", "Financial Research", "Tax Research” and Tax Note International. He is the receiver of 8 important public finance research grants provided by the National Natural Science Foundation and the National Social Science Fund in China. He received 21 national or provincial research and teaching awards in China. Since November 2012, he was appointed as the vice president of Xiamen University.
Dear Sir or Madam,

I am writing to you in relation to the Journal of Chinese Tax and Policy, and its eligibility for listing with the Australian Council of Business Deans. I unreservedly recommend the Journal of Chinese Tax and Policy for listing with ACBD. It is the only English language Journal that covers this important subject matter, and therefore makes a significant contribution to the collection and distribution of academic, government and industry knowledge in this area. It has attracted submissions from scholars of eminent international standing, high level business people, and senior government officials. As such, it forms the preeminent source of information in the English language on China’s tax system, its reforms, history, and implications for business practice.

As China continues to emerge as an important trading partner for many developed countries, and a location that is desirable for many foreign businesses to operate within, English language journals, that disseminate knowledge relevant to academics, industry practitioners, and government officials, are of increasing importance. The Journal of Chinese Tax and Policy is used by international scholars, as a source of up-to-date information about the state of the Chinese tax system, in numerous countries, including Australia, China, the United States, the United Kingdom, Canada, Germany and Austria. It is a truly international journal, with high quality submissions, that make a meaningful impact upon academic, industry and government practices.

It is for these reasons that I recommend that the Journal of Chinese Tax and Policy is listed with the ACBD. Please do not hesitate to contact me if I can be of further help in your decision.

Yours faithfully,

Bin Yang
PHD, Professor of Public Finance and Taxation
Vice-president
Xiamen University
Email: binyang@xmu.edu.cn
### Appendix A8: Other Supporting Documentation:
Statistics as at 27 May 2013

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<th>Citation</th>
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<td>Natalie P Stoianoff</td>
<td>Journal of Chinese Tax and Policy, Vol. 1, No. 1, pp. 2-12, August 2011</td>
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Appendix A9: Signatory Details:

Primary Submitter:
Eva Huang
Lecturer | Discipline of Business Law
Editor | The Journal of Chinese Tax and Policy
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Cell: + 61 (0) 418 505 676
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Rick.Krever@monash.edu
<http://ssrn.com/author=996462>
1 June 2013

Ms. Eva Huang  
Editor, Journal of Chinese Tax and Policy  

re: Journal of Chinese Tax and Policy ABDC journal ranking submission

I confirm that I would like to be a signatory to Appendix A9 to the submission to the Australian Business Deans Council regarding the quality ranking of the Journal of Chinese Tax and Policy, submitted by you, Ms. Eva Huang as primary submitter.

Rick Krever  
Head, Department of Business Law and Taxation