**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:** World Journal of VAT/GST Law

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
- [X] 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 Journal of Taxation

QA6. JOURNAL INFORMATION
- **Publisher:** Hart Publishing Oxford
- **Frequency:** Two issue per year
- **Current Volume:**
- **Current Issue:**
- **ISSN:** 2048-8432 **First Year Published:** 2012
- **Referred (please tick one):** [x] yes  [ ] no
- **Editor’s Name:** Prof Joachim Englich  **Institution:** Muenster University
- **Web Address:** http://www.hartjournals.co.uk/vjvol/

**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 list as a 'C' ranked journal based on the information contained in the submissions of the School of Taxation and Business Law, UNSW (BTL_FA_F_006) and the Australasian Tax Teachers Association (ATTA) (BTL_FA_F_002) as attached. The two submissions did not concur on a proposed rating. After consideration of the evidence, the panel felt a "C" rating was appropriate.
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).
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NEW ACADEMIC JOURNAL SUBMISSION

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Journal Title: World Journal of VAT/GST Law

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): European Tax Journal

QA6. JOURNAL INFORMATION
Publisher: Hart Publishing
Frequency: 2 per year
Current Volume: 2  Current Issue: 1  ISSN: 2048-8432  First Year Published: 2012
Refereed (please tick one): ☒ yes  ☐ no
Editor’s Name: Joachim Englich  Institution: Meunster University
Web Address: http://www.hartjournals.co.uk/vjov/index.html

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: Australasian Tax Teachers Association
Institutional Affiliation: Peak Body for Tax Teachers in Australia and NZ

QA9. Are there other signatories to this submission?  ☐ Yes  ☒ No
  If yes, how many signatories are there (including the primary submitter)?
- The World Journal of VAT/GST Law is a new journal that commenced publication in 2012.

- The three editions to date show academic relevance in a very specialised field.

- The refereeing process is a double peer review process that meets the required level of academic rigour.

- The editorial board includes senior academics from a range of institutions and countries.
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):

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The importance of VAT/GST in all the leading developing nations cannot be overestimated. The volume of case law and legislation pertaining to VAT has grown enormously in recent years, with a corresponding increase in interest in VAT among practising lawyers, policy-makers and academic commentators. It is therefore all the more surprising that hitherto VAT has not been the subject of the sustained attention that a Journal is able to provide. It is with this in mind that an international team of experts has assembled to provide a forum for the systematic analysis of current developments in VAT law. The Journal is intended to become the primary source of informed comment and analysis among European practitioners and scholars, and a vital source of information and discussion at the international level. It will be an essential resource for leading accountancy and law firms, scholars of VAT and tax law in Europe and worldwide, European institutions, national tax courts, and practising lawyers specialising in this area. The journal will consist of an editorial, articles (2-3 longer articles and 2-3 short articles), current developments, case reports, documentation and book reviews.

The World Journal of VAT/GST Law is a peer-reviewed journal. For information about the peer-review process and requests for evidence of peer-review please contact the General Editor or Hart Publishing.

The World Journal of VAT/GST Law is an online journal but printed copies are available upon request.

[Source: http://www.hartjournals.co.uk/wjvol/index.html]

Peer Reviewed

“Notes for Contributors

8. The World Journal of VAT/GST Law is double peer-reviewed (double blind peer-reviewing will be done only on request for larger articles). Members of the Editorial Committee and Board of Editors serve as referees in addition to scholars who are not editors of the journal. The Editors reserve the right to decline to send submissions out for review if in their opinion a submission is clearly not of a sufficient standard or does not fit well with the journal's mandate.
9. Editorial evaluations consider both (a) scholarly excellence in light of referees' reports and (b) publishing concerns related to such criteria as the need for a balance of approaches, the degree of fit with the journal's mandate, and the journal's prior acceptance of articles on similar topics.

10. Submissions to the Journal must be exclusive to the Journal which does not accept submissions that are, or will be, under submission elsewhere. The Journal will not publish articles that have appeared previously or that will appear in another Journal or similar venue. The Journal is, however, open to occasional publication of translations of articles that have previously been published only in a language other than English and which the editors determine are significant articles deserving of wider readership.”

[Source: http://www.hartjournals.co.uk/wjvol/contrib.html]

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Director of Associação Brasileira de Direito Financeiro/Brazilian IFA branch, Brazil  

[Source: http://www.hartjournals.co.uk/wjvol/eds.html]

**Index of Papers**

See attachment
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Managing Director of the Institute for Tax Law, Muenster University (Germany)

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EUROPEAN UNION
The European Quick Reaction Mechanism against VAT fraud Ben JM Terra
Portugal: General transfer pricing adjustment clause introduced to the VAT regime in 2012 Tina Ehrke-Rabel

BRAZIL
Brazil: Senate Resolution 13 and the control of ICMS (VAT) tax incentives on imports granted by Brazilian states Marcos André Vinhas Catao
European Union: The proposal on the EU VAT treatment of vouchers Ben JM Terra and Elize T Terra
France: Establishing VAT fraud in the case of cross-border supply Yolande Sérandour

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

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Journal Title: WORLD JOURNAL OF VAT/GST LAW

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
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☐ 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): Australian GST Journal

QA6. JOURNAL INFORMATION
Publisher: Hart Publishing, Oxford
Frequency: Two issues per year
Current Volume: ☒ Current Issue: ☐ ISSN: 2048-8432 First Year Published: 2012
Refereed (please tick one): ☒ yes ☐ no
Editor’s Name: Professor Dr. Joachim Et Institute: Muenster University (Ger)
Web Address: http://www.hartjournals.co.uk/wjvvol/index.html

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: SCHOOL OF TAXATION AND BUSINESS LAW, THE UNIVERSITY OF NEW SOUTH WALES
Institutional Affiliation: -

QA9. Are there other signatories to this submission? ☐ Yes ☒ No
If yes, how many signatories are there (including the primary submitter)?
QA10. Executive Summary (250 words fully presented on this page only). In the space below succinctly highlight the most powerful elements of your case for including the designated new journal in the ABDC 2013 list and for the suggested rating given in QA2. Please use a “bullet point” style where possible.

- The World Journal of VAT/GST Law is a peer-reviewed journal.
SUPPLEMENTARY INFORMATION: APPENDIX CHECKLIST

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[Source: http://www.hartjournals.co.uk/wjvol/index.html]

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See attachment
NEW JOURNAL

WORLD JOURNAL OF VAT/GST LAW

An essential resource for leading accountancy and law firms, scholars of VAT and tax law in Europe and worldwide, European institutions, national tax courts, and practising lawyers specialising in this area.

GENERAL EDITOR
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