FORM B: ABDC 2013 JOURNALS LIST REVIEW
RATING DOWNGRADE SUBMISSION

*** PLEASE NOTE THAT: FORM B is designed to formalise requests to the ABDC Journals Review Panel 2013 seeking a downgrade in rating of an academic journal which is currently included and rated in the ABDC 2010 list e.g. seeking a drop in rating from an "A" to a "B" journal. Please complete a separate form relating to each journal for which you wish to make a submission of this type. Complete this form also, if there is a currently listed journal which you believe does not meet minimum research quality thresholds and should therefore be removed from the ABDC lists (e.g. because it is a "predatory" open access journal).

Journal Title: International VAT Monitor

QB1. 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

QB2. WHAT ABDC 2013 RATING DO YOU PROPOSE FOR THIS JOURNAL?
☐ A* ☐ A ☒ B ☐ C ☐ remove from ABDC list

QB3. WHAT ABDC 2010 RATING WAS THIS JOURNAL ASSIGNED?
☐ A* ☒ A ☐ B ☐ C

QB4. WHAT ERA 2010 RATING WAS THIS JOURNAL ASSIGNED?
☐ A* ☐ A ☐ B ☒ C ☐ not applicable

QB5. NOMINATE “THE BEST” COMPARATOR JOURNAL (journal from the ABDC 2010 list that is most similar in research quality): Bulletin for International Taxation

QB6. JOURNAL INFORMATION
Editor’s Name: Drs van der Corput & Annaconda Institution: IBFD

NATURE OF SUBMISSION

QB7. 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

QB8. Primary submitter: BTL Panel
Institutional Affiliation:

QB9. Are there other signatories to this submission? ☐ Yes ☐ No
If yes, how many signatories are there (including the primary submitter)?
QB10. Executive Summary (word limit: 250 words fully presented on this page only). In the space below succinctly highlight the most powerful elements of your case for downgrading the rating of the designated journal. Please use a “bullet point” style where possible.

The BTL panel is of the view that this journal should be downgraded on the ABDC 2013 list from an 'A' ranked journal to a 'B' ranked journal based on the information contained in the submission by the School of Taxation and Business Law, UNSW (BTL_FB_F_005) as attached. We agree with the case put forward. The panel had previously predicted that this journal would be downgraded. As such, a downgrade is consistent with both the panel prediction and submission received.
SUPPLEMENTARY INFORMATION: APPENDIX CHECKLIST

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

QB11. What supplementary information are you supplying (by way of appendices) to support your submission?

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

- [ ] Appendix B1: List of Editorial Board Members
- [ ] Appendix B2: Description and Scope of Journal
- [ ] Appendix B3: Recommendations from eminent scholars in the relevant field
- [ ] Appendix B4: Comparisons with existing rated journals
- [ ] Appendix B5: Coverage in review articles
- [ ] Appendix B6: Impact Factors: SSCI or others
- [ ] Appendix B7: Other supporting documentation
- [ ] Appendix B8: 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 QB9 above).
**FORM B: ABDC 2013 JOURNALS LIST REVIEW**
**RATING DOWNGRADE SUBMISSION**

***PLEASE NOTE THAT:*** FORM B is designed to formalise requests to the ABDC Journals Review Panel 2013 seeking a **downgrade** in rating of an academic journal which is currently **included and rated** in the ABDC 2010 list e.g. seeking a drop in rating from an "A" to a "B" journal. Please complete a **separate** form relating to each journal for which you wish to make a submission of this type. Complete this form also, if there is a currently listed journal which you believe does not meet minimum research quality thresholds and should therefore be **removed** from the ABDC lists (e.g. because it is a "predatory" open access journal).

<table>
<thead>
<tr>
<th>Journal Title:</th>
<th>INTERNATIONAL VAT MONITOR</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>QB1. FIELD of RESEARCH (FoR) PANEL to which this request is directed (tick one box only):</strong></td>
<td></td>
</tr>
<tr>
<td>[ ] 0806 Information Systems</td>
<td>[ ] 1401-1499 Economics</td>
</tr>
<tr>
<td>[ ] 1502 Finance</td>
<td>[ ] 1503 Management</td>
</tr>
<tr>
<td>[ ] 180105/1801025 Business and Taxation Law</td>
<td></td>
</tr>
<tr>
<td><strong>QB2. WHAT ABDC 2013 RATING DO YOU PROPOSE FOR THIS JOURNAL?</strong></td>
<td></td>
</tr>
<tr>
<td>[ ] A*</td>
<td>[ ] A</td>
</tr>
<tr>
<td><strong>QB3. WHAT ABDC 2010 RATING WAS THIS JOURNAL ASSIGNED?</strong></td>
<td></td>
</tr>
<tr>
<td>[ ] A*</td>
<td>[ ] A</td>
</tr>
<tr>
<td><strong>QB4. WHAT ERA 2010 RATING WAS THIS JOURNAL ASSIGNED?</strong></td>
<td></td>
</tr>
<tr>
<td>[ ] A*</td>
<td>[ ] A</td>
</tr>
<tr>
<td><strong>QB5. NOMINATE &quot;THE BEST&quot; COMPARATOR JOURNAL (journal from the ABDC 2010 list that is most similar in research quality):</strong></td>
<td>Bulletin for International Taxation</td>
</tr>
<tr>
<td><strong>QB6. JOURNAL INFORMATION</strong></td>
<td></td>
</tr>
<tr>
<td>Editor's Name: Drs Walter van der Corput and Fabiol MacInnes</td>
<td>Institution:</td>
</tr>
</tbody>
</table>

**NATURE OF SUBMISSION**

| QB7. 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 | |

| QB8. Primary submitter: | SCHOOL OF TAXATION AND BUSINESS LAW, THE UNIVERSITY OF NEW SOUTH WALES |
| Institutional Affiliation: | |

| QB9. Are there other signatories to this submission? | [ ] Yes | [ ] No |
| If yes, how many signatories are there (including the primary submitter)? | | |
QB10. Executive Summary (word limit: 250 words fully presented on this page only). In the space below succinctly highlight the most powerful elements of your case for downgrading the rating of the designated journal. Please use a “bullet point” style where possible.

• International VAT Monitor is a refereed journal (see attachment).

• There is a misconception that articles appearing in the International VAT Monitor are not refereed and this may have lead to its "C" rank according to the Australian Research Council's 2010 ranking and the Council of Australian Law Deans' 2009 ranking.
SUPPLEMENTARY INFORMATION: APPENDIX CHECKLIST

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

QB11. What supplementary information are you supplying (by way of appendices) to support your submission?

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

- Appendix B1: List of Editorial Board Members
- Appendix B2: Description and Scope of Journal
- Appendix B3: Recommendations from eminent scholars in the relevant field
- Appendix B4: Comparisons with existing rated journals
- Appendix B5: Coverage in review articles
- Appendix B6: Impact Factors. SSCI or others
- Appendix B7: Other supporting documentation
- Appendix B8: 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 QB9 above).
Appendix B1: List of Editorial Board Members/ Appendix B2: Description and Scope of Journal

International VAT Monitor

See attachments
Contributions of articles

The editors welcome original and previously unpublished contributions, which will be of interest to an international readership of tax professionals, lawyers, executives and scholars. Manuscripts will be subject to a review procedure and the editors reserve the right to make amendments which may be appropriate prior to publication. Manuscripts should be sent with a covering letter submitting biographical data and current affiliation to the editors, Fabiola Annacondia and Walter van der Corput, at the address on this page. The author will be notified of acceptance, rejection or need for revision within eight weeks. VAT News contributions will only be acknowledged by publication and an indication of the author’s name and affiliation. Articles may range from, preferably, 2,000 to 5,000 words. All articles are peer reviewed. Additional information may be obtained from the editors, e-mail: VATMonitor@ibfd.org.

ISSN 0925-0832 / © 2013 IBFD

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system or transmitted in any form or by any means, electronic, mechanical, photocopying, recording or otherwise, without the written prior permission of the publisher.

Applications for permission to reproduce all or part of this publication should be directed to permissions@ibfd.org.

Disclaimer

This publication has been carefully compiled by the IBFD and/or its author, but no representation is made or warranty given (either express or implied) as to the completeness or accuracy of the information it contains. The IBFD and/or the author are not liable for the information in this publication or any decision or consequence based on the use of it. The IBFD and/or the author will not be held for any direct or consequential damages arising from the use of the information contained in this publication.

However, the IBFD will be liable for damages that are the result of an intentional act (error) or gross negligence (prove schuld) on the IBFD’s part. In no event shall the IBFD’s total liability exceed the price of the ordered product.

The information contained in this publication is not intended to be an advice on any particular matter. No subscriber or other reader should act on the basis of any matter contained in this publication without considering appropriate professional advice.

For information about IBFD publications and activities, please visit our website at www.ibfd.org.
This journal focuses exclusively on VAT and sales tax and provides worldwide coverage.

Title: International VAT Monitor
Editor(s): Fabiola Annacondia, Walter van der Corput.
Date of publication: Bi-monthly
ISSN: 0925-0832
Type of publication: Journal
Terms: Up to five users. View purchase information

Price: € 690 / $ 915 (VAT excl.)

Package discount
Purchase this journal at a 25% discount by subscribing to selected Explorer packages. These are recognized by our clients as an invaluable part of their research, offering a diversified and in-depth coverage of regions and topics.

Read more

Online + Print format
Order both the print and online format of this journal and receive an 85% discount on the price of the print journal. The total price for both formats including the discount is €804.75/$1064.25 (VAT excl.). To order both formats or for more information, please contact Customer Service.

Why subscribe?
Over 100 countries now have some form of value added taxation (VAT). Therefore it has become one of the most significant taxes applied in the world today. The International VAT Monitor focuses exclusively on VAT and sales tax and provides worldwide coverage.

Main contents
- Detailed articles on current issues.
- Outlines of VAT or sales tax systems in specific countries, concentrating on new systems or significant changes.
- VAT News: succinct reports covering changes and amendments in VAT, sales tax and other relevant issues.
- Discussion and reviews of recent cases.
- Full coverage of the latest EU developments, including VAT cases before the EC Court of Justice and questions posed to the Commission by the European Parliament.

Downloads
Sample chapter
Sample copy of the VAT Committee Guidelines [Annex]

Package discount
Purchase this journal at a 25% discount by subscribing to selected Explorer packages. These are recognized by our clients as an invaluable part of their research, offering a diversified and in-depth coverage of regions and topics.

Read more

Online and Print format
Order both the print and online format of this journal and receive an 85% discount on the price of the print journal. The total price for both formats including the discount is €804.75/$1064.25 (VAT excl.). To order both formats or for more information, please contact Customer Service.

Journal Preview (optional free service)
As soon as the journal content is finalized we will send you a summary of forthcoming articles via e-mail with a hyperlink to the corresponding article. Our clients find this useful as it gives them instant access to articles of their interest.

View Journal Preview Archive
Subscribe

- Includes optional free e-mail service that informs you about the forthcoming topics of the journal.
- Articles and news items are based on research and contributions from VAT professionals from all over the world.
- Online version:
  - Create and save unique personalized research profiles.
  - Export articles to MS Word and PDF and entire issues to PDF quickly and easily.
  - Includes a real-time newsfeed. Tax News Service reports on VAT of the last 60 days are accessible to subscribers under the collection "News".
  - Articles are made available on publication.
  - Contains additional articles not available for print subscribers.
  - Access to the complete online archive dating back to 1999.
Contribution of articles

The editors welcome original and previously unpublished contributions, which will be of interest to an international readership of tax professionals, lawyers, executives and scholars. Manuscripts will be subject to a review procedure and the editors reserve the right to make amendments which may be appropriate prior to publication. Manuscripts should be sent with a covering letter submitting biographical data and current affiliation to the editors. The author will be notified of acceptance, rejection or need for revision within eight weeks. VAT News contributions will only be acknowledged by publication and an indication of the author’s name and affiliation. Articles may range from, preferably, 2,000 to 5,000 and, at the most, 8,000 words. For contributions and questions, please e-mail the editors.

Editors
Drs Walter van der Corput
Fabiola Annacondia, C.P.

Linguistic editor
Colin Woodward, CTA, VAT&Duties Consultant, UK

Editorial board
Prof. Dr Han A. Kogels (chairman), Netherlands
Marlene Botes, VAT specialist, South Africa
Michael W.M. van de Leur, meester in de rechten, Netherlands
Prof. Alan Schenk, United States
Prof. Patrick Wille, Belgium
Gorka Echevarria Zubeldia, Spain

Correspondents
Argentina: Daniel A. Calzetta
Australia: Richard Krever
Austria: Hannes Gurtnner
Belgium: Patrick Wille
Bosnia-Herzegovina: Dinka Antic, Jozo Pilić
Brazil: Marcelo Marques Roncagli
Bulgaria: Lubka Tzenova
Canada: David M. Sherman
Chile: Omar Morales
Croatia: Marko Marušić, Sanja Stošić
Cyprus: Yannis Tsangaris
Czech Republic: Milan Tomičak
Denmark: Claus Jespersen
Estonia: Jyri Kaido
Finland: Jonna Kontiö
France: Thierry Vialanoe
Germany: Sonja Mühlstein
Greece: Dimitra N. Koukouri
Hungary: Mária Vághelyi
India: Bhavna Doshi
Ireland: Michael O'Connor
Italy: Simonetta La Grutta
Japan: Atsushi Shibata
Lithuania: Robertas Dugevičius
Luxembourg: Erwan Loquet
Malta: Conrad G. Terragni
Montenegro: Tanja Ungurani
Netherlands: Lotty Boersma
New Zealand: Davidm White
Norway: Nils P. Eriksen
Peru: Alonso Rey Bustamante
Poland: Krzysztof Lasinski-Sulecki
Portugal: Paulo Núncio
Romania: Ana-Maria Notingher
Russia: Oleg Berezin
Serbia: Tanja Ungurani
Slovak Republic: KPMG Slovensko Advisory, k.s.
Slovenia: Lucijan Klemencic
South Africa: Marlene Botes
Spain: Marta Val Jimenez
Sweden: Tomas Karlsson
Switzerland: Reginald Derks
Turkey: Billur Soydan
United Kingdom: Karen Killington
United States: Robert van Brederode
Uruguay: Marianela Fernandez
Venezuela: Robert E. Evans