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Whereas, a regular editorial deals with a substantive EU tax law topic, this editorial aims at creating more awareness by (potential) authors of EC Tax Review of opportunities for them and what is expected from them.

**Keywords:** EU tax law, environmental goals, social and governance goals, sustainable development goals, appropriate structure of contributions, peer review procedures, online pre-publications, language support, diversity of authors

### 1 INTRODUCTION

This editorial differs from a regular editorial. Whereas a regular editorial deals with a substantive EU tax law topic, this editorial aims at creating more awareness by (potential) authors of EC Tax Review of opportunities for them and what is expected from them. One of the reasons for this editorial is the increasing importance of environmental, social and governance (ESG) goals.<sup>1</sup> The Editorial Board wants to create more awareness concerning the ESG goals in relation to EU tax law. The increasing importance is also illustrated by the fact that Wolters Kluwer has rather recently introduced a new division: ESG.<sup>2</sup> These developments offer the opportunity to address in more detail some general issues concerning contributions to EC tax Review. In this context the following topics will be dealt with: focus on EU tax law, more emphasis on ESG, appropriate structure of an article, a forum contribution, a conference report, and a guest editorial, peer review procedures, online pre-publications, limited language support, and encouraging diversity of authors. A wrap-up will be the final piece of this editorial.

### 2 FOCUS ON EU TAX LAW

The focus of EC Tax Review is on EU tax law. The aim of the journal is to provide up-to-date coverage of developments in EU tax law as it affects the Member States. In

providing comprehensive and timely analysis, a contribution enables readers to anticipate the effect of EU tax law on the regimes in the different countries. This concerns both direct and indirect taxation. This also implies that mere legal comparisons of tax systems of Member States are not in scope, because they lack an EU tax law component. Intertax could be an alternative journal for publication. However, a legal comparison or national tax law can be a qualifying research subject if the (potential) EU tax law impact is substantial enough, i.e., if national tax law could (potentially) have an impact in other EU Member States from an EU tax law perspective. For example, a national court decision on the interpretation or application of EU tax law may (potentially) also be relevant for the interpretation or application of EU tax law in other Member States.

### 3 MORE EMPHASIS ON ESG

ESG goals are increasingly relevant, both in society and in academic research. Where appropriate, the Editorial Board encourages authors to state explicitly how their contributions to EC Tax Review are also linked to ESG goals. We would assume this to be possible in most cases, because publications on EU tax law seem by default ESG-related. Below, we try to provide proof for this statement.

The EU Carbon Border Adjustment Mechanism,<sup>3</sup> the revision of the Energy Taxation Directive (ETD),<sup>4</sup> and the tax components of the Green Deal are samples that are without doubt linked to the E of environment.<sup>5</sup> For example, regarding the ETD, we read:

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<sup>1</sup> See e.g., Guofang Xue, *Report on the 8th Annual EFILA Lecture on ESG Investment Strategy*, 8(1) Eur. Investment L. & Arb. Rev. 303–318 (2023).

<sup>2</sup> See <https://www.wolterskluwer.com/en-gb/solutions/legal-software/corporate-legal-departments> (accessed 28 Mar. 2024).

<sup>3</sup> See e.g., [https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism\\_en](https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en) (accessed 28 Mar. 2024).

<sup>4</sup> See e.g., [https://ec.europa.eu/commission/presscorner/detail/en/qanda\\_21\\_3662](https://ec.europa.eu/commission/presscorner/detail/en/qanda_21_3662) (accessed 28 Mar. 2024).

<sup>5</sup> See e.g., [https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/european-green-deal\\_en](https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/european-green-deal_en) (accessed 28 Mar. 2024).

Taxation initiatives at both EU and Member State level can help us reach our climate policy goals by encouraging a switch to cleaner energy, more sustainable industry and more environmentally friendly choices, as part of a socially fair green transition.

In guiding these initiatives, the EU's common framework for energy taxation – the Energy Taxation Directive or ETD – should play a central role.

With the S of social, numerous EU tax law directives are related because of the intended distributive effect of tax burdens in society. Samples are the anti-tax avoidance directives (ATAD),<sup>6</sup> the continuously amended directive on administrative cooperation (DAC),<sup>7</sup> and the global minimum tax directive (Pillar 2 Directive).<sup>8</sup> To give some flavour, in the context of DAC 8, we read:

Fair taxation is one of the main foundations of the European social market economy. It is also and among the key pillars of the Commission's commitment for 'an economy that works for people'. A fair tax system should be based on tax rules that ensure everybody pays their fair share, while making it easy for taxpayers, whether businesses or individuals, to comply with the rules.

The last letter of the acronym is the G of governance. Tax good governance is part of it. In an EU tax law context, samples are the Code of Conduct for Business Taxation,<sup>9</sup> Chapter 10 of the directive on the annual financial statements (EU Accounting Directive),<sup>10</sup> and the Platform for Tax Good Governance.<sup>11</sup> As an illustration, in the context of the latter, we read:

The Platform for Tax Good Governance assists the Commission in developing initiatives to promote good governance in tax matters in third countries, to tackle aggressive tax planning and to identify and address double taxation.

<sup>6</sup> See Council Directive (EU) 2016/1164 of 12 Jul. 2016 laying down rules against tax avoidance practices that directly affect the functioning of the internal market, OJ L 193, 19 Jul. 2016, at 1–14, and Council Directive (EU) 2017/952 of 29 May 2017 amending Directive (EU) 2016/1164 as regards hybrid mismatches with third countries, OJ L 144 (7 Jun. 2017), at 1–11.

<sup>7</sup> See e.g., Proposal for a Council Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation, COM/2022/707 final.

<sup>8</sup> See Council Directive (EU) 2022/2523 of 14 Dec. 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union, OJ L 328 (22 Dec. 2022), at 1–58.

<sup>9</sup> See e.g., Council conclusions on the reform of the Code of Conduct for Business Taxation, 8 Nov. 2022, 14452/22, Fisc 214, ECOFIN 1131.

<sup>10</sup> See Consolidated text: Directive 2013/34/EU of the European Parliament and of the Council of 26 Jun. 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (Text with EEA relevance)Text with EEA relevance, ELI, <http://data.europa.eu/eli/dir/2013/34/2024-01-09> (accessed 28 Mar. 2024).

<sup>11</sup> See e.g., [https://taxation-customs.ec.europa.eu/platform-tax-good-governance\\_en](https://taxation-customs.ec.europa.eu/platform-tax-good-governance_en) (accessed 28 Mar. 2024).

It brings together expert representatives from business, tax professional and civil society organisations and enables a structured dialogue and exchange of expertise which can feed into a more coordinated and effective EU approach against tax evasion and avoidance.

Of course, not only EU tax rules, but also interpretation and application by (EU) courts and decisions and application by (EU) administrations are ESG-related.

We could take ESG even a step further if the contributions are linked to sustainable development goals (SDG), which include ESG goals<sup>12</sup>:

The SDGs reflect an understanding that sustainable development everywhere must integrate economic growth, social well-being and environmental protection.

As noted above, publications on EU tax law seem by default ESG- or SDG-related. Therefore, authors to EC Tax Review are asked to include a sentence on ESG or SDG in the abstract and ESG or SDG terms in the keywords. One of the benefits is that the contribution will automatically be identified as being relevant to the new ESG-division of KLI. In this way, the contribution will be spread more widely. We think that this is also very appealing for an author.

#### 4 APPROPRIATE STRUCTURE OF AN ARTICLE

Furthermore, the Editorial Board wants to give more guidance in respect of an appropriate structure of submissions for the articles section of the journal. Articles are the most important contributions to EC Tax Review and drafts are assessed on their quality. In this respect the Editorial Board wants to create more awareness of the applied quality standards.

An article should start with a section 'Introduction' or some similar heading which should include (more explicitly):

- (1) Justification of choice, i.e., the scientific and societal relevance should be illustrated.
- (2) A research question (problem definition): this should be an academic research question, well-defined, as concrete as possible with sub-questions as the case may be; the research question must not only include what the state of play of EU tax law is (is-question), but also what desirable EU tax law is (should-question); alternatively a hypothesis can be used.
- (3) A justification of the outline (structure): what will be dealt with, why, why in the order indicated, what not and why not (delineation); each sub-question

<sup>12</sup> See e.g., <https://www.un.org/sustainabledevelopment/development-agenda/> (accessed 28 Mar. 2024). In 2015, world leaders made a historic promise to secure the rights and well-being of everyone on a healthy, thriving planet. In this context, they adopted the 2030 Agenda for Sustainable Development and its 17 SDGs.

can often be used for a separate section; heading levels should be clearly indicated.

- (4) The research method: for example, a legal-dogmatic study (doctrinal study): a study (description, analysis and evaluation) that identifies applicable and desirable law, as contained in written and unwritten European, national and international tax rules, treaties, court decisions, principles, concepts, doctrines and articles in the literature that have been commented on (sources of law, literature and documents are used in this study; sources of law include both national, European and international law, European and (inter)national legal history and case law; literature includes articles, handbooks and professional journals; documents may include, for example, reports, published policies and electronic sources); comparative law; empirical research; interdisciplinary research; multidisciplinary research; combinations of the foregoing examples.
- (5) Benchmark: what is the scientific and theoretical assessment framework; the benchmark should also be included in the research question; a benchmark is needed to assess the current situation and to formulate recommendations; the benchmark can be included in the section 'Introduction' or being developed in a separate section, preferably, directly after the section 'Introduction' so that it can be used when describing, analysing, and evaluating, for example, a CJEU's reasoning and decision.
- (6) Summary/Conclusions: an article should end with a section 'Summary/Conclusions' or a similar heading, which explicitly answers the research question and sub-questions (as the case may be) and makes recommendations.
- (7) Special attention should be paid to quotations, footnotes, and references. All citations and quotations must be verified before submission of the manuscript.
- (8) An article title should be concise, with a maximum of 70 characters.
- (9) An article should contain an abstract, a short summary of about 200 words.
- (10) An article should include approximately ten keywords that describe the content of the contribution.
- (11) A brief biographical note, including both the current affiliation as well as the e-mail address of the author(s), should be provided in the first footnote of the manuscript.
- (12) Manuscripts should be submitted electronically, in Word format.
- (13) Submitted manuscripts are understood to be final versions. They must not have been published or submitted for publication elsewhere.
- (14) An article should not exceed 12,000 words.

For more details, we refer to EC Tax Review's Author Guide.

## **5 APPROPRIATE STRUCTURE OF A FORUM CONTRIBUTION**

The Editorial Board also desires to provide more guidance in respect of an appropriate structure of a forum contribution:

- (1) A forum contribution includes short notes on recent topics.
- (2) In general, it should start with an explicit section 'Introduction' or something similar and should at least include the academic and societal relevance of the topic, the research question or hypothesis, a benchmark, the structure of the contribution and (preferably) also the methodology. Compare what has been noted concerning an article, but in respect of a forum, all will be elaborated less extensively.
- (3) A forum contribution should also conclude with an explicit answer to the research question or hypothesis.
- (4) For a forum contribution, the maximum is 5,000 words.
- (5) The points 7–13 concerning an article are equally relevant for a forum.

## **6 APPROPRIATE STRUCTURE OF A CONFERENCE REPORT**

A conference report may also be submitted. Also concerning such a report, the Editorial Board would like to give more guidance:

- (1) The contribution should not only report on what has been discussed at the conference, but the author should also include their additional thoughts to the individual parts of the conference contributions.
- (2) For a conference report, the maximum is 6,000 words.
- (3) The points 7–13 concerning an article are equally relevant for a conference report.

## **7 APPROPRIATE STRUCTURE OF A GUEST EDITORIAL**

Although an editorial is almost always written by a member of the Editorial Board, by exception, it is also possible that another person writes a guest editorial. The points 7–13 concerning an article are equally relevant for a guest editorial.

## **8 STANDARD PEER REVIEW AND BLIND PEER REVIEW PROCEDURES**

- (1) Standard review: before submitting to the publisher, manuscripts will be peer-reviewed by the Editorial Board and may be returned to authors for revision. Authors should use track changes

when incorporating changes suggested during the review process. Furthermore, authors should explain what they did change and why, and if they did not follow the suggestions made by the reviewers why they did not do so.

- (2) Double-blind peer review: at the author's request or at request of the Editorial Board and with consent of the author, articles will be double-blind peer reviewed. The second sentence of point 1. is equally applicable.

In either procedure, the article will be assessed on the following criteria: problem description, method of research, depth of analysis, originality, social relevance, and conclusions.

## 9 ONLINE PRE-PUBLICATIONS

The issues of EC Tax Review are published six times a year both as hardcover and digital. Moreover, articles can also be pre-published online. In this way, an article can already quickly be published which may also appealing for an author.

## 10 LIMITED LANGUAGE SUPPORT

Only articles in English will be considered for publication. Manuscripts should be written in standard English. Manuscripts will be returned to the author if the English is below standard. In case of doubt about the correct use of the English language, authors are advised to have their text checked by a native speaker before submitting it. As a rule, Wolters Kluwer only provides limited language support, i.e., not a strong editing.

## 11 ENCOURAGING DIVERSITY OF AUTHORS

The Editorial Board would like to encourage diversity of authors in the widest sense. This means, inter alia, that the Editorial Board would appreciate a greater variety of authors from (EU and also non-EU) jurisdictions and in terms of gender and cultural background.

## 12 WRAP-UP

This editorial aims at creating more awareness by (potential) authors to EC Tax Review of opportunities for them and what is expected from them. The focus of EC Tax Review is on EU tax law. In this context, the Editorial Board wants to create more awareness concerning the increasing importance of ESG goals in relation to EU tax law. Publications on EU tax law seem by default ESG- or SDG-related. Therefore, authors to EC Tax Review are asked to include a sentence on ESG or SDG in the abstract and ESG or SDG terms in the keywords. Furthermore, the Editorial Board wants to create more awareness of the applied quality standards. Therefore, it provided more guidance on appropriate structures for articles, forum contributions, conference reports, and guest editorials. All manuscripts are reviewed by the Editorial Board and may be returned to authors for revision. EC Tax Review also provides for a process of double-blind peer review of articles. Only articles in English are considered for publication. As a rule, Wolters Kluwer only provides limited language support. The Editorial Board encourages diversity of authors in the widest sense. Based on the above, EC Tax Review's 'Author Guide' will be adjusted.<sup>13</sup> The Editorial Board hopes that (potential) authors are inspired to handing-in high-quality contributions which will contribute to the further development of EU tax law. We are looking forward to them!

<sup>13</sup> See [https://assets.contenthub.wolterskluwer.com/api/public/content/d0eea6274faa4f5daf9bb7593fc7dba7?\\_gl=1\\*1urkfgf\\*\\_ga\\*MTk1NDQwNTY1MC4xNzExODQ3OTcw\\*\\_ga\\_MJFVPLHCME\\*MTcxMTg0Nzk3MC4xLjEuMTcxMTg0ODIzOC4xNC4wLjA.\\*\\_ga\\_7DJGBC7BG3\\*MTcxMTg0Nzk3MC4xLjEuMTcxMTg0ODIzOC4x](https://assets.contenthub.wolterskluwer.com/api/public/content/d0eea6274faa4f5daf9bb7593fc7dba7?_gl=1*1urkfgf*_ga*MTk1NDQwNTY1MC4xNzExODQ3OTcw*_ga_MJFVPLHCME*MTcxMTg0Nzk3MC4xLjEuMTcxMTg0ODIzOC4xNC4wLjA.*_ga_7DJGBC7BG3*MTcxMTg0Nzk3MC4xLjEuMTcxMTg0ODIzOC4x).