
Editorial

The new blue cover is an indication of a new period in the relatively long history of Intertax.

Professor Radler has decided to hand over his position as chief editor of the journal to me as a member of the younger generation. The journal is much indebted to him for the tireless efforts he made, during many years, to establish the journal as the widely-read periodical it has become today. Likewise, I would like to thank all editors who have contributed so much throughout the years to the journal.

As usually is the case when the editorship of a journal is handed over, there will be changes. Not only the blue colour of the cover, but also the new subtitle of the journal bears witness to these forthcoming changes. The replacement of the subtitle 'European Tax Review' by 'International Tax Review' indicates that the geographical scope of the journal will be widened. Without forgetting its European past, including the traditional interest in EEC matters, the journal tends to be more truly international. This means especially a more outspoken interest in international developments in the United States, Canada, Japan and Australia. In addition I hope to expand the number of articles on tax issues in developing industrial countries in Asia and Latin America.

Besides the shift in the geographical interest of the journal, there are also plans to pay more attention to the emerging importance of multinational tax developments as they take place in bodies like GATT, OECD, United Nations and the European Court of Justice.

In the future I hope to gradually introduce a number of regular features in the journal. Shortly the journal will start with a book review and a monthly review of IRS rulings, interpreting US statutory international rules and treaties. I also plan to devote one or two issues each year almost entirely to one topic. The topics would be selected on the basis of their current interest for the tax professional and the lack of relevant literature concerning such a topic.

It goes without saying that in the short period that has passed since my acceptance of the journal's chief-editorship, it has not been possible to materialize all these plans. My most immediate concern has been to request those tax professionals who could help me in the execution of these plans, to become editors of the journal.

I am very pleased that a number of outstanding international tax experts have agreed to accept a position as member of the editorial board:

- Helmut Becker (Germany)
- Barry Bracewell-Milnes (UK)
- Paul R. McDaniel (USA)
- David Oliver (UK)

At this moment a significant number of well-known tax professionals have agreed to become contributing editor of the journal and, no doubt, more editors will be added to the current list during the months to come.

Although all these things are important to achieve the desired changes, they are, of course, useless if the results are not in conformity with the wishes of our readers.

It is therefore of the utmost importance for the editorial board to be informed by the readers of this journal of their specific interests in international tax developments. We urge you to let us have the benefit of your comments on the content of the forthcoming issues and in particular how, in your view, the journal could improve and become a principal source of the information you need.

Fred. C. de Hosson

Amsterdam, 23 December 1987