

Letter to the reader

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In 2013, the Nordic Tax Research Council began converting its annual yearbook into a semi-annual scientific tax journal—*Nordic Tax Journal (NTaxJ)*—in the hope of strengthening cooperation among tax researchers in the Nordic countries and disseminating research on Nordic taxation internationally. The goal of *NTaxJ* is to promote cooperation among researchers in various countries and fields of taxation—legal, economic, and social science, to use broad terms.

Today, after three years of focused efforts, we have come a long way. The number of qualified manuscripts submitted to *NTaxJ* is steadily growing. Our aim of publishing 10 to 12 peer-reviewed articles annually will likely be accomplished this year. The number of visitors on our website is also growing, as is the number of subscribers to our alert service. Over the past year, our website has been visited by more than 2,500 unique visitors and the journal has achieved generous funding from the NOP-HS Grant for Nordic Scientific Journals. We feel confident that the quality of the journal is perceived as high: *NTaxJ* is indexed on all three Scandinavian academic lists.

These accomplishments make *NTaxJ* a good option for publishing tax research from the Nordic countries. Our publication will be visible worldwide and will provide academic credits to our authors. Our editorial board encourages you to submit, and keep submitting, your research to *NTaxJ*. You will not only benefit your research, you will also be simultaneously providing us with the opportunity to develop *NTaxJ* into a top-ranking international tax journal and an essential asset to Nordic tax research.

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Legal research on tax law is generally conducted by tax law researchers and is published in tax law journals, which are edited and read by tax law researchers and tax lawyers—the usual practice in most areas of legal research. From a scientific perspective, however, where the focus is on knowledge production (c.f. *scientificus*), it is valuable for the common knowledge of a branch, such as Swedish tax law, to be placed in a relevant perspective. That perspective could come from a comparable branch of tax law, such as Danish or Norwegian tax law, or from another legal branch, such as constitutional or public international law. A well-presented perspective on tax law can provide a crucial insight into the common knowledge base and hopefully stimulate debate and further research. Realizing the demands placed on researchers who undertake comparative and cross-disciplinary research, we are happy to present, in this issue, good examples of both types of research.

In our first article, “When the International Lawyers Get to Be Heard – The Story of Tax Treaty Interpretation as Told in Sweden”, Ulf Linderfalk presents the general understanding of tax treaty interpretation, as presented in Swedish tax law, from a public international law perspective. It appears that the view of Swedish tax law researchers on how to apply public international law in the interpretation of tax treaties differs extensively from the common view of researchers in public international law.

In our second article – “Legal Certainty in Taxation at Authorities and Courts of Law: a Nordic View of Specialization and Unbiasedness” – Mats Tjernberg compares the maintenance of legal certainty in taxation decisions as conducted in four Nordic countries. He argues that a court model involving specialization in dealing with tax law cases could enhance legal certainty and raise the quality of tax cases—for instance, Denmark and Norway could learn from the court systems in Sweden and Finland.

In our third article, “Comparative Studies of National Law in the EU Harmonized VAT”, Eleonor Kristoffersson provides valuable information about the challenges confronting legal researchers who are comparing harmonized laws internationally. Among other things, Kristoffersson discusses ways of choosing comparative jurisdictions, and the differences and similarities found in the national VAT legislations in EU member states.

Our fourth article—“The Rise of Working Pensioners: the Swedish Case”—recognizes the reality that an aging Swedish population is facing and the fact that Sweden is ranked first in Europe with regard to increasing the number of employed older workers. Lennart Flood and Nizamul Islam argue that this is a development worthy of encouragement, and that the key to its success is *Jobbskatteavdrag*—the increased in-work tax credit. They argue that this tax reform not only affects the employment rate but it also has positive effects on public finance, given that it is overfunded, and sharply overfunded, in the long term.

Good reading

Axel Hilling

Editor-in-Chief