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REPORT OF FINLAND: EATLP 2015 Milan Congress; Academic Topic: “Peer review of scientific publications in tax law”

Questionnaire

Part one – Fact finding about peer-reviewing

1. Peer reviewing in tax law journals

1.1. What is peer reviewed?

Peer reviewing is the pre-publication evaluation specific to academic articles or books, in order to guarantee the scientific quality of the manuscript and its suitability for publication. In Finland, so far, in the field of tax law research normally only articles are peer reviewed.

1.2. How are the reviewers chosen?

The reviewer is chosen by the editor or by a certain committee organized by the editor.

1.3. Is it done “double blind”?

Mostly the reviewer is chosen double blind, so the reviewer does not know the name of the author and vice versa. The editor will send the manuscript to the reviewer unnamed, and also the reviewer remains anonymous to the author.

1.4. Does the journal always follow the advice of the reviewer?

The evaluation of the reviewer will be taken to account when the editor decides whether the manuscript will be published or not, but, in general, the evaluation is only advisory although, in practice, the editor will mostly follow the evaluation. Normally the author is asked to improve the manuscript according to the recommendations of the reviewer. The reviewer may i) accept the manuscript unconditionally, or ii) accept the manuscript if the author first makes improvements, or iii) recommend that the manuscript ought to be rejected. The editor will pass the final decision whether the manuscript will be accepted or rejected.

1.5. Are open access requirements (“Open Access”: <http://www.openaccessweek.org/>) being introduced in your country for research assessment purposes?

The practice of open access is, so far, quite limited in the field of tax law research.

1.6. If yes, is there a reaction of existing PR\ ranked law journals?

1.7. If yes, what is their reaction?

1.8. Are universities, institutes or research centers setting up their own e-journals?

The universities have in Finland their own series and also e-journals (for instance E-thesis) exist.

1.9.If yes, how is publication quality controlled?

In some universities the peer reviewing process concerns also e-journals. However, in the field of tax law research this option is not common.

2. Peer-Reviewing in Tax Law Books

2.6.Monographs

2.6.1. Is peer review of monographs frequent?

The peer reviewing of monographs is not common in Finland, except the dissertations (thesis).

2.1.1.1. In general regarding monographs?

See 2.1.1.1.

2.6.1.1.In the field of taxation?

See 2.1.1.1.

2.1.1.2.If your answer to question 2.2.1 is negative, what are in your view the main reasons for this?

The scientific monograph is mostly written as a dissertation research. This research is assessed in a special procedure. Other monographs can possibly, in the future, be evaluated under the peer reviewing process when these procedures will improve and become more frequent.

2.1.3 To the extent that peer reviewing of books is carried out, does it apply:

2.1.3.1 primarily to academic theses (in particular, PhD theses)?

These are assessed in a special way. The scientific quality of the dissertation research (thesis) is assessed first by the pre-reviewers appointed by the faculty. After receiving a written statement from the pre-reviewers, the faculty decides on granting the permission to defend the dissertation. The faculty also appoints one or more dissertation opponents.

2.1.3.2.primarily to other types of academic writing?

Articles are commonly evaluated under the peer reviewing process.

2.1.3.3. to both categories?

2.1.3. Can you perceive a trend towards more / less peer reviewing of monographs?

Concerning the monographs peer reviewing is not a trend, as mentioned above.

2.1.4.1.If any of such trends can be recorded, please indicate what are in your view the drivers?

2.1.5. Indicate whether books are reviewed internally (for instance because the editors are academics themselves), or by external reviewers?

Books are assessed, in practice, internally and only by the editor.

2.1.5.1. If there is peer-reviewing by external reviewers, do editors have discretionary powers as to whether proceed with such procedure (e.g. reserving it for the sole monographs whose assessment requires special expertise), or is peer-reviewing carried out on a standard/ regular basis?

It is up to the editor to decide, whether the peer reviewing process is launched or not.

2.1.5.2. If there is peer-reviewing by external reviewers, will they usually receive guidance and/or criteria for evaluation from the editors?

The reviewer will give his/her assessment quite independently, without any kind of influence from the editor's side. This is very important.

2.1.6. To the extent that peer reviewing of books is carried out, is it common practice to carry out a single- or double-blind peer-review?

If the book is peer reviewed, this will also be a double blind procedure.

2.1.7. Will peer-reviewing usually be carried out by just one, by two or even by more reviewers?

The amount of the reviewers depends on the manuscript, and especially on the scientific viewpoints case-by-case. Normally only one reviewer is appointed.

2.1.7.1. If more than two reviewers are involved:

2.1.7.1.1. What is common practice in case the reviewers disagree / come to different conclusions? Choose one of the possible options:

2.1.7.1.1.1. One or more reviewers are asked to review the book as a tie-breaker? If so, to the extent that such information is available to you, please indicate how this occurs and what impact such additional review(s) has on the other reviews.

2.1.7.1.1.2. The book is rejected even if there is only one negative vote. Indicate if this option is available only for some publications and, to the extent that such information is available, whether this is done in order to keep high quality standards of publication

2.1.7.1.1.2. Alternative solutions apply, with or without the involvement of the editors.

Each reviewer will give an evaluation of his own, independently and according his/her own judgment. Normally the reviewers are anonymous even to each other. There is, therefore, no requirement that the reviewers ought to achieve consensus. If the reviewers disagree in their evaluations, it is up to the editor to judge the relevance of this disagreement.

2.1.8. If there is peer-reviewing by external reviewers, do editors usually feel bound by the conclusions of the reviewer?

The reviewer will give his/her evaluation on the scientific contents of the manuscript, and the recommendation whether the manuscript can be accepted unconditionally, accepted if improved in a certain way, or whether it should be rejected. The editor is not bound to this evaluation but normally the evaluation will be followed by the editor.

2.1.8.1. Is there any official editorial policy in this respect?

The editor/publisher adheres to the peer reviewing process, because the reviewing is very important in guaranteeing the scientific quality of the publication. The quality is essential to the image of the journal.

2.1.8.1.1. In the affirmative, is it publicly stated?

For instance the launching of the peer reviewing policy has been a part of the strategy for the Lakimies journal. Lakimies has been granted by the Federation of Finnish Learned societies (TSV; www.tsv.fi) the label for peer-reviewed publications. The label will indicate that the peer review of articles and books has been performed in line with the quality and ethical criteria imposed by the scientific community.

2.1.9 If the answer to 2.1.8.1.2 is negative, are the authors and reviewers informed about it?

2.1.10 If there is peer-reviewing by external reviewers, what are the criteria for choosing them (academic seniority, objective grounds for familiarity with the topic, etc.)?

The reviewer is chosen by his /her expertise, in this case in the field of tax law research.

2.1.9. If there is peer-reviewing by external reviewers, how frequently are they in average chosen from other countries?

Most articles in the field of tax law concern various national topics, and, therefore, the reviewers normally are chosen among the Finnish academics.

2.1.9.1.If the answer to question 2.1.10 is affirmative, please indicate whether this more frequently occurs for the sole publications on European and/or international tax law, or whether, by contrast, the involvement of foreign reviewers is meant to determine the potential international validity of scientific analysis contained in the book.

2.1.10. If there is peer-reviewing by external reviewers, how frequently are referees from different fields of law and/or social sciences? Please indicate in what situations their involvement is more frequent.

When appointing the reviewer, the central point is the competence of the candidate regarding the questions discussed in the manuscript.

2.1.12. What is the average duration of peer-reviewing procedure? Please indicate the time from the moment of submission of the request for publication to the time in which the book is published, excluding cases of disagreement between reviewers or special problems that may delay the publication process.

There is considerable variety of practice. The time given to the reviewer for his/her evaluation depends on the manuscript. After the evaluation is received, time is needed for the contact with the author and eventual improvement of the manuscript. The time schedule thus varies from case to case, but normally time that will be used for this process is approximately 1-3 months.

2.1.13. Are reviewers requested to provide their assessments in written form?

Yes

2.1.13.1. If your answer to question 2.1.13 is affirmative, please indicate how extensive the written assessment will usually be, i.e. whether it should contain a detailed motivation?

The reviewer is asked to give a detailed written evaluation on whether the manuscript meets the scientific standards and the quality needed (for example the research problems, design and methodology, and validity, accuracy, originality and significance of findings).

2.1.13.2. If your answer to question 2.1.13 is affirmative, please indicate whether the publisher and/or editor gives the reviewer a specific assessment form in order to achieve a standard level of evaluation among all books submitted for publication.

The form of the report is normally free. The publishers can also use standard forms

2.1.13.2. May reviewers suggest publication only after amendments?

Yes, see above.

2.1.14. Would you have a perception of average success/failure quota of peer-reviewing in your country and /or in some specific peer-reviewed book series of particular scientific prestige?

Exact statistics are not available. Quite often amendments are recommended.

2.1.16 Is peer-reviewing regarded by the scientific community of tax law in your country as an instrument that enhances the impartial evaluation of publications?

Yes, definitely.

2.1.16.1 In the case of an affirmative answer to question 2.1.16, will the fact that the monograph has been successfully peer-reviewed matter for the academic career of the author?

Yes, the peer reviewing is used for evaluating and assuring the quality of the research. Reviewing certainly has a positive influence when the researcher will apply for an academic post, for example in the tenure track.

2.1.16.2 In the case of an affirmative answer to question 2.1.16, will it be an aspect to be taken into consideration in case of an application for funding for research projects?

Yes.

2.1.16.3 What other positive implications might a successful peer review have in your country?

Peer reviewing is in the field of tax law research equally important as in other fields, for improving the quality. This is of advantage to the researcher and also to the publisher, and to the academic community as a whole.

2.2 *Collective works*

Please now answer again all questions from 2.1.1 to 2.1.16 also in respect of collective works, i.e. of books including chapters drafted by different authors. Furthermore,

2.2.1 In your country, is it common to publish tax research in a monograph or edited book? Does this vary by discipline (eg tax law, economics, accounting)? Are there any trends, eg increased or decreased use of books?

Tax law researches are published both as articles and as monographs. Dissertation research can also be in the edited book form as a so-called article thesis, and then articles will all be reviewed articles. As a thesis the collection will then be assessed in the special procedure as well (see 2.1.3.1.).

2.2.2. If tax research is published in a monograph or edited book, is it usual to peer review or referee the research in some way? Please respond to the above questions (a) to v)) concerning refereeing or review of tax research in journals, as applicable to book format.

Monographs and other kind of edited books are normally assessed internally by the editor, and no peer reviewing process is used.

2.2.3. [Regarding OPEN ACCESS/ELECTRONIC] Is it usual to publish books or edited collections in electronic (eBook) format as well or instead of print format? Are books or edited collections ever made "open access" electronically?

EBook – form is used quite a lot, but these publications are not open access but chargeable. Normally the e-format is an alternative and parallel with the printed form.

3. How does peer reviewing in tax law journals and books compare?

3.1. Are tax research books or chapters in edited collections recognized as equivalent for University or peer review purposes as journals? Please discuss any differences or limitations on recognition of tax research in books or edited collections.

In Finland peer reviewing process is no used for evaluating certain chapters of a book, if this book is not a collection of various articles. If it is a collection, then all the articles of the book will be reviewed simultaneously.

3 The relevance of peer reviewing in academic career development

3.1 What is “research”?

4.1.1. Has your Faculty / University / country developed a definition of “research” in the field of law?

The universities have specified the criteria of scientific research for the dissertation thesis. In Finland a doctoral dissertation is a consistent scholarly work based on independent research that makes an original contribution to knowledge. The research must be scientifically convincing and the results well grounded. The research must be scientifically honest and meet the norms set for research ethics. The quality of doctoral dissertations is normally assessed according to the following criteria (example the University of Helsinki):

- The appropriateness of the research task and the professional relevance of the research problem: Particular attention will be paid on the innovativeness and scientific relevance of the research.
- A scholarly standard and the mastery of required research methods: Attention will be paid to the type of abilities and qualifications the completion of the research task has required. Scholarly standard refers to both sufficient expertise in the research field and wider eruditeness in the field of one's discipline and academic field.
- Practical implementation of the research: Assessed are, for instance, the functionality of the structure of the work, the scope of the topic, the level of polish of the work and stylistic issues.
- The results of the research and their novelty, reliability and significance. It is characteristic of the science of law that research results and the research process cannot often be separated, because the study is about interpretation and its justifiability. This further increases the significance of overall assessment.

4.1.2. Has your Faculty / University / country developed a definition of “research” in the field of tax law?

The same criteria are valid also for the tax law research.

4.1.3. In the case of an affirmative answer to questions 4.1.1 and/or 4.1.2., what is the definition of “research” in the field of (tax) law?

See 4.1.1.

4.1.4. In the case of a negative answer to question 4.1.1 and/or 4.1.2, how would you characterize “research” in the field of law and tax law?

4.1.5. If no definition of “state of the art” “research” exists in your country, please give one that corresponds to your own view?

4.1.6. Would “research” only cover “prospective” research, thus excluding the “state of the art” work?

4.1.7. If it first benefits teaching activities and/or practitioners information, should such analysis not qualify as “research”?

4.1.8. Is a “prospective” research possible in the field of (tax) law?

4.1.8.1. In the affirmative, please give your own definition.

4.1.9. What are in your view the scientific methods for research in the field of (tax) law?

4.2. Evaluating research

The evaluation of research in tax law can be done through specific evaluation process by experts, or by publishing articles in recognized journals.

4.2.1. Is research evaluated in your country by:

4.2.1.1. Academics (with PhD),

4.2.1.2. Peers, including recognized practitioners

4.2.1.3. Others, indicate which and in what cases

Normally the reviewer is chosen among academics, because the evaluation is focused on the scientific quality and standards.

4.2.2. Which of those categories of persons should in your own view evaluate scientific research in the field of tax law?

Academic, for the reasons said above, see 4.2.1.3.

4.2.3. Insofar as you have indicated in the answer to question 4.2 that research is evaluated by non-academic peers, what should their qualifications be?

4.2.4. (Tax) law applies within one territory and most of the research is of national interest, while as regards other sciences, research per se reaches international audience and recognition. In your opinion, does the fact that the audience is mostly national affect the quality of the research or its recognition?

This has no impact on the competence of the reviewer, but normally foreign reviewers are not chosen, because of the national tax law problems that are discussed in the manuscript.

4.2.5. When an academic researching in the field of law is compared to his/her colleagues of other disciplines, schools or faculties, is he/she treated in the same manner for evaluating his/her research, or is it in your view more difficult to him/her to convince of the quality/interest of his/her works?

The reviewer is treated in the same manner as his/her colleagues.

4.2.6. Is research in the field of international aspects of law better recognised, compared to research relating to national aspects of law?

As mentioned, in Finland the most part of the tax law research is national and is also written in Finnish language. Therefore, the peer reviewing is mostly focused to this research.

4.2.7. How do you think that research in the field of national (tax) law could get peer recognition at international level (both towards lawyers and non-lawyers communities)?

See 4.2.6. It is, quite naturally, possible to choose a foreign academic as a reviewer, if he/she has sufficient scientific competence. This would even be recommendable.

4.3. Publication

For the purpose of assessing the academic career development, it is now important to provide additional information on how publications are regarded in your country.

4.3.1. Please list the scientific journals publishing in the field of tax law in your country?

1) Lakimies, 2) Verotus-lehti, 3) Oikeustiede – Jurisprudentia, and 4) Defensor Legis which mostly covers articles on practical legal questions.

4.3.2. These journals cover:

4.3.3. National and local taxes

Verotus-lehti, Lakimies, Defensor Legis

4.3.4. International tax law

Verotus-lehti, Lakimies

4.3.5. European tax law

Verotus-lehti, Lakimies

4.3.6. Comparative tax law

Verotus-lehti, Lakimies

4.3.7. Other

4.3.8. Does the tax law scientific community of your country have an official or informal ranking of such journals?

Not yet.

4.3.9. In the affirmative, it is relevant for academic career development?

4.3.10. How do such publications compare to the scientific general law journals for academic career development purposes?

All of the articles in Lakimies and part of the articles in Verotus-lehti are peer reviewed. This is important for academic career purposes.

4.3.11. How do such publications compare to the scientific journals in other fields of social sciences, including the interdisciplinary ones?

No big difference.

4.3.12. How do publications in national journals rank in your country as compared to the ones with international relevance?

Peer reviewed publications are scientifically relevant researches, and they are quite comparable with similar researches in other countries.

4.3.13. How would you rank those journals? For the sake of standardising your answers and facilitating the further analysis, please use the following categories for ranking, whereby 1 indicates the one with highest ranking

1) Lakimies is the most high-class scientific journal in the field of law research. 2) Verotus-lehti is the main publication for the tax law articles, but only part of these articles are reviewed. 3) Oikeustiede-Jurisprudentia is published annually, and it consists of various articles, even tax law researches. 4) Defensor Legis is published by the Finnish Bar Association, and this journal is mainly focused on practical legal problems.

4.3.14. General scientific legal journals

Lakimies

4.3.15. Tax law scientific journals

Lakimies, Verotus-lehti

4.3.16. Interdisciplinary journals

4.3.17. State of the art journals

4.3.18. Journals with information on daily practice in tax law matters

4.3.19. Journals describing the “state of the art” on tax law

Verotus-lehti

4.3.20. Other journals

4.4. Ranking: establishing a “referentiel”

In most of other scientific fields, a ranking of reviews is established for the purpose of evaluating authors and universities. The difficulty, as regards law authors and schools of law faculties is that, a significant part of research focuses on the analysis of positive domestic law, so that, there is no interest for such papers being published in international journals. This makes law research less visible – and thus less recognised? – than research in other fields of social sciences and often lead to a comparative disadvantage for academic careers as compared to the situation of colleagues from other fields of social sciences, schools or faculties.

4.4.1. Does your country, university, school or faculty make use of a (tax) law journal ranking for academic career purposes?

Yes. In Finland the Publication Forum (Julkaisufoorumi; www.tsv/julkaisufoorumi) maintains and develops the classification of scientific publication channels. The base of the Publication Forum system is a qualitative classification of scientific publication channels in all scientific fields, even law. The evaluation of publication channels takes place in 23 field specific expert panels. The purpose of the classification is to serve as a quality indicator for the whole scientific publication production of universities within the Ministry of Education and Culture funding model as of 2015. Universities are autonomous in using different tools in developing their own activities. Publication Forum rating is meant to be used for the evaluation of large publication volumes.

4.4.2. If the answer to question 4.4.1 is affirmative, please indicate which one(s)

If the answer to question 4.4.1 is affirmative, who has established this ranking?

4.4.3. Is it possible to include/exclude one or more journals?

See 4.4.1. The ratings of publication channels on levels 1–3 will be revised by Publication Forum every four years, last in 2014. Also, new publication channels can be added to level 1 every year in complementary evaluations. The next time the panels will evaluate new series, conferences and book publishers to be added on level 1 is during spring 2015.

4.4.4. If the answer to question 4.4.4 is affirmative, what is the process?

4.4.5. Is it possible to request a change in the ranking?

Yes, exceptionally.

- 4.4.6. In the answer to question 4.4.6 is affirmative, how does this occur? How long will it normally take? What should be the content and evidence to be given in the request?

The Evaluation Panels of the Publication Forum update all classifications every four years. The first review of ratings took place in 2014, and the following re-evaluation of Levels 2 and 3 will be made in 2018. In annual complementary evaluations, the Panels may award Level 1 to non-classified publication channels or to those previously classified as Level 0. On the Publication Forum website members of the scientific community may propose changes in the ratings and suggest new publication channels to be included in the evaluation process.

- 4.4.7. If the answer to question 4.4.1 is affirmative, how do official rankings compare with the ones used for business, management, economics, such as: Financial Times 45 Journals used in FT research rank, ABS ranking, CNRS, ERIM, etc.)

- 4.4.8. Does your faculty consider this (these) ranking(s) as satisfactory?

Yes.

- 4.5.1. Does your faculty use the FT ranking?

Not for peer reviewing.

- 4.5.2. What is the process for submitting for peer review? Note that, for most of

“scientific” reviews, a fee (sometime high) is required from the submitting person, and another fee might be required for publication: does such a process apply for submitting and publishing (tax) law papers in your country?

Not for articles.

- 4.5.3. If no fee is required, would you agree with the idea of a fee to be paid for the peer-reviewing? Please give your reasons.

Not a good idea.

- 4.5.4. In smaller countries, it might be difficult to have sufficient academics for peer review (specially papers focusing on internal law), so difficulties might arise. How does your country deal with this problem?

So far so good.

- 4.5.5. Is there a peer-review process, in your country, for publication of books, conference materials?

Not for conference materials in the field of tax law research.

- 4.5.6. If yes, who are the reviewers?

5. Criteria: formal and substantive criteria for peer reviewing

This section of the questionnaire aims at mapping the criteria currently used for peer reviewing of scientific publications in the field of tax law and at identifying the components for developing best practice. The analysis should also take into account the existing standards and benchmarks in other branches of law and other social sciences.

For the purpose of our analysis we will now list the main criteria used in the framework of peer reviewing of scientific publications and then ask you to report on your personal experience as peer reviewer in your country, which can be enriched by the information that you may have gathered by your colleagues, for instance by conducting short enquiries, also in different fields of law and/or social sciences.

A distinction is to be drawn between formal and substantive criteria.

5.5. Formal criteria

Formal criteria relate to the compliance of the research product with the standards for allowing the scientific community to verify the validity of research output.

The most frequently used formal criteria are as follows:

- a. Documentation, i.e. acknowledgement of sources underpinning all relevant parts of research product;
- b. Consistency with scientific quotation standards, i.e. a referral that allows precise and correct identification of sources;
- c. Drafting style, i.e. clear, concise and consistent formulation of ideas;
- d. Linguistic proficiency, i.e. expression, grammar, spelling or punctuation

Based on your personal experience as reviewer and on the information that you may have gathered in your country, please let us know whether:

- 5.5.1. All such criteria (or any of them) are normally regarded as relevant for peer-reviewing in tax law publications of your country. When elaborating your answers, please give a sufficiently precise description in order to explain the actual meaning and boundaries of each criterion;

Normally the criterions are: research questions, research data coverage and the relevance of the methods, management of the theoretical frame work, qualification and accuracy of the implementation, reliability, originality of the results, importance and novelty value in relation to earlier research.

- 5.5.2. Any additional formal criterion is regarded as relevant in your country;

- 5.5.3. Different formal criteria apply according to the type of research product, i.e. articles, books, treatises and encyclopaedias, etc.;

No.

- 5.5.4. Different standards, or different formal criteria apply in your country for publications of international relevance;

No.

- 5.5.5. An official standard for formal criteria exists in your country. In the affirmative, indicate whether this standard is provided by governmental authorities, one or more Universities, or other institutions;

In the universities.

- 5.5.6. Tax law follows different standards as compared to the ones applicable in other branches of law or social sciences. In the affirmative, please indicate which and let us know about the standards applicable in such areas.

In general, the differences are not so relevant. The criterions are the same as above.

5.6. Substantive criteria

The substantive criteria relate to the content of the research product and its ability to contribute to scientific development.

The most frequently used substantive criteria are:

- a. Methodology of analysis, i.e. clear and consistent structure, which (i) starts from the statement of one or more research questions, (ii) provides for a complete, systematic and accurate analysis of all relevant issues, (iii) if there need be, develops arguments to critically review and confute theories that may not be reconciled with such analysis, and (iv) reaches a consistent conclusion;
- b. Originality, i.e. novelty of research, as to its arguments, object and results;
- c. Impact, i.e. ability to reach ground-breaking results that contribute to scientific development;
- d. Consistency of arguments and sound underpinning of ideas, i.e. development of technically valid arguments, based on a clear command of relevant literature;

Based on your personal experience as a reviewer and on the information that you may have gathered in your country, please let us know whether:

- 5.6.3. All such criteria (or any of them) are normally regarded as relevant for peer-reviewing in tax law publications of your country. When elaborating your answers, please give a sufficiently precise description in order to explain the actual meaning and boundaries of each criterion;

Yes.

- 5.6.4. Any additional substantive criterion is regarded as relevant in your country;

- 5.6.5. Different substantive criteria apply according to the type of research product, i.e. articles, books, treatises and encyclopaedias, etc.;

No.

- 5.6.6. Different standards, or different substantive criteria apply in your country for publications of international relevance;

No.

- 5.6.7. An official standard for substantive criteria exists in your country. In the affirmative, indicate whether this standard is provided by governmental authorities, one or more Universities, or other institutions;
- 5.6.8. Tax law follows different standards as compared to the ones applicable in other branches of law or social sciences. In the affirmative, please indicate which and let us know about the standards applicable in such areas.

See 5.5.6

Part two – Modelling peer-reviewing in tax law

- 6. Balanced approach: encouraging both young and senior researchers to submit to peer-reviewing

This part of the questionnaire challenges the reporter's creativity and input is kindly requested on how to encourage peer review, especially for senior researchers. The underlying assumption is therefore that younger researchers have incentives to submit their articles to peer review as exposed in the previous discussions, and that senior researchers have lower motivation to do so (which you may want to discuss). However, the questions listed hereunder deal with peer review in a general meaning (i.e. mechanism of openness for critics) and take the stance that peer review enhances academic quality (which also can be discussed!).

- 6.5. Can you think of examples of peer reviews enhancing the quality of a text submitted for publication?

Normally the comments of the reporter will improve the scientific contents of the manuscript.

- 6.6. Express your views on whether any of the following should be positively considered in the framework of modeling peer reviewing:

- 6.7. Compulsory internal seminars with discussion before publication,

No.

- 6.8. Editorial committees' opinion on publication,

No.

- 6.9. Open access–type blog of the preliminary text for discussion before publication

No.

- 6.10. If you distrust peer-review, what would make you trust better in peer review mechanism?

- 6.11. What can be done in order to prevent that, in particular in some small countries, the reviewers identifies the author and therefore is not entirely free in the evaluation?

This is not a very big problem in Finland.

- 6.12. What can in your view be done in order to prevent misuse of peer reviewing?

Misusing of reviewing is not a problem in Finland.

- 6.13. Some Universities or schools give more research funds to researchers who publish with peer-reviewing. Would you suggest that this mechanism should be encouraged? Are there any financial incentives at your university for senior researchers to submit their publica-

tion to peer reviewing? Could you report of any further example of this kind from your country?

When research funds are granted to the applicant, it is relevant that the research has been peer reviewed.

6.14. What is your personal view on peer review as an efficient quality indicator?

The reviewing is very important in indicating the scientific quality of the research.

6.15. Do you think that a peer reviewed article should grant more credits in the presence of a bibliometric system?

Yes.

6.16. Is there any alternative mechanism that works better than peer review or that should supplement/be part of peer-review? (plagiarism checks through data-base, qualitative control of sources by students or assistants, one opponent in charge of checking the paper in public defence, etc...)

No, peer reviewing is an effective system.

7. Permanent monitoring and improvement of scientific criteria

7.5. Do you know what scientific parameters/criteria underpin peer-review and if they are similar in the different reviews submitted to peer-review?

7.6. Are the peer-reviewing parameters/criteria different when assessing monographs and reviews/journals?

7.7. Similar.

7.8. Are some scientific parameters granted greater weight than others?

The originality of the research and novelty value the research will bring for the scientific discussion.

7.9. Are the aforementioned parameters monitored?

Yes

7.10. If yes, who monitors them?

These are monitored by the reviewer.

7.11. Are the aforementioned parameters revised from time to time?

7.12. If yes, how often are they revised?

7.13. What criteria underpin the monitoring and improvement of peer-reviewing criteria (what do they want to achieve)?

7.14. Is improvement based on past experience or comparison of experiences and published research on the topic?

7.15. Blind peer-review requires a diversified number of peer-reviewers, who may have different subjective standards of evaluation. Therefore, the editors of journals may find out that some reviewers end up being involuntarily more frequently stricter than others. Is it possible to achieve similar assessment results in the peer-review process, taking into account that discretion will always be part of the process?

An expert must be given time and space to his/her valuation and the right to the independent opinions. Differences in opinions are not a problem.

7.16. Is it advisable to achieve similar assessments by different peer-reviewers?

Please, see 7.15.

7.17. If yes, how is it possible to achieve similar assessments by different peer-reviewers?

8. Who should act as PR?

The following questionnaire primarily seeks information on national practices. We would also like you to feel free to submit your ideas and recommendations on improvements that can and should be made.

8.5. What are the qualifications for selection of a peer reviewer?

A peer reviewer should come from outside the editorial staff and he/she ought to be independent in relation to the research concerned, usually a doctor or other academic in the field of tax law.

8.5.3. i. Can only academics be peer reviewers?

Not only, but usually this is the case, in order to guarantee the academic scientific standards.

8.5.4. ii. Can professionals like lawyers, judges, or administrators be peer reviewers?

This is not excluded.

8.6. In selecting peer reviewers for tax law, must peer reviewers be specialists in tax law?

Usually this is the case, but finally this will depend on the contents of the research concerned.

8.7. Alternatively, can peer reviewers include specialists in (1) economics (2) law (3) finance or business or (4) other specialties like philosophy?

This also depends on the contents of the research in casu.

8.8. Must peer reviewers always be unaware of the identity of the author (blind reviews) or can the identity be disclosed?

Normally they must, because double blind reviewing is very important for ensuring the independency of the assessment.

8.9. What effect does a pre-existing relationship with the author have on suitability to be a peer reviewer?

A peer reviewer must be independent. This is essential.

8.10. What is the process for selection?

Peer reviewer is selected by the editor or a committee organized by the editor.

8.10.3. How are reviewers selected?

Reviewers are selected in casu, according to their expertise and competence.

8.10.1.1. Is the process transparent?

Yes, it is transparent. For example, the last number of Lakimies journal published each year contains a list of the reviewers during the year in question.

Who makes the selection, and can others participate?

See above.

8.10.3.1. The person or organization who seeks the review?

See above.

8.10.3.2. Is input permitted from the author as to qualifications or recommendations for a peer reviewer?

No.

8.10.3.3. Do outside organizations participate and/or choose those who can be peer-reviewers?

No.

8.11. Is the purpose for the review relevant to the selection of reviewers? Comment on the use of peer review in the following situations and whether different situations affect criteria for reviewers.

8.11.3. Publication of a single work.

Yes

8.11.4. Employment determinations.

Yes

8.11.5. Program evaluation.

8.12. Does the nature of the subject matter or the research effect the choice of reviewers?

8.12.3. For example, does research on national tax law require only national experts?

Not only.

8.12.4. Does research with international implications require:

8.12.4.1. Regional experts (for example reviewers outside the authors nation but associated with the European Union).

This will depend on the research.

8.12.4.2. Non-regional reviewers (for example, reviewers outside the European Union).

This will also depend on the research.

8.13. Are peer reviewers compensated, and if so, under what circumstances?

Normally only a nominal fee is paid.

8.14. Please discuss your ideas and recommendations on the selection of peer reviewers.

The above described procedure works quite well in Finland. As the amount of suitable experts/professionals is relatively small, it may be difficult to find competent experts to be chosen as reviewers.

Part three – How do we see the future of peer-reviewing in tax law?

9. The future of peer reviewing in Europe

- 9.5. Express your ideas on how you see the future of peer-reviewing in tax law in Europe, making reference to a short-, medium and long-term scenario

It might be a good idea to try to co-ordinate the peer reviewing procedures.

- 9.6. Indicate how in your view peer-reviewing in tax law should evolve in Europe, making reference to the specific action, if any, that can be undertaken by the European Association of Tax Law Professors

EATLP could, as an organization, take care of the start-up of this kind of coordination procedure.

- 9.7. Should there be a dialogue on peer-reviewing with other fields of law? And with social sciences?

Yes, because in many other fields of law, for example on IPR, peer reviewing is much more common and systematic than in tax law.

- 9.8. Is there any of the existing international standards for peer reviewing in law and social sciences that we could consider?

10. The future of peer reviewing in EATLP activities (annual congress books)

- 10.5. Please let us know whether in your view it is desirable that the EATLP annual congress books are peer-reviewed. Give reasons for your answer.

No, if the contents of the annual congress book are national reports on certain topics. These are normally practical reports. Peer reviewing is meant for the scientific purposes.

- 10.6. Please let us know whether you would favour the establishment of a permanent EATLP observatory on peer-review of publications in tax law. In the case of an affirmative answer, please indicate what tasks this observatory should have and who should participate to its work (e.g. working groups, delegates).

Not necessary.