

EATLP 2015 Milan Congress

Academic Topic: “Peer review of scientific publications in tax law”

Italian Report

Prof. Pietro Selicato
Università Sapienza - Roma

Introduction

This report analyzes into consideration the existing peer-reviewing practices for scientific publications in tax law, according to the Italian perspective. It takes into account the personal experience of the reporter, both as director of the board of editors of an Italian journal (*Rivista di diritto tributario internazionale*), and as peer-reviewer for other Italian law journals.

As kindly requested in the questionnaire, a few references will be made to peer-reviewing practices in other fields of law or of social sciences (whenever such practice is to be considered relevant), and to the general perception of peer reviewing practices in the national scientific community.

In Italy, a specific legal framework classifies journals based on their scientific level, aiming at ruling on parameters asked for evaluation of candidates at the national qualifications for full and associate professors.

Law no. 286 dated November 24, 2006, (converted from Law-decree no. 262 , dated October 3, 2006) has set up the ANVUR (*Agenzia nazionale per la valutazione del sistema universitario e della ricerca*), a special Agency for the evaluation of university system and scientific research quality.

Through Decision no. 50 dated June 21, 2012 ANVUR appointed a special Working Group aimed at giving an Opinion on scientific law journals to be taken into consideration for the qualification procedures of professors.

A regulation approved a few days before, by Decree of Ministry of Education, University and Scientific Research no. 76 dated June 7, 2012 (Annex B, art. 2), stated for these purposes that scientific journals must be divided into three “classes”:

- **Class A:** journals “recognised excellent at the international level, for strictness of peer review procedures, esteem and impact inside the scientific community”;

- **Class B:** journals having a registered ISSN number and “good reputation in the scientific community, almost national diffusion”;
- **Class C:** all other journals.

So, while the said rules state that peer review is needed for journals to be included in Class A, they don't describe on how peer review must be actually carried out. In this regard, article 4, par. 2, letter d) (for qualification of full professors), and article 5, par. 2, letter d) (for qualification of associate professors), of Regulation no. 76/2012 only state that essays can be considered in the evaluation of candidates if they are published in series or journals of national or international relevance, “which adopt transparent procedures for evaluating the quality of the scientific product to publish, based on the system of peer review”.

However, in its final Opinion the Working Group gives no explanation on how the concept of “transparent procedures” has to be interpreted.

Generally speaking, peer review procedures have taken place only recently in the Italian legal culture, and their validity is still discussed (for example, criticism has been recently expressed in a letter sent to the Working Group by the Chairman of the Society of academics of civil procedure law). In most cases, peer reviewing has just started to be adopted for the needs of new domestic rules regarding the assessment of quality in research and of selections of professors.

In a few words, only legal reasons stimulated the evaluation of quality of Italian research in law matters by means of peer review practices.

Part one – Fact finding about peer-reviewing

1. Peer reviewing in tax law journals¹

1.1. What is peer reviewed?

Peer review is made for books published in special series and essays, articles or comments to case-law published in journals included in Class A. Normally, not all papers published in a single issue are peer reviewed. Choice is left to the authors. However, Class A journals must publish peer reviewed essays in the most part.

1.2. How are the reviewers chosen?

The board of directors of each scientific journal usually choose reviewers in consideration of their academic seniority and of at their specific competencies.

1.3. Is it done “double blind”?

No “double blind” is done for articles published in journals. Only in cases where some doubts arise, the board of directors can ask for a second peer review.

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

¹ Thematic reporter: Judith Freeman.

Journals usually follow the reviewers' advice. If possible, the author is invited to modify his essay according to the reviewers' suggestions.

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

Italian tax journals don't make use of "Open Access".

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?

No tax law e-journals are edited in Italy by institutes or research centers, at now.

The only tax law journal edited by a university department is the Rivista di diritto tributario internazionale (International tax law review), www.rdti.it, edited by Sapienza University of Rome, Department of Political sciences. It is not properly an e-journal but it is also available in electronic version.

1.9. If yes, how is publication quality controlled?

====

2. Peer-Reviewing in Tax Law Books

2.1. Monographs²

2.1.1. Is peer review of monographs frequent?

2.1.1.1. In general regarding monographs?

Most important book series on law matters have a board of scientific directors formed only by academics.

These kinds of books are reviewed by a commission of usually three professors. At first, they read the draft separately, and then they take a common decision on whether or under which conditions it can be published.

2.1.1.2. In the field of taxation?

Monographs in tax law also are peer reviewed by using the same procedures.

2.1.2. If your answer to question 2.1.1 is negative, what are in your view the main reasons for this?

====

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)?

² Thematic reporter: Joachim Englisch.

2.1.3.2. primarily to other types of academic writing?

2.1.3.3. **to both categories**

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

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

Certainly, a trend in widening and increasing quality of peer review procedures is going on in Italy lately.

This trend can be perceived when looking at the increasing number of series edited by a board of professors.

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

Both cases are possible, although the first one is more frequent. Differences can be observed between academic series and other series.

In academic series peer review is always made by professors (normally in a group of three) of the same university, faculty or department, which is the editor itself. Sometimes, professors from other universities also take part of the reviewing commission. So, the commission of (three) professors appointed for the review can be considered an “external reviewer”, being in any case different from the board of directors of the editor.

Series edited by a private editor are not always peer reviewed. If that happens, the board of directors of the series is usually made up by professors, which evaluate the draft books proposed for publication and take the related decisions. In this case the peer reviewers can be considered “internal”.

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?

If external reviewers are appointed, the editors submit each draft in order for them to evaluate it.

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?

Generally, external reviewers are totally free to decide whether to publish a book or not, and under which conditions. Criteria used in evaluations are those normally used in the academic environment (e.g.: relevance of the topic; knowledge of relevant literature; use of sources; methodological approach; coherence in illustrating and elaborating ideas; originality of solutions; deepness of theoretical investigation; etc.).

2.1.6. To the extent that peer reviewing of books is carried out, is it common practice to carry out a single-³ or double⁴-blind peer-review?

³Under single-blind peer-reviewing the reviewer(s) know the identity of the author.

⁴ Under double-blind peer-reviewing neither the identity of the reviewer(s), nor that of the author(s) is revealed. Accordingly, peer-reviewers only come to know the identity of the author(s) to the extent that the book is published.

In tax law series peer reviewing of books is usually carried out in the single-blind way.

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

Normally, a board of at least three reviewers at least 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.

No information has been collected about tie-breaker rule procedures adopted by book editors.

Indeed, such a rule seems too formal, mechanical, and (in the end) inadequate for evaluations of academic writings, which are normally characterized by a high level of discretion.

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.

No information has been collected meaning that (only) a negative vote could prevent a book from being published.

It must be also considered whether this could actually keep a high standard of publications, or whether it could discourage young people from going ahead in their studies.

However, the same remarks pointed out in § 2.1.7.1.1.2. must be considered in this case also.

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

In Italy peer reviewing procedures for books are mostly carried out in a very discretionary way, but this doesn't mean that quality of publication is disregarded. Reviewers usually read the draft book separately, then compare their opinions and, in the end, they decide.

Usually, decisions are unanimous.

Reviewers can decide, alternatively:

- a) To accept the draft as it is;
- b) To refuse publication;
- c) To ask for some changes.

Decision c) could be the way to reach a compromise between reviewers, and to give the author another chance to publish the book.

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

Usually yes.

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

Yes, often.

2.1.8.1.1. In the affirmative, is it publicly stated?

Sometimes.

2.1.8.1.2. If the answer to 2.1.8.1. is negative, are the authors and reviewers informed about it?

Authors are not directly informed on the lack of an official policy on book peer reviewing procedures, but they can come to know it indirectly.

If no official policy is adopted, reviewers are left free to choose their own criteria in evaluating books.

2.1.9. 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.)?

All listed criteria are used in choosing reviewers. In addition, it must be considered that external reviewers must be “independent” from the board of editors. This condition narrows down the choice of reviewers.

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

In Italy reviewers for book series are almost all nationals.

2.1.10.1. 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.

==

2.1.11. 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.

Usually, book series are reviewed by professors of the same field.

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.

Apart from special situations, peer review procedures of books last about two or three months.

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

Book reviews for academic series are normally presented in a written form. This doesn't always happen for private editors.

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 written assessment is quite extensive and analyzes the book in its details. For books proposed for publication in academic series, reviewers (at least one of them) discuss the assessment before the board of the faculty or the department which owns the series.

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.

Usually, the publisher or editor does not give to reviewers any assessment form.

2.1.14. May reviewers suggest publication only after amendments?

2.1.15. Yes, they can.

2.1.16. 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?

We don't have figures, but average of success is high, due to the fact that the more the book series is authoritative, the less is the number of people who will try to publish in it.

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

Yes.

2.1.17.1. In the case of an affirmative answer to question 2.1.17, will the fact that the monograph has been successfully peer-reviewed matter for the academic career of the author? ⁵

Yes.

2.1.17.2. In the case of an affirmative answer to question 2.1.17, will it be an aspect to be taken into consideration in case of an application for funding for research projects?

Positive peer review is not a legal prerequisite for funding of research projects, but it can be considered.

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

Increasing scientific competencies of authors, stimulating research method and practice.

⁵ This topic will be further developed under 4.

2.2. Collective works ⁶

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.

In collective works, reviewing procedures are usually lighter than those provided for books published in series. In most cases, works are reviewed directly by the editors of the book and no external peer review is made. It is also very rare that changes are asked, and we have no information about cases where works have been rejected.

This depends on the criteria followed in appointing authors, which, in the beginning, were personally asked to write the chapters, and editors agreed with them on the single contents of the single chapters. Lately, things have changed because editors make a call for papers to all professors of a certain subject (e.g.: tax law), leaving them free to accept the invitation. In this new context, a committee of external reviewer should be appropriate for increasing the quality of this kind of publications.

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?

In our country publishing researches in a monograph or in an edited book is normal. The trend goes toward a decreased use of books, especially for researches of reduced dimensions, whose results (normally consisting in one or more articles) are published in journals.

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.

In our country evaluation of research quality is made only by means of peer reviewing procedures applied at publications containing its results. Therefore, research is evaluated only if books and journals are reviewed.

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?

In Italy use of Open access is generally very rare.

3. How does peer reviewing in tax law journals and books compare?⁷

3.1. Are tax research books or chapters in edited collections recognised 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.

⁶ Thematic Reporter: Miranda Stewart.

⁷ Thematic reporters: Joachim Englisch, Judith Freedman and Miranda Stewart.

No differences exist, formally, between books, chapters or articles in scientific journals. What must be considered is the quality of works and, regarding journals, the ranking class (see Introduction).

4. The relevance of peer reviewing in academic career development⁸

4.1. What is “research”?

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

No legal definition of research is regulated in Italian law, or by Universities.

Researchers are only subject to the scientific method, whose correct implementation is verified by the reviewers, if appointed.

This is confirmed by article 33 of our Constitution, which states the principle of freedom of teaching and scientific research.

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

==

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?

==

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?

Generally, when aiming at clarifying the concept of “research”, the definition of “science” must be preliminarily investigated.

The word “science” means the “rigorous, systematic approach, designed to eliminate bias and other subjective influences in the search, identification, and measurement or validation of facts and cause-effect relationships, and from which scientific laws may be deduced”.

In this perspective, the word “research” can define the activities included in the notion of “science”, also in the field of tax law, with the specification that, in (tax) law science, research is developed, first of all, through the interpretation of the correct meaning of the 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?

In our country this concept is found in ancient Roman law, where legal studies included both the “*de iure condito*” approach or/and a “*de iure condendo*” approach, meaning that the first did not exclude the second, and vice versa.

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

In our opinion, for the reasons above both “prospective” and “state of the art” research would be covered.

⁸ Thematic reporter: Isabelle Richelle.

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

Research activities must be distinguished from teaching activities. Nevertheless, teaching can offer useful tips for research, and vice versa.

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.

Yes, of course. See above 4.1.5.

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

It is common opinion that scientific research is carried out through the implementation of a “scientific method”. This is easier to understand in the field of the investigation of natural phenomena, medical or technical issues.

Nevertheless, in legal (and tax law) matters as well it is possible to highlight an investigation procedure based on objective criteria, which is able to give consistency to the research’s outcomes. In this perspective, scientific research activities are characterized by a step-by-step approach consisting of:

- (1) identifying and defining a problem,
- (2) accumulating relevant data,
- (3) formulating a tentative hypothesis,
- (4) conducting experiments to test the hypothesis,
- (5) interpreting the results objectively, and
- (6) repeating the steps until an acceptable solution is found.

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),

Yes.

4.2.1.2. Peers, including recognized practitioners

No

4.2.1.3. Others, indicate which and in what cases

No

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

Only academics.

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?

Research in international, European and comparative (and, in certain cases, also national) tax law needs international audience and recognition, as other sciences need.

In this perspective, no difference stands between research in tax law and in other sciences.

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?

No differences can be observed in evaluation of tax law research, and of other disciplines.

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

Research in international (tax) law is better recognized considering the wider opportunities of comparison, and sharing opinions between researcher of different origins.

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)?

Of course, it is easier to get peer recognition at international level if topic of the book to review is also international.

Nevertheless, a book on a domestic topic can be also reviewed by a foreign reviewer, by using of the comparative method based on the “eye-opening effect” studied by Mary Ann Glendon, aiming at reconstructing a general theory of tax law based on global guidelines.

In tax law this is not difficult to do, considering the spreading of the so-called “circulation of legal models”, which increases the convergence between tax national tax systems all over the world.

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?

4.3.2. These journals cover⁹:

⁹ A journal may cover more categories. In this case, it has been listed in each category, following an order based on prevalence.

4.3.3. National and local taxes

Rivista di diritto finanziario e scienza delle finanze

Diritto e pratica tributaria

Rivista di diritto tributario

Rassegna tributaria

Rivista trimestrale di diritto tributario

GT – Giurisprudenza tributaria

Rivista della Guardia di Finanza

Dialoghi

Bollettino tributario d'informazione

Giurisprudenza delle imposte

Federalismi.it (online review)

4.3.4. International tax law

Rivista di diritto tributario internazionale

Diritto e pratica tributaria internazionale

Rivista di diritto tributario

Rassegna Tributaria

Rivista trimestrale di diritto tributario

4.3.5. European tax law

Rivista di diritto tributario internazionale

Diritto e pratica tributaria internazionale

Rivista di diritto tributario

Rassegna Tributaria

Rivista trimestrale di diritto tributario

4.3.6. Comparative tax law

Rivista di diritto tributario internazionale

Diritto e pratica tributaria internazionale

Rivista di diritto tributario

Rassegna Tributaria

Rivista trimestrale di diritto tributario

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?

Yes. The Italian scientific Community has contributed to form the list of officially recognized tax law journals (see Introduction).

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

Yes.

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

Tax law journals are more or less comparable with scientific journals of other law subjects, included general law. For academic career purposes, all scientific journals have been ranked by the National Agency with the same criteria (see Introduction).

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

Considering answer at 4.3.10., no differences can be detected in this regard.

4.3.12. How do publications in national journals rank in your country as compared to the ones with international relevance¹⁰?

The official national ranking of scientific journals doesn't include foreign journals. Nevertheless, ANVUR has listed the most "relevant" ones:

- Bulletin for International Taxation
- British Tax Review
- Intertax
- World Tax Journal
- Tax Law Review
- European Taxation
- EC Tax Review
- International VAT Monitor
- International Transfer Pricing Journal
- Derivatives and Financial Instruments
- Asia-Pacific Tax Journal
- Canadian Tax Journal/Revue Fiscale Canadienne
- Internationales Steuerrecht
- Steuer und Wirtschaft International
- Revue de droit fiscal
- Journal de droit fiscal
- Journal of Tax Research
- Revista de Finanzas Pùblicas e Direito Fiscal
- Revista espanola de derecho financier

¹⁰ Please note that this expression does not necessarily indicate a journal publishing on European and/or international tax law, but rather a journal with scientific international recognition in the national or international community.

- Australian tax review
- Tax Notes International
- Highlights and Insights
- Tax Planning International
- Revue générale de fiscalité

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

4.3.14. General scientific legal journals

4.3.15. Tax law scientific journals

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

4.3.20. Other journals

As previously stated, Italy has an official ranking of scientific journals. For this reason a different classification would be useless.

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 recognized? – 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?

See above.

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

==

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

==

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

==

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

==

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

Yes, but the request has to be submitted to the competent offices (ANVUR, see Introduction).

4.4.7. 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?

A special procedure carried out in cooperation with the scientific communities allows an annual review of the official journal ranking.

The time needed to obtain an answer is not predictable. It must be pointed out that this issue has already been subject in several cases to litigations before administrative courts.

Content and evidence:

- Quality of contents, with specific reference to authoritativeness of the review and of the authors in the academic community, scientific level of papers, peer review procedures;
- Presence of the journal in the national and international scientific community;
- Presence of foreign professors in the board and in the scientific committee of the journal;
- Regularity of publication.

4.4.8. 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.)

Comparison with these ranking methods is not possible due to the specific criteria used by ANVUR.

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

In the end yes.

4.5.1. Does your faculty use the FT ranking?

No.

- 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?**

No. Both peer review and publication are free.

- 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.**

We cannot agree, for scientific journals edited by universities are not provided with the necessary financial resources.

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

In Italy we don't have this problem.

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

Yes, as mentioned above.

- 4.5.6. If yes, who are the reviewers?**

Academics only.

5. Criteria: formal and substantive criteria for peer reviewing¹¹

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.

¹¹ Thematic reporter: Pasquale Pistone

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;

In the Italian standards, peer reviewing takes into account all the above listed criteria. Particular relevance is given to criteria a) and b).

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

None.

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

None.

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

None.

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;

No official standard exists.

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.

No different standards apply.

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:

5.6.1. 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;

In the Italian standards, peer reviewing gives the same relevance to all the above listed criteria.

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

None.

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

None.

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

None.

5.6.5. 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;

No official standard exists.

5.6.6. 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.

No different standards apply.

Part two – Modelling peer-reviewing in tax law

6. **Balanced approach: encouraging both young and senior researchers to submit to peer-reviewing¹²**

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

¹² Thematic reporter: Cécile Brokelind.

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?

If reviewer asks for changes giving suggestions on how to make them (highlighting parts to be implemented, suggesting literature, etc.), quality of the text can increase and, in general, knowledge of the author can grow up.

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,

It must be clarified the word “internal”: who could (or must) take part of this kind of “seminars”, apart the author? The board of the journal, the reviewer, other people? How these kind of seminars can actually remain “internal”? Every kind of preliminary discussion on the text could breach the “blind” nature of review, which is, in our view, to be protected as a warranty of transparency in this kind of procedure.

Moreover, in our view, every form of compulsory procedure should be rejected, aiming at preserving freedom of research methods.

6.8. Editorial committees’ opinion on publication,

This is a matter to investigate more.

Editorial committees usually evaluate the book or paper to publish before asking peer review. Nevertheless, a more intensive dialogue between the board and the reviewer after review has been done should be favoured. Editorial committee should analyze the review with criticism, and (if needed) have a short debate with the reviewer (an exchange of e-mails could be enough) in order to give him opinions and suggestions on the review.

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

This kind of tool has been not implemented in Italy. Anyway, it doesn’t seem adequate, because it breaches the “double-blind” system.

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

Enough details on this issue can be found in the other answers of this chapter.

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 problem also raises in bigger countries, due to the (normally) small dimension of the academic community of a certain subject (e.g.: tax law).

Choosing reviewers abroad could solve this problem, but (as it has been said before) it is not possible for strictly domestic matters.

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

Peer reviewing is indeed an additional charge, for the author, for the reviewer, and for the journal. For this reason, the only way to prevent misuse of peer review (or to increase its use) is to make it compulsory.

The Italian system is a good compromise: peer review is not compulsory, but authors who want to go ahead in their academic career, and journals who want to improve their level need to make application of this kind of procedure.

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

In Italy, we don't have financial incentives directly connected to use of peer review. Universities, when approving research projects, evaluate both the quality of the project from an objective point of view, and the academic level of the applicant professor and of his team. The latter prerequisite is measured also (but not only) by the quality of books and articles of the applicant.

Moreover, at the national level, distribution of public funds among Universities is influenced by the level of the research's quality of each of them, measured with parameters which take into account in a certain way also peer review.

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

Enough details on this issue can be found in the other answers of this chapter.

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

Bibliometric systems are more adequate for medical and technical subjects.

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...)

Inside normal peer reviewing procedure some supplementary mechanisms (like plagiarism checks, control of sources, etc.) are usually used according to the discretion of the reviewer. No compulsory use of those mechanisms can be considered adequate.

7. Permanent monitoring and improvement of scientific criteria¹³

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?

As said in answering questions to other chapters, both formal and substantial criteria used in peer review are quite the same.

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

No qualitative differences can be observed (see in this regard answers given before).

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

¹³ Thematic reporter: Ana Paula Dourado.

No substantial differences can be observed (see in this regard answers given before).

7.8. Are the aforementioned parameters monitored?

There is not a formal monitoring procedure. In the beginning, review parameters were discussed inside ANVUR. Nowadays they can be considered stable.

7.9. If yes, who monitors them?

==

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

==

7.11. If yes, how often are they revised?

==

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

==

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

==

7.14. 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?

This issue has been observed.

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

It could be advisable, but it must preserve objectivity: it could not be considered correct if the second peer reviewing is asked only at the aim of obtaining a favorable evaluation.

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

Maybe two simple rules could solve this problem:

- First, any decision in this sense should be remitted to the board of directors;
- Second, before asking a second peer review it should be carried out a discussion with the reviewer and illustrating additional matters to be considered in the review (see answers before).

8. Who should act as PR?¹⁴

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?

¹⁴ Thematic Reporter: William Barker.

8.5.1. i. Can only academics be peer reviewers?

Yes.

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

No.

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

Tax law is a subject which has strong links with other disciplines (criminal law, public finance, economy, etc. In some cases reviewers could need one or more of these skills. It depends on the contents of the book or article to publish. In such cases, it should be considered the opportunity to appoint a “commission” of reviewers.

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

See answer above.

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

When review procedure is going on, “blindness” should be preserved.

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

These situations should be avoided by appointing different people.

8.10. What is the process for selection?

See answers above

8.10.1. How are reviewers selected?

==

8.10.1.1. Is the process transparent?

==

8.10.2. Who makes the selection, and can others participate?

Selection is made by the board of directors.

8.10.2.1. The person or organization who seeks the review?

==

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

No.

8.10.2.3. 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.

No differences have been observed in all the cases below.

8.11.1. Publication of a single work.

8.11.2. Employment determinations.

8.11.3. Program evaluation.

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

Actually yes, but no binding criteria are provided.

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

==

8.12.2. Does research with international implications require:

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

==

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

==

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

No. See answers given before.

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

Decision on selection of peer reviewers must be always taken by the board of directors.

Choice should be maintained more free as possible.

A committee of reviewers should be appointed in advance, and single peer reviewers should be chosen when needed among those.

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

The feeling is that use of peer review will increase during the time, according to different needs (research quality progress, transparency in academic careers' evaluations, financing).

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.

Action of EATLP could be the right way to create an European model of peer review to spread allover member States.

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

Of course yes. In Italy we had it in the beginning and we still have discussions about differences to be assessed.

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.

A sort of reviewing procedure is already carried out by the Academic Committee (entirely composed by tax law professors) by choosing General Reporters, by approving the outlines of the research, by reviewing drafts, etc..

Considered these circumstances, it should be impossible to use the “blind method”.

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).

This specific tool could be useful to start up and maintain a European system of peer review. And maybe that it should be useful to let it become permanent.

A limited number of participants (5-7 members chosen inside the AC members who give their availability for this additional charge) would be enough.

Relationships with the single States could be carried out by questionnaires and summarized inside the annual AC meetings.