

International

From JH to JH: 75 Years of the *Bulletin for International Taxation* (Or Is It 81 Years?)

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In this Preface, on the occasion of the 75th anniversary of the *Bulletin for International Taxation*, Jan Maarten Slagter provides some historical context for the founding of IBFD's flagship journal and expresses his gratitude for all those who have contributed to its ongoing success.

If there were to be a holy grail in the history of IBFD, it would be “The First Issue That Never Was”.

In April 1940, IBFD was set to launch the *Bulletin for International Fiscal Documentation*. The articles were written, edited and typeset. The proofs had been returned from the printer. Everything was ready for publication in May of that year.

Alas, it was not to be. The German invasion of the Netherlands (on 10 May 1940) put paid to these plans. The proofs are now lost in the mists of time. Should you happen upon them, IBFD will pay good money to get them back.

So Adolf Hitler can be blamed for the fact that we are only now celebrating the 75th anniversary of the (now renamed) *Bulletin for International Taxation*,^[1] and not the 81st.

Thinking of those days, one cannot help but feel a mix of admiration and amusement for the single-mindedness, determination, and a certain amount of naïveté, that must have possessed Pieter Adriani and his associates as they worked on that first issue on the eve of the invasion. Remember, at that time Europe was already very much at war: Poland had been invaded the year before. The United Kingdom and France were officially at war with Germany. Russia had invaded Finland and the Baltics. Germany had conquered Denmark and was fighting the British and the French in Norway. The world was on fire.

And yet, somewhere in Amsterdam, a small band of tax experts was researching legislation, treaties and case law, and writing articles about the tax implications of cross-border commerce – by definition, an activity that presumes peace and goodwill among nations. The founding fathers of IBFD – and IFA, the organization that provided the impetus for the Bureau – were nothing if not optimists, and they were committed to a future that would be more peaceful and prosperous.

By and large, they were right. We know that now. After years of senseless slaughter and sorrow, the war eventually ended. And, as soon as it was practicably possible, the *Bulletin for International Fiscal Documentation/Bulletin de Documentation Fiscale Internationale* was finally launched – in English and French.

The “real” first issue was launched under the editorship of the young second in command to Adriani, Jaap van Hoorn. It contained, inter alia, reports on wartime developments in several countries. It is interesting to compare developments in one of the non-occupied allied countries (the United Kingdom, where taxes had been raised substantially to finance the war effort); neutral countries (e.g. Sweden, where a “War Profit Tax” had been introduced on extra company income as a direct result of the war); and occupied countries (e.g. the Netherlands, where, during the war, court cases were fought over the fiscal treatment of losses as a result of bombardments or dispossession by the occupying forces).

It is quite remarkable – and surely worth our admiration and pride - that the *Bulletin* has not only survived these past 75 years, but also still thrives as a flagship publication of IBFD. (IBFD itself can hardly be compared to the small documentation centre that it was in 1946.) This is a true achievement of the various editors, from JH (Jaap van Hoorn) to JH (Johann Hattingh), of the hundreds of contributors, tax and linguistic editors, designers and other IBFD colleagues. I thank them, and I thank you, the international tax community, who has honoured us with your support and attention over all these years.

On to the centennial!

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1. In 2006, the name *Bulletin for International Fiscal Documentation* was changed to *Bulletin for International Taxation*.