



# IBFD Publication Ethics and Malpractice Statement

World Tax Journal

February 2019

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The World Tax Journal focuses on original and innovative manuscripts representing scientific studies in the area of international, comparative and regional taxation from a legal and/or an economic perspective. This multidisciplinary journal is a platform for premium and groundbreaking academic research.

Articles should demonstrate depth of research and are evaluated based on impact/innovation, scientific analysis and methodology. Submissions concerning a single jurisdiction are not accepted, unless the submission demonstrates equal or similar application to other jurisdictions or is of clear relevance to an international audience.

Submitted articles will undergo an editorial review to determine whether they should enter into the review process, which always includes a double-blind external peer review, but may be preceded by a post-editorial internal review.

#### The editors warrant:

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Further information as to the journal guidelines and contact information may be found in the “IBFD Instructions to Authors”, available at <https://www.ibfd.org/Authors-Correspondents/Journal-Contribution-IBFD>.

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