

# eJournal of Tax Research

Volume 9, Number 3

December 2011

(Special Edition: Double Tax Agreements in the Asia Pacific)

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ISSN 1448-2398

## Editorial

This special edition of the journal provides significant coverage of Double Tax Agreements (DTAs) in the East Asia/Russia region. It thereby provides some redress to the overwhelming coverage of DTA issues in Europe and North America that exists in the academic and professional literature. Is there any need to consider the regions differently? Yes, there is. DTAs operate with significant differences in different legal, economic and social environments despite their structural similarities. The region that is the focus of this special edition is also one that is growing rapidly in global economic significance and its needs are best considered by the tax community as much as by other communities. This special edition is also the first of at least two that will collect the papers that are being prepared by authors from various other regional jurisdictions on the topic of DTAs.

In this edition, papers are provided from a variety of jurisdictions and approaches. Overviews of DTA policy and approach in both China and Russia are provided. These are highly significant given the recent emergence and rapid progression of both these transition economies. The authors have done an excellent job of capturing the priorities of China and Russia in establishing their relatively recent DTA networks. It is suggested that more subtle insights into how these two countries view their role in the globalised world may be garnered from a careful contemplation of their treaty policy.

From a compilation of D]TJ 18.]TJ -27.541 -1.

The occasion saw a group of five Atax academics present in Hong Kong which has proved a successful initiative for further joint research programs.

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