

TEACHING AND WRITING TAX LAW IN ETHIOPIA: EXHIBIT 'B' FOR LOW SCHOLARLY PRODUCTIVITY

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“No Passion so effectually robs the Mind of all its Powers of Acting and Reasoning as Fear”

Edmund Burke (1757)

Beginning

The Ethiopian tax law regime is perhaps the most ignored, if not feared, area of legal discourse by academics. It would not be an exaggeration to state that few have dared to forge academic encounter with teaching and writing on the legal aspects of the Ethiopian tax law regime. A quick look at the hitherto published and unpublished law books, journals, monographs and treatises reveals that little has been done in connection with tax law in general.¹

More strikingly, the very few articles published so far were authored by few courageous authors and most of these articles were based mainly on tax laws currently out of operation. Although it is a truism that the rate of publication is not also flattering in other areas of the Ethiopian law, the dearth of literature in the field of tax law is more acute and worrisome. In many cases, the dearth of publication can be attributed to the disinterest in teaching or absence of direct academic affinity with the subject in question. As shall be seen later, factors responsible for downplaying the interest in teaching, at times, overlap with factors liable for clogging the doors for publication.²

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¹ See below for an outline of publications on and in connection with the Ethiopian tax laws.

² Elsewhere, whether there is any link between teaching and research (publication included) has been subject to much intellectual debates. This essay assumes that there does exist a clear linkage between teaching on the one hand and research and publication on the other. For a good account of the debates, see Angela Brew and David Boud (1995), “Teaching and Research: Establishing the Vital Link with Learning”, 3 *Higher Education* 29, April, at 261-27; See also generally, Mary Frank Fox(1992), “Research, Teaching and Publication Productivity: Mutuality Versus Competition in Academia”, 65 *Sociology of Education* 4

This brief paper is meant to reflect and trigger discussion on factors which keep arresting interest in teaching and courage of writing on tax law in Ethiopia. As a novice teacher (and student) of tax law, the writer briefly presents facts and his personal observations with the view to illuminate the problem. A disclaimer however has to be put upfront at this very outset that formal research techniques, for instance questionnaires, have not been employed. Moreover, the conclusions put forward may not fit to all circumstances. Accordingly, it begins with identifying some of the major factors for the disinterest in teaching tax law courses in Ethiopia. It then, by recounting publications having to do with Ethiopian tax laws, prepares the stage for the discussion why the fear of publication remains lingering where issues concerning peer-review of submissions are pointed out as factors for low scholarly productivity in tax law. Finally, it closes with some suggestions.

Teaching Tax Law-The Disinterest

The significance of tax law as a compulsory course in legal education is not to be overemphasized. On top of giving ‘short-lived’ acquaintances with some legal information, it is said to be an important instrument in providing enduring analytical skill to students.³ A well administered tax law course can also help students determine whether they want to pursue tax law as a career specialty.⁴ All these however hinge on whether the course finds the right person having both the interest and the focus on the subject ‘who presents a realistic picture of tax law, warts and all’.⁵

It is doubtful if the short history of legal education in Ethiopia has been able to offer a uniform and standard tax courses in the law schools. The course has been merged once in a while with other nearby subjects like public finances and fiscal federalism. To the writer’s knowledge, tax law has rarely been offered as an independent course until the recent legal education reform which crafts it as a 3 credit hours course.⁶ This may be attributed to various factors which indeed

³ Micheal A. Oberst (1996), “Teaching Tax Law: Developing Analytical Skills”, *46 J. Legal Education* 79, at 79

⁴ *Ibid*

⁵ *Ibid*

⁶ Before the implementation of the new curriculum across law schools, it was common to witness variations in the content of the course syllabus. In the previous courses of Public Finance little coverage has been given to substantive tax laws of the country. Issues of Fiscal Federalism and underlying theories of taxation clouded much of the content of the courses. Yet, though it is made part of the new syllabus, few are lucky to head to the substances of the tax rules as the semester ends at that point. Covering Value Added tax, turnover tax, excise tax, customs and stamp duties and regional

require independent inquiry. The focus in this section is the growing disinterest in teaching the course by lecturers in most of our law schools.

In assigning courses at the beginning of semesters, tax law is often left in the list unpicked by instructors in many public law schools. Many prefer shouldering any other course(s) than tax law. This subsequently requires heads/course coordinators to assign the course, willy-nilly, on any unfortunate instructor who then would keep complaining the whole semester.⁷ It is not difficult to imagine how difficult it could be to teach a course to which you have no interest, not to mention the dire concomitant effects on students in getting the appropriate level of knowledge.

I can generally point to three interrelated reasons for this, what I prefer to call 'disinterest'. First, they blame their unbecoming background in tax law courses during their student years. In my encounters with some of these instructors, I came to know that they hardly understood the subject matter of the course at least to the level that they can commit themselves to and take the responsibility of teaching the course. Most say that the larger portion of what is included in the current sample course syllabus has not been covered during their student years.⁸

One would come across a slightly different manifest of the said problem in other Jurisdictions. For instance, in the US, the concern has not been how disinterested professors are getting in teaching tax law. The concerns are (were) rather students' approach of their tax course with trepidation. Oberst writes, 'they (students) have the preconceived idea that tax law lacks coherent concepts and policies. They imagine it as a black hole of mind-boggling technical complexity, requiring superlative skills of memorization and mathematics.'⁹ Their focus is rather on how best to deliver the course, for example there has been a call for a 'storytelling or narrative' approach of teaching the course.¹⁰

taxes in a semester is unthinkable, if income taxes have to be dealt with well. Otherwise, any ambition to cover all or even most of the chapters risks making the whole course work wishy-washy.

⁷ As I have learnt in my informal conversations, thanks for JLSRI's gatherings, with some instructors, this incidence of disinterest is particularly the case in almost all of the new regional public law schools. The law school at the AAU may be mentioned as an exception in this regard as it doesn't seem to experience the problem, at least in the recent past.

⁸ Yet, though they had been lucky enough to find good teachers, as said earlier, it was often difficult to go through the larger part of the substantive tax rules.

⁹ Obrest, *supra* note 3, at. 79-80

¹⁰ Ajay K. Mehrotra (2006), Teaching Tax Stories, Indiana University School of Law-Bloomington *Legal Studies Research Paper Series*, Research Paper No. 57, at 117

The second and a related excuse often raised is that it takes too much to prepare oneself for classes. Given the unpleasant background coupled with obvious shortage (absence) of textbooks¹¹ to read and prepare, it would be hardly bearable to take the responsibility to lecture the course. Added with this is other course(s) that the instructor, in many regional universities, is supposed to take care of. The misery of shouldering other courses along with tax law is multifarious, stress to the instructor and mediocre knowledge to students. Noting this, I would say that 'disinterest' is the least one would be left to have.

Thirdly, the inherently interdisciplinary nature of tax law seems to have played a role in retracting instructors from taking up the course. Tax law considerably borrows various concepts and principles from other disciplines such as accounting, economics, and public finance.¹² Moreover, tax rules could hardly be explained and illustrated without numbers, a considerable number of lawyers might shy away from. This has been a cause not only for the disinterest but also many would skip the portion which requires exemplification.

It is hardly doubtful that the disinterest caused by the afore-mentioned factors has been, at least since the recent past¹³, the principal factor in the dearth of literature in tax law. Though practitioners and bureaucrats could be invaluable sources from the vantage point of the law in practice, academics are customarily thought to be the seed-beds of scholarly works.¹⁴ On tax law however, let alone the practitioners, most academics remain muted for a long while now. As will be seen in what follows, tax law publications have seemed impervious to legal academics.

Tax Publications in Retrospect

Compared to other fields of law, there certainly exists a wide void in the Ethiopian tax law discourse. Only less than a dozen articles have been written and the area has remained to be a treacherous terrain from where those in the academic circle keep shying away. As this paper was ready for submission, a

¹¹ Doubtless, no university subject can thrive, as Kerridge said, without a good text book. R. Kerridge (2001), "Revenue Law by John Tiley" (Book Review), *British Tax Review*, at 283; given the installation of new and complex concepts by the tax reforms of the 2002, the absence of textbooks/teaching material is more chilling to novices.

¹² Concepts of depreciation, tax accounting, tax incidence and impact are notable.

¹³ The recent past can roughly represent the years since the opening of laws schools in most of the regional universities.

¹⁴ Though not on tax law issues, our legal practitioners (and bureaucrats) are seldom noticed publishing useful works on different areas of the law.

long article by Taddese Lencho on VAT exemption of financial services¹⁵ was published in *Mizan Law Review* which is, though belated, commendable and flickers to the future of tax law publication.

As will be outlined below, only few of the publications to date relate to the ‘substance of tax law’, in the stricter sense of the expression, thereby limiting their discussion from lawyers’ vantage point. This does not, however, concern two relatively well addressed areas which have close inkling with tax law, i.e. one, a body of literature produced by Ethiopian economists and accountants on the accounting and economic aspects (sic) of the Ethiopian tax system¹⁶ and secondly, the fledgling literature on the Ethiopian Fiscal Federalism.¹⁷

The publications so far can generally be put into three categories namely, ‘articles on tax law proper’, ‘working papers on tax policy issues produced by international organizations mainly the IMF’, and ‘manuals and guidelines meant to describe tax rules prepared by relevant authorities and stakeholders’. In the first category, one could find only four publications. Two remarkably seminal articles have been written by Bekele H/Sellasia and both directly deal with substantive and procedural tax legislations.¹⁸ While their in-depth analysis

¹⁵ Taddese Lencho (2011), “To Tax or Not to Tax: Is that Really the Question? VAT, Bank Foreclosure Sales, And the Scope of Exemptions For Financial Services in Ethiopia”, 5 *Mizan Law Review* 2, at 264-310.

¹⁶ The famous and longest serving ‘Journal of Development Research’ has featured in all these years many articles on different tax issues. Various Outlets under the aegis of the incumbent Ethiopian Economic Association have also harbored plethora of articles, comments and reviews in many of their issues. See, for instance, Eshetu Chole (1966), “Taxation in Ethiopia”, 2 *Economic Journal I*; Girma Shimelis (1968), “The Taxation of Agriculture in Ethiopia”, 4 *Economic Journal I*; Mossad M. E. (1994), “The Value Added Statement: An Investigation of some Accounting Issues”, 3 *Ethiopian Journal of Economics I*; Kassahun, B. B. (2006), “The role of Tax Accounting and Tax Audit for enhancement of Tax Revenue: The case of Inland Revenue of Ethiopia”, 2 *Accounting Focus: A Journal of Accounting Society of Ethiopia I*; Misrak Tesfaye (2008), *Ethiopian Tax Accounting: Theory and Practice*

¹⁷ The following are notable works produced by lawyers on the fiscal aspect of the Ethiopian Federalism: Bekele H/sellasia, *Ethiopia: The Constitutional Law of Taxation and Its Implication on Federal-State Relations*, Vol. 17, Issue 261, Hein’s Legal Theses and Dissertations, University of Wisconsin, Madison, 1999; Solomon Nigussie(2008), *Fiscal Federalism in The Ethiopian Ethnic Based Federal System* (Wolf Legal Publishers: Revised Edition); Taddese Lencho (2010), *Income Tax Assignment under the Ethiopian Constitution: Issues to Worry About*, 4 *Mizan Law Review I*.

¹⁸ Bekele H/sellasia (1993), “Limitations of Action In relation to the Recovery of Taxes on Income from Sources Chargeable under Schedule C of the Ethiopian Income Tax Proclamation No. 173/163(as amended)”, *Journal of Ethiopian Law I6*; Bekele

(especially the first one) and historical value are very interesting, the laws discussed in the articles have now been repealed. This does not obviously eliminate their relevance altogether. However, given the significant overhaul the Ethiopian tax system has undergone following the tax reforms of the 2002, the past ten years were not too short years to write a fairly good number of articles, essays or notes even if text/books might be unthinkable.

The remaining two articles were written by foreigners and have a relatively less engagement with the tax rules. The first one, titled '*Income Tax Exemption as an Incentive to Investment in Ethiopia*' focuses on assessing feasibility of income tax exemptions for promotion of investment in Ethiopia in light of the laws of Mexico and Puerto Rico.¹⁹ The other one is more of an article that aims at giving the birds' eye view of the then Ethiopian tax system with little focus on tax rules.²⁰ It documents the legislative process through which the first generation of modern tax legislations has been enacted.

This article is particularly relevant in understanding the formative years of the Ethiopian tax system. It is again worth to be reminded that the last two articles were based on the now repealed tax laws. Another publication which could probably better fit to this category has been published in an electronic journal by an Economist named Wellela Abehodie relatively recently. With the title '*Value Added Tax Administration in Ethiopia: A Reflection of Problems*', it impressively reflects on problems the author discovered in connection to VAT administration.²¹

The second category of publication in connection with the tax law regime consists of a series of working papers and survey reports published by international financial institutions mainly the IMF. Prior to and during its technical assistance missions to Ethiopia, the financial affairs department of the IMF has published a number of papers which are very instrumental in understanding the sources and legislative history of the new tax legislations issued in the aftermath of the tax reforms of the 2002.²² In some cases, these papers are written based on empirical survey which aimed at gauging the

Haileselassie (1992), "Salient Features of the Major Ethiopian Income Tax Laws", *Journal of Ethiopian Law* 15.

¹⁹ Timothy P. Bodman(1969), *6Journal of Ethiopian Law* 1.

²⁰ Peter Schwab(1970), "The Tax System of Ethiopia", *29The American Journal of Economic and Sociology* 1.

²¹ Published on eJournal of Tax Research, Vol. 6, No. 2, 2008.

²² See for instance, *Sonia Munoz and Stanley sang-Wook Cho (2003), "Social Impact of a Tax Reform: The Case of Ethiopia"*, IMF Working Papers, WP/03/132; Timothy R. Muzondo et al(2000), "*Ethiopia: Introduction of a VAT and a Presumptive Income Tax and Reform of the Income Tax*", IMF.

operation of the black letters of the law on the ground. Some of these papers also help understand the various piecemeal tax reforms made prior to the groundbreaking reform in 2002.²³ While they afford useful information to authorities and policy makers, they still fall short of adequately sketching the rules, comprehensiveness and are highly influenced by discussion of economic theories. This will hence reduce their utility to students of Ethiopian tax law.

Thirdly, we find a handful of manuals, guidelines and study reports published and/compiled by various institutions mainly tax authorities and stakeholder entities.²⁴ These documents are meant to convey the message of the tax rules in non-technical language to taxpayers and enforcers of the laws. Tax authorities also issue survey reports once in a while that assess the law in practice. The main limitation of these documents is that the discussions or explanations are restricted to the level of expertise of their authors, usually office holders. There were also occasions where certain NGOs commissioned researches on aspects of taxation having to do with their undertakings which later got the light of publication.²⁵

Speaking of tax publications, it would not be appropriate to skip mentioning two things here. The first concerns the various tax law (related) modules written under the auspices of private and some governmental institutions primarily for distance program students. In the writer's belief most of these modules are simply not well compiled (written?) and are copied from each other.²⁶ It is unfortunate that the recently implemented legal education reform program has

²³ Alemayehu Geda and Abebe Shimelis (2005), *Taxes and Tax Reform in Ethiopia: 1990-2003*, United Nations University, UNU-WIDER, Research Paper No. 2005/65

²⁴ See for instance, *Taxation in Ethiopia*, Chamber of Commerce and Ethiopian Business Development Service Network, Addis Ababa, 2005; *Implementation of Value Added Tax in Ethiopia: Survey Results*, FDRE Ministry of Revenue Working Paper, WP/03/2004, Plan and Research Department, 2004

²⁵ See, for instance, Bekure Herouy(2004), *The VAT Regime Under the Ethiopian Law with Special Emphasis on Tax Exemption: The Ethiopian and International Experience*-commissioned by Christian Relief and Development Association (CRDA)

²⁶ In this regard an exception should be carved out to an admirably well written training manual prepared by the Federal Judicial Training Center. See, Federal Justice Organs Professionals Training Center, *Tax Law and the FDRE Constitution*, Pre-Job Training Manual, [Amharic-Translation Mine] The quality of this manual also lies in its unfolding of very stealthy issues of amendment of revenue provisions (Art 98) of the FDRE Constitution which has persistently been glossed over by many writers on the subject. See, at. 31

not gone too far than producing an ambitious course syllabus for tax law.²⁷ The tax law course is probably the most disadvantaged in this regard as most courses have got at least a basic reading module following the legal education reform.

Secondly, stockpiles of unpublished student theses written over the years constitute an important source as far as tax law is concerned. The law library of the AAU houses many meticulously written students thesis on the various aspects the Ethiopian tax law regime. Nevertheless, since they are not published, they are not easily accessible to readers.

It is hence in the face of this scenario that many are grappling to teach a literature-starved subject in many laws schools in Ethiopia.

Why Little Publication in Tax Law? - The Other Reasons (Exhibit B)

In writing about low scholarly productivity in Ethiopian law schools, Tadesse Lencho outlines four cultural factors. He mentions ‘the poor reading and writing habit’, ‘lack of institutional commitment to research and team spirit and cooperation’, ‘absence of publish or perish attitude’ and ‘limited diversity of publications’ for the low productivity.²⁸ While he was right in pinpointing those ‘cultural’ problems, there are also other real reasons for the persistence in lower scholarly productivity. As explained below, harsh critique by assessors and potential bias of journal editors have played a role in keeping the low scholarly productivity hovering around.²⁹

Following the rise of new law reviews in the past few years, there has been a promising ‘writing’ awakening in the academic circle, particularly among the young academia.³⁰ The existence of an outlet in itself is of course inspiring to

²⁷ A tax law teaching material has been mediocre on many fronts. As far as I can tell, it has rarely been used in many of the law schools. That is probably why it is now reportedly assigned to other writers for modification which still remains to be seen.

²⁸ Tadesse Lencho (2009), “Scholarly Productivity in Ethiopia: Has Academic Tradition or Culture Anything to Do with It?”, 2 *Ethiopian Journal of Legal Education* 2, at 100-110; the writer actually draws the ‘cultural’ factors from the Document on Reform on Legal Education (2006).

²⁹ It is to be noted that ‘harshness/severity of the assessors’ was one of queries in the author’s questionnaire, respondents’ reply has not been included in his analysis though (probably because harshness has not been a problem). See, *ibid*, Annex A: Questionnaire, Q 6, P. 116

³⁰ *Mizan Law Review* of the St. Mary University College and *Ethiopian Journal of Legal Education* of the Justice and Legal System Research Institute are notable in spearheading this awakening. The Law schools of Jimma, Bahirdar and Mekele Universities are also publishing their own biannual journals since recently. There are

scholarly submissions. It is commendable that a good number of articles, essays and case comments have been published in the past six or seven years. These new law reviews have certainly helped in many ways. First of all, they shared the burden of the sole and longest serving *Journal of Ethiopian Law* which could not actually feature all submissions in its only two issues in a year (which has sometimes been only once in a year). Secondly, they were very instrumental in coming up with a variety of publication which were uncommon before such as 'essays' and 'notes'. And, these have added a lot to the Ethiopian legal discourse.

Nevertheless, this surge of law reviews has been subject to publicly undisclosed criticisms, among others, by potential and actual contributors of submissions. I came across cynicism about the established censorship and bias mainly by anonymous assessors who are customarily assigned to do peer-reviews of contributions. As will be seen in few moments, the angst sometimes also concerns editors of these law reviews. Issues of these sorts are not of course peculiar to our toddling and fledgling experience in legal scholarship, it has rather been a point of hot discussion elsewhere with developed academic tradition.

It is widely accepted in the academic arena that peer-review of scholarly contributions is an important gate-keeping tool that helps filter out low quality works.³¹ But, it has never been perfect and that is why it is often regarded as the worst possible system except for others.³² There are various issues raised in connection to peer review of contributions for publications. One issue is unnecessarily harsh criticism by assessors. In this regard, Miller writes:

Trained to spot flaws in research and to debate the merit of different theories and methods, reviewers sometimes focus solely on uncovering and aggressively highlighting the flaws in a submission.³³

At worst, the issue may sometimes get complicated. As Starbuck puts it "[c]omplicating the situation is the possibility of reviewers seeing themselves not as peers but as supervisors in the hierarchy of the science."³⁴ The comments

also other law reviews published once in a while such as the Ethiopian Bar Review, Wenber with a slightly non-regular basis.

³¹ Chet Miller (2006), "Peer Review In the Organizational Management Sciences: Prevalence and Effects of Review Hostility, Bias and Dissensus", 49 *Academy of Management Journal* 3, at 425

³² *Ibid*

³³ *Ibid*

³⁴ William H. Starbuck (2003), "Turning Lemon into Lemonade: Where is the Value in Peer Reviews?", *Journal of Management Inquiry* 12, at 344

are sometimes no less than censorship or suppression of one's ideas.³⁵ There might be various explanations to this problem, but lack of clear review guidelines may be called into question. So does unfettered latitude given to assessors. Sometimes it needs to be inquired as to what role an assessor of scholarly contributions should have after all. If his/her roles are all about to admonish works he does not like, it is worrisome. No matter how poor the quality of a contribution is, it cannot justify perturbing honest minds of contributors. Even though there are flaws, editorial assistance could help straighten them. No one likes to come under fire for the sheer dare of contributing a piece in the void the reviewers have probably helped creating or chose to idly see the abyss.

In all these, one might even say that who is competent enough and has a good moral ground to close the door for new attempts to write about themes which they have not dared to write on. I argue that some publications with few limitations (which could actually be rectified with kind editorial assistance after all) are better than nothing by any measure of standard. Though the works appear to be of a kind what George Orwell called 'good bad books'³⁶, it would not be a sin to give them a light of publication. In the face of the wide void in tax law literature where we have nothing to throw onto our students, who are we expecting to write?

A related trend of reviewers is what the professionals call 'confirmatory bias' which is the tendency to support one's (assessors') views and to ignore or discredit those which do not.³⁷ Coming up with something that challenges a paradigm or critiques which the assessor does not concur with, is not beckoned by assessors I am familiar with. This is not however as worrisome as the wholesale harsh and belittling critiques.

This inappropriate trend is readily to be noticed while comparing the comments of two different reviewers, presumably anonymous, which are often inconsistent. This is called by education experts as 'dissensus' which is simply a

³⁵ Tsegaye once sagely advised to avoid 'suppressive review' in assessing scholarly contributions. See, Tsegaye Regassa(2009), "Launching a Law Journal in Ethiopia: Key Points to Note-Visibility, Sustainability, Quality and Local Relevance", 2 *Ethiopian Journal of Legal Education 1*, Vol. 2, at 83-84

³⁶According to George Orwell 'Good Bad Books' are books which don't have literary pretensions but which remain readable when more serious productions have perished. George Orwell(1950), *Good Bad Books*, in, *Shooting and Elephant and Other Essays*, available at <http://www.george-orwell.org/Good_Bad_Books/0.html>

³⁷ Michael Mahoney(1977), "Publication Prejudices: An Experimental Study of Confirmatory Bias in the Peer Review System", 1 *Cognitive Therapy and Research 2*, at 161

disagreement between reviewers evaluating the same paper.³⁸ The sharp contrast between the comments, one clearly commending and the other disapproving, are intriguing. Are we truly reviewing with a kind state of mind? I can imagine how much trouble such inconsistent evaluations would put the editorial board of the journal on.

With this come the concerns about 'biased judgment' by editors and/or editorial boards. As the editors and editorial board mostly weigh the comments of the reviewers (and perhaps the reply of the author) non-anonymously, they are vulnerable to consider other factors due to the dissensus. Accordingly, they might consider particularistic criteria related to the author's status, institutional affiliations etc. It is believed that such criteria would partly provide clues as to the competency of a manuscript, the author and these clues can be used as unconscious or conscious shortcuts around any uncertainty about the value of a submission.³⁹ It goes without saying that such approaches are precarious and have to be used as a last resort. There could not be absolute certainty that all reviewers would be kind and concerned enough to reasonably review submissions referred to them.

More intriguingly, editors stop communicating with contributors after reply is given for the review. It might be assumed that this is a sign of disapproval by the editorial board, but it still strange that silence is taken as a norm. Journal editors are also gossiped for favoring nearby people, colleagues and friends in their treatment of contributions.⁴⁰ Needless to say, this would work to be a disincentive for other potential contributors.

Closing

Added to our unbecoming scholarly productivity for several decades, this paradigm of 'kicking' the emerging academic tradition 'in the head' certainly deserves attention. Or else, hurling over and capitalizing on our alleged poor reading/writing habit *per se* would be futile and perhaps sheer pretence. It might also lead to the aggravation of the problems. Being an academic and writing scholarly works seem to be portrayed very wrongly as something requiring extraordinary level of literary skills. It is not a secretly guarded fortune of few to publish scholarly works. There is no evidence to this than to see the experience

³⁸ Miller, *supra* note 31, p. 426.

³⁹ Miller, *supra* note 31, p. 425.

⁴⁰ Charles Colton once wrote, 'being an author has to pass three difficulties- to write what is worth publishing, to find honest people to publish it and get sensible people to read it.' Charles Caleb Colton(2008), *On Writing*, in Patrick Maden(ed.), *Quotidiana*, available at <<http://essays.quotidiana.org/colton/writing/>>

of other disciplines in our country, not to mention the experience elsewhere in other jurisdictions.

It is sometimes tempting that what really is lacking in all our problems is benignity to all what we do, one scholarship needs most.⁴¹ Otherwise, we would end up smearing fear, as Edmund Burke said, that robs minds of all its powers of acting-in our case writing. The existing law reviews need also to have clear guidelines on the roles of assessors in reviewing submissions. Indeed, they must do away with preconceived bias in their treatment of contributions. Concerning the disinterest, one way of mitigating the problem is by devising a system by which regular trainings (and/or where possible, graduate programs) can be offered to law graduates interested in pursuing their career in tax law. Having well trained experts would be the first step in easing and leveling the trajectory to publication. ■

⁴¹ Oxford law professor Viktor Mayer-Schoenberger agrees with my hunch while saying that ‘after all, earnest critique is the highest form of academic flattery.’ Viktor Mayer-Schoenberger (2008), Demystifying Lessig, *Wisconsin Law Review* 714, at 715.
