

African Multidisciplinary Tax Journal **(AMTJ)**

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PUBLICATION ETHICS AND MALPRACTICE STATEMENT

INTRODUCTION

The *African Multidisciplinary Tax Journal (AMTJ)* and its publisher, Juta & Co (Pty) Ltd (Juta), are committed to maintaining the highest standards of publication ethics and to supporting ethical research practices, since the value of academic publishing relies on all parties to the publishing process behaving ethically.

Authors, editors and peer reviewers are encouraged to refer to the [Committee on Publication Ethics \(COPE\) website](https://publicationethics.org/) (<https://publicationethics.org/>) for further detailed guidance on any publication ethics or malpractice-related issues.

In addition, the journal and its publisher comply with the following national codes and guidelines:

- Academy of Science of South Africa's [Code of Best Practice in Scholarly Journal Publishing, Editing and Peer Review \(March 2018\)](#)
- the [Forum of Editors of Academic Law Journals in South Africa: Guidelines for Best Practice in Editorial Discretion and Peer Review \(August 2008\)](#)

The *African Multidisciplinary Tax Journal (AMTJ)* and its publisher, Juta & Company (Pty) Ltd, are committed to the **core principles** identified below. More detailed policies and processes are described in detail in *AMTJ's* full, unabridged Editorial Policy.

PUBLICATION ETHICS

The publishers

Juta is committed to:

- maintaining and supporting the editorial independence of its journal editors;
- supporting journal editors to run their journals transparently and ethically in terms of national and international best-practice guidelines;
- acting always in the interests of academic and scientific integrity, including taking all appropriate measures to clarify alleged or proven scientific misconduct, fraudulent publication or plagiarism, and publishing corrections and retractions when necessary.

Authors

Authors should ensure that –

- their work is original and written by them;
- authorship of the paper is accurately attributed and represented, and there is no example of either ghost, gift or guest authorship, which the journal considers unethical.
- their work has not been previously published and has been submitted only to the journal;
- where material is taken from other sources (including their own published writing) the source is clearly cited and that appropriate permission is obtained where necessary;
- their work does not infringe on any rights of others, including privacy rights and intellectual property rights;
- their data or source material is true and not manipulated;
- their data or source material is their own or that they have permission to use data or source material reproduced in their paper;
- any real or apparent conflicting or competing interest is clearly stated on submission of the paper (this would include funding support);
- they adhere to all research ethics guidelines of the legal discipline, particularly where human or animal subjects are involved.

Authors whose work has been accepted for inclusion in the journal, may not withdraw their manuscript after confirmation of the acceptance has been indicated by the Editor-in-Chief.

Editors

The editors are committed to –

- maintaining and promoting consistent ethical and publication best-practice policies for the journal;
- overseeing and acting to enforce those policies in a fair and consistent manner;
- acting independently to support the publication of quality academic work of relevance to the journal's scope, without regard to the author's race, gender, sexual orientation, ethnic origin, citizenship, religious belief, political philosophy or institutional affiliation;
- ensuring all academic work is subjected to double-blind peer review;
- ensuring the confidentiality of the review process;
- exercising the highest standards of personal integrity in their work as editors of the journal, recognising and planning for instances where they could have a competing interest or the appearance of a competing interest;
- working with authors, reviewers, and Editorial Board members as necessary to ensure they are sufficiently advised regarding the journal's ethics and publishing policies;
- ensuring that the journal's stewardship on ethical matters is fair, unbiased, and carried out in an efficient and timely manner.

- ensuring records are kept of reviewing processes and outcomes.

Peer Reviewers

Reviewers must:

- understand the importance of their role in contributing to making editorial decisions and, through editorial communications with authors, assisting authors in improving their manuscripts;
- conduct their review objectively and diligently;
- formulate their responses clearly, referring to supporting arguments, citation of further literature, and examples where necessary;
- Specifically, reviewers should:
 - conduct themselves fairly and impartially, particularly where the reviewer comes from a particular school of thought and/or may have strong ties to a particular interest.
 - identify gaps that could be explored to enhance the interpretability and strength of the findings and/or insights.
 - consider whether any instances of plagiarism appear in the work, and to report any such examples to the editor.
 - suggest how the paper can be improved. Reviewers should always report in writing, with clear recommendations for acceptance of the paper in question, with or without revision, or rejection, as the case may be.
 - assess the originality of references of previously published studies and ensure that the work is positioned in the relevant field.
 - contest conclusions when they are not justified by the results or arguments presented.
- maintain the confidentiality of the review process;
- immediately alert their editor of any real or potential competing interest that could affect the impartiality of their reviewing, and decline to review where appropriate.

PUBLICATION MALPRACTICE

Allegations of misconduct or malpractice (including, but not limited to: research fraud, defamation; plagiarism; improper or inaccurate citation of source material; manipulation of data or source material; authorship identification irregularities; peer review fraud; undisclosed conflicts of interest) will be investigated in accordance with the journal's specific policies and procedures contained in its overarching Editorial Policy (viz: conflict of interest policy; confidentiality policy; plagiarism policy; corrections policy and defamation/legal liability policy). The editors also act in such cases with reference to [COPE Best Practice Guidelines](https://publicationethics.org/guidance/Guidelines) (<https://publicationethics.org/guidance/Guidelines>) as is suitable to the case.

When authors discover significant errors or inaccuracies in their own published work, it is their obligation promptly to notify the journal's editors or publisher and co-operate with them to either correct the paper in the form of an erratum or to retract the paper.

Editors (in conjunction with the publisher) will take responsive measures when ethical or malpractice concerns are raised with regard to a submitted manuscript or published paper. The rules of natural justice will apply to any investigation; so that all parties have an opportunity to be heard. If, on investigation, the ethical concern is well-founded, a correction, retraction, expression of concern or another note as may be relevant, will be published in the journal.