

# ***African Multidisciplinary Tax Journal (AMTJ)***

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## **PEER REVIEW POLICY**

[Note: this document may be read in conjunction with the journal's 'Publication Ethics and Publication Malpractice Statement' and its full 'Editorial Policy']

### **Peer reviewer ethics**

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 submission 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.

### **The peer review process**

The reviewing process is central to the quality of what is ultimately published and is a critical part of the *African Multidisciplinary Tax Journal's (AMTJ)* work. The *AMTJ* commits itself to following the *ASSAf Code of Best Practice and Law Journals Best Practice Guidelines* (see Annexure A) in respect of the reviewing process. What follows below should be read in conjunction with, and in addition to, those documents.

1. When a contribution is received by the Editor-in-Chief, an initial assessment must be made as to whether it falls within the scope of what is published in the journal, or is suitable for further consideration. The *AMTJ* publishes original high-quality research papers using analytical, empirical and field study methods across the whole spectrum of taxation research. Where a submission is not suitable, the Editor-in-Chief shall communicate clearly the reasons for such refusal to consider the work.
2. Work that is self-evidently too brief or too long, is evidently a speculative draft, is not properly formulated, or is fundamentally flawed, may also be rejected without review. The Editor-in-Chief shall communicate clearly the reasons for such refusal to consider the work.
3. If the contribution is deemed relevant and suitable for further consideration, it must be subjected to peer review. In terms of the *AMTJ* structure the Editor-in-Chief shall allocate each contribution to a member of the Editorial Committee, and that person shall be responsible for leading the peer review process in terms of the guidelines below.
4. The *AMTJ* commits itself to the adoption of a 'double-blind' peer review process. (The nature of this process, and who is considered to be a 'peer reviewer' is defined in the *Law Journals Best Practice Guidelines C1-3*). Where the editors deem it necessary in unusual cases, the *AMTJ* reserves the right to have the contribution reviewed by more than two reviewers.
5. The reviewers must first be approached to determine their availability to act as a review in terms of the relevant time frames (normally, to report within 3–4 weeks unless another arrangement needs to be made in the circumstances). It is desirable that the very best available reviewers be sought, and that suitable and appropriate reviewers are selected for this purpose, who have expertise and competence in the topic under consideration. Review editors must take pains to ensure that reviewers are not from the same institution, do not have a working relationship with the author, and are not aware of the authorship of the work (for example because they attended a conference at which the author presented the work). Review editors will keep an updated list of potential referees, and will share it with other editors where necessary. If the reviewers agree to act, the editor must transmit the anonymised contribution to the reviewers, and a review report form for the reviewers to complete. Reviewers must complete the form and

give a written assessment, by way of a written report, by marking up/making comments on the original document, or a combination of the two.

6. Editors may not act as reviewers of submissions they are handling.
7. The editor is to ensure that the reviewing process occurs expeditiously, and to take active steps to avoid any inappropriate delays.
8. The reviewer reports must then be assessed by the editor to decide whether, individually and collectively, they support the publication of the contribution in question; whether publication should follow once certain improvements are effected and/or further work is done and reported on; or whether the submission should be rejected. In deciding whether to publish a contribution, editors should accord significant weight to the reviewers' reports. The editor's decision on publication, after considering all the reports, and in consultation where necessary with the Editor-in-Chief, is final. No outside interference, for example by a university or publisher, is permitted. Editors should convey relevant comments of the reviews to authors, but without compromising the reviews' anonymity.
9. In cases where the reviewers' reports conflict, there are a number of paths that the editor may adopt, in consultation with the Editor-in-Chief where necessary.
  - If the difference is minor, it may be that the editor may make the appropriate recommendation from a conspectus of the two reports read together.
  - If the recommendation is that further work needs to be done to the contribution, this may require (a) in minor cases, that these can be done to the satisfaction of the editor, or (b) in more major cases, that the contribution be reconsidered by the reviewers after that has occurred; or (c) that it be reconsidered by a new reviewer or reviewers after that has occurred. There will be times where (b) will be appropriate, but times where (c) will be appropriate (for example, where an original reviewer has adopted a dogmatic rejection of the author's approach that may mean that the original reviewer is not suitable for further consultation). In each case the editor should consult the Editor-in-Chief to ensure fair and consistent treatment.
  - Where there is a clear conflict in the two reports, it will normally be appropriate to refer the matter to an independent third reviewer, and for decisions to be taken only after that report has been received. In most cases the third reviewer should act independently of the others, but in some cases (particularly where the dispute is on a fine point or there is a dogmatic objection by one reviewer) it may be appropriate to seek specific guidance from the third reviewer on the problem that has been raised by the reviewers' conflict. Once again, the editor should consult the Editor-in-Chief for guidance.
10. If a contribution is ultimately rejected, the editor should communicate this to the author, and communicate this outcome to the Editor-in-Chief for record-keeping purposes. Occasionally, it may be appropriate to encourage the author to do significant further work on the contribution and to resubmit it, but it must be made clear that this is subject to the new contribution being considered *de novo*.
11. If the contribution is ultimately accepted, the editor should undertake a check of the manuscript, specifically for the purpose of identifying any clear grammatical

or other writing and stylistic errors. These should be corrected. Thereafter, the contribution should be submitted to the Editor-in-Chief for placement.

### **Placement**

The general policy is that accepted contributions will be placed in the very next available slot of the publication roster in the relevant category in the *AMTJ*. This is subject to only a few exceptions. These are where an author requests a later placement; where the *AMTJ* has received a number of contributions on a particular legal theme, and would like to publish these together in the interests of its readership; or where it is necessary to space out a number of contributions by an author or by authors from a particular institution so that they are not published too closely in the interests of the variety of material that is published by the *AMTJ*.