

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

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## **OPEN ACCESS POLICY**

### **1. Introduction**

This document outlines the policy of the *African Multidisciplinary Tax Journal (AMTJ)* regarding open access publishing. Although it is a subscription-based journal, the *AMTJ* recognises the importance of open access in the dissemination of research findings. In alignment with this, the *AMTJ* has established the following guidelines for making selected articles open access on a case-by-case basis.

### **2. Article selection for open access**

- Authors whose articles have been accepted for publication in *AMTJ* may apply to have them published as open access.
- The decision to grant open access to an article will be made by the managing editor, the editorial team and the publisher, and will be based on the significance and potential impact of the research, the number of open access applications for the issue/volume, and whether the author has funding.

### **3. Article Processing Charge (APC)**

- Authors opting for open access will be subject to an article processing charge (APC).
- The APC will be determined based on the length and complexity of the article, as well as the cost of its production and digital maintenance.
- The APC will be communicated to interested authors upon acceptance of their article for open access publication. Payment of the APC is required prior to the article being published as open access.

#### **4. Open access licensing**

- Authors who opt for open access publication must agree to the terms of the Creative Commons Attribution (CC BY-NC-ND), namely:

**BY:** credit must be given to the creator.

**NC:** Only non-commercial uses of the work are permitted.

**ND:** No derivatives or adaptations of the work are permitted.

- The chosen licence will have force upon payment of the APC and completion of the open access publishing process.

#### **5. Transparency and communication**

- The journal is committed to maintaining transparency in its open access policies and communicating them clearly to authors, readers and the academic community.
- Any changes or updates to the open access policy will be promptly communicated to stakeholders on the journal's website and via other relevant communication channels.

#### **6. Review and revision of the policy**

- This open access policy will be reviewed periodically to ensure its ongoing effectiveness and relevance.
- Any necessary revisions or updates to the policy will be made with the approval of the editorial board and publisher, and promptly communicated to all stakeholders.

For any inquiries or clarification regarding this policy, please contact the editorial team at [fkalizinje@ataftax.org](mailto:fkalizinje@ataftax.org) and/or [taxjournal@ataftax.org](mailto:taxjournal@ataftax.org)