



PEER REVIEW REGULATIONS

ARTICLE 1. ASSESSMENT BODIES

- 1.1. All contributions (articles, essays and comments to case-law and other official documents) that must be published in the International Tax Law Review (the Journal) are subjected to the approval of the Board of Directors.
- 1.2. Contributions in Section I (Doctrine) and II (Commented Documents) and, where requested by the author, Section III (Notes and Surveys) are subjected to assessment by the Scientific Committee of Auditors, as provided for in this Regulation.
- 1.3. Exceptionally, the Board of Directors can exempt essays from Peer Review if Authors having a recognized academic reputation make a motivated request or if the essays proposed for publication deal with update issues or are of relevant interest for the Journal.

ARTICLE 2. SCIENTIFIC COMMITTEE OF AUDITORS

- 2.1. The Scientific Committee of Auditors shall be made up of a reasonable number of highly qualified, autonomous and independent Members, appointed by the Board of Directors amongst Italian full professors and foreign professors holding equivalent titles, related for the most part to the scientific area IUS-12 (tax law) or equivalent areas of other countries, indicated in a list periodically updated, which is published in the website and in each issue of the Journal. Reviewers must not hold positions in the Journal's bodies or be appointed as auditors for more than three other Journals.



- 2.2. Professors from other scientific areas may also be part of the Auditor Committee, but their total number must not exceed the 25% of the Committee members.
- 2.3. The Auditors' activity shall be voluntary and shall not be remunerated.

ARTICLE 3. APPROVAL OF THE BOARD

- 3.1. All contributions to be published must be transmitted to each Director of the Journal.
- 3.2. Each contribution shall be submitted to a collective evaluation by the Board of Directors. Each Director shall evaluate the contributions individually before submitting them to the Board's approval.
- 3.3. The proposing Director or any other Member of the Board can refrain from expressing himself on the approval of a contribution proposed for publication, deferring the decision to the other Members.
- 3.4. The Board approves the publication by the majority of its Members. Contrary votes must be motivated and written.

ARTICLE 4. AUDITORS' ASSESSMENT

- 4.1. Following the Board's approval, the contributions subjected to publication shall be sent simultaneously to two members of the Scientific Committee of Auditors chosen by the Directors, who must take into account their specific expertise in relation to the subject dealt with by the contribution to be evaluated and guarantee anonymity, independence of judgement and alternation between the Auditors consulted from time to time.
- 4.2. Contributions submitted to the Auditors' assessment must be anonymous. For this purpose, any indication suitable to identify the author must be deleted.
- 4.3. The appointed Auditors express their opinion on the originality or relevance of the topic, the consistency of arguments, the critical analysis of literature on the subject dealt with, the level of comprehensibility and on the other standards commonly adopted by the scientific community.
- 4.4. The Auditors must express their judgment within 20 days from the request or within the different term fixed by the Journal's Board of Directors. After this deadline, a written reminder is sent to the Auditor. Exceptionally, the Management of the Journal may consider the absence of a reply to the reminder within additional ten days as a favourable review for publication.



- 4.5. The Auditors may express the following evaluations: positive, negative or positive with request of changes or further interventions by the authors. The result is promptly communicated to the author, maintaining secret the name of the Auditor.

ARTICLE 5. FINAL EVALUATION

- 5.1. At the end of the critical or negative assessment by one of the Auditors, each contribution shall be subjected to the Directors's final collective judgement.
- 5.2. In the event of a critical assessment, the Directors holds the contribution's publication until further interventions or modifications by the authors are made.

ARTICLE 6. EVALUATION'S PUBLICATION

- 6.1. The Journal publishes the updated composition of the Scientific Committee of Auditors on each issue and in its website.
- 6.2. The favourable outcome of the review is shown in a footnote to the article's title.
- 6.3. These Regulations and their further changes are published on the website of the Journal.