

Welcome to Kluwer International Tax Blog

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February 5, 2015

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Please refer to this post as: Johann Müller and Dennis Weber (General Editors), 'Welcome to Kluwer International Tax Blog', Kluwer International Tax Blog, February 5 2015, <http://kluwertaxblog.com/2015/02/05/welcome-to-this-very-first-blog-on-the-new-kluwer-international-tax-blog/>

Welcome to this very first blog on the new Kluwer International Tax Blog. As co-editors for this blog, we decided to write something together. We want to write about two things: why did we sign up for being the editors and what do we expect from this blog.

First the why: Three reasons: One, it is exciting to start something new. There are many tax newsletters, but we do not know of many tax blogs where opinions about ideas, developments or cases are explored and bantered around. Next, we saw this as an opportunity to create a dialogue on topics by different disciplines from our field. It is nice to know what an adviser thinks about, for example safe harbours, but it is better to know what an adviser, an in-house tax counsel, a professor, and a legislator think about safe harbours. Johann Müller will soon publish his thoughts on safe harbours and we invite everyone to respond. Finally, we saw this as an opportunity to tease out discussion at the highest levels about those things to which we do not know all the answers, or to which there turn out to be many different answers. For example, can a PE with no people have any income allocated to it under a functions, assets and risks approach?

Then there are the expectations. If we look at the people who have agreed to be contributors to this blog, we have no doubt that we have extremely competent tax professionals on board. We love the fact that we cover such a wide geographic area and so many tax disciplines and we love the fact that we have both established and new voices. It is our hope that we all together will not only focus on our own contributions, but that we will read and respond to some of the contributions of others as well. If there is one thing that Johann has learnt from having been an adviser, an in-house counsel, in government and as an academic, and Dennis from being an academic, a consultant and a judge, it is that the same issue can look completely different, depending on where you are coming from. We also hope that in time we will build a sense community where people strongly disagree on some points, but still respect each other, because they have built trust and they know that there will also be other points on which they do agree.

For us this blog will be a success when it does two things: First, it looks more like a panel discussion which an audience loves to follow, and fuel with further questions, than a series of standalone presentations. Second, it is a forum which is at the forefront of many things, because contributors have the courage to blog about things they may know the arguments for, but not the answers. The worst that can happen is that we learn the answer from someone who does know, or - more likely - that we learn that there are several answers, depending on the place or the profession.

We wish all contributors and our readers a rewarding experience.