Kluwer International Tax Blog

Announcing the new Managing Editor of Kluwer International Tax Blog – Prof. Dr. Svetislav. V. Kostic

Svetislav V. Kosti? (Managing Editor) (University of Belgrade, Faculty of Law) · Thursday, March 7th, 2024

AN INTRODUCTION IS IN ORDER

As the new Managing Editor of the Kluwer International Tax Blog I have been asked to introduce myself to our audience. Such an invitation is also an opportunity for self-reflection.

I entered the world of tax 20 years ago. On 1 March 2004, soon after graduating from the University of Belgrade Faculty of Law, I began my professional career as a consultant with Deloitte Serbia. Immediately I fell in love with my work and to be honest the feeling has not left me since. Although age does curtail our passions, I still feel the same excitement I felt back then when being awarded a new assignment. Within a year I was given the opportunity to join the academic world and started working first as an assistant in October 2005 at my alma mater teaching bachelor students general tax law. Very soon I realized that it was and is possible to be in love with two perspectives of the tax phenomenon, the professional, advisory as well as the academic one. Thus, for the next 19 years I remained dual, living in both worlds, being a tax advisor and a tax academic. I think this has helped me a lot to gain the full picture of the issues we deal with on a daily basis. One hands on and another more distanced and focused on principles. In 2007/2008 I had the immense privilege of spending a year at New York University School of Law where I got my LL.M in international taxation. There I met a person who had a huge impact on my life, primarily as a role model, Prof. David Rosenbloom. There are many things one can learn from this man, but I choose to emphasize two - personal as well and intellectual courage and energy. I defended my doctoral thesis at the University of Belgrade Faculty of Law in 2014, where today I am an associate professor teaching general tax law, international tax law and European tax law to students at all three levels of studies.

The shoes I am to step in were previously worn by another man of incredible energy, my dear friend and colleague Prof. Vikram Chand. While matching Vikram's drive is an unsurmountable task, perhaps the novelty I may bring in comparison to his style is a slight tone of depression to which I am increasingly prone (colloquially speaking). Honestly, for me there is a growing sense of inadequacy when it comes to the current global tax debate. Most of the topics we devote an incredible amount of time and energy to are not the ones which keep us up at night. Shortly after the end of World War II the British poet W.H. Auden published his work *The Age of Anxiety*. I truly believe that this title appropriately describes the world we live in. Allowing for the accusation of being perhaps too cynical, maybe our focus on the mundane is a defense mechanism

to shield ourselves from the questions for which we at this moment in time have no answer, where it is becoming increasingly obvious that these issues will be the ones defining our future. Climate change, pollution, the demographic demise/explosion, artificial intelligence and the impact of technological development on the basic principles of taxation, social cohesion and inequality are the topics to which we must devote far more attention and intellectual capital. Therefore, I would like to welcome to our forum thoughts on both technical and current, but also more esoteric reflections on what is to be done about the state of the world we live in. In other words, I can promise that my editorial style will reflect my dual nature (after 20 years it is too late to change). Furthermore, I think that this is in line with the amazing work done so far by the Tax Blog's editorial board where Vikram will remain, together with Prof. Denis Weber and Prof. Alice Pirlot. For me the ability to be a part of such a group goes beyond a privilege and is a true joy.

In conclusion, for me becoming the Managing Editor of the Kluwer International Tax Blog brought that cherished feeling of excitement and enthusiasm felt by the young consultant 20 years ago and I will do my best to share it with our audience.

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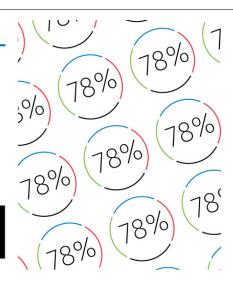
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