

The Tax Research Wiki goes live

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I discussed whether to create a Tax Research wiki a few weeks ago and the idea was generally well received. As a result I got the process under way, but it has taken time to design (my thanks to Andy Moyle) and then consider how to use it.

The eventual aim is at least threefold.

One is to provide background information on key issues that might need explanation repetitively, such as country-by-country reporting.

The second is to be a platform for some new research on what might be considered standing data, such as how the tax system works and what the consequences are.

The third is to act as a repository for blog posts that can explain recurring themes such as money creation and the relationship of that to tax.

What I have not intended is that the wiki answer all known questions on tax. But that said, the first post is [about glossaries of tax](#). Because I cannot make such a glossary overnight it provides access to other glossaries, two of which I have been involved in creating. And as subjects come up I expect I will expand specific issues as glossary items. I have done two, on [transfer pricing](#) and [unitary taxation](#).

Comments will not be taken on the wiki: I have no intention that this be a free-for-all. Comments can be made here, and I suspect I will blog new items as they're added unless that becomes tedious. People are also invited to submit copy or suggestions (with urls for links please) via email or as comments and I will consider them. That way it can grow but without having to spend forever editing corrections, which would very rapidly kill it.