



## Publication Ethics and Malpractice Statement for the Curtin Law and Taxation Review (CLTR)

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Our ethic statements are based on the Committee on Publication Ethics ('COPE') Best Practice Guidelines for Journal Editors.

### Duties of Editors

#### Publication decisions

The editorial board is responsible for deciding which of the articles submitted to the journal should be published.

The editorial board will be guided by the policies of the journal and constrained by legal requirements related to libel, copyright infringement and plagiarism. Members of the editorial board will confer and refer to reviewer's recommendations in making this decision.

#### Fair play and editorial independence

Editors evaluate submitted manuscripts exclusively on the basis of their academic merit (importance, originality, study's validity, clarity) and its relevance to the journal's scope, without regard to the authors' race, gender, sexual orientation, ethnic origin, citizenship, religious belief, political philosophy or institutional affiliation. Decisions to edit and publish are not determined by the policies of governments or any other agencies outside of the journal itself. The Editor-in-Chief has full authority over the entire editorial content of the journal and the timing of publication of that content.

#### Confidentiality

Editors and editorial staff will not disclose any information about a submitted manuscript to anyone other than the corresponding author, reviewers, potential reviewers, other editorial advisers, and the publisher, as appropriate.

#### Disclosure and conflicts of interest

Unpublished materials disclosed in a submitted manuscript must not be used in an editor's, reviewer's or any other reader's own research without the express written consent of the author.

#### Publication decisions

The editors ensure that all submitted manuscripts being considered for publication undergo peer-review by at least two reviewers who are expert in the field. The Editor-in-Chief is responsible for deciding which of the manuscripts submitted to the journal will be published, based on the validation of the work in question, its importance to researchers and readers, the reviewers' comments, and such legal requirements as are currently in force regarding libel, copyright infringement and plagiarism. The Editor-in-Chief may confer with other editors or reviewers in making this decision.

#### Involvement and cooperation in investigations

Editors (in conjunction with the publisher and/or society) will take responsive measures when ethical concerns are raised with regard to a submitted manuscript or published paper. Every reported act of unethical publishing behaviour will be looked into, even if it is discovered years after publication. CLTR editors will follow the COPE Flowcharts when dealing with cases of suspected

misconduct. If, on investigation, the ethical concern is well-founded, a correction, retraction, expression of concern or other note as may be relevant, will be published in the journal.

## **Duties of Reviewers**

Peer review assists editors in making editorial decisions and, through editorial communications with authors, may assist authors in improving their manuscripts. Peer review is an essential component of formal scholarly communication and lies at the heart of scientific endeavour. CLTR shares the view of many that all scholars who wish to contribute to the scientific process have an obligation to do a fair share of reviewing.

### **Qualification of reviewers**

Any selected referee who feels unqualified to review the research reported in a manuscript or knows that its prompt review will be impossible should notify the editor and excuse himself from the review process. The editorial board is responsible for ensuring the competence of the reviewers

### **Promptness**

Any invited referee who feels unqualified to review the research reported in a manuscript or knows that its prompt review will be impossible should immediately notify the editors and decline the invitation to review so that alternative reviewers can be contacted.

### **Confidentiality**

Any manuscripts received for review are confidential documents and must be treated as such; they must not be shown to or discussed with others except if authorised by the Editor-in-Chief (who would only do so under exceptional and specific circumstances). This applies also to invited reviewers who decline the review invitation.

### **Standards of objectivity**

Reviews should be conducted objectively and observations formulated clearly with supporting arguments so that authors can use them for improving the manuscript. Personal criticism of the authors is inappropriate.

### **Acknowledgement of sources**

Reviewers should identify relevant published work that has not been cited by the authors. Any statement that is an observation, derivation or argument that has been reported in previous publications should be accompanied by the relevant citation. A reviewer should also notify the editors of any substantial similarity or overlap between the manuscript under consideration and any other manuscript (published or unpublished) of which they have personal knowledge.

### **Disclosure and conflicts of interest**

Any invited referee who has conflicts of interest resulting from competitive, collaborative, or other relationships or connections with any of the authors, companies or institutions connected to the manuscript and the work described therein should immediately notify the editors to declare their conflicts of interest and decline the invitation to review so that alternative reviewers can be contacted.

Unpublished material disclosed in a submitted manuscript must not be used in a reviewer's own research without the express written consent of the authors. Privileged information or ideas obtained through peer review must be kept confidential and not used for the reviewer's personal advantage. This applies also to invited reviewers who decline the review invitation.

# Duties of Authors

## Reporting standards

Authors of original research should present an accurate account of the work performed and the results, followed by an objective discussion of the significance of the work. The manuscript should contain sufficient detail and references to permit others to replicate the work. Review articles should be accurate, objective and comprehensive, while editorial 'opinion' or perspective pieces should be clearly identified as such. Fraudulent or knowingly inaccurate statements constitute unethical behaviour and are unacceptable.

## Data access and retention

Authors may be asked to provide the raw data of their study together with the manuscript for editorial review and should be prepared to make the data publicly available if practicable. In any event, authors should ensure accessibility of such data to other competent professionals for at least 10 years after publication (preferably via an institutional or subject-based data repository or other data centre), provided that the confidentiality of the participants can be protected and legal rights concerning proprietary data do not preclude their release.

## Originality and plagiarism

Authors should ensure that they have written and submit only entirely original works, and if they have used the work and/or words of others, that this has been appropriately cited. Publications that have been influential in determining the nature of the work reported in the manuscript should also be cited. Plagiarism takes many forms, from "passing off" another's paper as the author's own, to copying or paraphrasing substantial parts of another's paper (without attribution), to claiming results from research conducted by others. Plagiarism in all its forms constitutes unethical publishing behaviour and is unacceptable.

## Acknowledgement of sources

Authors should ensure that they have properly acknowledged the work of others, and should also cite publications that have been influential in determining the nature of the reported work. Information obtained privately (from conversation, correspondence or discussion with third parties) must not be used or reported without explicit, written permission from the source. Authors should not use information obtained in the course of providing confidential services, such as refereeing manuscripts or grant applications, unless they have obtained the explicit written permission of the author(s) of the work involved in these services.

## Multiple or Concurrent publications

Papers describing essentially the same research should not be published in more than one journal or primary publication. Hence, authors should not submit for consideration a manuscript that has already been published in another journal. Submitting the same manuscript to more than one journal concurrently, constitutes unethical publishing behaviour and is unacceptable.

## Authorship of the paper

Only persons who meet these authorship criteria should be listed as authors in the manuscript as they must be able to take public responsibility for the content: (i) made significant contributions to the conception, design, execution, data acquisition, or analysis/interpretation of the study; and (ii) drafted the manuscript or revised it critically for important intellectual content; and (iii) have seen and approved the final version of the paper and agreed to its submission for publication. All persons who made substantial contributions to the work reported in the manuscript (such as technical help, writing and editing assistance, general support) but who do not meet the criteria for authorship must not be listed as an author, but should be acknowledged in the

"Acknowledgements" section after their written permission to be named as been obtained. The corresponding author should ensure that all appropriate co-authors (according to the above definition) and no inappropriate co-authors are included in the author list and verify that all co-authors have seen and approved the final version of the manuscript and agreed to its submission for publication.

### **Disclosure and conflicts of interest**

All authors should disclose in their manuscript any financial or other substantive conflict of interest that might be construed to influence the results or interpretation of their manuscript. All sources of financial support for the project should be disclosed.

### **Peer review**

Authors are obliged to participate in the peer review process and cooperate fully by responding promptly to editors' requests for raw data, clarifications, and proof of ethics approval, patient consents and copyright permissions. In the case of a first decision of "revisions necessary", authors should respond to the reviewers' comments systematically, point by point, and in a timely manner, revising and re-submitting their manuscript to the journal by the deadline given.

### **Fundamental errors in published works**

When an author discovers a significant error or inaccuracy in the published work, it is the author's obligation to promptly notify the journal editor and work with the editor to retract or correct the paper. If the editors learn from a third party that a published work contains a significant error or inaccuracy, then it is the authors' obligation to promptly correct or retract the paper or provide evidence to the journal editors of the correctness of the paper.