

Principles of reviewing academic texts in 'Tax Law Review'

1. All the academic texts submitted to the journal are first editorially evaluated by the members of the Editorial Board. The Editorial Board may ask people from outside the Board to evaluate the texts.
2. Each publication that is not a report or review of another publication is assessed by two reviewers, who are experts in the subject or the matter to which the publication applies. The reviewers do not receive articles with respect to which there is a conflict of interests arising from a relationship with the author, company or institution associated with the work. All aspects of the academic workshop are subject to assessment.
3. The review is prepared in writing and may assume the form of:
 - a) a positive review;
 - b) a positive review on condition that specified changes are made;
 - c) a negative review.The originals of the reviews are kept at the editorial office.
4. The average period for waiting for a review is approximately 4 weeks. After this time, the editorial office notifies the Author by e-mail of the outcome of the review.
5. In the review process, the journal applies the principle of a single-blind review, which means that the identity of the reviewers of the individual materials is not disclosed to the authors.
6. The condition for publishing an academic text in the journal is a positive opinion expressed by two reviewers.
7. The list of reviewers working with the journal is published on the journal's website and in the printed version once a year without identifying the reviewer of the given publication.

See also: Responsibilities of reviewers in Ethical principles concerning publications in academic journals, <https://www.wolterskluwer.com/pl-pl/solutions/czasopisma/ethical-principles>