**Hilling, Axel**

### Information om sökande

**Namn:** Axel Hilling  
**Dr-examen:** 2007-09-21  
**Födelsedatum:** 19731010  
**Akademisk titel:** Docent  
**Kön:** Man  
**Arbetskraft:** Lunds universitet  
**Medelsförvaltare:** Nordiska Skattevetenskapliga Forskningsrådet  
**Hemvist:** Nordic Tax Journal

### Information om ansökan

**Utlysningsnamn:** NOP-HS Tidsskriftsstöd 2015 (Humaniora och samhällsvetenskap)  
**Bidragsform:** NOP-HS Tidsskriftsstöd  
**Sökt inriktning:** Fri  
**Ämnesområde:**  
**Projekttilte (svenska):** Nordic Tax Journal  
**Projektstart:** 2016-01-01  
**Projektslut:** 2018-12-31  
**Sökt beredningsgrupp:** NOPTID  
**Klassificeringsskod:** 50502. Juridik och samhälle, 50201. Nationalekonomi, 50602. Studier av offentlig förvaltning  
**Nyckelord:** Nordic Tax, Law, Economics, Research, Open access

### Sökta medel

<table>
<thead>
<tr>
<th>År</th>
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<tr>
<td>2016</td>
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</tr>
<tr>
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</tr>
<tr>
<td>2018</td>
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**Project information**

**Project title (Swedish)**
Nordic Tax Journal

**Project title (English)**
Nordic Tax Journal

**Project period**

**Number of project years (in this case 1 or 3 years)**
3

**Beräknad projekttid**
2016-01-01 - 2018-12-31

**Classifications**

<table>
<thead>
<tr>
<th>SCB-codes*</th>
<th>50502. Juridik och samhälle</th>
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<tr>
<td></td>
<td>50201. Nationalekonomi</td>
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<td></td>
<td>50602. Studier av offentlig förvaltning</td>
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</table>

**Keyword 1**
Nordic Tax

**Keyword 2**
Law

**Keyword 3**
Economics

**Keyword 4**
Research

**Keyword 5**
Open access
Project description

Project description (a maximum of 4 000 characters including blank spaces) *

In 2013 the Nordic TaxResearch Council began converting its annual yearbook into a semi-annual scientific tax journal – Nordic Tax Journal (NTaxJ) – in hopes of strengthening cooperation among tax researchers in the Nordic countries and disseminating research on Nordic taxation internationally. The goal of NTaxJ is to promote cooperation among researchers in various countries and fields of taxation – legal, economic and social science research, to use broad terms.

NTaxJ differs from other tax journals in four major respects.

1. NTaxJ is aimed primarily at readers with strong research interests, thereby differentiating it from other Nordic tax journals, which are primarily aimed at readers interested in legal practice (e.g. Skattenytt & Svensk skattetidning [Sweden]; Skatterett [Norway]; Tidsskrift for Skatter og afgifter & SR-Skat [Denmark]).
2. Other tax journals within the Nordic countries have a clear national focus; NTaxJ aims at an international audience.
3. NTaxJ is one of the few international tax journals with a truly open-access strategy. The Australian-based eJournal of Tax Research is an exception, but its open-access system is less well developed than that of NTaxJ.
4. Although such journals as Intertax, European Taxation and World Tax Journal regularly publish articles aimed at and written by their potential subscribers – tax practitioners – NTaxJ maintains true independence from the interests of potential subscribers.

These four factors render NTaxJ one of the few open-access channels for Nordic tax researchers in which their articles appear in juxtaposition with those of their international colleagues.

Our goal at NTaxJ is to publish the best tax research conducted in the Nordic countries or the best tax research conducted in other countries with implications for Nordic tax. We have developed an ambitious peer-review policy, guaranteeing high international standards fundamental to a top academic journal in the relevant scientific publication indexes. NTaxJ has a specific Style Guide (including a sample manuscript), Authors’ Guidelines and Publication Ethics Statement that ensure quality and consistency in its articles.

NTaxJ is cooperating with the leading open-access publisher, De Gruyter Open (DGO). We are confident that DGO’s electronic submission system, advanced abstracting and indexing services and comprehensive meta-data distributions will increase the quality of NTaxJ and render it well suited to meeting future challenges in open-access publication. We are also confident that our open-access platform will facilitate the broadest dissemination of tax research conducted in and relevant to the Nordic countries.

NTaxJ’s strategy towards achieving top-ranking academic journal status and eventually being listed in Scopus and on the Web of Science includes

- inviting more non-Nordic authors,
- increasing the number of submissions,
- achieving a higher rejection rate,
- promoting our published articles to potential citers, and
- continuing to maintain and expand our peer-review system to include the most influential researchers in the area.

Although we believe that we have the best possible arrangement for accomplishing our future challenges – an open-access platform and an electronic submission and editing system – at this crucial stage in the evolution of NTaxJ we need the services of an editorial secretary. An editorial secretary could maintain and grow NTaxJ’s network of potential authors, reviewers, and readers, facilitating the accomplishment of all our goals.

Job description of the editorial secretary: To communicate with authors, reviewers, and article editors and to perform other administrative functions. As editor-in-chief, I am currently spending an undue amount of time on administrative and clerical functions. An editorial secretary could free me from these tasks, making the submission and review processes run more smoothly for authors and reviewers and freeing me to concentrate on my role as editor-in-chief.

Application details for Publication Grants for Journals

Application details for Publication Grants for Journals*

Se nästa sida för bilaga.
Attachment A: Application for NOP-HS Grant for Nordic Scientific Journals

This form must be submitted as an attachment to the NOP-HS/Research Council’s electronic application form. **Deadline: 22 September 2015**

This attachment is to be used to apply for funding for:
- electronically distributed or paper-based scientific journals for the period 2016-2018 (funding may be sought for one or three years);
- open access/fee based journals
- lump-sum grant to cover expenses in connection with a transition to electronic publication
- lump-sum grant to cover expenses in connection with a transition to open access publication

<table>
<thead>
<tr>
<th>About the journal</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Title of journal</strong></td>
</tr>
<tr>
<td><strong>Internet address</strong></td>
</tr>
</tbody>
</table>
| **Address of editorial board** | ntaxj@ehl.lu.se  
Nordic Tax Journal  
c/o Axel Hilling  
Department of Business Law  
Lund University School of Economics and Management  
SE-223 63 Lund, Sweden |

<table>
<thead>
<tr>
<th>Application for: Funding for publication of journal</th>
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<tbody>
<tr>
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<td>Digital only</td>
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<td>Open access</td>
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<td>Transition to open access publication</td>
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</tbody>
</table>

<table>
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<tr>
<th>Grant amount sought in SEK (from B-23 in Attachment B, this figure must also be provided in the NOP-HS/Research Council’s electronic application form)</th>
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<td><strong>2016</strong></td>
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<td>Funding may be sought for 2016 or all three years</td>
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<table>
<thead>
<tr>
<th>Editor-in-Chief</th>
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<tbody>
<tr>
<td>Axel Hilling</td>
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</table>

<table>
<thead>
<tr>
<th>Address (place of work)</th>
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</thead>
</table>
| Department of Business Law  
Lund University School of Economics and Management  
SE-223 63 Lund, Sweden |
**Members of the editorial board** (give name, academic title and place of work) and advisory board

**Editorial Advisory Board**
- Jane Bolander, Professor of Law, Copenhagen Business School, Denmark
- Eivind Furuseth, Lecturer in Law, BI Norwegian Business School, Norway
- Åsa Hansson, Associate Professor in Economics, Lund University, Sweden
- Seppo Kari, Associate Professor in Economics, Government Institute for Economic Research, Finland
- Thorolfur Matthiasson, Professor of Economics, University of Iceland, Iceland

**Owner of journal**, any affiliation with an association or organisation:
Nordic Tax Research Council
Secretary-general Malene Kerzel
Juridisk Institut, Aarhus Universitet
Afdelingen for Offentlig Ret
Bartholins Allé 16, bygning 1414
DK-8000 Aarhus C
CVR nr. 3045 3204

**Digital distribution provided by:**
De Gruyter Open: [http://degruyteropen.com/](http://degruyteropen.com/)

**Publisher** (any publishing contract or plan for a publishing contract must be attached)
DE GRUYTER OPEN
Bogumitä Zuga 32A Str. 01-811 Warsaw, Poland

### Circulation and readership

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<th>Information about circulation</th>
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*Applies only to applications for funding for open access journals

|------|--------------------------|------|------|------|

Page 2/10
<table>
<thead>
<tr>
<th></th>
<th>Number of unique downloads of articles</th>
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<th>-</th>
<th>269</th>
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<tbody>
<tr>
<td>A-14</td>
<td>If the journal does not have an overview of digital usage, what plans are in place to measure this? NTaxJ’s former publisher, DJÖF, did not have the resources to provide information about unique downloads (which was one of several reasons we changed publisher). The number we provide in this application is collected on September 10, 2015, and reflects the number of unique downloads between May 28 and September 10. During this time NTaxJ have not carried out any marketing activities, nor have it published its first issue for 2015 (it will be published in mid-September). During this time NTaxJ have had 1091 (482 unique) visitors on its content-page. Because we are planning to make some marketing activities in connection to the publishing of Issue 1, 2015, we are confident that our numbers of unique downloads and numbers of visitors will increase to a great extent. Therefore, if possible, we would be glad to provide you with new, more current numbers at your request.</td>
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</table>
Editorial activity

A-15  Editorial profile. Give a brief description of the subject area and content (peer-reviewed articles, other articles, editorial material)

Our open access model is the publisher-pays-model, which means that the NTaxJ have a budget that limits its publication. The current publishing service agreement between De Gruyter Open and Nordic Tax Journal allows the publication of twelve articles and four reports, in each of the years 2015, 2016 and 2017. The number of pages is unlimited. One article can be converted into two reports without any extra costs.

The journal owner, Nordic Tax Research Council, require NTaxJ to publish one legal general report, one economic general report and ten national reports (one economic and one legal from each of the Nordic countries) annually. These general and national reports are presented and commented on at NTRC’s annual research convet, and revised before submitted to the NTaxJ.

The NTaxJ is planning to meet the budget and publishing requirements in the following way:

Each volume will consists of eleven articles and six reports:

Issue one:
- Five peer-review articles
- One editorial report: Editors corner (summarizing the content of the issue and giving general information)
- One news report: Nordic News (summarizing recent development of the tax law in the five Nordic countries)

Issue two:
- Four peer-review articles
- Two general reports (articles)
- Two Nordic country reports (reports) (we are adding up the five national reports, in economics and law respectively, into two Nordic country reports)
- One editorial report: Editors corner
- One news report: Nordic News

In the near future we would like to expand our publication to also include book reviews. To do this we need more funding, however, and we are currently working on different solutions to finance such publications. In a more distant future we would like to expand our publication to include more peer-review articles. We will evaluate possibilities in doing so in relation to the renegotiation of our publishing service agreement, which is due in the end of 2017.

A-16  Referee scheme. Give a brief description of how and by whom the scientific articles submitted for publication are assessed.

NTaxJ’s peer-review policy is presented in its Authors’ Guideline (on its webpage). The review system is a single blind electronic system that requires the reviewers to answer ten given questions, and to write specific comments, when required, and a summary assessment. The given questions focus on quality and relevance of the chosen subject, the methodology, argumentation, references/sources, clarity and readability.

Every article assessed by the NTaxJ is commented on by two reviewers of which one represent the Nordic countries, and one represent the international research community. Thomas Piketty and Reuven Avi-Yonah are good examples of international reviewers that have assessed articles published in NTaxJ.
A-17 Number of articles assessed by referees in the period.

<table>
<thead>
<tr>
<th>Articles submitted on author’s initiative</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
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<tr>
<td><strong>Articles of this type rejected</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Articles commissioned by journal</td>
<td></td>
<td></td>
<td>See A-21</td>
</tr>
<tr>
<td><strong>Articles of this type rejected</strong></td>
<td></td>
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</tr>
<tr>
<td>Total percentage of rejected articles</td>
<td></td>
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</tbody>
</table>

Marketing/profiling

A-18 Do the articles published in the journal have **abstracts** in English?

Yes (from 2015)

A-19 State where the journal is indexed or describe plans for indexing.

- Celdes
- CNKI Scholar (China National Knowledge Infrastructure)
- CNPIEC
- DOAJ (we are currently in the process of being listed)
- EBSCO Discovery Service
- Google Scholar
- J-Gate
- Naviga (Softweco)
- Primo Central (ExLibris)
- ReadCube
- Research Papers in Economics (RePEc)
- ResearchGate
- Summon (Serials Solutions/ProQuest)
- TDOne (TDNet)
- WorldCat (OCLC)

A-20 What are the journal’s strategic plans, and how will these plans affect its scientific significance/visibility/accessibility/readership?

Our goal at NTaxJ is to publish the best tax research conducted in the Nordic countries or the best tax research conducted in other countries with implications for Nordic tax. NTaxJ’s strategy towards achieving top-ranking academic journal status and eventually being listed in Scopus and on the Web of Science includes

- inviting more non-Nordic authors,
- increasing the number of submissions,
- achieving a higher rejection rate,
- promoting our published articles to potential citers, and
- continuing to maintain and expand our peer-review system to include the most influential researchers in the area.

A-21 Other information or comments (any notes from the budget form (Attachment B) must be provided here)

NTaxJ’s publishing records for the years 2014 and 2015 are not at all illustrative for its future publishing strategy. The years 2014 and 2015 have been characterized by work and decisions aiming, not primarily to produce the best journal with the existing resources, but to convert the old yearbook/journal to a future, modern, well-functioning open access journal. We hope this work will start paying off in the fall 2015 (in relation to the publishing of issue No. 1, 2015) and make the “new” journal function well from the beginning of 2016. It is obvious, however, that the adaption work have influenced, in a negative way, on the quality of the volumes 2014 and 2015.
Volume 2014 consists of 33 different articles/reports, written in the English language or some of the Nordic languages. Four of these pieces have been assessed by peer reviewers. When the 2014 volume was published, NTaxJ had a different publisher and a publishing limitation in relation to pages instead of today’s limitation which is expressed in number of articles/reports (see A-15). Furthermore, unlike today, the volume of 2014 was not published under the policy that all published material must be written in US English (see NTaxJ’s Styleguide). For these reasons, among others, it is difficult to compare past volumes with volumes produced under the new conditions. We know, however, that the volume 2015, and future volumes, will have a much greater extent of peer-reviewed articles, in relation to commissioned articles, compared to NTaxJ’s previous volumes. We also know that our future rejection rate will increase substantially because of our limitation in relation to number of articles. Finally, we know that all articles published in volume 2015 and onwards will be accessible not only for readers familiar with the Nordic languages, but for everyone with knowledge in the English language.

Attachment B, Budget for the Publication of a Scientific Journal, row B-21 (Own contributions), presents the yearly amount of 100 000 SEK, which equals NTaxJ’s annual contribution from its owner Nordic Tax Research Council.

This attachment, Attachment A, is extended by three documents:

1. Publishing Service Agreement concluded between Nordic Tax Research Council and De Gruyter Open
2. Addendum to Publishing Service Agreement
3. Invoice (#331) regarding the creation of Style Guide and Authors’ Guidelines for Nordic Tax Journal
**Open access (complete only if this application applies to an open access journal or you apply for the lump-sum grant for transition to open access)**

<table>
<thead>
<tr>
<th>A-30</th>
<th>Give a brief description of the journal’s <strong>editorial strategy</strong> for the period.</th>
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<tbody>
<tr>
<td></td>
<td>We believe that our recent conversion from a manual editorial system to a modern electronic editorial system – Editorial Manager (EM) – will fundamentally change the editorial work. A big challenge now, and in the coming years, is to learn how to use and maintain the EM-system effectively. This require an EM-expert which can not only manage the administrative tasks associated with submitted articles, but also support the NTaxJ's authors, reviewers and article editors in their use of the EM-system. Therefore we need to hire an editorial secretary to manage our EM-system.</td>
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<tr>
<td></td>
<td>If everything works as we plan, the EM-system and the editorial secretary will take over most of the clerical work that formerly have been performed by the members of the editorial board. This results in more time for academic editing and reviewing by the board members. Because such activities are less burdensome compared to clerical work, the conversion to an electronic editing system in combination with the hiring of an editorial secretary, will reduce the costs of the editorial board. Thus, in due time we hope to use much of the resources that have previously been used to finance the editorial board to finance the positon of the editorial secretary.</td>
</tr>
<tr>
<td></td>
<td>Furthermore, in order to increase the quality of the academic editing and reviewing, and simultaneously reducing the costs of the editorial board (to free resources to finance the secretary position) we are planning to expand the editorial board to include additional article editors. In this way we divide the editorial work on more individuals. Because this editorial work includes much academic work and very little clerical work, and because the amount of work will most likely be less than editing four articles per year, we think this model could be working without the editors requiring payments. Thus, eventually the editorial costs will only include the salary for the editorial secretary, and some compensation to the editor-in-chief.</td>
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<tr>
<td></td>
<td>To reach the situation described above requires a lot of initial work of the editorial secretary (and the editor-in-chief). Besides getting to be an expert on the EM-system, the editorial secretary must get to know the target groups of the journal and the scientific communities represented in the editorial board. Furthermore, the secretary must create systems and routines for her/his work with the journal, and learn how to best support NTaxJ’s users of the EM-system. Because of this we are applying for a larger amount of funding the in the beginning of the period compared to the end of the period:</td>
</tr>
<tr>
<td></td>
<td>Estimated remuneration for editorial secretary:</td>
</tr>
<tr>
<td></td>
<td>2016: 60 000 SEK</td>
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<tr>
<td></td>
<td>2017: 45 000 SEK</td>
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<td></td>
<td>2018: 30 000 SEK</td>
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</table>

<table>
<thead>
<tr>
<th>A-31</th>
<th><strong>Target group.</strong> Who and how large is the journal’s relevant target group? What is the expected number of readers and how will the journal measure the number of relevant readers?</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>NTaxJ is aimed primarily at an international audience with strong research interests. Because the contents of the journal are of interest also for readers interested in legal practice, the total target group (an international audience of tax researchers and practitioners) is very large. We expect the number of unique downloads to be greater than 1 000 for every issue (as from Issue 1, 2015), and that this number will steadily increase in pace with the development of the journal.</td>
</tr>
<tr>
<td></td>
<td>To measure unique downloads of articles, number of visitors on our webpage etc. etc. NTaxJ is using etracker: (<a href="https://www.etracker.com/en.html">https://www.etracker.com/en.html</a>).</td>
</tr>
</tbody>
</table>

| A-32 | What **scientific communities** are involved in the editorial activities? |
Today the editorial board consists of one tax researcher from each Nordic country, plus the editor-in-chief (from Sweden). Three of the six members are scholars in public economics with focus on taxation, and three of the members are scholars in law, with focus on taxation. Two of the six members are female.

In the future we are planning to expand the editorial board to consist of at least two editors from each Nordic country and two or three editors from other parts of the world (see our editorial strategy as described in A-30). Our ambition is that the editorial board shall have equal participation of women and men.

A-33

What technical environment will host the journal, i.e. provide server space, technical support, maintenance, etc.? If a formal agreement regarding hosting has been signed, this must be attached to the application.

NTaxJ have a publishing service agreement with De Gruyter Open, DGO (attached).

The agreed service involves that DGO hosts NTaxJ’s webpage (http://www.degruyter.com/view/j/ntaxj), facilitate abstracting and indexing services, collect relevant statistics etc. etc. DGO uses the Editorial Manager-system to provide NTaxJ’s electronic submission and reviewing system (http://www.editorialmanager.com/NTaxJ/default.aspx). NTaxJ is also using the CrossCheck Plagiarism Screening System.

A-34

Description and justification of the transition to open access

The journal owner, Nordic Tax Research Council, NTRC, is a foundation which resources come exclusively from the public revenues of the five Nordic countries. Furthermore, the purpose of the NTRC is to facilitate cooperation among Nordic tax researchers, promote increased quality of the research, and to disseminate research on Nordic taxation internationally. These fundamentals justify the process of NTRC converting its annual, non-electronic yearbook into a modern, electronic open access journal.

The process of converting a non-electronic yearbook into a modern open access journal has come with some efforts, however, of which three is associated with direct expenses:

1. NTaxJ’s first publisher, the Danish publishing house DJÖF, did have very limited experience of open access publishing. Most importantly, DJÖF had no facilities to carry out adequate abstracting and indexing services, which made the open access of the journal’s contents of very limited value. This was the main reason NTaxJ decided to end its cooperation with DJÖF and start cooperating with the major open access publisher DGO. In the process of changing publisher we lost one volume (2013). In our negotiations with DGO we got them to pay for the costs of uploading our back issues for volume 2014, but not for the back issues for 2013. Therefore, when DJÖF closed down NTaxJ’s old website, the entire volume for 2013 became closed access. We have agreed with DGO on a price to upload the back issues for NTaxJ’s volume 2013 (1 800 €) and we are applying to cover these costs by a grant for the transition to open access publication or, alternatively, by a grant for the transition to digital distribution.

2. Because NTaxJ’s potential authors come from different scientific communities – law, economics and social sciences in the Nordic countries and internationally – their style of academic writing differs a lot. To ensure conformity of the articles we publish in the journal we have found it necessary to develop our own style guide and guidelines for potential authors (published on NTaxJ’s webpage). In addition to all the time spent on this job, it has also cost quite an amount of money (7 000 Canadian dollars). We are applying to cover these costs by a grant for the transition to open access publication or, alternatively, by a grant for the transition to digital distribution.

3. The cooperation with a modern open access publisher involves that NTaxJ now is relying...
on the electronic editing systems Editorial Manager (EM) and CrossCheck Plagiarism Screening System. These systems are rather advanced, and not possible to manage without training. Thus, the benefit of the systems comes with a cost: training of the journal’s editorial staff. In the publishing service agreement between DGO and NTaxJ it is agreed that DGO provides relevant training at a cost of 50 € per hour (see Publishing Service Agreement, attached to this document). Based on discussions with representatives of DGO we estimate that an editorial secretary would need ten to twelve hours of training, while it might be enough with an introducing session for each member of the editorial board. Given that we are aiming at expanding the editorial board to twelve members (see A-30), and that we are planning to hire an editorial secretary, the total cost of the necessary training would be 1 700 €: ((12 h. + 12*2 h.)*50 €). We are applying to cover these costs by a grant for the transition to open access publication or, alternatively, by a grant for the transition to digital distribution.

<table>
<thead>
<tr>
<th>A-35</th>
<th>Brief overview of the costs/budget for transition to open access publication</th>
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<tbody>
<tr>
<td></td>
<td>Funding for up to 90 000 SEK may be sought for covering costs related to transition to open access publishing</td>
</tr>
<tr>
<td></td>
<td>Costs to publish back issues for the entire volume 2013 (see A-34). 1 800 € = 17 000 SEK (see Addendum to Publishing Service Agreement, attached to this document)</td>
</tr>
<tr>
<td></td>
<td>Cost to cover the costs spent on the development of NTaxJ’s Style Guide and Authors’ Guideline (see A-34). 7 000 CAD = 45 000 SEK (see Invoice # 331, attached to this document)</td>
</tr>
<tr>
<td></td>
<td>Cost for training editorial staff in how to manage our new electronic editing systems (see A-34). 1700 € = 16 000 SEK</td>
</tr>
<tr>
<td></td>
<td>TOTAL: 17 000 + 45 000 + 16 000 = 78 000 SEK</td>
</tr>
</tbody>
</table>
Lump-sum grant for a transition to digital distribution

<table>
<thead>
<tr>
<th>A-40</th>
<th>Description and justification of transition to digital distribution. Is this expected to lead to more widespread, possibly more international, distribution, and if so, how will this be accomplished?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>It is my conviction that open access publishing cannot be carried out without digital distribution. Therefore, the cost for electronic distribution could as well be presented as costs for open access publishing. Consequently, what has been written in the previous sections (A-30 to A-35) is also relevant for the sections (A-40 to A-43). The answers to the questions in A-41 to A-43 have already been presented above, and I therefore limit my answer to relevant references.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>A-41</th>
<th>How will the journal be distributed electronically? (Own portal, joint portal, access restricted to subscribers only, etc.)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>See A-33</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>A-42</th>
<th>Who will host the journal, e.g. provide service space, technical support, maintenance, etc.?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>See A-33</td>
</tr>
</tbody>
</table>

| A-43 | Brief overview of costs/budget (a separate offer from a supplier may be attached). Funding to cover the following costs may be sought (maximum SEK 90 000 in funding):  
- digitalisation and electronic adaptation of recent volumes that are currently only available in paper form  
- development/adaptation of an Internet portal, page layout, archiving functions  
- marketing/launching of electronic version |
<table>
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<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td>See A35</td>
</tr>
</tbody>
</table>

Journals receiving funding from NOP-HS must submit annual reports of their financial situation.
PUBLISHING SERVICES AGREEMENT

THIS AGREEMENT is made as of the 6th day of March 2015,

between

Nordic Tax Journal with offices at:

Nordic Tax Research Council
Att. Secretary-general Malene Kerzel
Juridisk Institut, Aarhus Universitet
School of Business and Social Sciences
Bartholins Allé, bygning 1.414
DK-8000 Aarhus C

Represented by Professor Jan Pedersen, President
(“Journal Owner”)  

and

De Gruyter Open Sp. z o. o., with offices at ul. Bogumila Zuga 32A, 01-811 Warsaw, Poland, entered into the National Court Register kept by the District Court of Warsaw under number KRS 0000055478, NIP (fiscal identification) number PL 9521878738, having a share capital of PLN 1,905,000
Represented by Jacek Ciesielski – President of the Management Board
(“De Gruyter Open”).

IT IS NOW AGREED by the parties to this Agreement ("the parties") as follows:

§ 1. RECITALS

This Agreement sets forth the terms and conditions between the parties concerning the provision by De Gruyter Open of production, marketing, distribution, training and editorial services and an online submission and editorial system (the “System”) as more fully described herein, contracted by De Gruyter Open from providers of such services.

§ 2. OBLIGATIONS OF DE GRUYTER OPEN

De Gruyter Open will provide production, marketing, distribution, training and editorial services and the System as more fully described below (collectively, the “Services”) in accordance with the terms and conditions of this Agreement, for the journal or journals ("Journal") set out in Schedule 1. De Gruyter Open will:

1. production services
   a. provide the software and hardware environment to support content maintenance and delivery,
b. control quality of content files for each issue of the Journal, provided by the Journal Owner, and—if quality requirements are met—upload the files to the environment mentioned in point a above within 30 days from the receipt of the files from the Journal Owner, on condition that the Journal Owner has delivered the files in accordance with the production schedule set out in Schedule 3 to this Agreement,

c. upload single articles between issues, in accordance with the rules set out in point b above,

d. maintain the content at the environment mentioned in point a above for the duration of this Agreement and for six months following the termination or expiry of this Agreement,

e. establish ‘metadata’ information for the content and indexing requirements,

f. electronically deliver the metadata to abstracting and indexing services,

g. provide services for the content users, such as alerting, searching and browsing online,

h. issue and register one DOI (Digital Object Identifier) for each article electronically published, make it available to the Journal Owner free of charge, to deposit article DOI at CrossRef, resulting in possible links from other citing articles,

i. provide an online solution to support plagiarism detection,

2. marketing services

a. assist the Journal Owner in making the longest possible list of abstracting services that may index the Journal, and then apply on behalf of the Journal Owner to those services for such indexation, or assist the Journal Owner in so applying,

b. apply on behalf of the Journal Owner or assist the Journal Owner in applying to Thomson Scientific (formerly known as ISI, i.e. Institute for Scientific Information) to include the Journal in the ISI Master Journal List, unless the Journal is already listed (De Gruyter Open gives no guarantee that the application will be approved),

c. advise the Journal Owner on how to grow citations and the impact factor (only if the Journal is indexed by Thomson Scientific),

d. advise the Journal Owner on how to grow reference linking for the Journal,

e. maintain the Journal homepage at the De Gruyter Open website,

f. provide content usage statistics (at least once a year),

3. distribution services

a. distribute the Journal to libraries as part of the De Gruyter Open collection (including integration with library systems, if possible),

b. arrange for coverage of the Journal by full-text services as selected by De Gruyter Open, and electronically deliver the PDF full text version to such services,

c. arrange for coverage of the Journal by open access directories as selected by De Gruyter Open, and electronically deliver the metadata to such services,

d. support librarians by addressing librarians’ questions and comments, by e-mail and through Frequently Asked Questions format,

e. provide open access license agreement for users, set rules for permissions, and administer permissions to use the Journal’s content,

f. set terms for document delivery companies, and serve such companies with the Journal content,

g. arrange for coverage by one or more long-term preservation services,

4. training services

a. train a Journal Owner representative in the Services (one-time online training at an agreed time and date, done at the Journal Owner’s request),

5. online submission and editorial system

a. Provision of the System

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Initial Journal Owner

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• provide an online solution to facilitate the electronic submission of scholarly manuscripts (the “Content”), and the subsequent management of the process of review and revision of the Content, by the Journal’s submitting authors, editors, reviewers, and other individuals reasonably authorized by the Journal Owner (collectively the “Users”), using the Internet, as well as storing and transmission of other information normally collected and used in the operation of the System (the “Journal Data”),
• provide an online solution to support editors in manuscript and issue preparation for publication (including copy editing, author proofreading, file composition),

b. System web site preparation (the “Site”)
• De Gruyter Open shall prepare the Site for the System to be used by the Users. The Site design and layout shall conform to De Gruyter Open’s then current standards therefor. De Gruyter Open will include in the Site visual characterization that reflects the Journal’s identity (web pages customized to reflect the “look and feel” of the Journal),

c. Training in use of the System (“Standard Training”)
• Provide the Journal Editor with up to ten (10) hours of training in use of the System in the first four (4) months after the Agreement date. The Standard Training will be provided remotely.

d. Additional services with respect to the System may be purchased by the Journal Owner as provided in Schedule 5 to this Agreement.

e. The functions of the System may be modified from time to time by De Gruyter Open.

f. De Gruyter Open may deny access to or use of the System by any User who, by De Gruyter Open’s sole determination and with notice to the Journal Owner, makes use of the System that is inconsistent with the provisions of this Agreement, or which use may materially damage the System.

6. editorial support
   a. Provide copyediting (including English language editing), technical editing and proofreading services,
   b. Communicate with editors in order to enable them to request from authors missing information on text or references that have not been cited,
   c. Deliver to editors the edited manuscripts with suggested changes so that they can decide which suggested changes to apply,
   d. Perform PDF file composition.

§ 3. OBLIGATIONS OF JOURNAL OWNER

The Journal Owner hereby undertakes and agrees with De Gruyter Open to:

1. supply to De Gruyter Open the Journal manuscripts in such format as set out in Schedule 4, meeting the quality requirements as specified by De Gruyter Open (the requirements valid at the date of this Agreement are specified in Schedule 4) according to the service workflow as specified in Schedule 6, in a timely manner in accordance with the timetable specified in Schedule 3 to this Agreement,

2. supply to De Gruyter Open a style sheet (journal layout) in inDesign or LaTeX format; if the Journal does not have its stylesheet De Gruyter Open may provide its default layout,

3. supply to De Gruyter Open other content and graphical elements, accompanying the manuscript (figures, tables, maps etc.) in electronic form and of an adequate quality,

4. supply to De Gruyter Open information necessary – in the opinion of De Gruyter Open – to be placed on the Journal homepage at the De Gruyter Open website or to be delivered to libraries, full text repositories, open access directories and abstracting and indexing services,

5. appoint one of the editors of the Journal (“Journal Editor”) as the person that undergoes the training and becomes responsible for the execution of the Implementation Plan (in accordance with the timetable specified in Schedule 5 to this Agreement), and for the operation of the System; the Journal Editor will be the only person appointed by the Journal Owner for this purpose.

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6. implement the System as agreed in the Implementation Plan (Schedule 5 to this Agreement),
7. as its sole expense, provide support to Users of the System, in case they experience problems in
   operating the System, and to refer those Users to De Gruyter Open only if those problems have not
   been resolved by the Journal Editor or a person appointed by the Journal Editor, and only if the
   Journal Editor believes that a User is experiencing a technical difficulty directly and only related to
   the failure of the System; said support shall be provided between the hours of 9 a.m. and 5 p.m. of
   the country of residence of the Journal Editor or of a person appointed by the Journal Editor, Monday
   through Friday, excluding public holidays in that country,
8. provide De Gruyter Open with such materials as are necessary to create the Site, including forms and
   instructions used by the Journal editors in the solicitation and instruction of authors with respect to
   authors' submissions of manuscripts,
9. furnish, along with the Users, all equipment and software required to prepare the Content for
   submission to the System, and required to access the System (“the User Equipment”); such equipment
   and software may include, but is not limited to, computers, scanners, modems, Internet connections,
   word processor and image manipulation software, and software required to view materials delivered
   electronically from the System; De Gruyter Open shall, from time to time, publish details of and
   requirements for the User Equipment to be compatible with the System or refer the Journal Owner to
   such publication (“the Certified Equipment Requirements”); De Gruyter Open shall have no
   obligation or liability with respect to performance of the System in conjunction with the User
   Equipment that fails to satisfy these Certified Equipment Requirements,
10. supply to De Gruyter Open information necessary - in the opinion of De Gruyter Open - to be placed
    at the Site,
11. pay to De Gruyter Open the charges in amounts and according to rules set out in Schedule 2 to this
    Agreement,
12. Not allow any third party other than a User to use the System or otherwise benefit from the Services.

§ 4. SYSTEM IMPLEMENTATION

1. Schedule
   Upon execution of this Agreement, De Gruyter Open and the Journal Owner will undertake the
   Implementation Plan for the System, as set forth in Schedule 5 hereto. Any delay in completion of a task
   by one party shall permit a corresponding delay in completion of a dependent task by the other party.

2. Acceptance
   De Gruyter Open shall provide notice to the Journal Owner when preparation of the Site is complete and
   the System has become available for use by the Journal Editor and Users (the “Notice of Completion”).
   Within thirty (30) calendar days of De Gruyter Open’s transmittal of the Notice of Completion to the
   Journal Owner, the Journal Owner shall either (a) provide De Gruyter Open with a list of deficiencies in
   the System (the “Deficiency List”), where said deficiencies correspond to material omissions from or
   failure of the System to conform to the list of features set forth in Schedule 5 hereto; or (b) indicate the
   Journal Owner’s acceptance of the System for use (“Acceptance”). In the event that the Journal Owner
   provides De Gruyter Open with a Deficiency List, De Gruyter Open shall correct such items identified in
   the Deficiency List, and shall notify the Journal Owner when such corrections are complete (the “Notice
   of Correction”). Provided that said corrections substantially address and resolve the items in the
   Deficiency List, the System shall be deemed accepted by the Journal Owner upon De Gruyter Open’s
   transmittal of the Notice of Correction to the Journal Owner, and Acceptance shall be deemed complete.
   In the event that the Journal Owner fails to respond to the Notice of Completion within thirty (30) days of
   De Gruyter Open’s transmittal thereof to the Journal Owner, Acceptance shall be deemed complete.
   Notwithstanding the foregoing provisions of this Clause 4.2, Acceptance shall be deemed complete upon
   the Journal Owner’s first use of the System to accept and process submissions in other than a test mode of
   operation of the System.

initial De Gruyter Open

initial Journal Owner
§ 5. LICENCE

1. The Journal Owner hereby grants to De Gruyter Open the right and license throughout the world, for the duration of this Agreement (subject to the provisions of 6.5. hereof), provided, however, that in respect of commercial use such right and license shall be exclusive, as follows:
   a. to prepare, reproduce, manufacture, publish, distribute, exhibit, advertise, promote, license and sub-license electronic copies of the Journal in digital form, through the Internet and other means of data transmission now known or later to be developed; the foregoing will include abstracts, bibliographic information, illustrations, pictures, indexes and subject headings and other proprietary materials contained in the Journal,
   b. to exercise, license, and sub-license others to exercise subsidiary and other rights in the Journal, including the right to photocopy, scan or reproduce copies thereof, to reproduce excerpts from the Journal in other works, and to reproduce copies of the Journal as part of compilations with other works, including collections of materials made for use in classes for instructional purposes, customized works, electronic databases, document delivery, and other information services, and publish, distribute, exhibit and license the same.

2. The Journal Owner hereby grants to De Gruyter Open the non-exclusive license to use the name of the Journal and of the Journal Owner in order to identify the Journal Owner as the source of the Journal.

3. The Journal Owner shall affix to the front page of electronic copies of each of the Journal's articles published under this Agreement the name, imprint and logo of De Gruyter Open and a copyright notice as follows: "© year of first publication Author(s). This is an open access article distributed under the Creative Commons Attribution-NonCommercial-NoDerivs license (http://creativecommons.org/licenses/by-nc-nd/3.0/)", in the manner agreed with De Gruyter Open.

4. Where this Agreement refers to a licence granted to De Gruyter Open under this Agreement as exclusive, the Journal Owner commits not only to refrain from granting such licence to a third party but also to refrain from exercising the right that is the subject of such licence otherwise than by performing this Agreement.

5. De Gruyter Open shall be entitled to enforce in respect of third parties, to such extent as permitted by law, the rights licensed to it hereunder.

6. The licence provided for in this Agreement entitles the Journal Owner to no royalties or other fees. The Journal Owner acknowledges that the Journal content as distributed according to 2.3. hereof will be publicly accessible and such access will be free of charge for the readers.

7. The non-commercial use of each article published in the Journal under this Agreement will be governed by the Creative Commons Attribution-NonCommercial-NoDerivs license. The Journal Owner warrants that the authors of all articles published in the Journal under this Agreement will retain copyright, will accept that the non-commercial use of the articles will be governed by the aforementioned Creative Commons license, and will grant the Journal Owner the exclusive license for commercial use of the articles (for U.S. government employees: to the extent transferable) throughout the world, in any form, in any language, for the full term of copyright, effective upon acceptance for publication, to such extent as set out in 5.1., 5.4. and 5.5. hereof. Each license granted to the Journal Owner in accordance with the preceding sentence must allow the Journal Owner to sublicense the relevant rights to De Gruyter Open in accordance with this Clause 5.

8. Creative Commons Attribution-NonCommercial-NoDerivs license means herein a license granted according to the Creative Commons Legal Code as issued by Creative Commons Corporation as displayed on http://creativecommons.org/licenses/by-nc-nd/3.0/ on the date of this Agreement. In case of alteration of the Creative Commons Legal Code De Gruyter Open may provide the Journal Owner with a new version of such license complying with the altered Creative Commons Legal Code. The Journal Owner may refuse to accept such new version within 14 days of being provided with the same, failing which that new version shall replace the previous one. The Journal Owner agrees not to give such refusal without an important reason. Creative Commons Attribution-NonCommercial-
NoDerivs license as used for the purposes of this Agreement can include minor variations from the model determined under this section 5.8., provided, however, that such variations cannot be inconsistent with the scope of the license granted to De Gruyter Open as determined in this Clause 5.

§6. TERM

1. This Agreement shall be for a period ending on December 31, 2017. Complete annual volumes 2015 - 2017 of the Journal will be electronically published under this Agreement.

2. Extension of the term of this Agreement - for periods of two years each - shall be automatic unless either party receives written notice of objection from the other party not less than 6 months prior to the term expiration. For the extension to become effective, both parties need to agree the charges as provided by Schedule 2, if De Gruyter Open has notified the Journal Owner of its intention to increase any of them at least 6 months prior to the term expiration.

3. Notwithstanding the provisions of 6.2. hereof, either party shall have the right at any time by giving seven days’ notice in writing to the other party to terminate this Agreement in any of the following events:
   a. if the other party enters into liquidation or becomes insolvent,
   b. if the other party hereto is guilty of any breach or non-observance of any of its obligations hereunder and does not remedy the same (if it is capable of remedy) within thirty (30) days of notice in writing of such failure or breach being given by the terminating party.

4. In case this Agreement has been terminated by De Gruyter Open according to the provisions of 6.3. hereof, the obligation of De Gruyter Open set out in 2.1.d. terminates when this Agreement terminates.

5. In case this Agreement has been terminated according to the provisions of 6.3. hereof, the provisions of 2.3. hereof and Clause 5 shall remain in force until the end of the calendar year in which the relevant notice period has elapsed.

6. In the event of termination of this Agreement, De Gruyter Open will cooperate with the Journal Owner to make the Content and the Journal Data available to the Journal Owner in industry-standard formats, and De Gruyter Open shall provide the Journal Owner with cost and schedule proposals for such work. The Journal Owner shall pay the proposed costs for such work to De Gruyter Open upon the Journal Owner’s acceptance of said proposals, except that the Journal Owner shall not be required to pay such charges in the event that De Gruyter Open is in default of this Agreement, as provided for in Clause 6.3 hereof.

7. If the Journal Owner has delayed its payments to De Gruyter Open due under this Agreement for more than 60 days, De Gruyter Open has the right to withhold providing the Services, which may include in particular closing access to the content of the Journal or removing its content from the environments described in Clause 2.1 and Clause 2.5.

§7. REPRESENTATIONS AND WARRANTIES

1. The Journal Owner represents and warrants that:
   a. it exclusively owns the Journal,
   b. it owns or it has acquired copyright and other intellectual property rights to the contents of the Journal, published or distributed under this Agreement,
   c. the Journal and the use thereof contemplated by this Agreement do not and will not infringe the copyright, trademark, patent or other intellectual property rights of any third party,
   d. it will reimburse De Gruyter Open in respect of all costs and will compensate all damages that may result from claims of third parties, if any of the warranties given in points a, b and c above is not or will not be true within the duration of this Agreement,
   e. it acknowledges that De Gruyter Open is unable to exercise control either over the availability of the Internet or any other data network, and that De Gruyter Open can give no warranty that the

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[Signature]

initial Journal Owner
content will be available for access by customers at all times on the Internet or on any other data network; accordingly De Gruyter Open shall not be liable, subject to mandatory law, for such unavailability or lack of access.

2. De Gruyter Open represents and warrants that:
   a. its personnel possesses and will possess the proper skill, training, experience and background to perform the services under this Agreement,
   b. it has entered or will enter into agreements with the providers of the solutions necessary to perform all the Services and to meet all obligations undertaken by De Gruyter Open by this Agreement.

§8. CONFIDENTIALITY

Each party hereto shall, except as required by law or to perform this Agreement, keep strictly confidential all information contained in this Agreement and all information resulting from the implementation of this Agreement, and not use this confidential information in any way other than for the performance of its obligations hereunder. This shall not apply to such information as is publicly available when received by such party or then becomes publicly available otherwise than as a result of such party’s breach of this Agreement, or to any disclosure or use as authorized by the other party in writing. This Clause 8 shall survive termination or expiry of this Agreement for 3 years.

§ 8. MISCELLANEOUS

1. Neither party may assign any of its rights or delegate any of its duties or obligations under this Agreement without the other party’s written consent. De Gruyter Open may, however, assign all of its rights and obligations hereunder to a company or partnership that is dependent on De Gruyter Open, that controls De Gruyter Open or that is controlled by a company or partnership that controls De Gruyter Open (the relation of dependence or control to be assessed according to the Polish Commercial Companies Code), unless such assignee is insolvent at the time of such assignment.

2. Changes of or supplements to this Agreement shall not be valid unless made in writing. The same rule shall apply to termination of this Agreement and any other notice that this Agreement requires to be given in writing.

3. This Agreement, including the schedules, constitutes the full and complete statement of the agreement of the parties with respect to the subject matter hereof and supersedes any previous offers, agreements, understandings or communications, whether written or oral, relating to such subject matter.

4. Unless this Agreement expressly provides otherwise, De Gruyter Open’s liability for its failure to provide the Services in accordance with this Agreement shall only arise where such failure is due to De Gruyter Open’s intentional fault or gross negligence or that of a person for whom De Gruyter Open is liable.

5. If any provision in this Agreement is held to be invalid or unenforceable, that provision shall be, inasmuch as possible, construed, limited, modified or, if necessary, severed, to the extent necessary to eliminate its invalidity or unenforceability.

6. This Agreement shall be governed by the laws of Poland, and any disputes arising out of this Agreement or related hereto shall be instituted in the Polish courts having jurisdiction over De Gruyter Open’s registered office.

IN WITNESS WHEREOF, each party has caused this Agreement to be executed by its duly authorized officer, as of the date first written above.

Signed for and on behalf of De Gruyter Open: De Gruyter Open Sp. z o. o.

initial De Gruyter Open

initial Journal Owner

/SP
By: Jacek Ciesielski  
Position: President of the Management Board

Signed for and on behalf of the Journal Owner [Journal Owner]  
By: Jan Pedersen  
Position: President of the Nordic Tax Research Council

Aarhus, Denmark, March 14th, 2015

[Signature]

initial De Gruyter Open

initial Journal Owner

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Schedule 1 – Journal

The services described in § 2 of this Agreement are in respect of the following Journal(s):

<table>
<thead>
<tr>
<th>Name</th>
<th>ISSN</th>
<th>from</th>
<th>to</th>
<th>issues per</th>
<th>articles per</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nordic Tax Journal</td>
<td>2246-1809</td>
<td>2015</td>
<td>2017</td>
<td>2</td>
<td>12</td>
</tr>
</tbody>
</table>

Non-research papers

<table>
<thead>
<tr>
<th>Name</th>
<th>ISSN</th>
<th>papers per</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nordic Tax Journal</td>
<td>2246-1809</td>
<td>4</td>
</tr>
</tbody>
</table>

*The Journal Owner can publish in the Journal non-research papers such as: editorial notes, news, obituaries, book reviews, short communications etc. but accepts that, notwithstanding §2 hereof, De Gruyter Open will provide limited services in respect of the non-research papers, i.e. only those services set out in §2 hereof that can be provided for this type of papers. In particular, the services listed in 2.1.g., 2.1.h., 2.1 i and 2.5 hereof need not be provided for such papers. Without prejudice to the two preceding sentences, for the purposes of the provisions of this Agreement other than its Schedules 1 and 2, the term “article” will also include a non-research paper.

Schedule 2 – Charges and Payment

1. Charge
   a. The charge for the services provided under this Agreement for the Journal(s) listed in Schedule 1 is 600 (six hundred) Euro net (plus VAT, if applicable) per article. This charge applies also if the Journal Owner has not delivered the articles to De Gruyter Open, but published them elsewhere. In addition to the charge referred to in the two preceding sentences, the charge for non research papers is 260 (two hundred and sixty) Euro net (plus VAT, if applicable) per one such paper; the preceding sentence applies mutatis mutandis. Back issues (complete volume from 2014) will be published free of charge.
   b. The parties agree that De Gruyter Open can increase the charge per article or per non-research paper for the period that this Agreement is to be automatically extended under Clause 6.2. To become effective, both parties need to agree to that increase.
   c. The charge is paid in advance for each calendar year. De Gruyter Open issues the invoice for the first calendar year within 30 days from the date of this Agreement, and for the following calendar years not earlier than in December of the preceding year. The Journal Owner pays the invoice not later than in 30 days from its date.
   d. If, through De Gruyter Open or otherwise, the Journal has published for the given volume more articles than the number provided in Schedule 1, De Gruyter Open issues the invoice for those extra articles not earlier than on 15th January of the following calendar year. Furthermore, if the number of manuscripts submitted to the System in a calendar year exceeds 200% of the number of articles the Journal has published in that year’s volume, De Gruyter Open issues the invoice for those manuscripts that exceed this 200% threshold not earlier that on 15th January of the following year.

initial De Gruyter Open

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calendar year. The charge for those extra manuscripts is 25 (twenty-five) Euro net (plus VAT, if applicable) per one such manuscript. The Journal Owner pays the invoice not later than in 30 days from its date. If, through De Gruyter Open or otherwise, the Journal has published for the given volume fewer articles than the number provided in Schedule 1, De Gruyter Open issues the correcting invoice to the latest yearly invoice. The amount given in the correcting invoice can be deducted by the Journal Owner from the payment of the next yearly invoice, on condition that the parties have agreed (pursuant to Clause 6.1 or Clause 6.2) that this Agreement will remain in force for the following calendar year and no party has given notice of termination pursuant to Clause 6.3. If the conditions referred to in the preceding sentence are not met, De Gruyter Open transfers the amount given in the correcting invoice into the Journal Owner’s bank account within 30 days of receiving the Journal Owner’s notice in writing requesting such payment and providing details of such bank account, provided, however, that this time-period cannot commence as long as it is not known whether the conditions referred to in the preceding sentence are met. The foregoing provisions of this item d relative to articles apply mutatis mutandis to non-research papers.
e. All banking expenses associated with the payment will be borne by the Journal Owner.

Schedule 3 – Production Schedule

The parties agree that the Journal Owner will deliver the content of each issue to De Gruyter Open according to the following timetable:

- issue 1/2015 - by June 1, 2015
- issue 2/2015 - by December 1, 2015
- issue 1/2016 - by June 1, 2016
- issue 2/2016 - by December 1, 2016
- issue 1/2017 - by June 1, 2017
- issue 2/2017 - by December 1, 2017

To the extent that the timetable according to which the Journal Owner will deliver the content of each issue to De Gruyter Open has not been set out above or in a separate written agreement of the parties, the following rules will apply:
a. the Journal Owner will, by notice in writing given to De Gruyter Open no less than 2 months prior to the beginning of a calendar year, set the timetable for that year,
b. if the Journal Owner fails to set the timetable for a calendar year in accordance with point a, the timetable that was binding in respect of the previous calendar year will apply to the former year as well.

Schedule 4 – File quality requirements (as of the date of this Agreement)

I. Content

1. Manuscripts should be delivered to De Gruyter Open in one of the following formats:
   - Microsoft Word (DOC, DOCX),
   - Rich Text Format (RTF),
   - Open Office Document (ODT),
   - TeX or LaTeX.
2. Manuscript files should contain full text of articles and all data to be included into the first page such as: article title, abstract, key words, article type, date of submission, approval and publication (if journal editors put such information), DOI, list of authors with the list of affiliations.

initial De Gruyter Open

initial Journal Owner

/30
3. Tables (sheets) and graphics should be clearly marked and described for the purpose of composition.
4. References should be complete and formatted according to the style used by the Journal Owner.

II. Graphics

1. All graphics should be delivered as separate graphic/image files.
2. De Gruyter Open accepts the following formats: BMP, JPG, TIFF, GIF, PDF.
3. It is advised to deliver vector file formats such as EPS, if possible.
4. PPT (Microsoft PowerPoint) file is not accepted.
5. Graphic files delivered to De Gruyter Open (in formats described in point 2 above) should meet the following resolution requirements:
   - black/white: 200 – 610 dpi
   - colour: 200 – 600 dpi
   - bitmaps: 750 - 2200 dpi.

III. Tables

1. Each table should be delivered as an editable file (the table description must be provided in the file).
2. No table delivered as an Excel file (or similar) will be accepted.

---

Schedule 5 – Journal Implementation Plan

<table>
<thead>
<tr>
<th>Task</th>
<th>Days*</th>
<th>Responsibility</th>
<th>Activity Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>initial De Gruyter Open</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

initial Journal Owner

//39
<table>
<thead>
<tr>
<th>Step</th>
<th>Process</th>
<th>Journal Owner, Journal Editor</th>
<th>Description</th>
</tr>
</thead>
</table>
| 1    | 0       | 0                              | De Gruyter Open provides Journal Owner with:  
- Pre-configuration Checklist (PCL);  
- specifications for the People Import File (editor and reviewer details, with email addresses) and for the optional Topical Classification File (keywords and areas of reviewer expertise) - optional;  
- sample workflows; and  
- suggested equipment specifications for the editorial office. |
| 2    | 1-5     | 1-5                            | Implementation Plan and the Pre-configuration Checklist. This provides De Gruyter Open and the Journal Owner staff with an agreed upon project plan and schedule. |
| 3    | 6-10    | 6-10                           | De Gruyter Open configures the System according to the Pre-configuration Checklist. |
| 4    | 11      | 11-20                          | De Gruyter Open provides LEVEL I online training for the Journal Editor (duration: 2 hours). After the training De Gruyter Open provides the Journal Editor with the System Configuration Checklist. |
| 5    | 12-15   | 21-24                          | Journal Editor fills in the System Configuration Checklist and sends it back to De Gruyter Open. |
| 6    | 15      | 25-30                          | De Gruyter Open provides LEVEL II online training for the Journal Editor (duration: 2 hours). |
| 7    | 15      | 31-35                          | Journal Editor tests the System, updates the list of manuscript types and customizes email templates. |
| 8    | 16      | 35                             | The Journal Editor provides the People Import File and Topical Classification File. |
| 9    | 17-20   | 36-37                          | De Gruyter Open approves the People Import File and Topical Classification File or sends the required corrections list. |
| 10   | 20      | 38-43                          | De Gruyter Open provides LEVEL III online training for the Journal Editor (duration: 2 hours). |
| 12   | 25      | 55-58                          | De Gruyter Open provides LEVEL IV online training for the Journal Editor (duration: 1 hour). De Gruyter Open provides the Journal Editor with the Online production Module Pre Configuration Checklist. |
| 13   | 26      | 59-62                          | Optionally, the Journal Editor customizes the System configuration. |
| 14   | 26      | 59-62                          | Journal Editor provides De Gruyter Open with the Online production module Pre Configuration Checklist. |
| 15   | 26-28   | 63-67                          | De Gruyter Open configures the module and switch on the additional functionality. |
| 16   | 26      | 63-64                          | Optionally, the Journal Editor provides De Gruyter Open with the updated People Import File and Topical Classification File. |
| 17   | 27-30   | 65-68                          | De Gruyter Open controls the implementation of the People Import File and Topical Classification File. |

*initial De Gruyter Open*  
*initial Journal Owner*
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th>De Gruyter Open provides LEVEL V online training for the Journal Editor (duration: 2 hours) including production module functionality.</th>
</tr>
</thead>
<tbody>
<tr>
<td>19</td>
<td>31-35</td>
<td>69-74</td>
<td>Journal Editor checks configuration and data implementation. If necessary – provides corrections to the People Import File and Topical Classification File.</td>
</tr>
<tr>
<td>20</td>
<td>36</td>
<td>73-76</td>
<td>Production module is tested by the Journal Editor. List of corrections is sent to De Gruyter Open.</td>
</tr>
<tr>
<td>21</td>
<td>36-40</td>
<td>75-78</td>
<td>De Gruyter Open controls the implementation of the People Import File and Topical Classification File. Journal Editor checks data accuracy.</td>
</tr>
<tr>
<td>22</td>
<td>41-42</td>
<td>77-79</td>
<td>De Gruyter Open reconfigures the online production module according to the Journal Editor’s list of corrections.</td>
</tr>
<tr>
<td>23</td>
<td>43-44</td>
<td>80-85</td>
<td>Journal Editor provides final testing of the System and the module (with additional functionality if ordered). List of corrections is sent to De Gruyter Open.</td>
</tr>
<tr>
<td>24</td>
<td>45</td>
<td>86-90</td>
<td>If the System and the module (with additional functionality) work properly the Journal Editor sends final acceptance to De Gruyter Open via email</td>
</tr>
<tr>
<td>25</td>
<td>45-47</td>
<td>91-95</td>
<td>De Gruyter Open prepares the System to launch.</td>
</tr>
<tr>
<td>26</td>
<td>48</td>
<td>96</td>
<td>De Gruyter Open sends launch codes to the Journal Editor.</td>
</tr>
<tr>
<td>27</td>
<td>49</td>
<td>97</td>
<td>System is launched by the Journal Owner.</td>
</tr>
</tbody>
</table>

*Number of working days from start of implementation – "Pro-Forma" = time within which De Gruyter Open should be able to complete the relevant task, "Journal" = such time as extended by the Journal Owner; where the 'Journal' time is longer than the 'Pro-Forma' time, the Journal Owner may extend accordingly the time within which the relevant task must be completed.

In this Schedule, a “working day” means any day other than a Saturday, Sunday and other statutory holiday in Poland or in the Journal Owner’s jurisdiction.

Additional services not covered by the standard implementation may be purchased by the Journal Owner and will be charged separately.
1. **Additional Technical Support Costs**
   a. If the Journal Owner requests that De Gruyter Open provides technical support to the Users of the System, on a quarterly basis De Gruyter Open shall invoice the Journal Owner for such support incidents at a rate of fifty (50) Euro net (plus VAT, if applicable) per incident. The Journal Owner shall pay the invoice not later than in 30 days from its date.
   b. However, no charge will be made to the Journal Owner in the event that De Gruyter Open determines that the incident was caused by a failure or defect in the System.

2. **Additional Training**
   a. In the event that the Journal Owner requests that De Gruyter Open provides additional training De Gruyter Open shall provide and invoice the Journal Owner for such training at a rate of fifty (50) Euro net (plus VAT, if applicable) per hour. The Journal Owner shall pay the invoice not later than in 30 days from its date.
   b. In the event that such training is provided otherwise than remotely, each training session shall be a minimum of three (3) hours in duration, and actual travel and accommodation costs, as separately agreed, will be paid by the Journal Owner.

3. **Data Load Fee**
   At its discretion the Journal Owner may request and De Gruyter Open shall provide assistance to load pre-existing people and classification information into the System for a Data Load Fee of five hundred (500) Euro net (plus VAT, if applicable). De Gruyter Open shall invoice the Journal Owner for such services. The Journal Owner shall pay the invoice not later than in 30 days from its date.

4. **Extra Storage Space Fee**
   If the storage space occupied in the System by the submission files and derivative files thereof in a calendar year exceeds 10 megabytes multiplied by the number of submissions stored in the System, the Journal Owner shall pay to De Gruyter Open twenty-five Euro cents (0.25 Euro) net (plus VAT, if applicable) per each megabyte that exceeds that multiple. De Gruyter Open issues the invoice for that extra storage space not later than in January of the following year. The Journal Owner pays the invoice not later than in 30 days from its date.

5. **Export of the Content of the Journal from the System**
   De Gruyter Open will cooperate with the Journal Owner to make the Content and the Journal Data available to the Journal Owner in industry-standard formats where required by Clause 6.6. If delivered in the form of SQL databases as used by De Gruyter Open, the costs for such delivery shall not exceed five thousand (5,000) Euro net (plus VAT, if applicable), plus direct costs of media and shipping.

**Schedule 6 – Service workflow**

In this Schedule, a “working day” means any day other than a Saturday, Sunday and other statutory holiday in Poland or in the Journal Owner’s jurisdiction.

A time-period as set out below for a step to be completed, starts when the previous step is completed.

**STEP I**

JOURNAL Owner requests article composition.

After language polishing, Journal Owner uploads manuscripts in such formats as set out in Schedule 4 with graphical elements accompanying the manuscript (figures, pictures, tables etc.) as separate files in electronic form and of an adequate quality to De Gruyter Open’s server:

Host: ftp.editool.com [or any other indicated by De Gruyter Open]

initial De Gruyter Open
Login: ******
Password: ******
Folder: MTE
and sends an e-mail to the Production Executive, Editorial Services with information about the uploaded files.

This step is completed at such time as set out in Schedule 3.

STEP 2
De Gruyter Open composes the article and prepares it for proofreading.
De Gruyter Open composes the article according to the Journal specific style and agreed template.
The article as a PDF file is sent by e-mail to the Journal Owner.
De Gruyter Open performs this step within 7 working days per one manuscript.

STEP 3
De Gruyter Open performs editorial overview and proofreading.
This step is done within 7 working days per single manuscript.

STEP 4
JOURNAL Owner reviews the article and sends its final corrections to De Gruyter Open.
The article with comments is sent to the Production Executive, Editorial Services.
(3 days per one manuscript)

STEP 5
De Gruyter Open prepares the article for OLF/EB publication.
Publication single article on so called preprint technology is called Online First (OLF) or Early Bird (EB). Using OLF or EB, the Journal Owner may send for publication single articles just after it has finished all activities connected with such article. OLF/EB is a key solution to production lag time. OLF/EB is an option, not an obligatory path of publication. De Gruyter Open incorporates comments and makes corrections after editorial overview and proofreading, and prepares the article for Online First publication (OLF/EB). As the article has not been assigned to a Journal issue, it is suggested not using page numbers or citation data; DOI is enough for citation purposes. In this way the Journal Owner may treat OLF/EB as an article warehouse and does not need to know the position of single articles in an issue.
The article in the OLF/EB version is sent by e-mail to the Journal Owner.
De Gruyter Open performs this step within 5 working days per one manuscript.

STEP 6
JOURNAL Owner accepts the article for OLF/EB publication
Journal Owner uploads the article accepted for OLF/EB to De Gruyter Open’s server:
Host: ftp.editool.com [or any other indicated by De Gruyter Open]
Login: ******
Password: ******
Folder: OLF
and sends an e-mail to the Production Executive with information about the uploaded files.
Journal Owner performs this step within 2 working days per one manuscript.

STEP 7
De Gruyter Open sends the article to OLF/EB publication.
Online First articles have been peer reviewed and accepted for publication. They have not been assigned to a Journal issue. The OLF/EB version of an article is a published version.
Therefore De Gruyter Open cannot make any changes to the content of the article prior to the final version appearing in print. If there are errors in the Online First (or EB) version that do require corrections, the Journal Owner must submit a request to the Production Executive, Editorial Services for a formal correction notice that can appear in conjunction with the final print version. Articles accepted for OLF/EB publication are available in electronic format within 14 working days.

STEP 8
JOURNAL Owner requests issue composition.
Journal Owner sends a request for an issue composition to the Production Executive, Editorial Services.
Journal Owner provides De Gruyter Open with a full list of articles with their titles, authors, DOI numbers, dates of submission and acceptance and their order in the issue as an XLS file.
Journal Owner performs this step within 5-10 working days.

STEP 9
De Gruyter Open prepares the issue for publication
Online First is the version of record; the articles have gone through the full production cycle except for assignment to an issue and pagination. After a Journal issue’s print publication, OLF records are replaced with the published record to reflect the final status and bibliographic information. Therefore every article must have page numbers and citation data.
De Gruyter Open composes the issue and uploads it to De Gruyter Open’s server:
Host: ftp.editool.com [or any other indicated by De Gruyter Open]
Login: *****
Password: *****
Folder: Issue
as a ZIP folder named JournalID-VolumeX-IssueY.zip.
An e-mail with information about the uploaded files is sent to the Journal Owner.
De Gruyter Open performs this step within 7 working days.

STEP 10
JOURNAL Owner accepts the issue for publication.
When the Journal issue is accepted to publication, the Journal office sends a request to the Production Executive.
Journal Owner performs this step within 2 working days.

STEP 11
De Gruyter Open sends the issue to electronic and print publication.
De Gruyter Open verifies the technical parameters of the provided files and if corrected sends the issue to electronic publication and prepares the print version of the issue as well as articles in the authors’ version. Electronic publication of an issue takes up to 15 working days.
ADDENDUM TO PUBLISHING SERVICES AGREEMENT

THIS ADDENDUM is made as of the 30th day of June, 2015.

Nordic Tax Research Council
Juridisk Institut, Aarhus Universitet,
School of Social and Business Sciences
Bartholins Allé, bygning 1.414
DK-8000 Aarhus C
represented by Jan Pedersen, President
(“Journal Owner”)

and

De Gruyter Open Sp. z o. o., with offices at ul. Bogumila Zuga 32A, 01-811 Warsaw, Poland, entered into the National Court Register kept by the District Court of Warsaw under number KRS 0000055478, NIP (fiscal identification) number PL 9521878738, having a share capital of PLN 1,905,000
Represented by Jacek Ciesielski – President of the Management Board
(“De Gruyter Open”).

§ 1. AGREEMENT

This Addendum refers to the agreement between the parties made on the 6th day of February, 2015, ("Agreement") concerning the provision by De Gruyter Open of production, marketing, distribution and consulting services for the journal or journals ("Journal") set out in Schedule 1 of the Agreement, in accordance with the terms and conditions of the Agreement.

§ 2. ADDENDUM

1. The parties agree that De Gruyter Open will provide services described in Clauses 2 of the Agreement to the back issue(s) 2013 (including 23 articles in total) of the Journal [Nordic Tax Journal] indicated in the Schedule 1 of the Agreement.
2. The parties agree that Journal Owner extends granted license described in Clause 4 of the Agreement to the back issues mentioned in Clause 2.1 of this Addendum.
3. The parties agree that, the charge for the services provided under the Agreement for the Journal(s) listed in Schedule 1 of the Agreement is 1800 (One Thousand Eight Hundred) Euro net (plus VAT, if applicable) for the full issue. De Gruyter Open issues the invoice for back issues within 30 days from the date of this Addendum. Journal Owner provides a payment for the invoice within 30 days from its date.

§ 3. MISCELLANEOUS

1. Except this Addendum, all provisions of the Agreement remain in force.
2. This Addendum is made and signed in two counterparts, one for each party.

IN WITNESS WHEREOF, each party has caused this Addendum to be executed by its duly authorized officer, as of the date first written above

Signed for and on behalf of De Gruyter Open:
By: Jacek Ciesielski
Position: President of the Management Board

Signed for and on behalf of the Journal Owner: Nordic Tax Research Council

By: [Jan Pedersen]
Position: [President]
July 13, 2015

INVOICE # 331

Axel Hilling
Department of Business Law
Knut Wicksell Centre of Finance
School of Economics and Management
Lund University
Lund, Sweden

Creation of Style Guide and Authors’ Guidelines for
Nordic Tax Journal 7000 CAD

Fiscal number: 10131 4219 RT0001

Please pay in Canadian funds
Please quote Invoice # 331

CANADIAN IMPERIAL BANK OF COMMERCE
369 Main Street Selkirk MB R1A 1T7 Canada
National Clearing Code: CC001000947
Swift code = CIBC CATT
Transit # = 00947
Account # = 30-00818
### Total budget

**Budget**

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<th>2017</th>
<th>2018</th>
<th>Total</th>
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<td>2</td>
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<td>4</td>
<td>NTdJ’s Style Guide and Authors’ Guideline</td>
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**Total**

<table>
<thead>
<tr>
<th></th>
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<th>2017</th>
<th>2018</th>
<th>Total</th>
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<tbody>
<tr>
<td></td>
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<td>45 000</td>
<td>30 000</td>
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### Total project cost

<table>
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<tr>
<th>Specified costs</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>Total, applied</th>
<th>Other costs</th>
<th>Total cost</th>
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<tbody>
<tr>
<td>Driftskostnader</td>
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**Total projektkostnad**

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<tr>
<th></th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>Total, applied</th>
<th>Other costs</th>
<th>Total cost</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>138 000</td>
<td>45 000</td>
<td>30 000</td>
<td>213 000</td>
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<td>213 000</td>
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</table>

### Budget for the Publication of a Scientific Journal

**Budget for the Publication of a Scientific Journal**

Se nästa sida för bilaga.
<table>
<thead>
<tr>
<th>Item</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Title of journal</strong></td>
<td>Nordic Tax Journal</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Editor-in-Chief</strong></td>
<td>Axel Hilling</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Number of issues per year</strong></td>
<td>2</td>
<td>2</td>
<td>2</td>
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<tr>
<td><strong>Number of pages per year</strong></td>
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<tr>
<td><strong>Number of printed copies per issue</strong></td>
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<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Costs (total for entire year)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Copy editing/proofreading</strong></td>
<td>-</td>
<td>kr</td>
<td>-</td>
</tr>
<tr>
<td><strong>Graphic production (pre-printing)</strong></td>
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<td>-</td>
<td>kr</td>
</tr>
<tr>
<td><strong>Printing</strong></td>
<td>-</td>
<td>kr</td>
<td>-</td>
</tr>
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<td><strong>Distribution of printed copies</strong></td>
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<td>-</td>
<td>kr</td>
</tr>
<tr>
<td><strong>Electronic distribution</strong></td>
<td>-</td>
<td>kr</td>
<td>-</td>
</tr>
<tr>
<td><strong>Special production costs</strong></td>
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<td>-</td>
<td>kr</td>
</tr>
<tr>
<td><strong>Direct marketing</strong></td>
<td>-</td>
<td>kr</td>
<td>-</td>
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<td><strong>Operation costs (publisher’s fees)</strong></td>
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<td><strong>Editorial secretary</strong></td>
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<td><strong>Other editorial costs</strong></td>
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<td>kr 20 000</td>
</tr>
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<td><strong>Transition to open access publication</strong></td>
<td>kr 78 000</td>
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<tr>
<td><strong>Transition to electronic publication</strong></td>
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<tr>
<td><strong>Total costs</strong></td>
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<td>kr 145 000</td>
<td>kr 150 000</td>
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<tr>
<td><strong>Revenues (total for entire year)</strong></td>
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<tr>
<td><strong>Subscription revenues</strong></td>
<td>kr</td>
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<tr>
<td><strong>Article fees, etc.</strong></td>
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<td>kr 20 000</td>
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<tr>
<td><strong>Non-subscription sales</strong></td>
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</tr>
<tr>
<td><strong>Advertising, compensation, etc.</strong></td>
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<td>kr</td>
</tr>
<tr>
<td><strong>Other support</strong></td>
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<td>kr</td>
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<tr>
<td><strong>Own contribution/indirect support</strong></td>
<td>kr 100 000</td>
<td>kr 100 000</td>
<td>kr 100 000</td>
</tr>
<tr>
<td><strong>Surplus from previous year</strong></td>
<td>-</td>
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<tr>
<td><strong>Total revenues</strong></td>
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<td><strong>Amount sought from the Publications Committee</strong></td>
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</tr>
<tr>
<td><strong>Budgeted profit/loss</strong></td>
<td>kr</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Please see the following page for notes to the budget items.
Notes to the budget items on the form

B-3 and B-6
Based on the number of estimated paper-based subscriptions + maximum of 50 free copies. The publisher may print more copies, but may only seek funding for the number of copies according to the calculation given her.

B-4 to B-9
Applicants must use the lowest market rates as a basis for the production services procured. Funding may also be sought for additional costs related to printing, design and layout processes, and translation and copyediting if this is warranted due to scientific content. This must be specified in Attachment A, point 21.

B-8
Applies to all operational and publishing costs for an electronic publishing platform per year.

B-10
Specific marketing measures designed to draw attention to the journal and secure/improve the revenue base. Details must be provided in Attachment A, point 21

B-11
Covers editorial development, coordination of production, general marketing, customer service, warehousing, financial/auditing services and administration. For journals that have signed a contract for publication with a publishing house, this amount will normally correspond to the publisher’s fee as stipulated in the contract (see Attachment A, point 9).

B-12
NOP-HS will normally provide funding of up to SEK 15 000 per issue to cover personnel costs for the editorial secretary, for a maximum of four issues per year. Additional funding may be sought if the journal has a special need to cover the costs of an editorial secretary above this rate. In this case, the need must be explained in Attachment A, point 21, and any documentation must be attached.

B-13
Must be specified in Attachment A, point 21.

B-14
Up to 90 000 SEK. Must be specified in Attachment A, point 35.

B-15
Up to 90 000 SEK. Must be specified in Attachment A, point 43.

B-16
Must be specified in Attachment A, points 11 and 12.

B-17
Applies to open access journals. Must be specified in Attachment A, point 12.

B-20
Applies to direct support for publication received from another funding source at NOP-HS or from other funder.

B-21
Applies to indirect support in the form of administrative activities at the institution where the editorial board is located, etc. Must be verified by the person with administrative responsibility at the institution. This is especially important to document for open access journals.

B-22
If the journal is receiving a grant from NOP-HS in 2015, only the surplus amount pertaining to 2015, if any, should be entered for 2016. NOP-HS will update this budget item, and may adjust the amount of funding sought after receiving a financial statement for 2015.

B-24
Must also be entered on the Research Council’s electronic application form, as well as in Attachment A, point 3.
<table>
<thead>
<tr>
<th>Namn: Axel Hilling</th>
<th>Dr-examen: 2007-09-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Födelsedatum: 19731010</td>
<td>Akademisk titel: Docent</td>
</tr>
<tr>
<td>König: Man</td>
<td>Arbetsgivare: Lunds universitet</td>
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<td>Land: Sverige</td>
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Dr-examen: 2007-09-21
Akademisk titel: Docent
Arbetsgivare: Lunds universitet
Hilling, Axel har inte lagt till någon cv-information på ansökan.

**Publikationer**

<table>
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</table>

- Namn: Axel Hilling
- Födelsedatum: 1973-10-10
- Kön: Man
- Land: Sverige
Hilling, Axel har inte lagt till några publikationer till ansökan.

Registrera

Villkor

Ansökan ska förutom av den sökande även signeras av behörig företrädare för medelsförvaltaren. Företrädaren är vanligtvis prefekten vid den institution där forskningen ska bedrivas, men ska i vissa fall utgöras av exempelvis rektor. Detta framgår i sådana fall av den aktuella utlysningstexten för bidraget.

Signering av den sökande innebär en bekräftelse av att:

- uppgifterna i ansökan är korrekta och följer Vetenskapsrådets instruktioner
- bisysslor och kommersiella bindningar har redovisats för medelsförvaltaren och att det där inte framkommit något som strider mot god forskningssed
- nödvändiga tillstånd och godkännanden finns vid projektstart, exempelvis avseende etikprövning.

Signering av medelsförvaltaren innebär en bekräftelse av att:

- den beskrivna forskningen, anställningen och utrustningen kan beredas plats inom institutionen under den tid och i den omfattning som anges i ansökan
- institutionen godkänner kostnadsberäkningen i ansökan
- projektet bedrivs i enlighet med svensk lagstiftning.

Ovanstående punkter ska ha diskuterats mellan parterna innan företrädaren för medelsförvaltaren godkänner och signerar ansökan.

Projektskisser ska ej signeras av medelsförvaltaren. Medelsförvaltaren ska endast signera den fullständiga ansökan om skissen går vidare till steg två.

Ansökningar där en organisation är sökande signeras automatiskt vid registrering av ansökan.