



University of Groningen

## Who pulled the strings?

Heij, G.

IMPORTANT NOTE: You are advised to consult the publisher's version (publisher's PDF) if you wish to cite from it. Please check the document version below.

Document Version Publisher's PDF, also known as Version of record

Publication date: 2007

Link to publication in University of Groningen/UMCG research database

Citation for published version (APA): Heij, G. (2007). Who pulled the strings? a comparative study of Indonesian and Vietnamese tax reform. [Thesis fully internal (DIV), University of Groningen]. [s.n.].

## Copyright

Other than for strictly personal use, it is not permitted to download or to forward/distribute the text or part of it without the consent of the author(s) and/or copyright holder(s), unless the work is under an open content license (like Creative Commons).

The publication may also be distributed here under the terms of Article 25fa of the Dutch Copyright Act, indicated by the "Taverne" license. More information can be found on the University of Groningen website: https://www.rug.nl/library/open-access/self-archiving-pure/taverneamendment.

If you believe that this document breaches copyright please contact us providing details, and we will remove access to the work immediately and investigate your claim.

Downloaded from the University of Groningen/UMCG research database (Pure): http://www.rug.nl/research/portal. For technical reasons the number of authors shown on this cover page is limited to 10 maximum.

## Acknowledgements

During my initial tax law study two university lecturers made a lasting impression. Mr. A. Nooteboom who taught international tax law with a passion and enthusiasm that awakened my interest in international tax law and John Griffiths who opened my eyes to the limitations of law with his lectures in sociology of law. Both heavily influenced my academic interests since graduating in 1990. And it is no surprise that John Griffiths became my thesis supervisor. I thank him for patiently guiding and supervising me through this difficult process.

Seventeen years ago I met Mukul Asher at the University of Singapore. His generosity of heart and academic mind are an inspiration. I have benefited immensely from his knowledge of Southeast Asia and in particular his knowledge of fiscal policy in the region. I am forever in his debt.

During my years of study and research that led to this thesis I have met many generous people. I am very grateful for their advice, comments, critiques, suggestions, questions, discussions and their sharing of information. They include George Adijondro, Els Barends, Carole Beaulieu, Mark Beeson, Melanie Beresford, Halka Beseda, Del Blakeway, Ian Chalmers, Richard Ecleston, Rob Finlayson, Adam Fforde, John Gillespie, Jonathan Haughton, Mai Hoang Pham, Kanishka Jayasuriya, Lloyd Kenward, Carl-Bernd Kaehlig, Ben Kerkvliet, Tim Lindsey, Usmanto Njo, Pip Nicholson, Owen Podger, Avi Rehill, Una Rehill, Garry Rhodan, Sally Sargeson, Phillip Shah, Adam Schwarz, Chau Thi Nguyet Le, Roman Tomasic, Carol Warren, Jim Warren, Heleen Weyers, Heinrich Winter, Jeffrey Winters, all those interviewed for this thesis, my colleagues at TAMF and my students in Asian Comparative Tax Law at Melbourne University.

I thank the staff of the then Indonesian accounting firm, Touche Ross Darmawan & Co, where I did my traineeship. My subsequent research was conducted during my years as a research fellow at the Asia Research Centre at Murdoch University in Western Australia. I thank the Centre and their staff for their support. The same applies to the staff at the International Bureau of Fiscal Documentation in Amsterdam who patiently guided me through the myriad of available information, particularly, Anna Bardadin and the late Mr. K.S. Jap, who provided great advice and guidance.

I would like to thank the members of the reading committee, Irene Burgers, John Campbell and Mukul Asher for their constructive feedback and proposed improvements.

Finally I would like to thank my dearest friend, Sytske Buwalda. She believed in me and in my work when I didn't and without her generous support I would not have completed this thesis.

For Tineke de Knijff