

Editorial

WINTER ISSUE

The Amsterdam Law Forum Editorial Board

The Board of Amsterdam Law Forum (ALF) hereby proudly presents the first issue published by its current editorial team. In this 2022 Winter Issue, we are pleased to introduce two peer-reviewed articles covering history in international law and e-commerce vat regulation, one opinion article covering cryptocurrency pump-and-dump and financial markets in Europe, and a special cometary edition on the current war in Ukraine. All these papers are the product of the combined efforts of authors, editors, and peer reviewers. We are proud to publish articles that revise current issues in international law and disruptive technologies bringing high quality contributions to our academic community. Moreover, this May, after two years of gathering restrictions because of the COVID-19 measurements, we are finally hosting a face-to-face conference addressing climate change and its legal challenges. Trusting that these academic events are stimulating the minds of our academics contributing to this paper and the academic community, we present innovative contributions to intrigue and inspire our readers:

The first contribution by Abdulkarim Husen Abdallah, in the article '*The Legal and Practical Challenges of Applying Ethiopian VAT on Electronic Commerce Transactions*', the author discusses how technology has impacted taxation and the way tax is imposed on e-commerce in Ethiopia. In doing so, Abdallah identifies how the existing legal regime relating to VAT in Ethiopia applies to the taxation of e-commerce. Ethiopia is generally understood as a less developed state but has recently experienced a tremendous growth in the number of internet users resulting in an increase of e-commerce business. Consequently, there are many unanswered practical challenges in the current VAT structure. The mismatch between the geographical foundation of the existing taxing systems and the non-territorial character of e-commerce is at heart of the challenge that e-commerce poses to taxation, but the concerns of applying Ethiopian VAT on e-commerce transaction also include issues such as the lack of proper and adequate resources within the Ethiopian Tax Authority to monitor e-commerce. As a result, the state continues to lose potential tax revenue- Abdallah, therefore, argues that a clear provision as to what constitutes a permanent establishment for e-commerce purposes should be recognized.

The second contribution by Alessandro Marinaro, in the article “*Beyond the Surface and Across the Border: the Craft of the Historian and International Law*”, the author discusses the essential methodological function of history in expanding the horizons of the study and practice of international law. The author makes an analysis from two different points: firstly, focuses on the work of historians and aimed at understanding methodologies of historical inquiry and techniques of writing and argumentation; secondly, analyses the transposition of those techniques and methodologies across the disciplinary border, into international law, and consider the beneficial effects of it. Alessandro Marinaro concludes with an agreeable reflection that integrating the craft of the historian in international legal expertise compels both the scholar and the practitioner to look at the history of international law, its present state, and future developments, without the constraint of temporal, geographical and methodological blinkers derived from the mental division of disciplines into watertight compartments.

The third contribution by Jorge Constantino in the article “*Why are cryptocurrencies vulnerable to pump-and-dump schemes in Europe?*”, the author discusses the vulnerability of cryptocurrency to pump-and-dump schemes. The article starts with a comprehensible and accessible explanation about cryptocurrencies and pump-and-dump schemes. The pump-and-dump scheme is a historical method which constitutes of manipulating stock prices from small companies to create artificial prices in the market. The same method is now regularly applied to cryptocurrencies, by synchronized trading of a high volume of a cryptocurrency. Jorge Constantino explains how the pump-and-dump practices pose a risk to the integrity of financial markets and the blockchain’s ecosystem. The article ends with a discussion of current ways to regulate cryptocurrencies. Jorge Constantino argues that at this moment, letting the blockchain ecosystem regulate itself might be the best one can hope for.

The fourth contribution by Davor Petrić et al, in the Commentary Series (Ukraine Special Collection), the authors offer three different contributions under the title of “*War in Ukraine: Politics, Law, and Identity*”. In this commentary series the authors provide for scholars and law students, parallels with the Yugoslav wars triggering to think about the role of (international and EU) law in the war in Ukraine. The articles also invite for critical thinking about accountability for international crimes committed in the context of the war in Ukraine. The final part of these series revises the scale and gravity of events ongoing in Ukraine, providing a reflection on the legal case of Ukraine vs. the Russian Federation before the International Court

of Justice (ICJ). It is said that the ICJ remains the authority on pronouncing international law, and its forthcoming decision on the case will be of historic importance.

Lastly, we would like to extend our sincerest appreciation to everyone involved in the production of the above-mentioned articles and their invaluable assistance to this issue: to the authors for their contributions; to the peer reviewers for their unconditional assistance to the ALF and the academic community; and our team of editors, Annelot, Maria, Bent, Janka, Marisa, Milo, Shirin.

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