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Editorial:

Individual and state morality: what if they do not overlap

In the past six months, STSS has undergone two major changes. First, our long-time managing editor Riina Tõugu has moved to another position. We thank her for her invaluable work, her enthusiasm and all the good innovations that she has brought to the journal. However, now we have been lucky enough to find a worthy successor in Marianna Drozdova. Marianna took over in March 2014 and will now follow all the managing processes for the next issues. Second, we have secured a book review editor. Dr Filippo Menga, who recently graduated with a PhD on water politics in Central Asia from the University of Cagliari, has confirmed his availability to identify valuable books and secure at least one review per issue for the next years' issues.

The starting point of this STSS issue is the intention to further explore the relationship between the state and the citizen and, in particular, what happens when individual and state moralities do not overlap or when they even diverge. There has been an increasing amount of interest in this direction, and the increased amount of works devoted to informality and individual or society-centred accounts that contrast with a state-led view on individual morality (see, among others, Van Schendel & Abrahams, 2005; Wanner, 2005). Some recent works have already attempted to give an answer (Morris, 2012; Morris & Polese, 2014; Polese & Rodgers, 2011), and the conference organised by Nicolas Hayoz at the University of Fribourg is possibly the largest event so far devoted to several aspects of informality, but we have the feeling that the debate is just starting.

To contribute to this debate, this issue starts with an interesting discussion reckoning with crossnational variations in the level of tax morality across the European Union. Williams and Martinez (2014) explore the main explanations for the cross-national variations to suggest that the tax morality of a baseline European citizen is higher in more developed and less corrupt nations and in countries with higher levels of taxation, social protection and redistribution. The second article moves the debate beyond the EU to explore some of the major institutional reforms that have succeeded in modernising Georgia's state institutions, reducing corruption and 'formalising' the public sector. By doing this, Aliyev (2014) explores the effects of Georgian institution-building to suggest that despite a wide set of reforms and attempts to formalise several aspects of the economic life of the country, reliance on informality did not disappear and informal networks are still employed as coping mechanisms and as social safety nets.

Moving to the Middle East, the third article switches the focus from economics, as seen in the first two articles, to the relationship between economic and ethno-religious ties. Mollica (2014) argues that the way in which Hizbullah post-conflict strategies of reconstruction have been legitimated documents the rise of a religion-driven movement in a scenario marked by dramatic economic transformation. As a result, the role of the state is not always acknowledged, and citizens may prefer to prioritise sectarian attitudes over nationally based loyalties as a means of survival for both the individual and their group.

The fourth article moves, apparently, a bit away from our central issue. However, dictatorship can also be seen as a divergence of moralities that happens when the perception and goals of an individual, or of an elite, do not necessarily match that of the rest of the country. Lidén's (2014) article has the merit of reviewing the current literature on dictatorship by first providing definitions of non-democracies, but also developing a framework for empirical explanations of these regimes.

When suggested to review the J. Dingley's book *The IRA: The Irish Republican Army* and considering the context, our choice of reviewer went to Donnacha Ó Beacháin (2014), author of *Fianna Fáil, Irish Republicanism and the IRA, 1926–1973*. He has extensively written on the subject (Ó Beacháin, 2003, 2009, 2010b) and we are grateful to him for accepting our proposal. The debate on the IRA has been, and possibly still is, one source for offering very controversial views on the issue, as the review shows.

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