

IBFD Publication Ethics and Malpractice Statement

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This Statement aims to support all those involved in IBFD's publishing processes by providing guidelines on publishing ethics and integrity of content and research. These guidelines are based on best practices in the publishing industry and guidance provided by the [Committee on Publication Ethics](#) (COPE).

The personal data of all persons involved in IBFD's publications is protected in accordance with the requirements of the General Data Protection Regulation (GDPR), as outlined in IBFD's [Privacy Statement](#).

Duties and Responsibilities of Editors

Fair play

Editors should evaluate submitted material exclusively on the basis of its intellectual content (depth of research, impact/innovation, scientific analysis, methodology) and its relevance to the scope of the publication, without regard to the author's race, gender, sexual orientation, religious beliefs, ethnic origin, citizenship, political philosophy or institutional affiliation.

Confidentiality

Editors and editorial staff must treat received material as confidential documents and must not disclose any information about submitted material to anyone other than the corresponding author, (potential) reviewers, other editorial advisers and the publisher.

Editors should inform reviewers that any manuscripts received for review must be treated as confidential documents and must not be shown to or discussed with others unless they receive authorization from the editor, which will only be given under exceptional and specific circumstances. This also applies to invited reviewers who have declined their invitation to review. Editorial staff may consult COPE's [Ethical Guidelines for Peer Reviewers](#) for guidance.

In the case of a legal dispute or a potential threat to the interests of IBFD, the editor may be required to reveal the identity of the person or persons involved to the publisher and/or senior management of IBFD.

Disclosure and conflicts of interest

Editors and editorial staff will not use the materials disclosed in a submitted manuscript, whether published or unpublished, for their own research purposes without the author's explicit, written consent. Privileged information or ideas obtained as a result of handling the manuscript or peer review will be kept confidential and not be used for personal advantage.

Editors will recuse themselves from handling manuscripts in respect of which they have conflicts of interest that could unduly influence (or be reasonably expected to unduly influence) their responsibilities in the publication process, such as financial interests, academic or personal commitments or any competitive, collaborative or other relationships or connections with any of the authors, companies or institutions associated with the manuscript and the research described therein. In such cases, they will ask a co-editor or a member of the editorial board to handle the manuscript. Editors should require reviewers and editorial staff to disclose any potential competing interests prior to handling a submitted manuscript and publish corrections if competing interests are revealed after publication.

Editorial independence

The editor has full authority over the editorial content and timing of the publication of the material. Decisions to reject, accept, edit and publish should be based only on the material's quality, relevance to the scope of the publication, importance, originality and clarity. The editor's decisions are not determined or influenced by the business interests of IBFD as a publisher or by the politics of governments or other agencies outside of IBFD. The editor may be guided by editorial policies and comments from other editors, reviewers and/or editorial board members and will take into account any legal requirements in force regarding libel, copyright infringement and plagiarism.

Editors and editorial staff as authors

Editors, editorial board members and editorial staff are excluded from publication decisions when they are authors or have contributed to a publication in any way. Whenever an editor, editorial board member or editorial staff member is an author or contributor, strict procedures are applied to ensure that the review and decision-making occur independently of that person, and a statement to this effect shall be included in the relevant publication.

Systematic manipulation of the publication process

Editors will endeavour to detect any form of systematic manipulation of the publication process, i.e. when an individual or a group of individuals repeatedly use dishonest or fraudulent practices to (i) prevent or inappropriately influence the independent assessment of a piece of scholarly work by an independent peer; (ii) inappropriately attribute authorship of a piece of scholarly work; or (iii) publish fabricated or plagiarized research with the goal of influencing the publication record and/or achieving financial gain. Any suspicion of such practices will automatically result in an investigation.

Investigations of unethical publishing behaviour

In the event that ethical concerns are raised with regard to a submitted manuscript or published work, the editor will take responsive measures, in consultation with the publisher and the author. Every reported act of unethical publishing behaviour will be investigated, even if discovered years after publication. The editor shall conduct a fair and proper investigation of the ethical complaint, consulting the [COPE flowcharts](#) for guidance, if required. If the investigation confirms that the complaint is well-founded, an expression of concern, correction, retraction or other statement will be published. If the work is not yet published, the submitted materials will be rejected.

Duties and Responsibilities of Authors¹

Submission and authorship

Concurrent submission to more than one publishing company or other type of information provider is considered unethical publishing behaviour. Authors should ensure that the materials submitted, or any parts thereof, are not being considered for publication elsewhere at the time of submission to IBFD. IBFD does not require the payment of any fees or charges from authors for manuscript processing; however, if a manuscript is subject to peer review and the author decides to withdraw the submission after receipt of the consolidated peer review results, a fee may be charged to cover the costs of the review procedure.

Only persons who have made a significant contribution to the conception, design, execution or interpretation of the material should be credited with authorship. The corresponding or lead author should ensure that all appropriate

¹ For the purpose of this Statement, the term "author" includes correspondents, course developers and any other content creators.

authors are included and that all agree to be named as authors of the published work. Other persons who have made substantial contributions to the work reported in the manuscript, such as technical help, writing and editing assistance or general support, may be acknowledged as contributors in the “Acknowledgments” section or in the Introduction, with their explicit consent.

Disclosure and conflicts of interest

At the earliest stage possible and well in advance of submission, authors should disclose any potential conflicts of interest. A conflict of interest might occur when a personal or financial interest of the author may influence (their interpretation of) the results described in the material, a reviewer’s recommendation or the editor’s decision. Examples are personal interests (such as personal or professional relationships, affiliations, knowledge or beliefs) and financial interests (such as honoraria, grants or other funding, membership or employment, paid expert testimony or patent licensing arrangements). Any suspicion of a conflict of interest should be reported to the editor, and any sources of financial support should be disclosed.

Editors and editorial staff as authors

Editors, editorial board members and editorial staff are excluded from publication decisions when they are authors or have in any way contributed to a publication. In any case whereby an editor, editorial board member or editorial staff member is an author or contributor, strict procedures are applied to ensure that the review and decision-making occur independently of that person, and a statement to this effect is included in the relevant publication.

Copyright and intellectual property

Authors are legally required to sign a copyright agreement prior to the publication of their work by IBFD. Copyright should be transferred to IBFD to ensure that IBFD can offer access to the published material to its extensive network of readers through various distribution channels. The author retains all proprietary rights other than copyright, such as patent and trademark rights, to the material and any process or procedure described therein. For the granting of exploitation rights and in recognition of the author’s contribution, IBFD may offer the author monetary compensation and/or remuneration in kind, as detailed in the agreement.

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Originality and plagiarism

Authors must ensure that the material submitted is his/her own original work, except for excerpts from copyrighted works (including illustrations, tables, animations and text quotations) as may be included with the permission of the rightful copyright holder, in which case the author is required to obtain written permission to the extent necessary and to indicate the precise sources of the excerpts in the manuscript. Evidence that such permission was granted should be submitted together with the manuscript. The manuscript should be delivered to the publisher free of copyright charges.

Plagiarism can take many forms, from passing off another author’s work as one’s own to copying or paraphrasing parts of another author’s work, even if unintentionally. Self-plagiarism (reusing one’s own work, also known as “text

recycling”) should be avoided as much as possible. When text duplication from previous works is deemed necessary, it should be reported transparently, and the previous works should be properly cited in the publication.

Plagiarism of all forms is considered unethical publishing behaviour and, as such, is unacceptable, and any suspicion of plagiarism will be investigated by IBFD’s editorial team. IBFD uses plagiarism detection software ([iThenticate](#)) to screen submissions in order to identify potential cases of plagiarism. In the case of doubt, the author is advised to consult the editor. A description of the most common types of plagiarism, how plagiarism can be avoided and what IBFD’s procedures are in the case of suspected or identified plagiarism can be found in the [IBFD Plagiarism Policy](#).

Accuracy and integrity of content

Submitted content should be accurate, objective and comprehensive. Opinion pieces reflecting the author’s personal opinions without a clear foundation in scientific research should be clearly identified as such. Key characteristics of an ethical publication include data integrity, a sound presentation of methodologies, sources and techniques used, the reproducibility of results and acknowledgement of research contributors and funding bodies.

Authors of original research should present an accurate account of the work performed and its results, as well as an objective discussion of its significance. Underlying data should be represented accurately, and the material should contain sufficient detail and references to permit others to replicate the work.

Acknowledgement of sources

Authors must ensure that publications and relevant literature in support of the results presented in the manuscript are properly cited. This also applies to observations, derivations or arguments reported by the author in previous publications on the same topic, although disproportionate and inappropriate self-citation should be avoided.

Information obtained privately (e.g. from personal conversations, correspondence or discussions with another party) or in the course of providing confidential services (e.g. from refereeing manuscripts or grant applications) must not be used without explicit, written permission from the source.

Deceased authors

If a deceased author contributed to a submitted manuscript or if an author passes away before a contribution is published, a note should be added to the published contribution to indicate this.

A co-author should vouch for the contribution made by the deceased author and their potential conflicts of interest. If there is no co-author, consent to publish should be obtained from the duly authorized personal representative (executor/executrix) of the decedent’s estate or, in the absence of such a personal representative, from the decedent’s known heirs. If the deceased author was a corresponding author, another co-author should be nominated to take on this role.

If the author had not yet signed a copyright agreement or granted a co-author the right to do so on his/her behalf in writing, permission will need to be obtained from the author’s heirs.

Review of submitted material

Any material submitted for publication will undergo a review by IBFD’s editors and/or editorial staff. Depending on the publication’s editorial policies, the editor may ask affiliated specialists to undertake or assist with the editorial review or

decide that the submitted material should be subjected to a full peer review by one or more independent experts in the field. The identities of the author and any external reviewers should be kept confidential and only revealed with the explicit consent of the party or parties concerned.

Data access and retention

Authors may be asked to provide the raw data of their research together with the manuscript for editorial review and should be prepared to make the data publicly available. Authors should retain the data for a period of at least 5 years after publication to warrant such accessibility, ensuring that the confidentiality of participants is protected and that legal rights concerning proprietary data do not prevent their release.

Fundamental errors in published works

If an author discovers a significant error or inaccuracy in their own published work, it is the author's obligation to promptly notify IBFD and to cooperate with the editor or publisher to retract or correct the publication. If IBFD or the editor learns about such a significant error or inaccuracy from a third party, it is the author's obligation to promptly retract or correct the publication upon request or, alternatively, provide evidence of the correctness of the publication.

Duties and Responsibilities of Reviewers

Guidance

Any material submitted for publication will undergo a review by IBFD's editors and/or editorial staff. Depending on the publication's editorial policies, the editor may ask affiliated specialists to undertake or assist with the editorial review or decide that the submitted material should be subjected to a full peer review by one or more independent experts in the field. Reviewers may consult COPE's [Ethical Guidelines for Peer Reviewers](#) for guidance.

Qualification of reviewers

IBFD selects recognized experts in the field of international taxation to review the material it publishes. Reviewers are expected to classify the material as either publishable immediately, publishable with suggested amendments and improvements or not publishable. If an invited reviewer feels that they are not (or not sufficiently) qualified to review a submitted manuscript and make such a recommendation, the reviewer should immediately notify the editor and decline the invitation to review so that alternative reviewers may be contacted.

Confidentiality

Reviewers must treat any manuscripts received for review as confidential documents that must not be shown to or discussed with others unless they receive authorization from the editor, which will only be given under exceptional and specific circumstances. This also applies to invited reviewers who have declined their invitation to review. The identities of the author and any external reviewers should be kept confidential and only revealed with the explicit consent of the party or parties concerned.

Disclosure and conflicts of interest

Reviewers shall not use materials disclosed in a submitted manuscript, whether published or unpublished, for their own research purposes without the author's explicit, written consent. Privileged information or ideas obtained as a result of the review shall be kept confidential and not used for personal advantage.

Prior to handling a submitted manuscript, reviewers must disclose to the editor any potential competing interests that could unduly influence (or be reasonably expected to unduly influence) their findings, such as financial interests, academic or personal commitments or any competitive, collaborative or other relationships or connections with any of the authors, companies or institutions associated with the manuscript and the research described therein.

Reviewers of books and journal articles should not agree to review manuscripts that are similar to manuscripts they have in preparation or under consideration, whether with IBFD or with another publisher or information provider.

Standards of objectivity

Evaluation of a submitted manuscript should be conducted objectively, without personal criticism of the author. Observations should be formulated clearly and with supporting arguments so that the author can use them to improve the manuscript.

Promptness

Reviewers are expected to complete their reviews within the timeframe specified by the editor or editorial staff. If an invited reviewer believes that a prompt review is impossible, the reviewer should immediately notify the editor or editorial staff and decline the invitation to review so that alternative reviewers may be contacted.

Acknowledgement of sources

Reviewers should identify and point out any relevant published work that has not yet been cited by the author. Additionally, a reviewer should notify the editor of any substantial similarity or overlap between the material under consideration and any other work, published or unpublished, of which they have personal knowledge. Reviewers should avoid requesting that the author cite the reviewer's own publications unless there is a valid argument for the inclusion of such materials.

Identification of unethical publishing behaviour

Any potentially questionable practices identified by the reviewer, such as plagiarism, text recycling, falsification, manipulation, bias, undeclared conflicts of interest, duplicate or multiple submissions or redundant publication, should be reported to the editor.

Duties and Responsibilities of the Publisher

IBFD's position on publishing ethics

As a publisher, IBFD takes its duties as guardian of the publication process very seriously. We recognize our ethical responsibilities and are committed to following the ethical rules as outlined in this Statement.

Together with the editor and editorial staff, IBFD strives to take any necessary steps to identify unethical publishing behaviour and to prevent the publication of material that does not adhere to its high standards of publication ethics. Under no circumstances will IBFD encourage ethical misconduct or allow such misconduct to take place.

In the case of alleged or proven unethical publishing behaviour or ethical misconduct, the publisher, in close collaboration with the editor in charge and, if the situation allows, the author, will take all appropriate measures to clarify the situation and to amend the publication in question. Such measures include the prompt publication of a clarification, rectification or erratum or the rejection or retraction of the work.

Editorial independence

IBFD takes every measure to keep the editorial decision-making processes strictly separated from its executive business interests in order to safeguard the objectivity and independence of its publications and services. Editors have full authority over the editorial content and the timing of publication and are free to make publication decisions without interference or fear of retribution from IBFD as a publisher.

Editors shall not be dismissed for pursuing the publication's independent editorial policies, for expressing views that differ from IBFD's economic, social or political positions or for selecting articles, authors or topics that are inconsistent with the opinions of the publisher. An editor's service may only be terminated on substantial grounds, such as criminal conduct or disagreement over the long-term editorial direction of a publication, or when both parties find they can no longer collaborate in an atmosphere of mutual trust.

Conflicts of interest

The structure of IBFD as an information provider is exceptional in that it employs tax experts from a wide range of countries and specializations to ensure that its information is accurate and up to date. These in-house experts may contribute to IBFD's content in various ways, in the capacity of authors, editors, reviewers, instructors or other types of contributors. To warrant the integrity of IBFD's publications and services, mechanisms and policies are in place to eliminate any possibility of conflicting interests or other unethical publishing behaviour.