

# IBFD Instructions to Authors

Books

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## Index

1. The Use of AI .....	3
1.1. Declaration of AI use .....	3
1.2. Process documentation .....	3
2. Language, Style and Format .....	4
3. Book Structure .....	4
3.1. General notes .....	4
3.2. Part, chapter and section numbering .....	4
4. Headings .....	5
5. Tables .....	5
6. Equations .....	5
7. Figures .....	5
7.1. General notes .....	5
7.2. Accessibility requirements for figures .....	6
7.3. Using AI to create figures .....	6
8. Citations and References .....	6
8.1. General notes .....	6
8.2. Citing case law and national legislation .....	7
8.3. Citing web sources .....	8
8.4. Citing AI-generated content .....	8
9. IBFD House Style .....	8
9.1. Spelling .....	8
9.2. Style .....	9
9.2.1. Use of italics and bold .....	9
9.2.2. Lists .....	9
9.2.3. Footnotes .....	9
9.2.4. Quotations .....	9
9.2.5. Abbreviations .....	10
9.2.6. Cross references .....	10
10. Copyright and Permissions .....	10
11. Manuscript Submission .....	10
12. Checklist for Book Authors .....	11

## Introduction

IBFD aims to publish material of high quality that is of interest to a broad international readership of tax professionals, lawyers, executives and scholars. To accomplish this goal, and to ensure that our publications are current and delivered to our readers in a timely fashion, we set high standards for the quality of the material that is submitted to us.

The following guidelines contain essential information to assist you in the preparation of your manuscript. A smooth and efficient publication process can only be achieved when the manuscript you submit is complete and final and conforms to IBFD's house style and standards. We therefore strongly recommend that you read this document thoroughly before you start to work on your manuscript.

In case you have questions or require assistance during the preparation of your manuscript, our Editorial Department can be contacted for technical and editorial support via [authorsupport@ibfd.org](mailto:authorsupport@ibfd.org). Inquiries regarding content and scope should be addressed to the Book Publisher and/or the Series Editor.

## 1. The Use of AI

IBFD permits the use of generative AI tools and AI-assisted technologies in the creative process, under certain conditions established in our [Policy on the Use of Artificial Intelligence in Content Creation](#).

### 1.1. Declaration of AI use

The use of AI for the purpose of content creation (e.g. for a table or graph) must be declared in a statement at the end of the manuscript upon first submission. The statement will appear in a new section before the references list of the published work. An example:

Title of new section:

Declaration on the use of generative AI and AI-assisted technologies in the writing process.

Statement:

During the preparation of this work, the author(s) used [name of AI tool/service] to [reason]. After using this tool/service, the generated output was reviewed and edited by the author(s), who take(s) full responsibility and accountability for the content of the published work.

Such declaration does not apply to the use of AI tools to solely check grammar, spelling and references. The statement shall be added only if AI tools/services were used for the creation of content under the conditions permitted in our [Policy on the Use of Artificial Intelligence in Content Creation](#).

### 1.2. Process documentation

If you use AI to create new content, such as a table or graph, it is important that you document the process. Create a detailed record of the steps taken to complete the process, listing the tools and prompts used and the edits you made for each step. Provide the record to IBFD when you submit the manuscript.

## 2. Language, Style and Format

Your book manuscript should be submitted in clear and correct English, with due regard to consistency in style and spelling (see [section 9. IBFD House Style](#)). Submitted manuscripts will be subjected to a language check: if the English is considered insufficient you may be asked to improve it, or we can look into ways to assist you. We advise non-native English speakers to have a native English speaker check the work before submission.

The complete and final manuscript should be submitted as an electronic Word file, using flat text, i.e. using Normal style throughout and indicating bold and italic by means of the bold and italic buttons in the toolbar. Alternatively, use Normal style for basic text paragraphs and distinguishable styles for headings, quotations and examples. These styles should be applied consistently throughout the text file. In the case of multi-authored books, each chapter should be a separate Word file.

## 3. Book Structure

### 3.1. General notes

A well-structured and clearly presented book is convenient for the reader. Moreover, it allows for easy and trouble-free conversion to different formats (e.g. XML for online publication and ePub for eBooks), thereby resulting in a smoother and more efficient publication process.

Divide the book into:

- Front matter: Title Page, Dedication (if applicable), Table of Contents, Preface/Foreword and a List of Abbreviations (if applicable).
- Main content: individual chapters; these can be organized into parts, in which case all chapters must be within a part.
- Back matter: Appendices, References (divide into: Bibliography, Legislation and Case law, insofar applicable), List of Contributors, Keyword Index, etc.

### 3.2. Part, chapter and section numbering

Parts and chapters should be numbered consecutively throughout the book using Arabic numerals, with the title of the part or chapter starting on a new line. If the book consists of parts, do not restart the chapter numbering for each part.

Sections within the chapter should be numbered consecutively using Arabic numerals, starting with the chapter number. Note that the chapter title has Multi Initial Capitals, and all lower-level headings have a Single initial capital (see example below).

#### **Part 1**

#### **International Tax Law**

#### **Chapter 1**

#### **Sources of International Tax Law**

- 1.1. Introduction
- 1.2. Domestic legislation
  - 1.2.1. General overview
    - 1.2.1.1. Residents versus non-residents

## 4. Headings

Use fixed heading numbers, do not use auto-numbered headings. Limit headings to 4 levels (as in example in [section 3.2. Part, chapter and section numbering](#)), keep titles concise and number consistently throughout the manuscript. Two levels of unnumbered, intermediate headings are also acceptable. If a second-level (e.g. 1.1.) heading exceeds 70 characters, a shorter alternative title that can be used in the running headline should be provided.

See also [section 9.2.6. Cross references](#).

## 5. Tables

Make tables using the Word automatic table function (i.e. cells, columns and rows, all borders showing). If a table has table notes, these must be numbered separately from the footnotes in the main text and on a per-table basis. Table notes should be done in plain text (i.e. not with the automatic footnote/endnote function).

Provide tables with a number and a title, e.g. “Table 1: Income tax rates per country”. Always refer to the table by its identifying number, do not say e.g. “see table below” because in print the table may end up at a different place on the page. Number tables consecutively per chapter, starting with the chapter number; e.g. the first table in chapter 3 becomes Table 3.1.

AI tools may be used to generate tables, under certain conditions (see the [IBFD Policy on the Use of Artificial Intelligence in Content Creation](#)). If a table was created using Artificial Intelligence, include a caption below the table to specify the prompt, user and application, in the following manner: “[prompt]” [user name] x [application] (e.g. “Create an overview of the income tax rates per country in table format” John Jones x CoPilot).

See also [section 9.2.6. Cross references](#).

## 6. Equations

Use Word’s built-in Equation Editor to create equations, formulae and symbols, both stand-alone and in the text (in Word, select: Insert - Equation - Insert New Equation). If equations are made as images or in plain text, this will cause publishing problems both online and in print and they will therefore not be accepted.

## 7. Figures

### 7.1. General notes

Figures will be printed as delivered. They should therefore be clear and legible and must meet the criteria below. If not, you will be asked to redo the figures.

Submitted figures must adhere to the following criteria:

- > No colour: replace coloured blocks with grey shades, and coloured lines with a variety of dots or dashes; text must always be black. Make sure the meaning of the figure is maintained when the colour is removed.

- Add a number and title above each figure (e.g. Figure 1.1. Title). Number figures based on chapter number (e.g. Figure 1.3. for the third figure in chapter 1, Figure 25.1. for the first figure in chapter 25).
- Use a sans serif font (e.g. Arial), black text on white background.
- Consistent spelling, alignment, use of capitals, use of bold/italics, etc.
- Similar style and layout of figures throughout the book.
- Straight, clear, sharp lines; lines must be properly joined up; boxes fully closed; balanced layout (text in boxes placed symmetrically, lines meeting boxes in the middle, etc.).
- Bear in mind that figures may need to be reduced or enlarged to fit the final print page, thus it is essential to submit figures that will remain readable.
- Always submit a separate, accessible Word or PowerPoint source file of your figures.
- Alternatively, submit professional ready-mades in .ai (Adobe Illustrator) format (fonts included) with a minimum resolution of 300 dpi.

## 7.2. Accessibility requirements for figures

In accordance with the [European Accessibility Act](#) and to ensure accessibility to readers using assistive technologies, please include an alternative text description for each figure included in your manuscript. This alternative text should consist of a short, meaningful description that conveys the essential information or purpose of the figure. Provide the text in a comment on the title of the figure, using the Comments function in Word.

## 7.3. Using AI to create figures

AI tools may be used to create figures used to display text-based and numerical data, such as tables, charts and other basic graphs that do not contain images, under certain conditions (see the [IBFD Policy on the Use of Artificial Intelligence in Content Creation](#)). If a figure was created using Artificial Intelligence, include a caption below the figure to specify the prompt, user and application, in the following manner: “[prompt]” [user name] x [application] (e.g. “Create a chart from this table that has the years on the x axis and the revenue on the y axis” John Jones x CoPilot).

## 8. Citations and References

With regard to the presentation of citations and references, IBFD follows the internationally recognized standards used in the [Chicago Manual of Style](#) (18th edition, Notes and Bibliography system). It is the responsibility of the author to ensure the correct formatting of all citations and references in the work.

### 8.1. General notes

Please follow these general guidelines:

- Citations and references should appear in footnotes, with the first instance of each source cited as a full citation and subsequent instances of the same source cited as a short citation. Do not use in-text citations.
- In edited volumes, Bibliographies should be submitted on a per-chapter basis. In monographs, a single Bibliography should be submitted with the back matter of the book. All sources cited in the footnotes should appear as full citations in the Bibliography.
- Chicago style should only be used for the formatting of citations and references, not for grammar or the formatting of other elements in the work, such as text, tables or figures.
- To ensure correct application of the style and for automatic generation of the Bibliography, we encourage you to make use of citation plug-ins, with [Zotero](#) recommended (N.B. Until the 18th edition becomes available in Zotero,

please select *Chicago Manual of Style 17th edition (full note)* as the citation style). AI tools may be used to generate a reference list or to convert references to the appropriate citation style, under certain conditions (see the [IBFD Policy on the Use of Artificial Intelligence in Content Creation](#)).

- > IBFD encourages the use of persistent identifiers in citations, such as [DOIs](#) and [ECLIs](#).
- > Pinpoint references to online resources should indicate a (sub-)section number or the nearest equivalent available. Pinpoint references to print-only resources may indicate page numbers.
- > Where you reference a document that is available on the IBFD Tax Research Platform, IBFD reserves the right to add a link to that document.

## 8.2. Citing case law and national legislation

In general:

- > National legislation follows the citation style of that jurisdiction.
- > National case law citation follows the neutral citation of the court of that jurisdiction, prefaced with the name of the court.
- > International case law follows the neutral citation of that court, for example:

### CJEU case law:

Full citation:

- > CJEU, 13 March 2007, *Test Claimants in the Thin Cap Group Litigation*, C-524/04, EU:C:2007:161.
- > Opinion of AG Rantos, 29 June 2006, *Test Claimants in the Thin Cap Group Litigation*, C-524/04, EU:C:2006:436.

Short citation:

- > C-524/04, *Test Claimants in the Thin Cap Group Litigation*.
- > Opinion of AG Rantos, C-524/04, *Test Claimants in the Thin Cap Group Litigation*.

### ECtHR case law:

Full citation:

- > ECtHR, *Engel and Others v. The Netherlands*, application nos. 5100/71 and 4 others (5101/71; 5102/71; 5354/72; 5370/72).

Short citation:

- > *Engel and Others v. The Netherlands*, nos. 5100/71 and 4 others.

### ICJ case law:

Full citation:

- > ICJ, *Certain Iranian Assets (Islamic Republic of Iran v. United States of America)*, Preliminary Objections, Judgment, I.C.J. Reports 2019.

Short citation:

- > *Certain Iranian Assets*, Judgment.

## 8.3. Citing web sources

To ensure readers can access and verify your sources easily, please follow these best practices when citing web links:

- › Always link to the specific page or document referenced, rather than a homepage or general site;
- › Where possible, cite freely accessible versions of the content;
- › Use permalinks or DOIs when available; and
- › Include a last accessed date for frequently updated content."

## 8.4. Citing AI-generated content

If you have used AI to generate content as per our [IBFD Policy on the Use of Artificial Intelligence in Content Creation](#), you should acknowledge that in your citations. According to the Chicago Manual of Style, you should cite generative AI differently depending on whether or not you included the prompt in the text of your article.

The following general rules apply:

- › If you included the prompt in the text (e.g. caption below the table or figure displaying numerical data), you do not need to repeat it in the citation.
- › Do not cite an AI tool in a bibliography or reference list unless you can provide a publicly available link (i.e. via such link, others can access to the same content generated from your prompts without requiring login details).
- › Use the following building blocks:
  - › AI tool: If you are adding a footnote reference, indicate "[content type] generated by [the AI tool]."
  - › Date: Include the date the content was generated.
  - › AI tool provider: Indicate the company that developed the AI tool (e.g. OpenAI, Microsoft).
  - › Location: Provide the URL for the tool. If possible, give the URL for the specific content.
  - › Prompt: Add the prompt, or summary of prompts, used to generate the AI output (if you did not already include the prompt(s) in the text).

For further guidance and examples, see the [Chicago Manual of Style ch. 14 sec. 112](#).

## 9. IBFD House Style

To conform to IBFD's high standards, you are requested to adhere to IBFD's house style as much as possible. Consistency in style and spelling is most important.

The following provides a brief overview of some of the rules that we ordinarily follow concerning the words, phrases, etc. that appear frequently in our publications. For detailed information, see [IBFD Publications Style and Spelling Guidelines](#).

### 9.1. Spelling

The Concise Oxford English Dictionary (11th edition) is the "official" dictionary of IBFD. If the Oxford Dictionary has two spellings, the first is used.

Generally, this means British spelling is used (e.g. harbour, instalment, focusing, travelling), with a "z" in words such as organize and realize, and an "s" in analyse.



We strongly recommend that you use this spelling. In Word, you can set the default language to “English (United Kingdom)” to facilitate this.

## 9.2. Style

### 9.2.1. Use of italics and bold

Use italics for emphasis, do not use bold. Bold should only be used in quotations, where the bold is part of the original text.

Foreign text should be in italics. Latin words are italicized only if they are not included in the Oxford English Dictionary.

### 9.2.2. Lists

The preferred layout for lists is either with hyphens (i.e. -) or (1), (2), (3). Alternatively (i), (ii), (iii), or (a), (b), (c), etc., are acceptable if used consistently throughout. Bullets should not be used.

### 9.2.3. Footnotes

You should use footnotes, not endnotes. Footnotes must be made by means of the automatic insert footnote function in Word. In multi-authored books, footnotes should be numbered per chapter (therefore, each chapter should be a separate Word file).

It is your responsibility to ensure that any cross references within the footnotes are correct. If you use the automatic cross-reference functionality with field codes to refer back or forward to footnotes, make sure you refresh the cross references before submitting the document.

Note that:

- > Citations in footnotes should follow Chicago Manual of Style (18th edition, Notes and Bibliography system) (see [section 8. Citations and References](#)).
- > Table notes must be numbered separately from the main text footnotes and must be made in plain text (see *also* [section 5. Tables](#)).
- > Author information (including affiliations and email addresses) and any acknowledgements to people, grants, funds and funding organizations, etc., should be added to the author's name(s) in a custom-marked footnote using an asterisk.

### 9.2.4. Quotations

For quotations the source must always be mentioned, preferably by means of a footnote, otherwise between parentheses behind the text in question. For pinpoint references to IBFD publications, always refer to a section, not a page number, so that it can be linked to the document online.

Grammar or spelling in quotations must not be changed. Deviations from the original text must be marked by square brackets or ellipses. When emphasis is added by the author, this must be mentioned.

## 9.2.5. Abbreviations

Unfamiliar abbreviations or acronyms used in the text should be explained at first mention. Abbreviations used in the text and in the “List of Abbreviations” should be identical.

## 9.2.6. Cross references

For hyperlink purposes, chapter or section numbers (and not page numbers, section titles or “above”/“below”) must be used for cross references (e.g. *see chapter 4 or section 1.7.2.*). Tables and figures must also be referred to by their identifying number.

To refer to a chapter or section in the same book, the following pattern must be used: *see chapter 3 in this book/see section 3.2.1. in chapter 3 in this book (in the main text) or see ch. 3 in this book/see ch. 3, sec. 3.2.1. in this book (in the footnotes).*

It is your responsibility to ensure that the chapter/section/table/figure numbering and corresponding cross references are correct. Since chapter/section/table/figure numbers may change during the publication process it is important that you check these carefully at both the revision and proof stages.

## 10. Copyright and Permissions

If the book is accepted for publication by IBFD, the author(s) will be asked to transfer copyright by signing our standard publishing agreement. This agreement stipulates that the book (or, in case of an edited volume, the chapters) should not have been published or submitted for publication elsewhere, or posted to public platforms (including platforms – particularly open or free platforms – that are used to train AI models and technologies). Upon contract signature, any preprint versions the author(s) may have posted to commercial platforms should be replaced by the work’s metadata and abstract, as per the conditions in the [IBFD Self-Archiving Policy](#).

It is your responsibility to obtain the relevant permissions when you use excerpts, figures or tables from copyrighted material (including websites) in your manuscript. Since IBFD publishes its books in both print and electronic formats, permission from the copyright holder (often the original publisher) should be sought for both the print and electronic format. Evidence that such permission was granted should be submitted together with the manuscript.

In granting permission, the copyright holder may specify how their material should be acknowledged or credited in your manuscript. Please ensure that you follow such instructions. Be sure to keep the written permission on file, together with a copy of your manuscript.

## 11. Manuscript Submission

A final check should be made prior to submitting the manuscript to IBFD. Always run the spell check on your computer file before saving the final version. Save files under a logical name (for example, save a diagram under its name and diagram number). In the case of multi-authored books, each chapter should be submitted as a separate Word file.

Please provide the following information with the submitted book manuscript:

- > the relevant region and country and/or topic;
- > the title of the book;

- > the name(s), affiliation(s), postal address(es), e-mail address(es) and telephone number(s) of the author(s) or editor(s);
- > in case of multiple authors or editors, the name of the corresponding author or editor;
- > a short list of topical keywords to be used for indexing purposes; and
- > a description of the work in English of no more than 150 words (approximately 1,000 characters including spaces); it should not contain any undefined abbreviations or unspecified references.

Note that manuscripts submitted in a way differing from that described in these instructions may not be accepted for handling by our Editorial Department. In such cases, the manuscript will be returned to you, which will result in delays in publication.

## 12. Checklist for Book Authors

- > Have you followed IBFD's instructions for book structure, style, spelling and citations?
- > Have you submitted all required files? Apart from the main text this includes e.g. Preface, List of Contributors, Tables, Figures and a simple table of contents listing the order of chapters.
- > Have you submitted all necessary details regarding the title, subtitle, name(s) of author(s)/editor(s) (see [section 11. Manuscript submission](#))?
- > Are your figures print ready (i.e. no colour, a sans serif font, sharp lines, readable text) and prepared in an acceptable format (e.g. Word, PowerPoint, Adobe Illustrator)?
- > Does your manuscript have the correct structure and section numbering?
- > Are your references to sources accurate and complete?
- > Are any hyperlinks used valid? Did you include the last accessed date for documents subject to change?
- > Are the cross references within your manuscript correct?
- > Have you applied for and received permission to reproduce previously published material? Are the acknowledgements to this material correct and complete?
- > Have you followed the guidelines provided in IBFD's policies on AI use, plagiarism and publishing ethics?