IBFD Instructions to Authors

Journals

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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. Inquiries regarding content and scope should be addressed to the Managing 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 article should be submitted in clear and correct English, with due regard to consistency in style and spelling (*see* section 9. IBFD House Style). Submitted articles 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.

3. Article Structure

3.1. General notes

A well-structured and clearly presented article is convenient for the reader. Moreover, it allows for easy and trouble-free conversion to different formats (e.g. xml for online publication), thereby resulting in a smoother and more efficient publication process. Articles should preferably start with an Introduction and end with a Conclusion.

3.2. Section numbering

Sections should be numbered consecutively using Arabic numerals, for example:

1. Introduction
2. Taxation of Dividends
2.1. Division of taxing rights
2.1.1. Portfolio dividends
2.1.1.1. Tax treatment in the source state
[...]
6. Conclusion

4. Headings

Use fixed heading numbers, do not use auto-numbered headings. Limit headings to 4 levels of numbered headings (as in example in section 3.2. Section Numbering), keep titles concise and number consistently throughout the manuscript. Two levels of unnumbered, intermediate headings are also acceptable.

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.

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. Title).

> 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 article.

> 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.

> The ultimate size for figures in journals is as follows. For a one-column figure: 84 mm wide x max. 257 mm high (min. 992 pixels width). For a page-wide figure: 176 mm wide x max. 257 mm high (min. 2,079 pixels width).

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.

> A Bibliography should be submitted with your article, containing all sources cited in the footnotes. This will be used for editorial purposes only; it will not appear in the published article.

> 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). 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.

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.

9.2.6. Cross references

For hyperlink purposes, section numbers (and not e.g. section titles, or "above"/"below") must be used for cross references in the main text (e.g. see section 1.7.2.). Tables and figures must also be referred to by their identifying number (e.g. see Figure 5.).

It is your responsibility to ensure that the section/table/figure numbering and corresponding cross references are correct.

10. Copyright and Permissions

If the article is accepted for publication by IBFD, you will be asked to transfer copyright by signing our standard publishing agreement. This agreement stipulates that the article 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 journal articles 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).

Please provide the following information with the submitted article:

> the relevant region and country and/or topic;

> the title of the contribution;

> the name(s), affiliation(s), postal address(es), e-mail address(es) and telephone number(s) of the author(s);

> in case of multiple authors, the name of the corresponding author;

> a short list of topical keywords to be used for indexing purposes; and

> an abstract 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.

Submitted manuscripts are subject to an editorial review procedure and the editor reserves the right to make amendments (subject to the author's final approval) that may be appropriate prior to publication. The author will be notified of acceptance, rejection or need for revision within four to eight weeks.

12. Checklist for Journal Authors

> Have you followed IBFD's instructions for article structure, style, spelling and citations?

> Have you submitted all required files? Apart from the main text this includes original accessible files of figures.

> Have you submitted all necessary information regarding the article and the author(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 document have the correct structure and section numbering?

> Are your references to sources accurate and complete?

> Are any hyperlinks used valid? Have you included the last accessed date for documents that may be subject to change?

> Are the cross references within your document 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?

Appendix: Journal-specific instructions and information

Asia-Pacific Tax Bulletin

Managing Editors: Rachel Saw; Min Shi

The *Asia-Pacific Tax Bulletin* explores the laws affecting taxation and investment, legal practice and related matters in Asia (including Central Asian countries) and the Pacific. The journal has a strong international focus, highlighting and analysing issues essential to international business and trade in the region.

Submissions must be topical, analytical articles on tax developments in the Asia-Pacific region, which will be of interest to an international readership. The focus of the articles must be on analysis, constructive criticism and independent thought. Manuscripts may range from 3,000 to 12,000 words.

Bulletin for International Taxation

Chief Editor: Prof. Johann Hattingh

IBFD's flagship journal *Bulletin for International Taxation* publishes articles that examine important tax developments or issues of interest to an international readership of tax professionals. Contributions should be of an analytical and/or practical nature and provide background, description and analysis of the tax development.

Articles should contain all information that is necessary for readers to understand the topic without doing any additional research. It is recommended to use as few footnotes as possible. Manuscripts may range from 3,000 to 10,000 words; preferred article length is 5,000 to 7,000 words.

European Taxation

Managing Editor: Julie Rogers

European Taxation offers detailed analyses of key legal and policy developments affecting taxation and investment in European countries and the European Union. It also contains brief notes outlining important changes in taxation, including new laws, amendments to laws, tax treaty interpretations, rulings and court decisions.

Submissions should focus on tax issues and developments in Europe, in particular (1) cross-border aspects of domestic legislation; (2) domestic case law involving cross-border issues; (3) domestic implementation of international initiatives; and (4) reports on important developments regarding the European Union (and European Economic Area), in particular, decisions of the Court of Justice of the European Union, Commission proposals and Council decisions. Manuscripts should be a maximum of 7,500 words for articles and 2,500 in respect of notes for the "What's Going On In" section.

Finance and Capital Markets

Managing Editor: Khadija Baggerman

Finance and Capital Markets publishes articles that provide authoritative, up-to-date information and insightful analyses for tax professionals and financial market experts around the world. Focusing on developments in

international financial taxation, it also covers regulatory and accounting issues relevant for tax practitioners. *Finance and Capital Markets* also covers interdisciplinary discussions on hot topics in the financial services industry.

Submissions should be detailed articles on topics concerning taxation, accounting and regulatory issues relevant for the financial market in its broadest meaning. Articles should demonstrate depth of research and are evaluated based on impact/innovation, scientific analysis and methodology.

As most of the readers have a solid background in financial taxation, contributors may assume certain knowledge available at the level of the reader audience. Furthermore, *Finance and Capital Markets* covers contributions on academic issues, but preferably translated to the practical issues experienced in the capital markets. Manuscripts may range from 3,000 to 12,000 words. Articles of exceptional quality may be longer and may be published in two parts. All submissions must be in English.

International Tax Studies

Managing Editor: Dr Alessandro Turina

International Tax Studies (ITAXS) is a recurring publication offering original, ground-breaking studies on paradigm-shifting topics in contemporary tax law with societal impact. ITAXS is characterized by flexibility in its periodicity and a fast-track approach.

Contributions should cover topical tax developments, highlighting and critically addressing the most significant issues arising from such developments. Given the global scope of the publication, submissions concerning a single jurisdiction are not accepted, unless the submission demonstrates equal or similar application to other jurisdictions or is of clear relevance to an international audience.

Contributions to ITAXS should range from 10,000 to 18,000 words and be accompanied by a short abstract of 1,000-1,200 characters (including spaces). Authors should use footnotes only when absolutely necessary and solely to acknowledge sources. Footnotes that are purely bibliographical or intended solely to convey side arguments or digressions should be avoided.

Submitted articles will undergo internal board review, which can be made anonymous upon request by the author.

International Transfer Pricing Journal

Managing Editor: Dr Rijkele Betten

The *International Transfer Pricing Journal* mostly covers transfer pricing-related tax issues. The focus is on corporate tax, and not on the business economic aspects of transfer pricing. Also included are papers (from various institutions offering education in transfer pricing) and relevant transfer pricing case law. The Editor occasionally organizes comparative surveys on international transfer pricing-related issues. Currently, the OECD BEPS programme and its follow-up are regularly covered.

The style of the journal is practical, analytical, descriptive, topical and up to date. The journal consists of medium-sized and short contributions, generally between 3,000 and 7,500 words. Comparative surveys and articles on recent

developments should be between 3,000 and 5,000 words. Articles of exceptional quality may be longer. All submissions must be in English.

International VAT Monitor

Managing Editor: Fabiola Annacondia

The *International VAT Monitor* offers worldwide coverage of VAT and sales tax. It publishes detailed articles on current issues, outlines of VAT or sales tax systems in specific countries, VAT news, reviews of recent case law, full coverage of the latest EU developments (including VAT cases before the Court of Justice of the European Union) and questions posed to the Commission by the European Parliament.

Articles should contain all information that is necessary for readers to understand the topic without doing any additional research. Specific legislation necessary to follow the author's line of reasoning should be added in the text or in footnotes. Preferred article length is 2,000-5,000 words, but articles of up to 8,000 words will also be considered.

World Tax Journal

Managing Editor: Dr Ivan Lazarov

The *World Tax Journal* primarily publishes cutting-edge and thought-provoking research articles in tax law, but also includes contributions that address topics in international taxation from related disciplines, such as economics, accounting, or behavioural science. The journal particularly welcomes interdisciplinary submissions.

Articles should demonstrate depth of research and are evaluated based on impact/innovation, scientific analysis and methodology. Submissions concerning a single jurisdiction are not accepted, unless the submission demonstrates equal or similar application to other jurisdictions, or is of clear relevance to an international audience.

Manuscripts passing editorial view, including any further internal review, are subjected to double-blind peer review by at least two external peer reviewers. Manuscripts should preferably be no longer than 22,000 words.