



IBFD Instructions to Authors

Journals

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Instructions to Authors - Journals

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.

For journal-specific information and instructions, [see section 12](#).

1. Language, Style and Format

Consistency of style is foremost

Your article should be submitted in clear and correct English, with due regard to consistency in style and spelling (see section 8. [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.

2. Article Structure

2.1. General

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.

2.2. Section numbering

Number sections consecutively using Arabic numerals

Sections should be numbered consecutively using Arabic numerals (see the example below).

Sources of International Taxation – A Worldwide View

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

3. Headings

Limit headings to four levels

Limit headings to 4 levels of numbered headings (as in example above), keep titles concise and number consistently throughout the manuscript. Two levels of unnumbered, intermediate headings are also acceptable.

Use fixed heading numbers, **do not use autonumbered headings**.

See also section [8.2.6. Cross-references](#).

4. Tables

Use Word automatic table function

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.

See also section [8.2.6. Cross-references](#).

5. Equations

Use the Word Equation Editor

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 made as images or in plain text, this will cause publishing problems both online and in print and will therefore not be accepted.

6. Figures

Provide clearly legible, black and white figures, with open and accessible source files of all figures

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.

When there are multiple figures in an article, number them. Preferably provide all figures with a title.

- ▶ **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.
- ▶ 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. Citations and References

Follow the Guidelines to the IBFD Standard Citations and References

IBFD uses a specific style with regard to the presentation of references, which is based on the internationally recognized standards used in the *Guide to Legal Citation* of the Association of Legal Writing Directors (ALWD). For consistency's sake, it should preferably be used for all references in the article; it is, however, most important that you adhere to IBFD's style for references to IBFD publications, for the purpose of cross-linking.

For full details, see [Guidelines to the IBFD Standard Citations and References](#).

Note: IBFD may change references to documents from external sources to the IBFD standard, if that particular official document is also available on the IBFD platform. You are kindly requested to inform us via authorsupport@ibfd.org if there is any reason why such a reference should not be changed.

For pinpoint references to IBFD publications, always refer to a particular section of the source document, not a page number, so that it can be linked to the correct place online.

8. IBFD House Style

In order 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.

See [IBFD Publications Style and Spelling Guidelines](#).

The following provides a brief overview of the rules that we ordinarily follow concerning the words, phrases, etc. that appear frequently in our publications.

8.1. 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.

For further details, see [IBFD Publications Style and Spelling Guidelines, Spelling Guidelines](#).

8.2. Style

8.2.1. Use of italics and bold

Use italics for emphasis, not bold

Italics can be used to emphasize words or phrases. Do not use bold for emphasis. Bold may 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.

8.2.2. Lists

The preferred layout for lists is either with en-dashes (i.e. –) or (1), (2), (3). Alternatively (i), (ii), (iii), or (a), (b), (c), etc., are acceptable if done consistently. **Bullets are against IBFD style.**

For further details, see [IBFD Publications Style and Spelling Guidelines, Enumerations](#).

8.2.3. Footnotes

Ensure footnote cross-references are correct

Footnotes must be made by means of the automatic insert footnote function in Word. Do not use endnotes.

It is your responsibility to ensure that any cross-references within the footnotes (*supra* n. xx) 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.

Citations in footnotes should follow the [Guidelines to the IBFD Standard Citations and References](#).

Table notes must be numbered separately from the main text footnotes and must be made in plain text. See also section 4. [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.

8.2.4. Quotations

Always cite the source

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 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.

For further details, see [IBFD Publications Style and Spelling Guidelines, Quotations](#).

8.2.5. Abbreviations

Unfamiliar abbreviations or acronyms used in the text must be explained at first mention.

For further details, see [IBFD Publications Style and Spelling Guidelines, Abbreviations and acronyms](#).

8.2.6. Cross-references

Refer to section number, not page number

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).

Ensure cross-references are accurate

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

9. Copyright and Permissions

Prior written permission must be obtained when using copyrighted material

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.

10. 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.

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.

Please 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.

If you have any queries about the preparation of your work, please do not hesitate to ask our Editorial Department for assistance via authorsupport@ibfd.org.

11. 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 with regard to the article and the author(s) (see section 10)?
- ▶ 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?

12. Journal-specific instructions and information

Asia-Pacific Tax Bulletin

Managing Editor: [Dr Kevin Holmes](#)

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 the majority of the readers has 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 15,000 words and be accompanied by a short abstract of 1,000-1,200 characters (including spaces). Authors are encouraged to use footnotes only where strictly necessary and exclusively for the purpose of acknowledging sources. Care should be taken to avoid using footnotes to convey side arguments or digressions, as well as purely bibliographical footnotes.

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: [Prof. Craig West](#)

The *World Tax Journal* focuses on original and innovative manuscripts representing scientific studies in the area of international, comparative and regional taxation from a legal and/or an economic perspective. This multidisciplinary journal is a platform for premium and groundbreaking academic research.

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.

Submitted articles will undergo an editorial review to determine if they should enter into the review process, which includes both an internal review and a double-blind external peer review. Manuscripts should preferably be no longer than 28,000 words.



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