



IBFD Instructions to Authors

Books

Index

1. Language, Style and Format
2. Book Structure
 - 2.1. General
 - 2.2. Part, chapter and section numbering
3. Headings
4. Tables
5. Equations
6. Figures
7. Citations and References
 - 7.1. Bibliography
 - 7.2. Legislation
 - 7.3. Case Law
 - 7.4. Keyword Index
8. IBFD House Style
 - 8.1. Spelling
 - 8.2. Style
 - 8.2.1 Use of italics and bold
 - 8.2.2 Lists
 - 8.2.3 Footnotes
 - 8.2.4 Quotations
 - 8.2.5 Abbreviations
 - 8.2.6 Cross-references
9. Copyright and Permissions
10. Manuscript Submission
11. Checklist for Book Authors

Instructions to Authors - Books

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 Book Publisher and/or the Series Editor.

1. Language, Style and Format

Consistency of style is foremost

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

In the case of multi-authored books, each chapter should be a separate Word file.

2. Book Structure

2.1. General

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 books, 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..

2.2. Part, chapter and section numbering

Number consecutively using Arabic numerals

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

3. Headings

Limit headings to four levels

Limit headings to 4 levels (as in example above), 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.

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 automatic Word table function (i.e. cells, columns and rows). 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 flat text (i.e. not with the automatic footnote/end note 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.

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 the book, 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 is: 105 mm wide x 178 mm high.

7. Citations and References

IBFD has its own citation and reference guidelines

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.

In the back matter references should be divided into (if applicable): Bibliography, Legislation and Case Law (see 7.1.-7.3. below).

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.

7.1. Bibliography

Organize the bibliography alphabetically by author's last name. Prepositions should be included in the last name, i.e. K. van Raad comes under V, and R. de la Feria under D. Organize books or articles without an author separately, at the beginning of the bibliography.

For references to online books or journals do not refer to a page number, but to a chapter or section number. In the case of material used from open sources, the reference should include the online location (i.e. URL address) and the date the website was last accessed.

The entries in the Bibliography should follow the format of the full citation as described in the Guidelines to the IBFD Standard Citations and References for (online) books, journals, online publications (country surveys, country analyses, topical analyses) and international organizations' documentation.

7.2. Legislation

Laws must be organized by country, and then alphabetically or by number, whichever is customary to the country in question.

When a law is on the IBFD Platform, the relevant online collection of IBFD Primary Source Material (e.g. EU Law, National Legislation) will be added as the source. Other, public, sources which you have used may be left in.

The presentation of national legislation in the References section deviates from the Guidelines to the IBFD Standard Citations and References. However, the Guidelines must be applied in the footnotes.

7.3. Case Law

Case law must be organized per country or international court, and then alphabetically or by number, whichever is customary to the country or court in question.

When a case is on the IBFD Platform, the relevant online collection in IBFD Case Law (e.g. Tax Treaty Case Law, ECJ Case Law) will be added as the source. Other, public, sources which you have used may be left in.

The presentation of case law in the References section deviates from the Guidelines to the IBFD Standard Citations and References. However, the Guidelines must be applied in the footnotes.

7.4. Keyword Index

A keyword index may be included. However, you will be expected to add the page numbers manually at the final print proof stage.

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. 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 (*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. Abbreviations used in the text and in the "List of Abbreviations" should be identical.

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

8.2.6. Cross-references

Refer to section or chapter number, not
page number

For hyperlink purposes, chapter or section numbers (and not page numbers) 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).

Ensure cross-references are accurate

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.

Prior written permission must be obtained when using copyrighted material

9. Copyright and Permissions

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.

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 chapter name and diagram number). In the case of multi-authored books, each chapter should be submitted as a separate Word file.

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 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 with regard to the title, subtitle, name(s) of author(s)/editor(s)?
- ▶ 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?



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