



Contribute to our Journal

Submitting an article for *Irish Tax Review*

We welcome contributions from all tax practitioners and specialists on relevant and timely issues for our quarterly journal, *Irish Tax Review*.

Articles submitted for publication are reviewed by the Editor and *Irish Tax Review* Board as to their suitability and the writer will be contacted directly upon acceptance. Articles should be typed and supplied via e-mail, as an MS Word Document.

If you would like to submit an article for consideration, please request an article submission form from Judy Hutchinson at jhutchinson@taxinstitute.ie.

Points to note:

Contributions to *Irish Tax Review* should be relevant to readers whose tax work is mainly in the context of general accounting or law practice.

Articles are generally approximately 2,000 words. However, all articles are considered & reviewed based on content/topic. The editor may suggest, where applicable, that lengthy articles be restructured into two self-contained parts to be published over two issues.

Copy deadline will be confirmed by the Irish Tax Institute – please note the production lead time is approximately eight weeks.



Publication Process

1. On acceptance and following review by the Editor and Board, you will be notified by ITI of the deadline for receipt of content and when journal is expected to reach ITI members.
2. Articles are copy-edited and reviewed by the Editor and typeset in ITI – this process can take up to three weeks.
3. Articles (in PDF format) are sent to authors for review and sign-off – there may be queries for authors and minor amendments are permitted at this stage.
4. Once the journal has been sent to the printers, articles (in PDF format) are sent to authors for their files. This PDF can be uploaded to relevant company websites, however we require the following text to appear clearly alongside the article:
“© Copyright of Irish Tax Institute. This article first appeared in *Irish Tax Review*, Vol. XX No. X.”
5. Each issue of *Irish Tax Review* is made available online via the ‘MYITI’ section of the Institute website.

General guidelines

Where possible, avoid long sentences and paragraphs. Sub-headings should be short and concise enough to fit on one line (no more than 28 letters). We would ask that you use no more than three subordinate levels of sub-heading, and no heading numbering.

Articles appearing in the *Irish Tax Review* should conform to international typesetting and standard English punctuation, grammar and editing conventions.

House styles are used for some abbreviations and technical terms where there is no international convention or common style (please see the Style Guide).

Copyright

It is generally the Institute’s policy to commission and publish original articles. By agreeing to write for the ITR the author assigns copyright of the article to the Institute absolutely. Written permission should be sought from the Institute for reproduction of the article in any form. The onus is on the author to obtain copyright clearance and permissions for any extract of material contained within their article.

If you submit an article for publication that has been previously published in another journal you must be the copyright holder and entitled to sign a “license to rights”, which enables the Institute to publish the article in accordance with the relevant copyright legislation.

Payment to authors

The Institute offers a fee for articles. Further details can be obtained directly from the Institute.



Style Guide

Introduction

When you receive a copy-edited version of your article or book from the Institute, it will have been edited for spelling, grammar, punctuation, clarity, consistency and house style.

The Institute has set down its house style to ensure consistency across all publications. Delivering your work in accordance with house style will help speed up the process of getting your article to print. Here are some guidelines we recommend you use.

1. Headings

The system you use for headings should be consistent as regards formatting (italics/bold/underline) and capitalisation. They should not be numbered.

2. Paragraphs & Line Spacing

Use the standard MS Word page setup, with double line spacing for ease of reading.

3. Spacing

Set *one* space after all punctuation marks including the full stop. Do not put a space before a punctuation mark (except for an ellipsis). Do not use spaces either side of a slash: he/she.

4. Apostrophes

Form the possessive of singular nouns by adding an apostrophe and an s, even if the word ends in an s: The boss's office. Form the possessive of proper nouns that end in s or z by adding an apostrophe and an s, unless the proper noun has more than one syllable: Mr Jones's car but PwC's employees. Form the possessive of plural nouns by adding an apostrophe only: Salomon Brothers' clients.

5. Capital Letters

Capital letters should be used for proper names and titles, and for registered trademarks like Coca-Cola. Be consistent in your usage and consult a dictionary for guidance.

6. Commas

In general, do not use a comma before and in a series (unless one of the other items includes an and): One boy, three girls and their father ... Commas should be used to clarify sense and where required by grammar: The computer, the printer and the scanner, which are all in my office, are broken.

7. Hyphens

Hyphens should be unspaced: a twenty-year lease. Consult a good dictionary or a writer's dictionary if you are not sure when to hyphenate. Use hyphens to avoid a phrase being misread: my little-used car. Some house-style hyphenations are: first-time buyer, benefit-in-kind, self-assessment, non-resident.

8. Spelling

Use British rather than American English spelling: organisation not organization. Corporate, legislative and other such bodies should always be referred to in the singular: The Government/State/Revenue is ... (but: The Revenue Commissioners are ...).

Check the spelling of Irish/foreign-language words/names:

- Dáil Éireann
- An Garda Síochána
- Confédération Fiscale Européenne
- Iris Oifigiúil* (italics)



9. Numbers

General: Spell out numbers one through nine. Numbers from 10 upwards should be written as numerals.

Dates: 11 April 2014 (no punctuation). If listing dates, it's OK to use just numerals, but be sure to include full year details: 15/1/2015. Spreads of numbers or dates should be separated by a spaced hyphen: Companies Acts 1963 - 2003. When referring to decades, use the following formats: nineties (lower case)/1990s (no apostrophe)/'90s (not 90's).

10. Abbreviations

General: Do not use full stops in upper-case abbreviations: UK/USA/RTÉ/TCA 1997. Use a full stop after words/phrases that are abbreviated and remain in lower or mixed case: Ltd./plc./co./ etc.

Note: Commas should be used either side of i.e. and e.g. in running text.

Titles: Do not use a full stop after abbreviated titles: Mr Chips/Dr Jones. When naming a judge, follow this format: Finlay CJ/Harman LJ/McWilliam J, etc.

11. Legal & Legislative References

Cases:

- Kramer v Kramer* [1960] 2 ITR 419
- Re Courthope* 8 [1928] 7 ATC 538
- Oriental Inland Steam Co., ex parte Schinde Railway Co.* [1874] 9 Ch App 557
- Securities Trust Ltd. v Associated Properties Ltd.* (unreported, HC 19 November 1980)

Note:

- Only the *name* of the case is italicised
- Lower case *v* – no full stop after it
- Square brackets [] if there is a date

Sections: Use s instead of Section, except at the beginning of a sentence: Section 9 of the Act does not define the conditions but s104(1)(ab) does. **Note:** When referring to sub-sections, you should not place spaces between different sets of parentheses.

Acts: Do not use a comma to separate the name of the Act from the year of its enactment: Road Traffic Act 2003.

12. Book/Journal/Article References

Text: When referring to or quoting from a book or article within the main text, use the author's name and the year of publishing: The argument Cooney (1989) put forward was refuted by Dean (1990) but supported by both Murphy (1995) and O'Connor (2000).

Bibliographies: Be sure to give full references in bibliographies (where they exist) for all books, articles, etc. referred to or quoted from in text. Follow this format:

- Gaffney, M. and Bromell, A., *Taxation of Property Transactions* (Dublin: Irish Tax Institute, 7th ed., 2014)
- Martyn, J. and Reck, P., *Taxation Summary*, ed. Cooney J. (Dublin: Irish Tax Institute, 39th ed., 2015)
- Carney, F. and Lew, S., "Taxation of Foreign-Currency Transactions in Companies", *Irish Tax Review*, 2/28 (2015): 51 - 57
- Tax Briefing*, Issue 65, June 2015



13. Italics

Apart from the names of books, cases, etc. italics can be used for emphasis (rather than an underline). All non-English words/phrases should be put in italics (unless they have been assimilated into the English language, e.g., *laissez faire*, *pro bono*).

14. Quotations

General: It is the responsibility of the author to ensure that all quotes are accurate – both in wording and punctuation. Please note that house style should not be followed in quotations or extracts from other texts. In such cases, the original version stands.

Double/Single quotation marks: Double quotation marks are standard. Single quotation marks can be used inside double: The Minister said, “We must clarify what is meant by so-called ‘tax havens’ immediately.”

Format: All quotations should be placed inside double quotation marks. Short quotations should be placed within a line of text. Longer quotations (generally, four typed lines or more) should be placed in a paragraph of their own, indented and italicised.

Punctuation: Punctuation (including footnote markers) should be placed outside quotation marks, unless it is necessary to the quote:

- “Where do you live?” the man asked.
- Do you know what he means by “now”?

Omissions/Additions: Indicate any omission of a word/phrase/line/paragraph from quoted material by ellipsis points. Anything added into the quotation should be placed in square brackets:
The judge remarked, “... If counsel for the defence wishes [to pursue this line of questioning], he should try his luck in another courtroom.”

15. Footnotes

Footnotes can be used for legal or legislative references, and so on. They should be used sparingly otherwise. Consider whether the information you’re putting in a footnote would not be more worthwhile in the main text.

16. Diagrams/Tables/Charts

You should supply these in an electronic format. Remember that the quality of anything to be scanned depends on the quality of the original.