

Dear Author,

Welcome to the Style Guide for *Nordic Tax Journal (NTaxJ)*. *NTaxJ* adheres to *The Chicago Manual of Style (Chicago Manual)*, with slight modifications. In order to make it easier for you to follow this system, we would like you to familiarize yourself with this Style Guide.

Authors submitting to *NTaxJ* are asked to reference books, book chapters, journal articles, websites, and blogs using the *Chicago Manual* author–date system, in which the author(s) and date of publication are written in parentheses within the text. Parenthetical materials and legal materials (statutes, international conventions, case law, and preparatory works, for example) are to be written in footnotes. Examples are provided below.

For any issues not covered in this document, please refer to *The Chicago Manual of Style*, 16th edition.

In addition, Maria Hilling has kindly allowed us to modify one of her manuscripts (Hilling, 2008) to serve as a sample.

[Sample Manuscript](#)

OVERALL PRESENTATION

- US English and grammar are to be used, except when quoting an author who uses UK English.
- A readable 12-point font, like Times New Roman or Palatino is to be used throughout.
- Pages should be left-hand justified.
- Double quotation marks are used for quotes or to indicate that a term is being used in an unusual way. Single quotation marks are used for quotes within quotes.
- Quotations of 40 or more words are indented; no quotation marks are used. The final punctuation follows the quote rather than the citation in indented quotes.
- Double spacing is used in the text of the paper and in the References section, with no extra space between paragraphs. Footnotes and indented quotes are single-spaced.
- Paragraphs should be indented, except where they come directly after a heading or subheading.
- Key terms, definitions, and expressions are italicized.

- Non-English words, with the exception of cities, names, and companies should be written in italics, and only the first time mentioned.

- Please use the serial comma (comma before “and” or “or” in a series of three or more words): Denmark, Norway, and Iceland.
- Please see the [sample manuscript](#) for an example of the title page. It should include the title of the manuscript, authors’ names, and an abstract that does not exceed 150 words. Authors’ affiliations and acknowledgments are to be shown in footnotes, along with the corresponding author’s e-mail address.
- Hyphens (-) are to be used for compound adjectives, en-dashes (–) for relationships (the Swedish–Finnish treaty) and to represent “to” (2011–2015), and em-dashes (—) for dashes (... the reason—according to Brunsson ...).

CITATIONS, REFERENCES, AND FOOTNOTES

The *Chicago Manual’s* author–date system requires that the citing of authors and the dates of their publications be written in the text rather than in footnotes and that a section entitled References be included at the end of the paper. Books, book chapters, journal articles, websites, and blogs are to be referenced this way. Please do not use the *ibid.* or *op. cit.* conventions in the text of the manuscript.

Footnotes are to be used for parenthetical material and for legal materials. The *ibid.* or *op. cit.* conventions should be used in footnotes. There is no bibliography; the footnotes contain all the relevant information for legal materials.

Following are some examples of citations, references, and footnotes. Citations and references are covered more extensively in *The Chicago Manual of Style, 16th edition, Chapter 15*, and footnotes in Chapter 14.

Citations

- The basic citation is

As Linderoth and Smith (2014) have suggested
As has been suggested (Linderoth and Smith 2014)
- Two or more works by different authors with the same last name require other identifying information: an initial, or, if necessary, two initials or a first name.

Backlund and T. Smith (2014)
(Mary Smith and Mark Smith
2014)

- When quoting, and only when quoting, insert the page number or numbers after the date, separated by a comma; an en-dash separates the numbers. Note that the most efficient use of numbers is used (99–100, but 81–2 rather than 81–82):

Linderoth and Smith (2014, 81–2)
(Linderoth and Smith 2014, 99–100)

- When citing the same author for more than one publication in the same year, use lower-case letters to indicate the different publications, separated by a comma:

Linderoth (2007a, 2007b)
(Linderoth 2007a, 2007b)

- When citing three authors, insert commas between names:

Linderoth, Ingólfsson, and Smith (1999)
(Linderoth, Ingólfsson, and Smith 1999)

- When citing four or more authors, only the first author’s name is given in the citation: Linderoth et al. (2008)

- When an organization is the author:

Leppo (2002)
(OECD 2002)

- When it’s necessary to add further information within parentheses:

Leppo (2002; see Table 3 for summary)
(Leppo 2002; see Table 3 for summary)

References

NTaxJ uses the same basic reference format for journal articles, books, book chapters, websites, and blogs.

- The first author is listed as “Last Name, First Name”. Subsequent authors are listed as “First Name Last Name”.
- The names of authors with multiple, successive entries in the References section are listed each time they occur. Their names are not replaced with a 3-em dash after the first entry, as they are in some publications.

- All co-authors are listed in the References section, regardless of the number of authors.
- Second and subsequent lines of the reference are indented.

The most common types of reference are shown here.

- Journal article (If the volume is given only as the year, insert the number in parentheses.):

Linderoth, Britt, and Mark Smith. 2004. "Norwegian Tax: 1900–1999." *Law and Culture* 37 (1): 222–35.

Smith, Mark, and Britt Linderoth. 2005. "Norwegian Tax: 2000–2015." *Culture and Tax Law* (7): 18–25.

- Book:

Smith, Mark and Ulla Linderoth. 1999. *Norwegian and Canadian Tax Systems: A Fifty-Year Comparison*. Oslo: Albertsen Forlag.

- Edited book:

Smith, Mary, and Mark Smith, eds. 1999. *Income Tax and Sales Tax*. Oslo: Albertsen Forlag.

- Chapter in an edited book (Note that here the editors' names are both written First Name Last Name.):

Linderoth, Britt. 1999. "Graduated Income Tax in Four Countries." In *Income Tax and Sales Tax*, edited by Mary Smith and Mark Smith, 221–50. Oslo: Albertsen Forlag.

- Web sites and blogs:

Kristensen, Helge. 2015. The taxation culture. <http://www.copenhagenpost.com/the-taxation-culture>. Accessed 7 March 2015.

- When an organization is the author:

Leppo. 2002. "Tax Discrepancies in Europe." *The European Economy* 18 (3): 97–107.

OECD (Organisation for Economic Co-operation and Development). 2013. "Addressing Base Erosion and Profit Shifting" Paris: OECD Publishing.

Footnotes

Footnotes are used in two ways in *NTaxJ*: for parenthetical notes and for legal materials such as statutes, international conventions, case law, and preparatory works. In this section, we present examples of ways to refer to commonly used legal materials.

- Statutory provisions are generally cited in footnotes. Please use a country abbreviation at the end of the footnote:

Inkomstskattelag [IL] [Income Tax Act] 24:10e (Swed.); Subsequent references to the same statute: IL 24:10e (Swed.).

- Cases:

0.1. National courts: ECLI numbers may be used, where available. In general, follow the official national style as far as possible. Please state date of decision and use a country abbreviation at the end of the footnote:

Högsta förvaltningsdomstolen [HFD] [Supreme Administrative Court] 2011 -11-30, *RÅ 2011 ref 90* (Swed.); Subsequent references to the same case: RÅ 2011 ref 90 (Swed.)

0.2. Court of Justice of the European Union: Please follow the method of citing case law presented at CURIA (http://curia.europa.eu/jcms/jcms/P_126035/):

Case C-446/03 *Marks & Spencer* ECLI:EU:C:2005:763, para. 31.; Subsequent references to the same case: Case C-446/03 *Marks & Spencer*, para. 31.

0.3. Opinion of the Advocate General:

Case C-105/14 *Ivo Taricco and Others* ECLI:EU:C:2015:293, Opinion of AG Kokott.

- Preparatory works are generally cited in footnotes. Please use a country abbreviation at the end of the footnote:

Proposition [Prop.] 2008/09:65 Sänkt bolagsskatt och vissa andra skatteåtgärder för företag [government bill] (Swed.). Subsequent references to the same bill: Prop. 2008/09:65 (Swed.)

HEADINGS AND SUBHEADINGS

NTaxJ uses the following headings and subheadings, with numbers. The title of the paper is centered and capitalized headline style, and subheadings, which are left-hand justified, range through three possible levels.

Heading: Centered and Capitalized Headline Style

1. First Level Subheading

1.1 Second Level Subheading

1.2 Second Level Subheading

1.2.1 Third Level Subheading

2. First Level Subheading

NUMBERS

NTaxJ adheres to the alternative rule of the *Chicago Manual*, by which the numbers 0 to 9 are written as words, and larger numbers are written as figures. There are exceptions:

- Numbers beginning a sentence are written as words: Thirteen cases were ...
- Numbers used in a comparison are written as figures: 7 of the 10 cases...
- Units of measurement and dates are written as figures: 16 kilometers, 15 December 1999.
- Numbers of a million or more are written as figures and words: 7 million.

REFERENCES

Hilling, Maria. 2008. "The Swedish Supreme Administrative Court Totally Disregards Tax Treaty – A Critical Analysis of a CFC Judgment." *INTERTAX* 36 (10): 455–461.

The Chicago Manual of Style, 16th edition. 2010. Chicago and London: The University of Chicago Press.