

# **BRITISH TAX REVIEW – HOUSE STYLE GUIDE**

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# British Tax Review

## Notes for Contributors

### 1. CORRESPONDENCE

Editorial correspondence should be addressed to: Judith Freedman, Worcester College, Walton Street, Oxford OX1 2HB.

We welcome submission of articles for consideration by the Editors with a view to publication. Articles of various lengths are acceptable for the *Review*, of usually between 3,000 and 12,000 words. Shorter pieces will be welcome as current notes or case notes and longer pieces will also be considered. Twenty-five offprints are supplied free to authors of articles and additional copies can be ordered and paid for.

Papers to be considered for publication should be sent to the Editors, preferably by email to *btr@worc.ox.ac.uk*. Otherwise by post to the above address. All material should be clearly typed and double-spaced in Times New Roman 12 with footnotes in 10 and the main title in 14 in Microsoft Word format. Notes and Articles should be written in the third person, except for tributes, lectures and obituaries which may be in the first person. If sent by post please enclose a computer disk with the text on a computer file in the format stated. Submission of a paper will be held to imply that it contains **original unpublished work and is not being submitted for publication elsewhere**. Articles will be refereed anonymously by two experts and accepted entirely at the discretion of the Editors. The Editors may request contributors to revise their articles and to take account of the referees' and Editors' comments and also reserve the right to make any amendments which may be appropriate prior to publication.

Authors may reproduce their published work on their own non-commercial website only (*i.e.* a website providing free information only, by way of promotion of the Author's practice or business) or on academic sites such as university websites and SSRN, provided that it is attributed to BTR as follows: [issue date] BTR: No. [issue number], © Sweet & Maxwell and [author], available via *www.westlaw.com*.

The Assistant Editor is responsible for ensuring that your manuscript is in our house style but any help you can give us by following the guide set out below during the preparation of your manuscript will help to speed up the publishing schedule and make the process as smooth as possible.

## 2. GENERAL POINTS

### Author attribution

Please insert author's attributions as an asterisked footnote item, rather than as footnote 1. Qualifications and degree citations are optional. Chambers' names may be included but not commercial names or addresses unless they are part of the name, *e.g.* 4 Pump Court.

### Journal title

When referring to the British Tax Review within the text of an article, *this Review* is preferred.

### Headings

Ideally, only two levels of heading should be used: **bold** for the main title and first level headings and *italic* for any further subheadings in articles; and **bold** for the main title and *italic* thereafter in Current and Case notes. Articles may require further levels of heading but simplicity of presentation should be aimed for.

Numbering of headings should be avoided unless absolutely necessary.

Current and Case note and article headings take an initial capital and the remainder of the heading should be in lower case apart from proper names. Article titles take capitals for all words apart from prepositions, articles, etc. Text following a heading should commence at the left hand margin but other paragraphs should be indented.

Case names appearing in headings should be in italics unless the heading is in italics, in which event the case name should not be italicised.

The title of a Case note should include the name of the case in full, but without the case reference or number, which should appear as a footnote after the first reference to the case in the following text.

### Capitalisation

Capital letters are used when referring to a specific body, organisation or office,

*e.g.* the UK Government. . .the High Court. . .the Tax Bar. . .

More general references should not take capitals:

*e.g.* The government department has quoted . . . arguing these before the court. . . the number of commissioners has increased. . .

Executive, legislature, common law and civil law are generally lower case.

### **Abbreviations**

Abbreviations of foreign, usually Latin, words such as *i.e.*, etc. and *cf.* should not be italicised (they should be preceded by, but not followed with, a comma).

Please note that plural forms which end with the same letter as the word abbreviated, *e.g.* paras and regs, are not followed by a full stop (ss. is an exception to this rule). But see also the section on *Statutes (p.10)* below.

Please note that *all capitalised abbreviations/acronyms have no points, e.g.*

BTR, IRS, VAT, IRC, STC, CBE, MP, CMLR, QC.

Exceptions are: the abbreviation of judges' titles, *e.g.* L.J. or J. or L.C.J. or M.R. and initials, *e.g.* G.A. Wheatcroft.

In particular please note:

OUP (not Oxford University Press), CUP (not Cambridge University Press).

United Kingdom and United States should be spelt out in full as a noun and abbreviated as an adjective.

CC&E (Commissioners of Customs & Excise), C&E (Customs and Excise) and IRC (Commissioners of Inland Revenue)—to be written in full in headings, in the text and in case names; otherwise to be abbreviated in the footnotes.

Her Majesty's Revenue and Customs should always be abbreviated to HMRC.

Any abbreviations in the text must be preceded by the first reference in full and are indicated by brackets but do not take quotation marks, *e.g.* advance corporation tax (ACT).

### **Latin/Foreign phrases**

Italicisation should not be applied to foreign words or phrases which have passed into everyday legal usage. For further information, please refer to part 1.12 of the Sweet and Maxwell house style available online at: <http://sweetandmaxwell.co.uk/contact/authors/hsg/index.htm>. But see also the section on *Cross-referencing (p.6)* below.

## **Dates**

Always give these in house style (unless they appear in statutory material or quotations which cannot be altered).

*e.g.* January 1, 1985. . . 1987–1988 or 1987–88 (not 1987–8).

## **Numbers**

Spell out from one to nine only, and thereafter show as numerals. Fractions (*e.g.* half, quarter, sixth) should be spelt out in words within the text and footnotes. 'Teenths are to be spelt out in full: sixteenth, seventeenth, etc.

## **Miscellaneous**

In articles, one refers to oneself as the author. In Current Notes and Case Notes, one refers to oneself as the writer.

The *Review* uses English spelling, *e.g.* organisation not organization. Please see the end of this document for a list of BTR-specific spellings and terms.

HMRC (and Inland Revenue) are plural not singular, *e.g.* HMRC are, *not* HMRC is.

A colon should be followed by a small letter even if it is in a heading except for the main title of articles.

Per cent is always spelt out in full in the text. Always use figures for percentages.

Million/billion is always spelt out in full in the text.

Current notes, case notes and articles should be referred to in lower case when referring to a specific note. However, when referring to the section within the *Review*, *e.g.* the Current Notes section, then this should be upper case.

## **Lists**

The first level of a list should be an arabic number in parentheses with no full-point. Subsequent levels should be (a), (b), etc. Use em-dashes for minor lists. If the numbered paragraphs are long, they should remain at the margin as separate paragraphs, and should be numbered (1) etc. If they are short (3 lines or less), they should be indented, with no line spaces between each one.

### **Indented quotations**

Quotations which are over 22 words in length are to be set in an indented paragraph (**but in the same size font**).

### **Double quotation marks**

These are always used. For quoted material inside quotations, single quotation marks are employed (this is the only instance when you are allowed to alter something within the original text of a quotation!). Footnote numbers should follow the quoted material rather than be placed in the preceding text.

When including quotes please make sure they are accurate. They should appear exactly as they are in the original text and should not be changed into house style.

### **Punctuation at the end of quotations**

Punctuation after a quotation (which is at the end of a sentence in the text) depends on what punctuation is within the quotation. So, "Quote." does not need further punctuation. But if the quote ends mid-sentence, "Quote". *i.e.* the sentence needs to be ended after the quotation. If the quotation ends with a comma, semi-colon or colon, finish the quotation before the punctuation as in "Quote". or alternatively use an ellipsis as described below.

Ellipses: If the quotation ends in mid-sentence: "Quote...". or "Quote;...". or "Quote,...".

## **3. FOOTNOTES**

All textual references in articles are to be referenced, within reason. Footnote numbers run from 1 to the end, do not begin again at 1 following 99. Footnote numbers in the text should appear outside a comma, full point or a bracket, but inside a colon or semi-colon.

Please do not footnote author's attributions as footnote 1, instead insert as an asterisked item. See the section on *General points (p.3)* above.

### **Cross-referencing:**

*op cit.*, *supra.*, *infra* and *ibid* **are not to be used**. Instead, please use:

See fn.1. Please use the cross-referencing function in Word for this (Insert, Reference, Cross-reference: choose Footnote as "Reference type", tick "insert as hyperlink" and select the appropriate footnote from the list in the window, click on Insert). This ensures that, if, in editing, the footnote numbers change, the cross reference will still be correct as it will automatically change to the new number.

Case references should be set out with full name and references as described below under "cases" at the first reference. In the case of repeated references, please indicate a short form of name in brackets at the first reference and thereafter refer back expressly to the first citation, even if the case appears in consecutive footnotes.

e.g. <sup>1</sup> *Deutsche Morgan Grenfell Group plc v IRC* [2006] UKHL 49; [2007] STC 1 (*Deutsche Morgan Grenfell*)

<sup>2</sup> *Deutsche Morgan Grenfell*, fn.1.

If there is more than one reference for the same author within a footnote, the item referred to is identified by denoting the name of the author and the date of the relevant publication:

See Tiley (1999), fn.2.

Footnotes should be used for references to cases, legislation and further reading. Statutory references should always be placed in a footnote. Substantive discussion should be included in the main text.

Cross reference only to other footnotes, please do not cross reference to pages within the text. Abbreviate footnote references to fn. (e.g. fn.1). The plural of "fn." is "fnn."

#### **4. CITATIONS**

##### **Books**

These should be cited as in the following examples:

S. Pollock and T. Maitland, *The History of English Law* (2nd ed., Kluwer, Arnhem, 1911), Vol.1 at 518.

References to pages do not need "p."

Where editors are mentioned, the full details of publisher and place of publication are still required:

C. Forsyth and I. Hare (eds), *The Golden Metwand and the Crooked Cord: Essays on Public Law in Honour of Sir William Wade QC* (Clarendon Press, Oxford, 1998).

To cite a chapter within a book:

See Daintith, "The Techniques of Government", in *The Changing Constitution* (J. Jowell and D. Oliver (eds), 3rd ed., Clarendon Press, Oxford, 1994) at 209.

## Articles

Titles of articles should be placed within double quotation marks, and not italicised. Common abbreviations of periodicals should be used, and cited in roman type with no full stops/points; but full names of journals are always italicised. Citation is as follows:

M. Cross, "Reflections in Bratty's Case" (1968) 78 LQR at 237–249.

C. Stebbings, "Commissioners of Income Tax: Assessors or Adjudicators?" [1993] BTR 52.

J. Plender, "Counting The Cost Of Globalization: How Companies Keep Tax Low And Stay Within The Law" *Financial Times*, July 21, 2004.

## Command papers

Command papers with no specific title are quoted as follows:

Law Reform Committee, First Report, Cmnd.641 (1963).

If the report has a specific title, this should be italicised in a similar manner to books, and should then be cited as follows:

*Royal Commission on the Taxation of Income and Profits*, Final Report, Cmd.9474 (1955)

Command is abbreviated as follows:

1836 – 1869: C.

1870 – 1899: C:

1900 – 1918: Cd.

1919 – 1956: Cmd.

1956 – 1986: Cmnd.

1986 to date: Cm.

## Hansard references

Cite as follows by volume number, series, column and date:

*Hansard*, HC Vol. 457, col.999 (December 18, 2001).

The volume number can be checked at the following: [www.parliament.gov.uk](http://www.parliament.gov.uk). The word *Hansard* is in italics.

## 5. WEB ADDRESSES

Website addresses should be italicised (not underlined or in bold), should be preceded with "available at:" and should only contain the http:// if "www" is not part of the URL, *e.g.*

Available at: *www.sweetandmaxwell.co.uk*

Available at: *http://casecheck.sweetandmaxwell.co.uk*

(NB Where a web address appears at the end of a footnote, it should not carry a full-point)

Cite a direct link to the home page rather than a more detailed address, as pages other than home pages can go out of date very quickly. If in doubt as to how to cite internet material, please cite as supplied.

Where a detailed address is given, and specifically for references to HMRC manuals on the HMRC website (which are often changed without notice on the web), the access date should be provided.

## 6. CASES

The *Review* prefers to cite Simon's Tax Cases or Tax Cases since these are the reports most tax specialists will have access to, otherwise case citations should be in the following order: STC or TC (either, not both), Official Law Reports, Weekly Law Reports, All England Reports, non-full text reports, newspaper reports.

Where there is a neutral citation, this should be cited in addition to the reports specified and should appear first.

### Reports

*Brackets*—If the year is not essential to the reference, and the report can be located by volume number alone, then round brackets are used. **If the year is essential to the reference, square brackets are to be used.** *e.g.* (1983) 127 SJ 483 *but* [1983] 2 All ER 1031

For a full list of abbreviations, see *Current Law*, published by Sweet & Maxwell and available on Westlaw.

A case reference should be set out as follows:

*Smith v Jones* [1912] AC 312 and, for a specific reference,

*Smith v Jones* [1912] AC 312 at 317

The opening page of the report should *always* be referred to first and the entire case name should be italicised.

## The "v" is not full pointed.

Please note particularly the following abbreviations: *R.* (not *Rex/Regina*), Att.-Gen. (not A-G), *Ex p./Ex rel.* (prefaced by a comma), *Re* (never *In re*).

European cases are set out in the *European materials (p.11)* section below. American cases have their own rules—please consult the S&M editor.

When referring to paragraphs, use “paragraph 17” in the text but abbreviate to “para.17” in the footnote.

## 7. STATUTES

*In the text:* Statutes are spelt out in full the first time they appear with an abbreviation and date in brackets, e.g. Value Added Tax Act 1988 (VATA 1988). Thereafter, the abbreviation should be used in both text and footnote. *N.B.* If the statute only appears once in the article or note then it is not necessary to give an abbreviation. See below for instances where the date is not used in the abbreviation.

Schedule always has an upper case S, e.g. section 1 **of** the Value Added Tax Act 1994 and Schedule 1 **to** the Value Added Tax Act 1994. *N.B.* A section **of** an Act but a Schedule **to** an Act.

If the information is contained *in brackets or footnotes* then section/Schedule can be abbreviated to s. or Sched. preceded by a comma and following the Act, e.g. (Value Added Tax Act, s.1)

There is no specific order for the statutory references in the **text** (i.e. the Act can appear before or after the section or Schedule number). However, in the **footnotes**, the Act should always appear first, e.g. ICTA 1988, s.1.

Paragraph, clause and section are always lower case when spelt out in full and when abbreviated.

Schedule and Part are always upper case when spelt out in full and when abbreviated. Please note the following:

s. and ss., subs. and subss., Sched. and Schedules, Pt and Pts, para. and paras, Art. and Arts (“Article” in text), cl. and cll., r. and rr., reg. and regs, n. and nn.

*In the footnotes:* Tax-related Acts are always abbreviated in footnotes, for example, the Income and Corporation Taxes Act 1988 (not to be referred to as Taxes Act or TA) becomes ICTA, Finance Act becomes FA plus the year, e.g. FA 1999, and the Income Tax (Earnings and Pensions) Act 2003 becomes ITEPA. The Value Added Tax Acts are, e.g. VATA 1994. The Income Tax (Trading and Other Income) Act 2005 is abbreviated to ITTOIA.

## **Statutory instruments**

The full form of citation is as follows:

the Insurance Companies (Taxation of Reinsurance Business) (Amendment) Regulations (SI 2004 No.2189), regulation 3(1).

The title should be cited in the text with the number appearing in a footnote

*e.g.* (SI 1994 No.1278)

When referring to a specific regulation of the regulations then spell out regulation in full in the text and abbreviate to reg. and regs (no full point) in brackets and footnotes.

## **Civil procedure rules**

The official citation of the Civil Procedure Rules is: CPR, r.1.3 (made up of the Part and then the rule), if the Part only is referred to then the citation should be CPR, Pt 1.

For tabling purposes if a title has CPR and RSC/CCR references, then new references to the RSC/CCR as they are reproduced in schedules in the CPR should be part of a CPR table.

CPR, Parts, rules, Schedules, RSC, CCR.

If there are historical references to RSC and CCR as they were before the CPR were published these should be in a separate table.

## **European materials**

When citing European statutory material and cases please use the following rules:

### *Statutory Materials*

(a) Regulations should be cited: *e.g.* Regulation 1984/83

(b) Directives should be cited: *e.g.* Directive 79/7

(c) Council Decisions should be cited: *e.g.* Council Decision 86/554 of June 3, 1986

**All of the above** should be followed by the official citation from the Official Journal of the European Communities: *e.g.* Directive 45/93 [1993] OJ L233/4

### *Case references*

A case reference should be set out as follows:

*House Style Guide last updated: November 2008*

Case C–55/92 *EC Commission v Belgium* [1995] ECR I-163; [1996] 2 CMLR 30.

The preferred order of precedence for citing European case references is: *STC*, *European Court Reports* (ECR), *Common Market Law Reports* (CMLR). The style for these is set out below.

**ECR Pre-1990:** [1988] ECR 3712

**Post-1990**, split into two volumes:

**ECJ** cases in vol. I; **CFI** cases in vol. II

*e.g.* [1990] ECR I-223; [1992] ECR II-312

(NB Case references are separated by a semi-colon)

**CMLR Pre-1974:** [1972] CMLR 456

**Post-1974**, split into two volumes: [1988] 2 CMLR 456

For further information on European materials please see our *Euroguide*, available through the S&M house editor.

#### **BTR-SPECIFIC SPELLINGS AND TERMS**

- anti-avoidance
- black market
- Budget
- Budget press release
- Budget statement
- buy-out
- capital gains tax (also inheritance tax, value added tax, corporation tax, etc.)
- carry back
- carry forward
- cash flow
- clawback
- coexist
- commissioner (unless it is specific: the Special Commissioners)
- common law
- co-operate/co-operation
- co-opt
- directive (unless specifically dated or named - then the D should be upper case)
- district valuer

- earn-out
- extra-statutory
- Finance Act Notes
- front-end loading
- in-built
- in committee
- in-depth
- inspector
- IRC
- Keith Committee
- let-out
- multinational
- Member State (but state)
- National Insurance
- non-profit organisation
- Opinion (when referring to an Attorney General's Opinion)
- part-exchange
- prerequisite
- put option
- roll-over
- second-hand
- Single Market
- Standing Committee A
- standpoint
- Statement of Practice (SP)
- sub-paragraph
- sub-rule
- sub-tenant
- take-up (noun) take up (verb)
- tax-free gain
- the Opposition
- time-consuming
- timescale
- tribunal (except when it's obviously specific: the VAT Tribunal)
- two-tier
- underestimate
- UK (in all cases)
- US (in all cases)

Spelling generally follows that in the Oxford English Dictionary.