

# **BTR STYLE GUIDE 2023**

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## 1. Submissions

### 1.1 General

- Editorial correspondence should be sent to: Judith Freedman by email to [btr@worc.ox.ac.uk](mailto:btr@worc.ox.ac.uk).
- All material should be clearly typed and single-spaced in Times New Roman 11pt with footnotes in 10pt and the main title in 14pt in Microsoft Word format. Please send articles and current notes by email to the above address.
- Submission of an article will be held to imply that it contains original unpublished work and that it has not been published in, or submitted to, any other journal and that it has not been published on the internet or elsewhere. During the review procedure referred to below at s.1.2 the article should not be sent elsewhere nor should it be published online on SSRN or similar networks.
- The ideal length for an article is between 5,000 and 12,000 words including footnotes although longer articles are sometimes accepted if the topic and treatment merits this but only in exceptional circumstances will articles of over 15,000 words including footnotes be published. Articles must be accompanied by an abstract of between 100 and 200 words.
- Shorter pieces of under 4,000 words will normally be treated as current notes or case notes. Pieces which are longer than 4,000 words will be treated as articles and will therefore be subject to the review procedure referred to below at s.1.2.
- Notes and articles should be written in the third person. Tributes, lectures and obituaries may, however, be written in the first person. References to oneself should be to the “writer” of either a case or a current note or to the “author” of an article.
- Authors should ensure that all necessary permissions for extracted material have been obtained prior to submitting the manuscript to the BTR. Please be vigilant in particular in respect of OECD material, which often requires copyright permission for reproduction. Where it has not been possible to secure all necessary permissions, any extracted material for which permission has not yet been obtained should be drawn to the BTR’s attention.
- Where possible, authors should follow the guidance below when preparing the manuscript. This will ensure that all Thomson Reuters products have a consistent look/feel, facilitate the typesetting of the manuscript and reduce the number of corrections during the publishing process.

### 1.2 The standard review procedure for articles submitted to the BTR

1. Should the Editors consider an article to be suitable, both in scope and subject matter, for publication the standard procedure is for the Editors to then send an anonymised version of the article for review by two referees who are expert in the subject matter discussed in the article.

2. Upon receipt of the referees' reviews the Editors then decide whether or not to accept the article for publication. If they decide to accept, the Editors will also consider at that stage whether or not any amendment of the article is required prior to publication.
3. The overall review process can take some time, usually between six and eight weeks from the date of original submission
4. The Editors also require confirmation that an article submitted to the BTR has not, either in part or in whole, been published in, or submitted to, any other journal; that it has not, either in part or in whole, been published on the internet or elsewhere and that it is not similar, either in part or in whole, to any other work that has been previously published. If the article builds on previous work that is, of course, acceptable but this must be made clear in the submission letter and it should also be clear from referencing so that referees can decide whether there is sufficient originality in the new work.
5. If the article is accepted by the BTR, the Editors will require confirmation that it will not be published elsewhere otherwise than with their permission and then not until after the BTR issue in which it is contained is published. If the Editors give permission for subsequent publication, which they normally will do, they will require full acknowledgement that the article was first published in the BTR. The Editors permit publication of the PDF supplied by the publishers on SSRN, business and personal websites with full attribution.
6. It is essential that the Editors receive the confirmation referred to in point 5 above as the BTR will only normally:
  - (a) consider material that is not being considered concurrently by another publisher; and
  - (b) publish original work that has not previously been published elsewhere, either in part or in whole, and is not similar, either in part or in whole, to work that has previously been published.

### *1.3 The standard review procedure for case notes submitted to the BTR*

1. Contributors who wish to submit a case note are advised to contact Michael Blackwell by email at [m.c.blackwell@lse.ac.uk](mailto:m.c.blackwell@lse.ac.uk) before writing in order to check that the case is not being covered by another contributor. On completion, the note should be sent to Michael Blackwell by email in the same form as described above for articles.
2. As referred to under point 5 in s.1.2 above, writers may not publish elsewhere otherwise than with the Editors' permission and then not until after publication of the issue in which their note appears. Permission may be given on acceptance of Sweet & Maxwell's terms and conditions for subsequent publication on a writer's own non-commercial website (i.e. a website providing free information only, by way of promotion of the writer's practice or business) or on academic sites such as university websites and SSRN. Writers should use the official PDF offprint provided by the publisher and an acknowledgement that it was first published in the BTR will be required in the following terms:

“This material was first published by Thomson Reuters, trading as Sweet & Maxwell, 5 Canada Square, Canary Wharf, London, E14 5AQ, in the British Tax Review as [article title] [journal citation] and is reproduced by agreement with the publishers. Available at: [www.westlaw.co.uk](http://www.westlaw.co.uk).”

#### *1.4 The standard review procedure for book reviews submitted to the BTR*

1. Book reviews should be sent to Stephen Daly at [stephen.daly@kcl.ac.uk](mailto:stephen.daly@kcl.ac.uk) in the same form as described above for articles.
2. Similar review procedures apply as for articles, current notes and case notes.

## **2. BTR House Style**

### **Part 1: general rules**

#### *2.1 Attribution of contributor*

- Description as solicitor, barrister, QC, Dr, professor, lecturer, etc. may be included and will be placed in the starred footnote following author name. This will not appear on the cover or in the table of contents.
- Practitioners may describe themselves as a partner or an associate of a firm.
- Degrees are not listed.
- The address of the firm should not be given unless it forms part of the name, e.g. **Gray's Inn Tax Chambers**.
- Acknowledgements and thanks should be kept brief and the qualifications of those who have assisted in the preparation of the article should be treated in the same way as the qualifications of the contributor.
- Please do not footnote contributor attributions as footnote 1—instead insert such attributions as an asterisked item.

#### *2.2 Headings*

- Use a consistent system of headings to allow the subject-matter of the manuscript to be presented clearly. The style and layout of headings should be sufficient to show the hierarchy of headings.
- Use a standard heading level of bold, italic, roman:

**Heading level one**

*Heading level two*

Heading level three

- Use **bold** formatting with a two-point smaller font size for level-four headings, *italics*/smaller font size for level-five headings and Roman/smaller font size for level-six headings.
- Use numbered headings where further clarity as to heading levels is needed and ensure consistency throughout:
  - Use arabic numerals and letters for numbered headings up to four levels:
    - (1)
    - (b)
    - (iii)
    - 4.
  - Use roman numerals, capital arabic letters followed by arabic numerals and letters for numbered headings over four levels:
    - I.
    - B.
    - 3.
    - (4)
    - (e)
    - (vi)
- If headings are numbered, authors should ensure that any cross-references are completed before submission of the manuscript.
- The formatting of case names, publications and foreign phrases in headings should follow the style of the heading, i.e. do not italicise case names in headings.
- Headings (not titles to notes, articles, etc.) should be sentence case (i.e. first letter capitalised and all other words lower case apart from proper nouns, etc.)

### 2.3 Emphasis

- Any emphasis required in the main text or within extracted material should be formatted in *italics* and not **bold** or underlined.

### 2.4 Quotations

- Insert double quotation marks at the beginning and end of every quotation, including extracts from case reports/legislation, and use single quotation marks for quotes within quotes. Use “curly” rather than "straight" quotation marks.
- Use alternate single and double quote marks for further levels of quotations.
- Short quotations (<22 words) should:
  - 1) be within text;
  - 2) begin with a lower case letter.

May be preceded by a colon if necessary, in which case the quoted material should still begin with a lower case letter—square brackets may be used to achieve this if the capitalisation of the original text being quoted does not match, e.g.

**The claimant’s solicitors said: “[i]n all the circumstances, we do not agree”.**
- Long quotations (≥ 22 words) should be a block quote, i.e. separated from the text and indented.
  1. If the quote is a new sentence/paragraph, it should be preceded by a colon.
 

**The claimant’s solicitors said:**

**“In all the circumstances, we do not consider that a telephone hearing would give our client an adequate opportunity to put his case to you.”**

2. If the quote is not a new sentence/paragraph and runs on from the previous text, punctuation and an initial capital are not required.

**During the House of Lords second reading, on 7 June 2011, Baroness Hanham observed that**

**“the Bill ultimately provides for compulsory referendums on the council tax levy where this is deemed to be excessive by the Secretary of State”.**

- Where a manuscript contains a great number of quotes of varying length and importance, the above rules on indentation may be relaxed where they would lead to a confusing layout.
- Where material is omitted from a quotation, this should be indicated by ellipses. Ellipses should not have spaces either side.

**Where material is omitted...this should be indicated by ellipses**

- Use square brackets if words are added or amended to help the sense of the quotation, e.g. amending **it was of the opinion that** to **[the court] was of the opinion that**
- Grammatical or spelling oddities or errors should either be replaced by the correct word or phrase in square brackets or should be allowed to stand followed by “[sic]”.
- Correct any obvious spelling errors in quotations silently.
- If the punctuation is part of the quotation, it should appear inside the quotation marks. **“The goodwill of a business is one whole. Goodwill has no independent existence. It cannot subsist by itself. It must be attached to a business.”**
- If the punctuation has been added, but is not part of the quotation, it should appear outside the quotation marks. **As Collins C.J. observed, “the goodwill formed part of the business”.**
- If you wish to include a footnote in a piece of quoted material which is not part of the quoted material itself, surround the footnote locator with superscript square brackets. If you are leaving out footnotes from a quote, indicate this with ellipsis or by clarifying with the statement “footnotes omitted”.
- The content of any extracted material will not be checked or copy-edited by the House Editor: it is the contributor’s responsibility to quote correctly, including punctuation. A full reference for any extracted material, preferably by way of a footnote, should be provided.

- Footnote references for quotations should follow the quotation itself

**“In an important addition to the series, this book tells the story of 20 leading revenue law cases. It goes well beyond technical analysis to explore questions of philosophical depth, historical context and constitutional significance.”<sup>1</sup>**

<sup>1</sup> John Snape and Dominic de Cogan (eds), *Landmark Cases in Revenue Law* (Oxford: Hart Publishing, 2019), p.76.

- If you add emphasis to a quote, indicate this in italics, and include the words “emphasis added” in a footnote

**“This publication is a *thought provoking and engaging showcase of tax writing that is accessible equally to specialists and non-specialist.*”<sup>2</sup>...**

<sup>2</sup> Snape and de Cogan (eds), *Landmark Cases in Revenue Law* (2019), p.77, emphasis added.



## 2.5 Lists

- Bullet points should not be used in BTR.
- For lists and sub-levels within lists, use the following prefix format:
  - 1) **Case citations**
    - (a) **party names**
    - (b) **case references**
      - (i) **court**
      - (ii) **judge**
  - 2) **Legislation citations**
    - (a) **act name**
    - (b) **year**
- Lists may be separated from the main text by a single line space (above/below the list) and indented.
- List items which are complete sentences start with initial upper case and end in full points.
- If the sentence preceding the list ends in a full stop, then each list item should be initial upper case and end with a full point.
- Sentence fragments do not end in full points and are usually lower case.
- If the sentence preceding the list ends in a colon then each list item should begin with lower case and end in a semi-colon, with the last bullet point ending in a full stop (unless the list items are complete sentences, in which case start with initial upper case and end in full points).
- Short lists do not need to be so separated in this way and may run on within a paragraph—they may be preceded by a colon but do not have to be. The list items may be separated by either semi-colons or commas. Numbering/lettering of lists within paragraphs does not have to be in the format 1), (a), (i)—prefix is the contributor’s preference in this circumstance.

## 2.6 Footnotes

- Numbered footnotes should be used.
- Footnotes should be numbered from **1** and run on consecutively. Do not use “a” and “b” numbering in footnotes, e.g. 1a, 1b, etc.
- Footnote call-outs should appear before colons, semi-colons, en-rules (–) and em-rules (—) but after all other punctuation, e.g. **As was considered by courts in *Hurst*<sup>1</sup>—the leading case on this issue** and **...as was considered by courts in *Hurst*.<sup>1</sup>**
- Footnotes should be inserted in the main text using the **Insert Footnote** function in Word rather than being inserted manually (or by using end-notes).
- Titles and headings can be footnoted.
- Renumbering footnotes at first-proof stage should be avoided if possible.
- Additional formatting, such as indented quotations, lists and new paragraphs, should not be used in footnotes unless absolutely essential.

## 2.7 Cross-references

- General cross-references, particularly to page number, should be avoided if at all possible (see **Part 2: citation of authorities** below).
- Where possible, cross-references to other footnotes should be kept to a minimum and, instead, an abbreviated form of the earlier reference should be used

<sup>1</sup> Frederick Pollock and Frederic Maitland, *The History of English Law Before the Time of Edward I*, 2nd edn (Arnhem: Kluwer, 1911), Vol.1, pp.518, 520–522”

...

<sup>10</sup> See Pollock and Maitland, *The History of English Law Before the Time of Edward I* (1911), p.521”

rather than

<sup>10</sup> See fn.1.

See the rules in **Part 2: citation of authorities** below.

- All footnote references should be “self-contained”, to support both print and online functionality.
- References such as **supra**, **ante**, **ibid**, **op cit**, **infra**, **post**, **et seq**, **see above** and **see below** should not be used as this type of referencing is more suited to traditional print publishing and does not work as effectively with digital product-types.

## 2.8 Em- and en-rules

- Em-rules (—) can be used instead of parenthetical commas or brackets, e.g. **The parties themselves—and in particular the claimant—are more likely to know where enforcement should be sought.**
- En-rules (–) should be used to indicate a range of figures in footnotes, e.g. **ss.40–45, paras 155–175**. However, in the main text the word “to” should be used instead, e.g. **ss.40 to 45, paras 155 to 175**.

## 2.9 Use of capital letters

### 2.9.1 General

- The use of capital letters should be consistent. Over-capitalisation can be distracting for the reader so lower case should be used where there is any uncertainty.
- Use upper case letters for specific named references and lower case for general references, e.g. **The Conservative Government has implemented many tax measures** but **The government has since revised a number of these measures** and **a number of government departments**

### 2.9.2 Use of capitals when referring to courts

- Use initial capitals only when referring to the full name of a court.  
**Earlier this year the Court of Appeal held that...**  
**The Divisional Court found that there was no point...**

- Use lower case “c” for references to courts generally and where a court is referring to itself or another court generally.  
**...as can be seen from an earlier decision of this court.**  
**The Court of Appeal decided on the issue in 2009. In that decision, the court stated that...**

### 2.9.3 EU terminology

- Always use initial capitals for the following EU terminology when used specifically:

Treaty	Directive
Regulation	Decision
Recommendation	Opinion
Joint Action	Common Position
Resolution	Notice
Communication	Member State
European Commission	Contracting State

**Following the entry into force of the Treaty of Lisbon on 1 December 2009**  
**Unfair Commercial Practices Directive**  
**Most European treaties, directives, regulations and conventions...**  
**It deals with a very important new area of EU tax law—the Anti-Tax Avoidance Directive...The authors’ critical approach to this new directive in light of prior...**

- The Court of Justice of the European Union (**CJEU**) is made up of two institutions: the Court of Justice (**ECJ**) and the General Court (**GC**).

### 2.10 Foreign words and phrases

- Italicise all foreign words and phrases unless they have been “naturalised” into English.
- The following are regarded as having passed into everyday legal usage. Any foreign words or phrases not listed here should be italicised.

a fortiori	a prendre	a priori
ab initio	acte clair	actus reus
ad hoc	amicus arbitri	amicus curiae
ad valorem	ante	autrefois acquit
bona fide		
bona vacantia	caveat/caveat emptor	certiorari
cestui que trust	cf.	chose in action
curator ad litem	curator bonis	cy-près
de facto	de jure	de minimis (non curat lex)
de novo	dictum, dicta	doli incapax
e.g.	eiusdem generis	etc
et al	et seq.	ex gratia
ex parte	ex post facto	ex relatione

ex officio	ex tempore	ex turpi causa (non oritur actio)
ferae naturae	fieri facias	force majeure
forum non conveniens	functus officio	habeas corpus
ibid.	i.e.	in camera
in personam	in loco parentis	in rem
indicia	insitu	infra
inter alia	inter alios	inter partes
inter se	inter vivos	intra vires
lacuna	laissez-faire	ipso facto
locus standi	locus in quo	mala fides
mens rea	modus operandi	mandamus
mortis causa	mutatis mutandis	
nisi	nisi prius	non compos mentis
non sequitur	novus actus interveniens	obiter
obiter dictum, dicta	pari passu	passim
per	per annum	per capita
per caput	per curiam	per se
post	post mortem	prima facie
pro bono	pro forma	pro rata
pro tanto	profit a prendre	qua
quaere, sed quaere	quantum	quantum meruit
quasi	quia timet	quid pro quo
quorum	raison d'être	ratio decidendi
res gestae	res ipsa loquitur	res judicata
restitutio in integrum	semble	seriatim
simpliciter	sine die	sine qua non
stare decisis	status quo (ante)	sub judice
sub nom.	subpoena	sui generis
sui juris	supra	terra nullius
uberrimae fidei	ultra vires	verbatim
via	vice versa	vis-à-vis
viz	voir dire	volenti non fit injuria

### 2.11 Gender neutral noun usage

- Aim to use gender neutral nouns, rephrasing where necessary to the plural or passive.
- If rephrasing to the plural or passive is not possible, use either **he** or **she** but ensure consistency throughout the manuscript.

### 2.12 Contractions and abbreviations

- See **Appendix—commonly used contractions and abbreviations**.
- Use these commonly occurring contractions and abbreviations in footnotes **but not in the main text**.
- Avoid using contractions and abbreviations at the beginning of a sentence.
- Subject to where country names appear in full in the title of a document, “United Kingdom”, “European Union” and “United States” should be always shortened to “UK”, “EU” and “US” whether used as a noun or adjectivally.
- Spacing is removed wherever possible (e.g. “s.4” rather than “s. 4”). As a general rule, space is only required where abbreviated words and their figure are not separated by a full point, e.g. r.4, s.12(1), but Pt 1, etc.
- Generally, no full point is needed where the abbreviation is a contraction of the word (i.e. the last letter of the abbreviation is the same as the last letter of the word, e.g. Mr, Ltd, St, Mrs).
- EC, EEC, EU, UK, UN, US, US are not full-pointed.
- KC not K.C.
- Appendix and Appendices should not be abbreviated.

### 2.13 Acronyms

- Include the full name of the instrument, body, report, etc. referred to on the first reference, together with the acronym in parenthesis, e.g. **As presented to the Ministry of Justice (MoJ)**.
- Commonly used acronyms do not need the full title on the first reference, e.g. **EU, BBC, NHS, OECD, BEPS, VAT, CJEU, ECJ, etc.**

### 2.14 Figures

- Spell out in words from one to nine and use Arabic numerals thereafter, e.g. **six to nine months** and **10 to 11 months** (except at the beginning of a sentence where the figure should always be out in full).
- Use numerals where there would otherwise be a mix of numerals and words in a range of figures, e.g. **The journey would take 9 to 10 months.**

### 2.15 Dates, times, months, days and seasons

- Use the UK-date format, with no comma between the month and year, e.g. **1 January 2020**.
- Use the 24-hour clock, with numbers separated by a full point, e.g. **08.00** and **23.45**.
- Days and months should be set out in full in the main text but can be abbreviated in tables and footnotes, e.g. **Jan, Feb** and **Mar; Sun, Mon** and **Tues**.
- Seasons are written in lower case.

## 2.16 Money, weights and measurements

- The following are to be used **in main text and in footnotes**.
- Abbreviations for currency, weights and measurements do not take a full point/space, e.g. **23m, 18kg, 2ft 3in** and **30mph**.
- Express all currency, weights and measurements numerically, e.g. **6km, 7kg** and **£8.67**.
- Use currency symbols for pounds, dollars and euros, e.g. **£5, \$5** and **€5**.
- Use a currency mnemonic where necessary to define which dollars (i.e. Canadian, Australian, US, etc.) are being referred to in the text, e.g. **US\$100**. For currency mnemonics, see the ISO 4217 Maintenance Agency list of currency abbreviations, used by the international banking community.
- Do not abbreviate million or miles.
- Use an en-rule (–) to express currency ranges in footnotes, e.g. **£22,000–£45,000**, but “to]” in main text, e.g. **£22,000 to £45,000**.
- Use abbreviations in general but spell out in isolated cases in the text.  
**it landed three inches away**

## 2.17 i.e., e.g. and etc.

- **i.e.** and **e.g.** are always preceded by a comma, but are *never* followed by one and are full pointed. They are always in lower case even at the start of footnotes. Never in italics.
- **etc.** is always full-pointed, preceded by a comma, but never followed by one. Never in italics.
- **For example** may also be used rather than **e.g.** if desired.

## 2.18 Titles of content

- Article titles: should be title case (i.e. capital letter for each word).  
**The Impact of Public Perceptions on General Consumption Taxes**
- For any content other than articles (i.e. current notes, case notes, book reviews, etc.) title should be sentence case (i.e. first letter capitalised and all other words lower case apart from proper nouns, etc.)  
**The Office of Tax Simplification’s second inheritance tax report: a response**
- For case notes, case name in full as given in the official report (shortened based on case name rules as set out in section 2.43 below) should be given at the start of the title, followed by a colon, followed by writer’s desired title  
***Irish Bank Resolution Corporation Limited (In Special Liquidation) v HMRC: is it permissible to use a hypothetical balance sheet in computing branch profits?***

## 2.19 Miscellaneous

- In articles, terms should be defined as necessary where repeated within the abstract. Definitions should always use initial capital letters for each word. However, when used again for the first time in the main body of the article, the term should be redefined.
- In articles, one refers to oneself as the author. In current notes and case notes, one refers to oneself as the writer. In book reviews one refers to oneself as the reviewer.

- References to “the British Tax Review” should always be to **this Review**.
- English spellings should be used rather than American spellings, e.g. **summarised** rather than summarized.
- Use **per cent** in the main text and a % symbol in footnotes.
- Format for tax years as **2021–22**.
- Please see **Appendix 2: BTR-specific spellings, capitalisation and terms** for a list of BTR-specific spellings and terms.
- HMRC (and Inland Revenue) are plural not singular, e.g. **HMRC are**, not HMRC is.
- **HM Treasury** not Treasury. HM Treasury are plural not singular.
- Where used more than once in a piece of copy, First-tier Tribunal should be defined on first use as **(FTT)** and Upper Tribunal as **(UT)**. Subsequent mentions of the tribunals should then be to the definition, i.e. FTT/UT, e.g. **The First-tier Tribunal (FTT) said in its judgment that...the FTT went on to make it clear that...**
- First-tier Tribunal (FTT) and Upper Tribunal (UT) are singular, e.g. **The FTT said in its judgment that...**
- Supreme Court should be singular (see: <http://www.supremecourt.gov.uk/index.html>) as should the Court of Appeal and Divisional Courts, e.g. **the Court of Appeal is...**
- A colon should be followed by a small letter even if it is in a heading except for the main title of articles.
- Current notes, case notes, book reviews and articles should be referred to in lower case when referring to a specific note, etc. However, when referring to the section within the journal, e.g. the **Current Notes section**, then this should be upper case.
- For all citations such as reports, government publications, books, etc. the following rule *may* (but does not have to) be applied where there are many multiple, consecutive subsequent references to the same source to prevent unnecessarily lengthy repeat references:
  - Title may be shortened to remove sub-title if there is one.
  - Date of publication can be shortened to year only unless the date is required for any particular reason.
  - URLs need not be repeated for each subsequent reference.

e.g.

<sup>1</sup> Office of Tax Simplification, *Capital Gains Tax review—first report: Simplifying by design* (November 2020), [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/935073/Capital\\_Gains\\_Tax\\_stage\\_1\\_report\\_-\\_Nov\\_2020\\_-\\_web\\_copy.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/935073/Capital_Gains_Tax_stage_1_report_-_Nov_2020_-_web_copy.pdf) [Accessed 19 May 2021].

<sup>2</sup> Office of Tax Simplification, *Capital Gains Tax review—first report* (2020).

## Part 2: citation of authorities

### 2.20 General principles

- An abbreviated form of the particular reference (the short form) can be used in the main text (defined if necessary) but the full reference and citations should be given in a corresponding footnote.
- Where subsequent references are used in the main text and footnotes, the short-form reference should be used.
- See below for specific examples.

## 2.21 Books

- In main text, cite author surname and title of book.  
*Livingston, Tax and Culture: Convergence, Divergence, and the Future of Tax Law*
- Include full citation in footnote:
  1. Authors (forename or initials followed by surname—use forenames rather than initials where possible). Use et al after the first name where there are more than three authors, e.g. **Rosemary Stewart et al**
  2. Editor or subsidiary author (forename or initials followed by surname—use forenames rather than initials where possible)
  3. Title (including statement of original authorship where it is an integral part of the title)
  4. Edition (where not the first)
  5. Place of publication, publisher, year of publication in parenthesis
  6. Numeration of volume or supplement
  7. Pagination or paragraph reference where citation is not to whole item
  8. As a minimum, always give author name, title of book and year of publication.

### First mention:

<sup>1</sup> **Glen Loutzenhiser, *Tiley's Revenue Law*, 9th edn (Oxford: Hart Publishing, 2019), Vol.1, pp.518, 520–522.**

### Subsequent mention:

Cite author surname, title of book, year and page/paragraph number for subsequent references.

<sup>2</sup> **Loutzenhiser, *Tiley's Revenue Law* (2019), pp.520–522.**

Where the title is lengthy, this can be shortened to subtitle only on subsequent reference:

<sup>1</sup> **Daniel N. Shaviro, *Literature and Inequality: Nine Perspectives from the Napoleonic Era through the First Gilded Age* (London: Anthem Press, 2020), p.9.**

<sup>2</sup> **Shaviro, *Literature and Inequality* (2020), p.11.**

- **OUP** not Oxford University Press. **CUP** not Oxford University Press.

## 2.22 Essays in collections

Include full citation in footnote:

1. Author of essay (forename or initials followed by surname—use forenames rather than initials where possible)
2. Title of essay
3. Title of book (editors of book if available); place of publication, publisher, year of publication in parenthesis
4. Volume number, page, etc.

### First mention:



<sup>1</sup> Malcolm Gammie, “The judicial approach to avoidance: some reflections on BMBF and SPI” in John Avery Jones, Peter Harris and David Oliver (eds), *Comparative Perspectives on Revenue Law Essays in Honour of John Tiley* (Cambridge: CUP, 2008), p.25.

**Subsequent mention:**

<sup>2</sup> Gammie, “The judicial approach to avoidance” in Avery Jones, Harris and Oliver (eds), *Comparative Perspectives on Revenue Law* (2008), p.38.

## 2.23 Journal articles

**First mention:**

Include full citation in footnote:

1. Authors (forename or initials followed by surname—use forenames rather than initials where possible).
2. Title of article in double quotation marks.
3. Journal citation: year (in brackets), followed by volume (no brackets), followed by issue number (in brackets), followed by journal name (in italics is full out, in roman if abbreviated), followed by start page number, followed by comma and pinpoint page reference if required.
4. Give the first page only rather than the page range. Use the format **30, 34** if referring to a particular page.
5. Where volume number is available, the year is in round brackets (square brackets if no volume number).

<sup>1</sup> Chantal Stebbings, “The Value of Legal History: A Tax Law Perspective” [2021] B.T.R. 125, 127, 128–130.

<sup>2</sup> Joshua Getzler, “Forfeiture for breach of a time condition” (2004) 120 L.Q.R. 203.

<sup>3</sup> Jonathan Rose, “Studying the Past: the Nature and Development of Legal History as an Academic Discipline” (2010) 31(2) *Journal of Legal History* 101, 118–119.

**Subsequent mention:**

Cite author surname, title of article, journal citation and page number for subsequent references.

<sup>3</sup> Stebbings, “The Value of Legal History: A Tax Law Perspective” [2021] B.T.R. 125.

## 2.24 Looseleaves

Include full citation in footnote.

1. Title (in italics)
2. Place of publication
3. Publisher
4. Volume number
5. Paragraph number (use “to” in paragraph ranges).

**First mention:**

<sup>1</sup> *Whiteman & Sherry on Income Tax* (London: Sweet & Maxwell), Vol.1, paras 4–423 to 4–426.

**Subsequent mention:**

Cite title for all subsequent references.

## *2 Whiteman & Sherry on Income Tax.*

### *2.25 Dissertations/theses*

Should be cited in similar style to journal articles. Include institution, year and specific chapter or page reference.

- 1 Roland Schwensfeier, “Individuals’ Access to Justice under Community Law” (Dissertation, Groningen University, 2009), Ch.7.**

### *2.26 Working papers*

- 1 Clemens Fuest, “Who Bears the Burden of Corporate Income Taxation?” (2015) European Tax Policy Forum Paper No 1.**

### *2.27 Reports*

- 1 HMRC, Guidance, *Rules of origin for goods moving between the UK and EU* (29 December 2020), <https://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu> [Accessed 17 February 2021].**

### *2.28 Letters*

In the format:

- 1 Letter of 1 May 2013 from the Rt Hon Michael Jack to Margaret Hodge MP.**

### *2.29 Speeches*

In the format:

- 1 The Rt Hon Theresa May MP, Speech, *The government's negotiating objectives for exiting the EU: PM speech* (17 January 2017), <https://www.gov.uk/government/speeches/the-governments-negotiating-objectives-for-exiting-the-eu-pm-speech> [Accessed 6 November 2017].**

### *2.30 Lectures*

In the format:

- 1 Rita de la Feria, lecture, *VAT Anti-fraud Policy, Third Party Liability, and the Rule of Law* (7 February 2017).**

Or, where location is known:

- 1 Lord Steyn, lecture, *Dynamic Interpretation Amidst an Orgy of Statutes* (Ottawa: The Brian Dickson Memorial Lecture, 2 October 2003).**

### *2.31 Press releases*

<sup>1</sup> **Department for Business, Energy and Industrial Strategy and Margot James MP, press release, *Taylor review on modern employment practices launches* (30 November 2016).**

### *2.32 Preparatory EU material*

Preparatory Material includes documents such as Legislative Proposals (COM Documents), Member States' Initiatives, European Parliament Resolutions, White Papers, Green Papers, Special Reports, Commission proposals and opinions, etc.

Cite short title in main text.

**Draft Directive on the protection of the environment through criminal law**

**Draft Regulation establishing a multi-annual recovery Plan for Bluefin tuna in the Eastern Atlantic and Mediterranean**

**Communication on a first assessment of national energy efficiency action plans as required by Directive 2006/32 on energy end-use efficiency and energy services**

**Green Paper on Forest Protection and Information in the EU: Preparing forests for climate change**

In footnotes include title and COM/SEC doc number

<sup>1</sup> **Proposal for a Directive on the protection of the environment through criminal law COM(2007) 51 final**

<sup>2</sup> **Proposal for a Regulation establishing a multi-annual recovery Plan for Bluefin tuna in the Eastern Atlantic and Mediterranean COM(2007) 169 final**

<sup>3</sup> **European Commission, Proposal for a Council Directive on the common system of a digital services tax on revenues resulting from the provision of certain digital services COM(2018) 148, 21 March 2018**

<sup>3</sup> **Communication on a first assessment of national energy efficiency action plans as required by Directive 2006/32 on energy end-use efficiency and energy services COM(2008) 11 final**

<sup>4</sup> **Green Paper on Forest Protection and Information in the EU: Preparing forests for climate change SEC(2010)163 final**

#### **Subsequent mention:**

Shorten title but retain COM/SEC number.

### *2.33 OJ and COM doc references*

Cite OJ references using “[year] OJ series number/page” format

**[1982] OJ C172/3**

## [1983] OJ L281/24

Cite COM and SEC Document references using “COM/SEC(year) number” format.

**COM(2007) 0075**  
**SEC(2010) 835**

### 2.34 *Treaties and conventions*

- Cite treaties and conventions as fully as possible on the first, full reference (instrument-type, full title and year).

**Convention on the Elimination of Double Taxation in Connection with the Adjustment of Profits of Associated Enterprises 1990**

- Do not italicise.
- Subsequent references to treaties and conventions should be an abbreviated form of the first, full reference.

**The Elimination of Double Taxation Convention  
The 1990 Convention**

### 2.35 *OECD documents*

#### 2.35.1 General

- Always give web links for cited OECD materials. Where available, always give the persistent DOI link, rather than a general web link, to the document—you should be able to find the DOI link in the OECD document itself.
- Be mindful of copyright permissions required if quoting from OECD documents: the OECD has strict copyright rules.

#### 2.35.2 OECD BEPS documents

Please cite as per the following example:

<sup>1</sup> OECD, *Limiting Base Erosion Involving Interest Deductions and Other Financial Payments, Action 4—2015 Final Report*, OECD/G20 Base Erosion and Profit Shifting Project (Paris: OECD Publishing, 2015), <https://dx.doi.org/10.1787/9789264241176-en> [Accessed 8 January 2021].

#### 2.35.3 OECD Model

Please cite as per the following example (can be defined as below if mentioned multiple times):

<sup>1</sup> OECD, *Model Tax Convention on Income and on Capital 2017 (Full Version)* (OECD Model 2017) (OECD Publishing, 2019), <https://doi.org/10.1787/g2g972ee-en> [Accessed 8 January 2021].

<sup>2</sup> OECD, *Model Tax Convention on Income and on Capital 2010 (updated 2010)* (2012, OECD Publishing), <https://dx.doi.org/10.1787/9789264175181-en> [Accessed 8 January 2021].

#### 2.35.4 OECD Model Commentaries

Please cite as per the following example:

<sup>1</sup> OECD, *Model Tax Convention on Income and on Capital 2017 (Full Version)* (OECD Model 2017) (OECD Publishing, 2019), <https://doi.org/10.1787/g2g972ee-en> [Accessed 8 January 2021] Commentary on Article 1.

<sup>2</sup> OECD Model 2017 Commentary on Article 1, para.3.

**Commentary** in respect of OECD Model Commentaries should always be capitalised.

#### 2.35.5 OECD Multilateral Instrument and Explanatory Statement

**Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting 2016.**

OECD, *Explanatory Statement to the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting* (2016).

#### 2.36 HMRC internal manuals

<sup>1</sup> HMRC, Internal Manual, *Appeals reviews and tribunals guidance* (10 August 2016), ARTG2220, “Reviews and appeals for direct taxes: Appealing against a decision: Customer does not reply to the decision within the time limits”.

#### 2.37 Cahiers de droit fiscal international references

Please cite as per the following example:

<sup>1</sup> David G. Duff and Daniel Gutmann, “General report Subject 1: Reconstructing the treaty network” in IFA, *Cahiers de droit fiscal international* (2020), Vol.105A, pp.19, 22–25.

#### 2.38 Government publications

##### 2.38.1 General

- Include full citation in footnote:
  1. Official body
  2. Title
  3. Section/Department responsible
  4. Date of publication
  5. Series

<sup>1</sup> Law Reform Committee, *First Report of the Law Reform Committee* (HMSO, 1963), Cmnd.641

- <sup>2</sup> Law Commission, *Legislating the Criminal Code: Involuntary Manslaughter* (HMSO, 1996), Law Com. No.237, HC Paper No.171 (Session 1995–96)
- <sup>3</sup> Law Commission, *Restitution: Mistakes of Law and Ultra Vires Public Authority Receipts and Payments* (HMSO, 1994), Law Com. No.227, Cm.2731
- <sup>4</sup> House of Commons, Select Committee on Modernisation of the House of Commons, *Scrutiny of European Matters in the House of Commons. Government Memorandum from the Leader of the House of Commons: Session 2003–04* (The Stationery Office, 2004), HC Paper No.508 (Session 2003/04)
- <sup>5</sup> House of Commons, Science and Technology Committee, *Annual Report for 2003 First Report of Session 2003–2004* (The Stationery Office, 2004), HC Paper No.446 (Session 2003/04)
- <sup>6</sup> Department for Transport, *The Government's Response to the Transport Committee's Report on the Departmental Annual Report 2003* (The Stationery Office, 2004), Cm.6157
- <sup>7</sup> White Paper, *Water for Life* (HMSO, December 2011), Cm.8230
- <sup>8</sup> Green Paper, *Carbon Pollution Reduction Scheme* (Department of Climate Change, July 2008), Cm.9341

- Italicise any document in the nature of a report, guidelines or guidance in the same way as with government publications, i.e. title case for the name of the report wherever possible unless this is clearly at odds with the source material, title in italics, date of the report in brackets immediately after the title and number of the report if part of a series (or “final” as appropriate). A URL with “Date Accessed” can be added at the end of the reference if this is available.

<sup>10</sup> D. Lakatos, *Comprehensive Strategy for Service Sector Development to the Year 2020 (CSSSD) with a Vision to 2025* (December 2009), Final Report.

- Where the source of a government report is provided by way of an online citation, the reference to the report should retain its original styling, e.g. title case, italics, etc., and should not be restyled in the same way as publications that are only published online, e.g. title in double quotation marks, etc. This is because it is the type rather than the means of publication that determines the styling of a particular reference for the purposes of house style.

<sup>11</sup> Law Reform Committee, *First Report of the Law Reform Committee* (HMSO, 1963), Cmnd.641, <http://www.legislation.gov.uk/rep/1963/641/contents/made> [Accessed 1 January 2015]

rather than:

<sup>12</sup> Law Reform Committee, “First Report of the Law Reform Committee” (HMSO, 1963), Cmnd.641, <http://www.legislation.gov.uk/rep/1963/641/contents/made> [Accessed 1 January 2015].

- Use a comma in the names of Government Departments and similar bodies where necessary.
- Cite author, title and year for subsequent references—title may be abbreviated to remove any sub-title on subsequent reference, and URLs need not be repeated on subsequent reference.

- Use the correct abbreviation for publication series and command papers, this has varied over the years as follows:

1836–69, 1870–99	C.
1900–18	Cd.
1919–56	Cmd.
1956–85	Cmnd.
1986 to date	Cm.
House of Commons papers	HC
House of Lords Papers	HL

### 2.38.2 Debates in the Chamber (not Committee)

The style of reference and the information to be given are as follows

	<i>Publication</i>	<i>Chamber</i>	<i>Volume</i>	<i>Part</i>	<i>Column (pinpoint)</i>		<i>Date</i>	
	<i>Hansard</i>	HC HL	Vol.448	[Pt 1]	col.883 [cols 883– 884]	(	8 July 2006	)
NB	<i>Italics</i>		Must be given	Sometimes there is only one part—in such cases omit				

### 2.38.3 Committee debates

The style of reference and the information given should be as above, suitably adapted. However, and this applies particularly to references to Public Bill Committee Finance Bill debates in the BTR Finance Act issue, the volume number is sometimes not readily available. The sitting number has hitherto been available online, enabling the reference to be followed online, and the following is suggested:

	<i>Publication</i>	<i>Committee</i>	<i>Session</i>	<i>Sitting</i>	<i>Column (pinpoint)</i>		<i>Date</i>	
	<i>Hansard</i>	Public Bill Committee	(2009–10)	[Eighteenth Sitting]	col.xxx [cols xxx— yyy]	(	[day] [month in full] [year]	)

N B	Italics			Must be given				
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### 2.39 Online publications/blogs

Web references should be limited to press releases, parliamentary material and material not available elsewhere. They should be included to assist the reader but very long references should be avoided in favour of higher level links.

Include full citation in footnote:

1. Authors (forename or initials followed by surname—use forenames rather than initials where possible) (omitted where title includes statement of original authorship). Corporate authors as organisation name. Section/Department responsible
2. Title (including statement of original authorship where it is an integral part of the title).
3. Include subtitle where main title is not clear or indicative as to content. Title should be in double quotes.
4. Publisher/Organisation responsible (if necessary)
5. Document date or date of last revision
6. Online database title in italics (where applicable)
7. Protocol and address of the exact webpage where the cited document can be found
8. Date accessed in form [Accessed 1 January 2021].

<sup>1</sup> Peter Cross, “A Guide to Citing Internet Sources” (Bournemouth University, 1996) *Bournemouth Online*, <http://www.bournemouth.ac.uk/service-depts/lis> [Accessed 1 January 2021]

<sup>2</sup> Peter Walker and Severin Carrell, “Tory MPs from fishing areas criticise government over Brexit red tape” (14 January 2021) *Guardian.com*, <https://www.theguardian.com/politics/2021/jan/14/mps-fishing-areas-criticise-government-brex-it-red-tape> [Accessed 14 January 2021]

Cite author surname, title (abbreviated to remove sub-heading if applicable) and year of publication in subsequent references.

### 2.40 E-terminology

- Use italics for website addresses, include **http** at the beginning of the address and delete all hyperlinks (right click/**Remove Hyperlink**).
- Do not italicise email addresses.

### 2.41 Newspapers, visual media and miscellaneous

- Use italics for the name of newspapers.
- Include the definite article in the name of the newspaper where this is an integral part of the reference, e.g. *The Times*, *The Economist* but *Daily Telegraph*, *Daily Express*.



- For articles, etc. cite as follows: **Joshua Rozenberg, “Recent Legal Developments in the Supreme Court” *The Times*, 5 August 1994, p.5.**
- If unsure about the category a source fits into, style using the rules for books, i.e. author name, title in italics, year of publication at a minimum.

## 2.42 Miscellaneous references

Materials not specifically covered by the above rules should be cited consistently. Endeavour to include, as a minimum, author name (forename or initials followed by surname—use forenames rather than initials where possible), title (in italics) and date of publication (in brackets).

## 2.43 Cases

### 2.43.1 UK cases

#### 2.43.1.1 General

- Where there is more than one party on either side, name the first party only.
- Do not add “& Ors” or “& Another” or “et al” or any other similar abbreviation.
- Company names in cases in the main text and main titles should be taken from the official report so that company name reflects the name as registered.
- **Main text:** give case name in full (but defer to the official report for proper company names, and subject to the rules below) and define on first mention in text. Party names in italics separated by a “v” without a full point. For subsequent references in text, cite defined case name.

***R. v IRC Ex p. M.F.K. Underwriting Agents Ltd (MFK)<sup>1</sup>...In MFK...***

Footnote locator should appear after closing bracket of definition.

- **In footnote:** give full case name in footnote of first mention (define here as well). This will be styled by the copyeditor to standardise company names from, e.g. Limited to Ltd, Company to Co, etc. Include two citations (in accordance with citations hierarchy below) in footnotes on first mention. For **subsequent footnote references** include defined case name and one citation: media neutral citation if available or the highest citation from the hierarchy below. Court of decision at the end of the citation (no brackets) where no media neutral citation available (though no need to include this if it is clear from the case name what level of court is).

***The court in *Ingram v IRC (Ingram (HL))<sup>1</sup> considered the facts...and later decided<sup>2</sup> in favour of...In the case of *R. v IRC Ex p. M.F.K. Underwriting Agents Ltd<sup>3</sup>...and in the case of *R. (on the application of Aozora GMAC Investment Limited) v HMRC (Aozora)<sup>4</sup>...In *Aozora<sup>5</sup>...And in a later case<sup>6</sup> it was stated that...In the case of *HMRC v Development Securities Plc (Development Securities)<sup>7</sup>...********

<sup>1</sup> *Ingram v Commissioners of Inland Revenue (Ingram (HL))* [1999] S.T.C. 37; [2000] 1 A.C. 293 HL.

<sup>2</sup> *Ingram (HL)* [1999] S.T.C. 37 HL at [52].

<sup>3</sup> *R. v IRC Ex p. M.F.K. Underwriting Agents Ltd* [1990] S.T.C. 873; [1990] 1 W.L.R. 1545 QB.

<sup>4</sup> *R. (on the application of Aozora GMAC Investment Ltd) v HMRC (Aozora)* [2019] EWCA Civ 1643; [2019] S.T.C. 2486.

<sup>5</sup> *Aozora* [2019] EWCA Civ 1643.

<sup>6</sup> *HMRC v Development Securities Plc (Development Securities)* [2020] EWCA Civ 1705; [2021] B.T.C. 1

<sup>7</sup> *Development Securities* [2020] EWCA Civ 1705.

Example where level of court not needed in brackets:

<sup>1</sup> *Irish Bank (CA)* [2020] S.T.C. 1946 at [23].

- Please adhere to the above citations rules. If you do not adhere to these rules, and have given a citation with a pinpoint paragraph reference, the BTR House Editor *will* substitute your citations as part of the copyediting process. Where you have given a page pinpoint, the House Editor *will not* substitute your citations.
- “unreported” and date where no citations available.

<sup>1</sup> *Dean v Woods unreported 21 April 1994 CA*

- There is no need to add a footnote each time a case is mentioned in passing. This should only be done if, say, you wish to refer to a specific paragraph of a judgment that hasn’t been referred to before:

<sup>1</sup> *MFK* [1990] S.T.C. 873 QB at [50].

- Where giving pinpoint references to a case, please use a report with paragraph references rather than page references where available.
- In case citations:
  - “Revenue and Customs Commissioners” to be replaced by “HMRC”.
  - “The Commissioners for Her Majesty’s Revenue and Customs” to be replaced by “HMRC”.
  - “Inland Revenue Commissioners” to be replaced by “IRC”.
  - “Customs and Excise Commissioners”, “Customs & Excise Commissioners”, “Commissioners of Customs and Excise” and “Commissioners of Customs & Excise” to be replaced by “CC&E”.

#### 2.43.1.2 UK case citation hierarchy:

- Two citations to be given in first footnote mention, and one media neutral citation in subsequent footnote mentions, using the following order to decide citations:
  - 1) Media neutral citation (if available)
  - 2) Simon’s Tax Cases (S.T.C.)
  - 3) If not reported in S.T.C. but is reported in Tax Cases (T.C.), then the T.C. reference must be given. T.C. is arranged by reference to volume numbers and so the year of decision, in round brackets, must precede the rest of the reference thus: *Duke of Westminster v Commissioners of Inland Revenue (1935) 19 T.C. 490 HL*. (As before, the level of court which gave the decision must be indicated.)
  - 4) If the case is not reported in S.T.C. or T.C. but is reported in the series of reports published by the Incorporated Council of Law Reporting (ICLR), A.C., Ch., K.B./Q.B. and W.L.R., then the ICLR series reference should be given. (References to 2 W.L.R. or 3 W.L.R. should be given only for very recent cases because these volumes contain cases

- destined to be reported in A.C., Ch. and K.B./Q.B.). Only if no S.T.C., T.C. or ICLR report exists should other reports such as All E.R. be used. All E.R. (D) reports should only be cited for very recent cases where there is absolutely no alternative.
- 5) Practitioners' alerts, such as S.T.I., which do not contain verbatim copies of the judgments, should be used only if the main text or footnote clearly states that the case is "unreported".

If not clear from citations available, defer to citations order as given on Westlaw. If case not available on Westlaw, defer to citations order given on BAILII.

- If the case has a published report series reference (e.g. S.T.C.) but no neutral reference, the level of court which gave the decision (e.g. High Court: Admin, Admlty, ChD, Comm, Fam, Pat, QB, TCC; CA (Court of Appeal); HL (House of Lords)) must be indicated thus in order to illustrate the precedential effect of the case.

**The court in *Ingram v IRC (Ingram (HL))*<sup>1</sup> considered the facts...and later decided<sup>2</sup> in favour of...**

<sup>1</sup> *Ingram v Commissioners of Inland Revenue* [1999] S.T.C. 37; [2000] 1 A.C. 293 HL.

<sup>2</sup> *Ingram (HL)* [1999] S.T.C. 37 HL at [52].

- Where a reference including the level of court in parenthesis has been used, subsequent citations should continue to include the level of the court in parenthesis.
- Use "at" when referring to pages of law reports. Do not use "p." Where subsequent pages of a law report are referred to, also include a reference to the first page of the report.

<sup>1</sup> *Rye v Rye* [1994] A.C. 496 HL at 500

<sup>2</sup> *Rye v Rye* [1994] A.C. 496 HL at 500, 503–505

- References to paragraphs in all judgments, whether reported pre- or post-2001, should always take square brackets.

## 2.43.2 Tribunal decisions

- Tribunal decisions should be cited as follows:
  - <sup>1</sup> *FCE Bank Plc v HMRC* [2010] UKFTT 136 (TC); [2010] 4 WLUK 1.
  - <sup>2</sup> *FCE Bank Plc v HMRC* [2011] UKUT 420 (TCC); [2011] S.T.C. 2366.
- The citation hierarch as above also applies.
- For subsequent footnote references, give short case name as defined on first mention, and UKFTT, UKUT, etc. citation as appropriate.

## 2.43.3 EU cases

### 2.43.3.1 General

- Rules on layout and first and subsequent mention apply as for UK cases set out above.
- When citing EU cases the following core elements must be included:

- Case name in italics (appears in the text).
- Case number in parenthesis (appears in the footnote only).
- Citation (appears in the footnote only).
- Case name, number and judgment date for cases not yet reported or where an ECLI is yet to be allocated to the case.
- Do not include an abbreviation of the court at the end of citation where “C” or “T” numbers are available

*In the case of Collee v Finanzamt Limburg an der Lahn (Collee)<sup>1</sup>...it was subsequently stated in Collee<sup>2</sup>...*

<sup>1</sup> *Collee v Finanzamt Limburg an der Lahn (Collee)* (C-146/05) EU:C:2007:549; [2008] S.T.C. 757.

<sup>2</sup> *Collee* (C-146/05) EU:C:2007:549.

Additional examples

<sup>1</sup> *Directeur Regional de la Sécurité Sociale de Nancy v Gillard* (9/78) EU:C:1978:152; [1978] 3 C.M.L.R. 554.

<sup>2</sup> *Biehl v Administration des Contributions du Grand-Duché du Luxembourg* (C-175/88) EU:C:1990:186; [1991] S.T.C. 575.

<sup>3</sup> *Sabbatucci v European Parliament* (T-31/89) EU:T:1990:37; [1990] 3 C.M.L.R. 164.

#### 2.43.3.2 EU case citation hierarchy

- Two citations to be given in first footnote mention, using the following order to decide citations:
  1. European Case Law Identifier (ECLI)
  2. Where the case is reported in S.T.C., the S.T.C. reference must be given *in addition*.
  3. Where the case is not reported in ECLI, then the Common Market Law Reports (C.M.L.R.) reference is to be given, together with any S.T.C. reference.
- For subsequent footnote references, use shortened case name, case number and include the ECLI citation.
- Please adhere to the above citations rules. If you do not adhere to these rules, and have given a citation with a pinpoint reference the BTR House Editor *will not* substitute your citations as part of the copyedit process. Where you have not given pinpoints, the House Editor *will* substitute your citations silently according to the hierarchy.

#### 2.43.3.3 Joined cases

- Where two or more cases are heard together and only one judgment is handed down the style for citing reports is as follows:

<sup>1</sup> *Metallgesellschaft Ltd v Inland Revenue Commissioners; Hoechst AG v Inland Revenue Commissioners* (Joined Cases C-397/98 and C-410/98) EU:C:2001:134; [2001] S.T.C. 452.

<sup>2</sup> *N Luxembourg 1 v Skatteministeriet; X Denmark A/S v Skatteministeriet; C Danmark I v Skatteministeriet; Z Denmark ApS v Skatteministeriet* (Joined Cases C-115/16, C-118/16, C-119/16 and C-299/16) EU:C:2019:134; [2019] 2 C.M.L.R. 30.

#### 2.43.3.4 Opinions

- In the following format (use ECLI rather than report reference):

*In Trustees of the P Panayi Accumulation and Maintenance Settlements v HMRC (Panayi)*<sup>1</sup>...The Advocate General’s Opinion<sup>2</sup> in the case included...The judgment in *Panayi* clarifies as follows:

“Although a trust is legally recognised and has legal effects, it has no separate legal personality and must act through the intermediary of its trustee. Assets comprised in the trust are not part of the property of the trustee.”<sup>3</sup>

The Opinion of Advocate General Kokott had clarified that:

“Under section 80 of the TCGA, a disposal is deemed to have taken place where the majority of the trustees of a trust become at any time neither resident nor ordinarily resident in the United Kingdom. In those circumstances, they are deemed immediately before that time to have disposed of and immediately to have reacquired certain ‘defined assets’ in the trust at market value.”<sup>4</sup>

<sup>1</sup> *Trustees of the P Panayi Accumulation and Maintenance Settlements v HMRC* (C-646/15) EU:C:2017:682; [2017] S.T.C. 2495.

<sup>2</sup> Opinion of Advocate General Kokott in *Trustees of the P Panayi Accumulation and Maintenance Settlements v HMRC* (Opinion of Advocate General Kokott in *Panayi*) (C-646/15) EU:C:2016:1000 [note, EU ref is the Opinion ECLI reference, not the case ECLI reference].

<sup>3</sup> *Panayi* (C-646/15) EU:C:2017:682 at [5].

<sup>4</sup> Opinion of Advocate General Kokott in *Panayi* (C-646/15) EU:C:2016:1000 at [7].

#### 2.43.4 US cases

- Cite US cases as fully as possible on the first, full reference (parties, volume, report series, page number, court and year).

<sup>1</sup> *Perry v Schwarzenegger* 704 F.Supp. 2d 921 (N.D. Cal. 2010).

<sup>2</sup> *Recordings Inc v Veoh Networks Inc* 93 U.S.P.Q. 2d 1010 (2009).

<sup>3</sup> *Gill v Office of Personnel Management* 699 F.Supp. 2d 374 (D. Mass 2010).

<sup>4</sup> *eBay Inc v MercExchange LLC* 126 S. Ct. 1837 (2006).

- Subsequent references to US cases should be an abbreviated form of the first, full reference.

<sup>1</sup> *Perry* 704 F.Supp. 2d 921 (2010)

<sup>2</sup> *Recordings Inc* 93 U.S.P.Q. 2d 1010 (2009)

<sup>3</sup> *eBay Inc* 126 S. Ct. 1837 (2006)

or

<sup>4</sup> the *eBay case*

## 2.44 Legislation

### 2.44.1 Inchoate legislation (Bills and draft legislation)

- (c) At the first mention of draft legislation other than a Bill in the article or note, the full title of the draft legislation should be given, together with the date of its publication and (in a footnote), the web reference and the publication date of the version to which reference is made must be given.

#### The Taxation of the foreign profits of companies: draft clauses<sup>1</sup>

<sup>1</sup> The “Taxation of the foreign profits of companies: draft clauses” Issue date of consultation December 9, 2008, <http://customs.hmrc.gov.uk/> [Accessed 14 January 2021].

- (d) Cite Bill in the same way as Public Acts and always use an initial capital for “Bill”.

#### Road Traffic Bill 2009

#### The Government has published a Bill that aims to...

- (e) Bills have clauses instead of sections.  
(f) Clauses are abbreviated based on the house style guide abbreviations list.

**cl.**

**cll.**

**subcl.**

**subcll.**

### 2.44.2 Statutes

- In the **main text**, include the full name of the Act on the first mention, with the specific provision appearing *before* the name of Act, e.g. **section 32 of the Finance Act 2020**. In **footnotes** the provision appears *after* the name of the Act, e.g. **FA 2020 s.32**.
- If the Act is repeated, define on first mention (both in text and footnotes), in accordance with the following abbreviations:

<i>Act</i>	<i>Abbreviation</i>	<i>Act</i>	<i>Abbreviation</i>
Capital Allowances Act 2001	<b>CAA 2001</b>	Income Tax (Earnings and Pensions) Act 2003	<b>ITEPA</b>
Corporation Tax Act 2009	<b>CTA 2009</b>	Income Tax (Trading and Other Income) Act 2005	<b>ITTOIA</b>
Corporation Tax Act 2010	<b>CTA 2010</b>	Taxation of Chargeable Gains Act 1992	<b>TCGA</b>
Finance Act [year]	<b>FA [year]</b>	Taxation (International and Other Provisions) Act 2010	<b>TIOPA</b>

Income and Corporation Taxes Act [year]	<b>ICTA [year]</b>	Taxes Management Act [year]	<b>TMA [year]</b>
Income Tax Act [year]	<b>ITA [year]</b>	Value Added Tax Act [year]	<b>VATA [year]</b>
Inheritance Tax Act 1984	<b>IHTA</b>		

**E.g. The Finance Act 2020 (FA 2020).**

The abbreviation can then be used subsequently in footnotes and the main text.

If *only* used in footnotes, and not in the main text, define an abbreviation in the footnote and then use this for subsequent footnote mentions.

If *first* mentioned in a footnote and then later used in the main text for the first time, define in main text as well as footnote.

- Where Act has been defined drop “of the”, “to the”, etc. **section 32 FA 2020** rather than section 32 of the FA 2020. A similar rule should be applied for references to secondary legislation, and EU legislation.
- A paragraph of a Schedule to an Act, e.g. **paragraph 13 of Schedule 9 to the Finance Act 1996**.
- Include full Act title in footnotes on first citation, with section number *following* name of Act with no comma after the year and define if required on first mention in footnote, e.g. **Finance Act 2020 (FA 2020) s.32**.
- For subsequent references in footnotes use acronym or abbreviated title.
- Abbreviate/contract specific provisions of Acts in footnotes (but not in the main text) in accordance with **Appendix—commonly used contractions and abbreviations, e.g. s.10, Sch.8 and Pt 3**.
- Use Schedule **to** the Act rather than schedule **of** the Act.
- Specific provisions should not be abbreviated in footnotes if they appear at the beginning of a sentence or if the provision is referred to without a corresponding number, e.g. **Section 32 introduces** and **by this section, parliament intended....**
- However, the name of the Act, as well the specific provision referred to, should be included in any footnotes, e.g. **FA 2020 s.32** rather than just **s.32** wherever possible.

### 2.44.3 Statutory Instruments

- Include the full name of the SI on the first mention in the main text (no need to give SI number) with the specific provision before the name of the SI, e.g. **regulation 2 of the Value Added Tax (Miscellaneous Amendments and Transitional Provisions) (EU Exit) Regulations 2019**.
- In footnotes, include name, year and number, e.g. **<sup>1</sup> Value Added Tax (Miscellaneous Amendments and Transitional Provisions) (EU Exit) Regulations 2019 (SI 2019/1214) reg.2**
- If the SI is repeated, define on first mention, and use definition on subsequent reference, e.g. **<sup>1</sup> Value Added Tax (Miscellaneous Amendments and Transitional Provisions) (EU Exit) Regulations 2019 (SI 2019/1214) (2019 Regulations).**  
**<sup>2</sup> The 2019 Regulations reg.3.**
- Abbreviate/contract provisions of SIs in footnotes in accordance with **Appendix—commonly used contractions and abbreviations, e.g. reg.3, art.5 and r.6**.

- The name of the SI, *as well the specific provision referred to*, should be included in any footnotes, e.g. **2019 Regulations reg.2.** rather than just **reg.2.**
- The Civil Procedure Rules 1998 should be referred to in their abbreviated form, e.g. **CPR Pt 1, CPR r.5.5** and **CPR PD 2 (Court Offices).**
- House style should not be applied to the spelling and hyphenation of names of SIs, which should appear exactly as they do on the Legislation.gov website (<http://www.legislation.gov.uk>).

#### 2.44.4 EU primary law

- Use full title and definition when citing EU primary law in main text and footnotes.
- Title followed by abbreviated provision in footnotes (**TFEU art.2**); title preceded by unabbreviated provision in main text (**article 2 TFEU**).
- In general, cite only the new renumbered provisions.  
**TFEU art.2**  
**TEU art.10**
- Include historical provisions in parenthesis if the context requires or for the sake of clarity.  
**TFEU art.32 (ex EC art.27)**  
**TEU art.3 (TEU ex art.2)**
- If historical provisions are specifically referred to, include the new provisions in parenthesis.  
**EC art.286 (now TFEU art.16)**  
**EC art.27 (now TFEU art.32)**  
**TEU art.11 (now TEU art.24)**
- Include “repealed” in parenthesis when citing historical provisions which have been repealed following the entry into force of the Treaty of Lisbon.  
**EC art.293 (repealed)**  
**TEU art.3 (repealed)**

#### 2.44.5 EU secondary law

- Cite short title or informal name/nickname in main text.

**Regulation 812/2004**  
**Directive 2005/29**  
**Decision 2005/439**  
**Unfair Commercial Practices Directive**

- Include title and OJ citation in footnotes.

**<sup>1</sup> Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States [2011] OJ L345/8.**

**<sup>2</sup> Council Directive 2010/23/EU of 16 March 2010 amending Directive 2006/112/EC on the common system of value added tax, as regards an optional and temporary application of**



the reverse charge mechanism in relation to supplies of certain services susceptible to fraud [2010] OJ L72/1.

<sup>3</sup> Council Regulation (EC) No 812/2004 of 26 April 2004 laying down measures concerning incidental catches of cetaceans in fisheries and amending Regulation (EC) No 88/98 [2004] OJ L150/12.

- Use short title or informal name/nickname for subsequent footnote references.  
**Regulation 812/2004**  
**Directive 2005/29**  
**Decision 2005/439**  
**Unfair Commercial Practices Directive**

#### 2.44.6 US legislation

Cite the United States Code, US Constitution, US Acts and US Federal Rules/Regulations in full on the first, full reference but in an abbreviated form for subsequent references.

<sup>1</sup> **United States Code 5 USC (1999) Ch.7 s.552(a)(1)**

<sup>2</sup> **5 USC Ch.7 (1999) s.552(a)(1)**

<sup>1</sup> **Constitution of the United States art.III s.2 cl.2**

<sup>2</sup> **US Constitution art.III s.2 cl.2**

<sup>1</sup> **Digital Millennium Copyright Act 1998 (United States)**

<sup>2</sup> **The Copyright Act**

<sup>1</sup> **Code of Federal Regulations Pt 260**

<sup>2</sup> **Federal Regulations Code**

#### Appendix 1: commonly used contractions and abbreviations

- Use the following commonly occurring contractions and abbreviations in **footnotes** only—**do not use in the main text**.
- Avoid using abbreviations or contractions at the start of a sentence.

App.	Application
Apps	Applications
art.	article (UK, foreign domestic, international and EU legislation)
Art.	Article (European Patent legislation only)
arts	articles (UK, foreign domestic, international and EU legislation)
Arts	Articles (European Patent legislation only)
asp	Act of the Scottish Parliament
Bros	Brothers
c.	chapter (when referring to the chapter number of an Act)
CC	County Council

Ch.	Chapter (when referring to book chapters)
Chs	Chapters (when referring to book chapters)
Ch.	Chapter of an Act or SI
Chs	Chapters of an Act or SI
cl.	clause
cll.	clauses
col.	column
cols	columns
Co	Company
Corp	Corporation
CPR Pt/Pts	CPR Part/Parts
DC	Detective Constable
Dir.	Direction
Dr	Doctor
ed.	editor
eds	editors
edn	edition
fig.	figure
figs	figures
fn.	Footnote/note (not n.)
fnn.	footnotes/notes
Form	Form – as part of Act or SI
Forms	Forms – as part of Act or SI
Inc	Incorporated
ln.	line
lnn.	lines
Ltd	Limited (not LTD or ltd)
Messrs	Plural of Mister
Mme	Madame
Mr	Mister
Mrs	
No.	number
Nos	numbers
p.	page
pp.	pages
para.	paragraph
paras	paragraphs
PC	Police Constable
Plc	Public limited company (not PLC or plc)

Pt	Part
Pts	Parts
r.	rule
rr.	rules (except when referring to the title of an entire piece of legislation)
reg.	regulation
regs	regulations (except when referring to the title of an entire piece of legislation)
RSC/CCR Ords	RSC/CCR Orders
s.	section
ss.	sections
Sch.	Schedule (not Sched.)
Schs	Schedules (not Schedules)
Sch.nn para.nn	Schedule paragraph – sublevels of Acts and SIs
Sch.nn Pt nn	As above Schedule Part
SI	Statutory Instrument
SSI	Scottish Statutory Instrument
St	Street or Saint (not St.)
subcl.	subclause
subcll.	subclauses
subs.	subsection
subss.	subsections
Table	Table – sublevels of Acts and SIs
Tables	Tables – sublevels of Acts and SIs
Vol.	Volume
Vols	Volumes

## Appendix 2: BTR-specific spellings, capitalisation and terms

<ul style="list-style-type: none"> <li>• abridgment</li> <li>• accelerated payment notice</li> <li>• acknowledgment</li> <li>• anti-abuse</li> <li>• anti-avoidance</li> <li>• arm's length</li> <li>• the Bar</li> <li>• benefited, benefiting</li> <li>• BEPS project</li> <li>• black market</li> <li>• Budget</li> <li>• Budget press release</li> <li>• Budget statement</li> <li>• buy-out</li> </ul>	<ul style="list-style-type: none"> <li>• extra-statutory</li> <li>• first (not firstly)</li> <li>• focused, focusing</li> <li>• follower notice</li> <li>• front-end loading</li> <li>• General Anti-Abuse Rule</li> <li>• General Anti-Avoidance Rule</li> <li>• in-built</li> <li>• in committee</li> <li>• in-depth</li> <li>• in so far</li> <li>• inspector</li> <li>• IRC (not I.R.C.)</li> <li>• * judgment: the sentence</li> </ul>	<ul style="list-style-type: none"> <li>• program (computer program)</li> <li>• programme (anything other than computer program)</li> <li>• promoters of tax avoidance schemes (and similar)</li> <li>• put option</li> <li>• ring-fence</li> <li>• Rt Hon</li> <li>• secondly (not second)</li> <li>• self-assessment</li> <li>• Self Assessment</li> <li>• self-employed</li> </ul>
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<ul style="list-style-type: none"> <li>• capital gains tax (also inheritance tax, value added tax, corporation tax, etc.—all taxes lower case)</li> <li>• carry back</li> <li>• carry forward</li> <li>• carry-back (adjective)</li> <li>• carry-forward (adjective)</li> <li>• carve-out</li> <li>• case law</li> <li>• cash flow</li> <li>• civil law</li> <li>• coexist</li> <li>• commissioner (unless it is specific: the Special Commissioners)</li> <li>• common law</li> <li>• Community law</li> <li>• co-operate/co-operation</li> <li>• co-opt</li> <li>• COVID-19</li> <li>• disclosure of tax avoidance schemes</li> <li>• district valuer</li> <li>• double taxation agreement</li> <li>• earn-out</li> <li>• election (whether specific or general)</li> <li>• et al</li> </ul>	<p>of a court of justice; a judicial decision or order in court. * judgement: the formation or pronouncing of an opinion; criticism; censure. Good or sound judgement</p> <ul style="list-style-type: none"> <li>• Keith Committee</li> <li>• let-out</li> <li>• lodgement</li> <li>• minister</li> <li>• multinational</li> <li>• National Insurance</li> <li>• National Insurance contributions</li> <li>• non-profit organisation</li> <li>• one-stop shop</li> <li>• Opinion (when referring to an Attorney General’s Opinion; or counsel’s opinion)</li> <li>• Parliament (a particular named Parliament)</li> <li>• parliament (general)</li> <li>• parliamentary</li> <li>• part-exchange</li> <li>• partner payment notices</li> <li>• PAYE</li> <li>• prerequisite</li> <li>• press release</li> </ul>	<ul style="list-style-type: none"> <li>• Single Market</li> <li>• Standing Committee A</li> <li>• Standpoint</li> <li>• state</li> <li>• state aid</li> <li>• Statement of Practice (SP)</li> <li>• sub-tenant</li> <li>• Targeted Anti-Abuse Rule</li> <li>• targeted, targeting</li> <li>• tax-free gain</li> <li>• taxpayer</li> <li>• the Opposition</li> <li>• third-party (adjective)</li> <li>• third party</li> <li>• timescale</li> <li>• Tribunal where a specific named Tribunal</li> <li>• tribunal where referred to generally (e.g. “In tax cases, tribunals examine...”)</li> <li>• two-tier</li> <li>• underestimate</li> </ul>
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