

BTR Style Guide 2017

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1. Submissions

Editorial correspondence should be sent to: Judith Freedman, either by post to Worcester College, Walton Street, Oxford OX1 2HB or, preferably, by email to btr@worc.ox.ac.uk.

All material should be clearly typed and single-spaced in Times New Roman 11 with footnotes in 10 and the main title in 14 in Microsoft Word format. Please send articles and current notes by email or on a USB key 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Submission of an article will be held to imply that it contains original unpublished work and that it has not been published in, or submitted to, any other journal and that it has not been published on the internet or elsewhere.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 1.1 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 should 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 1.1.

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.

1.1 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.

1.2 The standard review procedure for case notes submitted to the BTR

Contributors who wish to submit a case note are advised to contact Sandra Eden either at the School of Law, The University of Edinburgh, Old College, South Bridge, Edinburgh, EH8 9YL or by email at sandrae@staffmail.ed.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 Sandra Eden by email or post in the same form as described above for articles.

As referred to under 1.1 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: [issue date] BTR [page number], © Thomson Reuters (Professional) UK Limited and [writer], available at: www.westlaw.co.uk.

1.3 The BTR style guide

This guide is designed to assist both the contributors and the Editors in producing copy in BTR house style. Contributors are asked to follow this guide during the preparation of their manuscript to help make the publishing process as smooth and efficient as possible, Editors will check for compliance with house style and will assist in cases of doubt but contributors remain responsible for the accuracy of content, and in particular for the accuracy of quotes and references. Contributors should also ensure that any copyright requirements are satisfied. If contributors are in any doubt on any of these points they are asked to discuss the same with a BTR editor.

1.4 Gratis

After publication, and provided they have confirmed acceptance of the Terms and Conditions sent by the Sweet & Maxwell House Editor, contributors are provided with a PDF of their article/note together with, and upon request, a print copy (free of charge) of the issue in which their contribution appears. Contributors are asked to provide contact details (address and telephone number) to the Sweet & Maxwell House Editor for this purpose.

2. Attribution of author

- Description as solicitor, barrister, QC, Dr, professor, lecturer, etc. may be included.

- 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 author.
- Please do not footnote author attributions as footnote 1, instead insert such attributions as an asterisked item.

3. Cases

3.1 Citing Cases:

- BTR house style exception: No full points in law report or journal citations.

Example

HMRC v Arachchige [2009] EWHC 1077 (Ch); [2009] STC 1729.
HMRC v Tower MCashback LLP and another [2011] UKSC 19; [2011] STC 1143.
Julian Martin v HMRC [2013] UKFTT 040 (TC).

Key points

- Italicise case name.
- No full point after “v”. Square brackets around the year if it is essential to the reference (if the report can be located by volume number alone, then use round brackets for the year).
- The court must be enclosed by parentheses but never full pointed e.g. (CA), (QB), (CCA), (DC), (HL), and so on (see 6.3 for other abbreviations) and is unnecessary if a neutral citation is included.
- Abbreviated party names are not to be full-pointed with the exception of R. for Regina, e.g. *A v B* not *A. v B.*
- Cases heard before October 2, 2000 should be cited: *R. v Commissioner of Police of the Metropolis Ex p. Gillan.*
- Cases heard after October 2, 2000 should be cited: *R. (on the application of Gillan) v Commissioner of Police of the Metropolis.*
- No preceding comma, e.g. *R. v Brown Ex p. Smith.*
- Paragraph numbers/case numbers should be added in accordance with the rules on neutral citations (see 3.2 below).
- Citation of judges; Smith LJ (no comma and no full points); C for Chancellor of the High Court.
- Citation of practice directions and similar documents issued by the courts should be cited as follows: Practice Direction/Practice Note/Protocol (whatever it happens to be) followed by (in brackets):
 - an abbreviated name of the applicable court;
 - a descriptive phrase giving the gist of the PD. Usually this will be given in the law reports.

Example

Amendment to the Practice Direction on Costs in Criminal Proceedings (Value Added Tax on Disbursements) SC [2008] 1 Cr. App. R. 30

- Report references must not be included in the main text but must be given in a footnote.

3.2 Guide on which reports to cite

Non CJEU UK cases:

Where the case has a neutral reference (UKHL, EWCA Civ, EWHC (Ch)/(Admin)), as most post 2001 cases do, the neutral reference MUST be given: THERE ARE NO EXCEPTIONS TO THIS RULE.

If the case is reported in Simon's Tax Cases, STC, that reference must be given in addition to any neutral reference, preceded by a semicolon thus:

Barclays Mercantile Business Finance Ltd v Mawson [2004] UKHL 51; [2005] STC 1.
Test Claimants in the FII Group Litigation v IRC [2012] UKSC 19; [2012] STC 1362.

If the case has an STC reference but no neutral reference, the level of court which gave the decision (e.g. High Court: (Admin), (Admlty), (Ch), (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:

W.T. Ramsay Ltd v IRC [1981] STC 174 (HL). Where an STC reference including the level of court in parenthesis has been used, subsequent citations should continue to include the level of the court in parenthesis.

Ramsay, above fn.xx, [1981] STC 174 (HL).

If the case is not reported in STC but is reported in Tax Cases (TC), then the TC reference must be given. TC 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 IRC* (1935) 19 TC 490 (HL). (As before, the level of court which gave the decision must be indicated.)

If the case is not reported in STC or TC but is reported in the series of reports published by the Incorporated Council of Law Reporting (ICLR), AC, Ch, KB/QB and 1 WLR, then the ICLR series reference should be given. (References to 2 WLR or 3 WLR should be given only for very recent cases because these volumes contain cases destined to be reported in AC, Ch and KB/QB). Only if no STC, TC or ICLR report exists should other reports such as All ER be used. All ER (D) reports should only be cited for very recent cases where there is absolutely no alternative.

Practitioners' alerts, such as STI, 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".

Tribunal decisions should be cited as follows:

FCE Bank plc v HMRC [2010] UKFTT 136 (TC) (First-tier Tribunal); *FCE Bank plc v HMRC* [2011] UKUT 420 (TCC), [2011] STC 2366 (Upper Tribunal).

3.3 Subsequent citations:

Subsequent references to long case names (e.g. *Barclays Mercantile Business Finance Ltd v Mawson*) are abbreviated. Short case names (e.g. *Harmel v Wright*) need not be abbreviated in which case some of what follows does not apply. The detailed rules are as follows:

3.3.1 Case is repeated several times in the main text

The full name of the case is given in the text at the first mention together with an abbreviated name in brackets. The footnote repeats the full case name and gives the citations as detailed at

s.3.2 above. At subsequent references, whether in the text or footnotes, the abbreviated name only will be given. In subsequent footnotes, the cross reference to the first footnote and one report reference is given.

Example

The judicial anti-avoidance doctrine was considered by the House of Lords in *Barclays Mercantile Business Finance Ltd v Mawson (Barclays Mercantile)*.¹ [Note: the footnote locator appears *after* the definition in brackets.]

It was confirmed in *Barclays Mercantile* that taxing statutes are to be construed purposively.¹⁴

¹ *Barclays Mercantile Business Finance Ltd v Mawson* [2004] UKHL 51; [2005] STC 1.

...

¹⁴ *Barclays Mercantile*, above fn.1, [2005] STC 1 at [xx].

Note: The abbreviated name [*Barclays Mercantile*] is not repeated in footnote [1] at the first mention as the abbreviation is given in the text.

A BTR editor may agree an exception to the requirement to use the full name in the text where the case is very well known.

Example

The *Ramsay*¹ case was thought to have resulted in a judicial principle.

¹ *WT Ramsay Ltd v IRC* [1981] STC 174 (HL).

...

⁶ *Ramsay*, above fn.1, [1981] STC 174 (HL).

3.3.2 Case mentioned in the main text once only and only once in the footnotes

The full name of the case is given in the text and the footnote repeats the full name and gives the report reference.

Example

The judicial anti-avoidance doctrine was considered by the House of Lords in *Barclays Mercantile Business Finance Ltd v Mawson*.¹

¹ *Barclays Mercantile Business Finance Ltd v Mawson* [2004] UKHL 51; [2005] STC 1.

3.3.3 Case mentioned more than once in the footnotes but not in the text

The full name of the case, the citations as detailed at s.3.2 above, and an abbreviated name in brackets are given in the first footnote; at subsequent references, the abbreviated name, the cross reference to the first footnote and one report reference is given.

Example

⁵ *Barclays Mercantile Business Finance Ltd v Mawson (Barclays Mercantile)* [2004] UKHL 51; [2005] STC 1.

...

⁷ *Barclays Mercantile*, above fn.5, [2005] STC 1 at [xx].

Note: second and subsequent mentions should include a reference to STC or another hard copy report where available, not the neutral reference

3.3.4 Case mentioned first in a footnote with no corresponding mention in the main text, and then mentioned subsequently in the main text and a corresponding footnote

If at all possible a case should receive its first mention in the main text and not in the footnotes. As referred to above, the full name of the case should then be given together with an abbreviated name in brackets. Only where it is not possible to mention a case first in the main text should the following rule apply.

The full name of the case and the citations as detailed at s.3.2 above should be given in the first footnote and an abbreviated name in brackets should be given. Where the case is then mentioned for the first time in the main text, the abbreviated case name should be used. The corresponding footnote, and any subsequent footnotes, repeat the abbreviated case name and give the report reference, as well as a reference back to the footnote in which the case was first mentioned.

Example

The House of Lords have considered the issue fully.¹

...

The issue was also considered in *Barclays Mercantile*.¹⁵

...

Again, in *Barclays Mercantile*²⁴ ...

¹ *Barclays Mercantile Business Finance Ltd v Mawson (Barclays Mercantile)* [2004] UKHL 51; [2005] STC 1.

...

¹⁵ *Barclays Mercantile*, above fn.1, [2005] STC 1.

...

²⁴ *Barclays Mercantile*, above fn.1, [2005] STC 1 at [xx].

3.3.5 Similar rules apply to books and reports

Example

¹ S. Pollock and T. Maitland, *The History of English Law*, 2nd edn (Arnhem: Kluwer, 1911), Vol.1, 518, 520–522.

...

⁵ Pollock and Maitland, above fn.1, 519.

For further details on citing books see 5.1 below.

Note: where two or more works by the same author are cited within a single footnote add the year in parentheses.

Example

⁵ Pollock and Maitland (1999), above fn.3, 76.

Where two or more works by the same author are cited within a single footnote, both of which were published in the same year, distinguish between the references in subsequent footnotes by providing the title of the work *and* year of publication rather than *just* the year in brackets.

Example

¹ R. Avi-Yonah, *International Tax as International Law*, 1st edn (CUP, 2007); R. Avi-Yonah, “Tax Competition, Tax Arbitrage and the International Tax Regime” (2007) University of

Michigan Law & Economics, Olin Working Paper No.07-001; University of Michigan Public Law Working Paper No.73.

...

⁵ Avi-Yonah, *International Tax as International Law* (2007), above fn.1, 519.

3.4 Pin-point references

Where the author or writer wishes to refer to a particular place in any report and that report is divided into numbered paragraphs, then the formula "... at [xxx]" (where "xxx" is the paragraph number) is used. Where the report is not divided into numbered paragraphs then page numbers are used instead "..., xxx", (where xxx is the page number). Certain series of law reports (STC and the more recent ICLR series) contain judgments which are not divided into numbered paragraphs but feature location letters ("A" or "a") in the margin. Where these location letters are available they must be given, unless the reference is to a numbered paragraph. Where numbered paragraphs appear in the source they must be used in preference to page numbers.

Note: This rule does not apply to paragraph references within books (which should appear as, for example, "paragraph 7.3") or to paragraphs of legislation (for example, "Article 6(2) of the ECHR", not "Article 6[2] of the ECHR").

3.5 European cases

When citing EU cases the following core elements must be included:

1. Case name in italics (appears in the text).
2. Case number in parenthesis (appears in the footnote only).
3. Citation (appears in the footnote only).

The form of citation is as follows:

Directeur Regional de la Sécurité Sociale de Nancy v Gillard (9/78) [1978] ECR 1661

Biehl v Administration des Contributions du Grand-Duché du Luxembourg (C-175/88) [1990] ECR I-1779

Sabatucci v European Parliament (T-31/89) [1990] ECR II-265

Note: the (now) Court of Justice of the European Union is abbreviated to CJEU.

A disclaimer has been inserted on the inside cover to make clear that Sweet and Maxwell take responsibility for this style decision which deviates from the normal rules for these cases.

Where the case is reported in European Court Reports (ECR) the ECR reference must be given.

Where the case is reported in STC, the STC reference must be given *in addition*.

Where the case is not reported in ECR, then the Common Market Law Reports (CMLR) reference is to be given, together with any STC reference.

Example

¹ *Marks & Spencer v Halsey* (C-446/03) [2005] ECR I-10837; [2006] STC 237.

Subsequent citations:

For subsequent citations, the case number should appear directly after the case name, followed by the footnote cross reference, which should then be followed by the report reference. A report reference rather than an ECR reference should be provided for subsequent citations where possible.

Example

¹ *Marks & Spencer v Halsey* (C-446/03) [2005] ECR I-10837; [2006] STC 237.

² *Marks & Spencer v Halsey* (C-446/03), above fn.1, [2006] STC 237.

3.6 Multiple citations

Multiple citations (e.g. *IRC v Duke of Westminster* [1936] AC 1; 19 TC 490 (HL)) are not to be given except 1. (as indicated in 3.2 above) for UK cases that have a neutral reference and 2. (as indicated in 3.5 above) for European cases also reported in STC. In very rare instances, a particular report of a case will contain material not found in any other report. Where the author or writer wishes to draw attention to such material, then reference may be made to it (even if the use of the report in question involves a departure from the rules in 3.5) provided that a full explanation is given in the main text or footnote.

[The tables in Issue 5 of the BTR and the bound volume for the relevant year will contain all known references for cases cited and there need be no concern about a reference being left out to the detriment of readers.]

4. Legislation

Key points

- BTR house style: abbreviation of segment names only applies to footnotes. References to Part, section, Schedule, paragraph, clause in the main text should be written in full.
- In footnotes there should be no commas between Act names and segment names/abbreviations. The same rule is applied to regulations, rules, etc.

Example

¹ Law of Property Act 1925 s.2 [*not* Law of Property Act 1925, s.2].

4.1 Citing UK legislation

- The applicable rules depend on the type of legislation:
 1. Primary legislation (Acts)
 2. Secondary legislation (statutory instruments, regulations, orders and rules)
 3. Inchoate legislation (Bills and draft legislation)
 4. Civil Procedure Rules.
- and whether the legislation is mentioned:
 1. in the text
 2. in a footnote.

4.1.1 Primary legislation (Acts)

1. At the first mention of an Act in the article or note, the Act’s exact title and the year of enactment must be set out in full.

Example

[First and only mention]

“Income and Corporation Taxes Act 1988”.

2. Spelling and hyphenation of titles should be exactly as they appear on the Office of Public Sector Information website <http://www.opsi.gov.uk/acts> e.g. Finance Act 2012; National Insurance Contributions Act 2011.
3. If the Act is mentioned again in the article or note, an abbreviated name should be used and additionally this must be set out at the first mention in brackets.

Example

[First of several mentions] “Income and Corporation Taxes Act 1988 (ICTA)”;
[Subsequent mentions] “ICTA”.

4. If an abbreviation is used in the main text, the same abbreviation should be used in the footnotes. (As regards footnotes, see point 10 below.)
5. References to “segments” (Parts, sections, Schedules and paragraphs [of Schedules]) must (*in main text*) appear before the title or abbreviated title of the Act

Example

“section 42 of the Finance Act 1930”, or “section 42 ICTA”.

6. “Part”, “section”, “Schedule”, “paragraph” of or to an Act or Schedule must be written in full in the main text (see point 10 below as regards footnotes) with initial lower case letter or capital (as just indicated) save where “section” or “paragraph” is the first word in the sentence, when an initial capital must be used.

Example

“Part 4 of the Finance Act 2007”, “paragraph 13 of Schedule 9 to the Finance Act 1996”.

Note: a section of an Act *but* a Schedule to an Act. However where the Act name is abbreviated, drop the “to” and “of”, e.g. “Schedule 7 FA 2014”, “s.7 FA 2014”.

7. If the information is contained in footnotes then section/Schedule must be abbreviated to s. or Sch. and follow the Act,

Example

Value Added Tax Act s.1.

See 6.3 for a list of common segment abbreviations.

8. Paragraph, clause and section are always lower case when spelt out in full and when abbreviated save where they are the first word in the sentence, when an initial capital must be used.
9. Schedule and Part always have an initial upper case letter when spelt out in full and when abbreviated.
10. Tax-related Acts are always abbreviated *in footnotes* as follows:

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

Corporation Taxes Act [year]		[year]	
Income Tax Act [year]	ITA [year]	Value Added Tax Act [year]	VATA [year]
Inheritance Tax Act 1984	IHTA		

11. If there is only one Act with a particular name, the year of enactment is not used in the abbreviation, e.g. ICTA and ITTOIA, but if there is more than one, e.g. Finance Acts, Corporation Tax Acts (Corporation Tax Act 2009 and Corporation Tax Act 2010) the year of enactment is required (see table at point 10 above).

4.1.2 Secondary legislation (statutory instruments, regulations, orders and rules)

- At the first mention of an instrument its title including the year as set out on the Office of Public Sector Information website <http://www.opsi.gov.uk/stat> must be set out in the text and as “SI [year]/[serial number]” in a footnote.

Example:

“The Insurance Companies (Taxation of Reinsurance Business) (Amendment No.2) Regulations 2004”

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

¹ The Insurance Companies (Taxation of Reinsurance Business) (Amendment No.2) Regulations 2004 (SI 2004/2189) reg.3(1).

- Full form of citation is:

Example:

The Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (SI 2001/3649)

Note: the inclusion of the year at the end of the SI name, before the SI number in brackets

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

4.1.3 Inchoate legislation (Bills and draft legislation)

- 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.

Example

The Taxation of the foreign profits of companies: draft clauses¹

¹ The “Taxation of the foreign profits of companies: draft clauses” Issue date of consultation December 9, 2008, available at: <http://customs.hmrc.gov.uk/> [Accessed month, day, year].

4.1.4 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.

4.2 *European materials*

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

- Statutory Materials:
 1. Regulations should be cited: e.g. Regulation 2009/1174/EC.
 2. Directives should be cited: e.g. Directive 2010/23/EU.
 3. Council Decisions should be cited: e.g. Council Decision 86/554/EEC of June 3, 1986.
- The suffix identifies the stage of European integration during which that legislation was approved, e.g. EEC = pre-Maastricht, EC = Maastricht to Lisbon, EU = post Lisbon.
- All of the above should be followed by the official citation from the Official Journal of the European Communities: e.g. Directive 2010/23/EU [2010] OJ L72/1. **Note:** Ensure that any OJ references are styled in this manner.
- Upon first citation of legislation in text with footnotes, the short title should be used in the main text and a footnote added containing the Title and OJ citation. The form of citation in the footnote is as follows:
 - Council Directive 2011/96/EU of November 30, 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States.
 - Council Directive 2010/23/EU of March 16, 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.

5. Citation of other authorities

5.1 *Books*

Where numbered footnotes are used, any reference in the text can be simply author and/or title. The full reference is then given in the footnote.

- The full reference should include: Author (forename or initials followed by family name) (**note:** do not include space between initials), title (in italics), edition, place of publication (followed by colon), publisher, year of publication, volume statement, numeration of volume, page/paragraph number (see example below).
- At the first mention, the cited author’s name should appear as in the work cited. At subsequent mentions, the author’s family name only is given.
- No commas between the citation and the page or paragraph reference.

- Pin point references to page (... , xxx) should follow case style. See 3.4.
Example
J. Tiley and G. Loutzenhiser, *Revenue Law: Introduction to UK Tax Law; Income Tax; Capital Gains Tax; Inheritance Tax*, 7th edn (Oxford: Hart Publishing, 2012), 430–432.
- Pin point references to paragraph should use, e.g. J. Tiley and G. Loutzenhiser, *Revenue Law: Introduction to UK Tax Law; Income Tax; Capital Gains Tax; Inheritance Tax*, 7th edn (Oxford: Hart Publishing, 2012), para.12–04. Not “... , [12–04].”
- In the absence of a full reference the following should be supplied as a minimum: author (forename or initials followed by family name), title (in italics), edition, date, page/paragraph number.
- For subsequent references see 3.3.4 above.

5.2 Essays in collections

- If a book consists of collected essays by various authors, the title of the essay should be in roman with quotes and the title of the book in italics, e.g. M. Gammie, “The judicial approach to avoidance: some reflections on *BMBF* and *SPP*” in J. Avery Jones, P. Harris and D. Oliver (eds), *Comparative Perspectives on Revenue Law Essays in Honour of John Tiley* (Cambridge: CUP, 2008), 25.
- Subsequent references can use the author’s family name only, abbreviate the essay title to words that clearly identify the item, book title and date. *Ibid* and *op cit* must not be used for successive citations as they require the reader to refer back to see what is being cited. e.g. Gammie, “The judicial approach to avoidance” in Avery Jones, Harris and Oliver (eds), *Comparative Perspectives on Revenue Law* (2008).

5.3 Cahiers de droit fiscal international references

Please cite as per the following example:

IFA, *New tendencies in tax treatment of cross-border interest of corporations*, *Cahiers de droit fiscal international* (2008), Vol.93b,

5.4 OECD BEPS documents

Please cite as per the following example:

OECD/G20 Base Erosion and Profit Shifting Project, *Limiting Base Erosion Involving Interest Deductions and Other Financial Payments, Action 4—2015 Final Report* (Paris: OECD Publishing, 2015)

5.5 Journals

The full reference should be included: author (forename or initials followed by family name), title of article in double quotation marks, year, journal title (in italics if full out) or abbreviation, volume and issue, start page, and pinpoint page reference if required.

- At the first mention, the cited author’s name should appear as in the work cited. At subsequent mentions the author’s family name only is given. See also 3.3.4.
 - e.g. C. Stebbings, “Commissioners of income tax: assessors or adjudicators?” [1993] BTR 52.
- Subsequent references should use the author’s surname, cross refer to the original footnote and give a pinpoint reference if required. The exception to this is when, in

the footnote to which the reference back is made, two works by the same author are mentioned, in which case add the date in parentheses. Ibid and op cit must not be used for successive citations. See 3.3.4 above.

Example

² See, e.g. J. Avery Jones, “Tax Law: Rules or Principles?” (1996) 17 *Fiscal Studies* 63.

¹⁰ Compare Avery Jones, above fn.2, 66.

- The journal citation must list the year, journal name and start page number in that order, followed by a pinpoint reference if necessary (see examples above).
 - **Note:** do not insert a comma between the year and the journal name or between the journal name and the page.
- Some journals take square brackets enclosing the date. Please see the list below:
 - Acta Juridica.
 - British Tax Review.
 - Criminal Law Review.
 - International Family Law.
 - Journal of Business Law.
 - Journal of Planning and Environment Law.
 - Journal of Personal Injury Litigation.
 - Legal Action.
 - Lloyd’s Maritime and Commercial Law Quarterly.
 - Public Law.
 - Private Client Business.

5.6 Looseleafs

- The full reference should include: title (in italics), place of publication, publisher, volume number and paragraph number.
- Subsequent references use title, volume and paragraph only. As for above do not use ibid and op cit.

5.7 Newspapers

- Cases: *Smith v Smith*, *The Times*, 1 January 1994.
- Articles, etc.: author name, followed by title in quote marks, followed by newspaper name, date, and start page, e.g. L. Smith, “Article name”, *The Times*, 5 August 1994, 5.
- *The Times*, *The Sunday Times* and *The Economist* but *Daily Telegraph*, *Guardian*, *Independent* and *Financial Times*.

5.8 Online

- 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.
- The full reference should include:
 - Author name (forename or initials followed by family name but this is omitted where title includes statement of original authorship). Corporate authors as Organisation name/Section/Department responsible.

- Title in italics (including statement of original authorship where it is an integral part of the title). Include a subtitle where the main title is not clear or indicative as to content. Exception: title should be in quote marks for online newspaper articles and referenced appropriately (see 5.5 above).
- Publisher/Organisation responsible.
- Document date or date of last revision.
- Online database title in italics (where applicable).
- Protocol and address, e.g. *http://www.sweetandmaxwell.co*.
- Date accessed in form [Accessed April 1, 2007].
- “available at:” or “available via:” should be included as appropriate.

Example

HMRC published a technical note, *Sideways Loss Relief: Tax Generated Losses* (2009), available at: *http://www.hmrc.gov.uk/briefs/income-tax/side-loss-relief.pdf* [Accessed September 22, 2010].

5.9 Government publications (UK and international)

5.9.1 Citation in the first instance

Use the following elements in order to correctly identify the item:

1. Official body/Section/Department responsible (use a comma in the names of Government Departments and similar bodies where necessary).
2. Title (in italics with initial capital for the first word only).
3. Date of publication (use n.d. (for no date) if no publication date given).
4. Publisher (where known).
5. Series (use the correct abbreviation for the 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

Note: Law Commission reports may be either House of Commons Papers or Command Papers and their citation will vary accordingly as shown in the examples below.

Example

Law Reform Committee, *First report of the Law Reform Committee* (HMSO, 1963), Cmnd.641.

Law Commission, *Legislating the Criminal Code: involuntary manslaughter* (HMSO 1996), Law Com. No.237, HC Paper No.171 (Session 1995-96).

Law Commission, *Restitution: mistakes of law and ultra vires public authority receipts and payments* (HMSO, 1994), Law Com. No.227, Cm.2731.

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* (TSO, 2004), HC Paper No.508 (Session 2003/04).

House of Commons. Liaison Committee, *Annual report for 2003 first report of session 2003-04: report, together with appendices and formal minutes* (The Stationery Office, 2004), HC Paper No.446 (Session 2003/04)

Department for Transport, *The Government's response to the Transport Committee's report on the Departmental annual report 2003* (TSO, 2004), Cm.6157.

5.9.2 Successive citations (subsequent references)

- Do not use *Ibid.* and *op. cit.* as they require the reader to refer back to see what is being cited.
- Use abbreviated title, date of publication and series only.
- Where appropriate treat like a book and use official body, abbreviated title and date of publication.

Example

First report of the Law Reform Committee, 1963, Cmnd.641.

Law Commission, *Legislating the Criminal Code*, 1996.

Law Commission, *Restitution*, 1994.

Scrutiny of European matters in the House of Commons, 2004, HC Paper No.508 (Session 2003/04).

5.10 Parliamentary debates

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	Italics		Must be given—No full point after vol	Sometimes there is only one part—in such cases omit	No full point after col or cols			

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	No full point after col or cols			

5.11 Letters

In the format:

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

5.12 Miscellaneous references

Materials not specifically covered by the above rules should be cited consistently. Endeavour to include, as a minimum, author name, title (in italics) and date of publication (in brackets).

6. General

6.1 Layout

Footnotes

Footnotes should be numbered from 1 onwards through to the end of the article/note. They will not start again at 1 after 99. Footnote indicators are inserted in the text after all punctuation *except* colons, semi-colons and en or em dashes which come after the footnote indicator.

Footnotes should not appear in headings or in abstracts, although in some limited circumstances footnotes may be allowed at the discretion of the Editors. Narrative footnotes (i.e. those not already present as part of reproduced legislation) should not appear within the body of reproduced legislation.

Case notes: all instances of a case appearing in the text should be footnoted, *unless* it is more appropriate to footnote further on in the sentence or the case itself is not being referred to, e.g. the rule in *Hastings-Bass* (the rule, not the case, is being referred to).

Quotation marks and quoted and statutory material

- Quotation marks are to be inserted at the beginning and end of every quotation.
- Double quotation marks are always used. For quoted material inside quotations use single quotation marks. Double and single quotation marks should then be used alternately for further levels of quotation.
- When the quoted extract is or exceeds 22 words in length it should be typed as a separate paragraph and indented. The text following the indented extract should begin at the extreme left hand margin if it is not a new paragraph.
- Statutory material and case reports should be reproduced in the exact form of the source material. Under no circumstances should they be put into house style.
- The typographical representation of quoted and statutory material (e.g. font type and size) may be changed to match output style. Typographical representation does not include amending date style or anything else which is content based.

- Where material is omitted from a quotation, this should be indicated by ellipses (“...”).
- Any interpolations or alterations to the quotation (other than omission) should be indicated by being placed in square brackets. Specifically, where a judgment refers to another decided case and 1. the name of that other case is abbreviated in the main text or 2. the quotation includes the reference to that other case, then the abbreviated name of the case should be placed in square brackets, the reference (if any) removed and an ellipsis substituted for the reference.

Example

Here is a quotation from the speech of Lord Wilberforce in *Ramsay v IRC* [1981] STC 174 (HL):

“As I said in *Aberdeen Construction Group Ltd v Inland Revenue Commissioners* [1978] 1 All E.R. 962, [1978] STC 127, it is a tax on gains...”

This would be altered to:

“As I said in *Aberdeen Construction Group Ltd v Inland Revenue Commissioners* ..., it is a tax on gains...”

And if the Aberdeen case had been mentioned in the article or note before and an abbreviation [*Aberdeen Construction*] given, it would be:

“As I said in [*Aberdeen Construction*] ..., it is a tax on gains...”

The footnote at the end of the quotation from Lord Wilberforce would be

³ *Ramsay v IRC* [1981] STC 174 (HL) per Lord Wilberforce at 182b: *Aberdeen Construction*, above fn.[x], [1978] STC 127 (HL).

- Correct any obvious spelling errors in quotations silently. However this should only be done where there is no doubt at all. Alternatively, flag the change using square brackets, or simply allow the quoted text to stand but flag it with “[sic]”.
- Square brackets should be used if words are amended to help the sense of the quotation (for instance, amending “it was of the opinion...” to “[the Court] was of the opinion...”).
- Include punctuation *within* quote marks (and precede the quote with a colon) if the text being quoted is a whole sentence (i.e. it begins with a capital letter).

Example:

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.”

Or

The claimant’s solicitors said:

“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 text being quoted is *not* a full sentence (i.e. it begins with a lower case letter), the punctuation should fall *outside* of the closing quote marks (and is not preceded by any punctuation).

Example:

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”.

Headings

- First level headings must be bold, second level headings must be italic, and third level headings must be roman.
- The style of the heading level should be followed at all times, case names, latin terms and foreign words and phrases should always be italicised.
- Quotations in article headings should have initial upper case letters in each word, even if the original quotation was lower case, e.g. Tax Law “For All”.

Lists

- For levels within numbered lists use the following pattern: first level element, Arabic number with a full point and no parentheses, e.g. 1., 2. subsequent levels: (a), (b), followed by (i), (ii):
- List items that are complete sentences start with initial upper case and end in full points. Sentence fragments do not, and are usually lower case.
- 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. 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.

6.2 Use of terms

Spelling and hyphenation

- The general rule is to keep hyphens to a minimum, only inserting them where necessary to avoid confusion. The SMG Taxonomy provides a base standard for which words should be hyphenated. The taxonomy is available for download from the S&M website at: <http://2.sweetandmaxwell.co.uk/online/taxonomy/>. For words not in the taxonomy, please refer to the Oxford Guide to Style.
- American spelling is anglicised unless it is quoted directly from source (e.g. s not z).

Abbreviations, acronyms and terminology

- Always (except in quotations) write “UK” or “US” not “United Kingdom” or “United States”.
- Do not begin a footnote with an abbreviation (e.g. footnote 1 “s.15 of the Sale of Goods Act”), reword so the footnote starts with the Act name (e.g. footnote 1 “Sale of Goods Act s.15”). See also 2.1 above.
- Avoid new acronyms where possible, but common acronyms (e.g. BBC, NHS) can be used as they appear in the SMG taxonomy (see address above). Acronyms which are common to a subject specific product are also acceptable.

Latin and foreign terms

- Avoid the use of Latin terms, they should only be used where there is a specific legal term to describe a subject.

- Do not use *ibid*, *supra*, *infra*, *op cit*, *loc cit*, or *et seq*.
- *Supra* and *ante* should be replaced by *above*; *infra* and *post* should be replaced by *below*.
- Latin/French phrases and other non-English expressions are italicised (unless they have been absorbed into everyday language).
- The following may be judged to have passed into everyday legal usage and so do not require italicisation: *ad hoc*; *amicus curiae*; *a priori*; *bona fide*; *de facto*; *de jure*; *de minimis*, *ex parte*; *ex post facto*; *indicia*; *inter alia*; *laissez-faire*; *novus actus interveniens*; *obiter dicta*; *per se*; *prima facie*; *quantum meruit*; *quid pro quo*; *raison d'être*; *ratio decidendi*; *stare decisis*; *terra nullius*; *ultra vires*; *vice versa*; *vis-à-vis*; *viz*.
- Words that do not appear in the list above should be italicised.

6.3 *Miscellaneous*

- In articles, one refers to oneself as the author. In current notes and case notes, one refers to oneself as the writer.
- Please see Appendix (below) for a list of BTR-specific spellings and terms.
- HMRC (and Inland Revenue) are plural not singular, e.g. “HMRC are...”, not “HMRC is...”.
- 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 ...” However, terms should not be defined in the abstract—they should be full out.
- 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 is...”.
- “HM Treasury” not “Treasury”. HM Treasury are plural not singular
- 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 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.
- Use “at” for case refs, and no “at” for books, articles, etc.

i.e., e.g. and etc.

- These are never italicised.
- *i.e.* and *e.g.* are always preceded by a comma, but NEVER followed by one and are also full pointed. They are always in lower case even at the start of footnotes.
- *etc.* is always full-pointed, preceded by a comma, but never followed by one.

Gender neutral noun usage

- Use the plural or “the applicant”, “the claimant”, do not use “he”, “she” unless talking about a named person.
- If rephrasing to the plural or passive is not possible, use either “he” or “she” but ensure consistency and do not alternate within a single piece of text.

Figures

- One to nine are spelt out; 10 onwards are written as numbers. This does not apply to citations. Spell out ages from one to nine. Where there is a mix of numbers together

in the same sentence, so that it would look wrong to use a range of words and numerals, you should use numerals for them all

Example

“It was found in 9 out of 40 cases that...” “A record of eight disqualifications from 2 to 10 years” [note that “eight” looks fine as a word here even though it appears close to two other numbers]

“6 and 10 months’ imprisonment”.

- 21–24 not 21–4.
- Per cent is always written in full (10 per cent) in text, % symbol in tabular material, footnotes and calculations. Numbers should also be used for percentages, i.e. 2 per cent, not two per cent.
- A comma is used for four or more figures (e.g. 1,234), not a space.
- Ordinal numbers: 1st, 2nd, 3rd not 1st, 2nd, 3rd.
- Telephone numbers should be set as 020 7393 7000 (i.e. not hyphenated and without brackets).

Dates and times

- Use UK date format with no comma between the month and year, e.g. 1 January 2015.
- Also, 1984–88 or 1984–1988 not 1984–8. The 1970s (not 1970’s).
- Century to be referred to using figures in text and footnotes (e.g. 20th century). Avoid starting a sentence with a figure; make it “In the 20th century” not just “20th century” for instance.
- AD should precede the date (e.g. AD50) and BC should follow the date (e.g. 50BC) with no full points for either.
- Seasons to be written in lower case (e.g. autumn) unless referring to a specific issue of a newsletter or journal, where the first letter should be capitalised (e.g. Issue 1, autumn).
- 24-hour clock preferable. Note, a full point separates the digits: 08.00, 23.45.
- am and pm do not have full points.
- As with all numbers, sentences should not start with a figure (e.g. “At 4pm” not “4pm”).

Weights, measures and currency

- Measurements do not follow the rule of taking a full point to represent the abbreviated letters: 23m; 42km; 18kg; 5g; 75ml; 1,500l; 111mm; 112cm; 16yds; 2ft 3in; 300fl oz; 2oz; 5lb; 10cwt.
- Number is always a numeral e.g. 6km, 10kg.
- Do not mix Imperial and metric measurements.
- Use abbreviations in tables, footnotes, etc. but spell out in isolated cases, e.g. “it landed three inches away”.
- Pence should only be used with an abbreviation where the amount is less than £1 e.g. 67p but £3.54.
- “£” should be used, with a figure, to denote a Sterling amount.
- “€” should be used, with a figure, to denote a Euro amount.
- “\$” should be used, with a figure, to denote a dollar amount, but in this case there is a potential ambiguity because different sorts of dollars are used in different territories. Where a dollar amount is first mentioned in the main text, an explanatory footnote must be added to explain whether US, Canadian, Australian, Hong Kong or other dollars are relevant.
- Other currencies e.g. Swiss francs, should be written out in full and if there are repeat references an abbreviation is required e.g. “Three million Swiss francs (Sw. Fr) ... two million Sw. Fr. ...”

Capitalisation of Member States, Contracting States, Contracting Parties, EU/EEA State, geographic names and company names

- Member States, Contracting States, Contracting Parties (in relation to international agreements) and EU/EEA State are always capitalised.
- Only the second word of “signatory States” is capitalised.
- Capitalisation of geographic names should follow the SMG Taxonomy. The taxonomy can be downloaded from the S&M website at: <http://2.sweetandmaxwell.co.uk/online/taxonomy/>
- 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:

Example

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.
- When company names appear as part of a case citation the company name should appear exactly as it does in the report. If abbreviated use Ltd, PLC and plc.
- Please refer to the Appendix below.

Full points, abbreviations and spacing

- 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, USA are not full-pointed.
- QC not Q.C.
- OUP (not Oxford University Press), CUP (not Cambridge University Press).
- *Never* (except in quotations) write “Commissioners for Her Majesty’s Revenue and Customs”, “Commissioners of Inland Revenue” or Commissioners of Customs & Excise”—Always write “HMRC, “IRC” or “CC&E”.
- Appendix and Appendices should not be abbreviated.

Note: the following list of abbreviations and contractions which Sweet & Maxwell use regularly—NB: do not abbreviate in the text but only in footnotes:

Art.	Article (EU Treaties; OECD and UN Model Tax Conventions; Double Taxation Treaties following OECD and UN Model; European Patent legislation. Aim to match capitalisation to original usage in the instrument itself.)
Arts	Articles (EU Treaties; OECD and UN Model Tax Conventions; Double Taxation Treaties following OECD and UN Model; European Patent legislation. Aim to match capitalisation to original usage in the instrument itself.)
art.	article (UK, foreign domestic legislation)
arts	articles (UK, foreign domestic legislation)
Ch.	Chapter (when referring to chapters of a book)
Chs	Chapters (when referring to chapters of a book)
c.	chapter (when referring to the chapter number of an Act)
cl.	clause
cll.	clauses

Edn	edition
fig.	Figure
figs	Figures
fn.	Footnote
fnn.	footnotes/notes
No.	Number
Nos	numbers
para.	paragraph
paras	paragraphs
p.	Page
pp.	Pages
Pt	Part
Pts	Parts
s.	section
ss.	sections
Sch.	Schedule (<i>not</i> Sched.)
Schs	Schedules (<i>not</i> Scheds)
subs.	subsection
subss.	subsections
V-C	Vice Chancellor
Vol.	Volume
Vols	Volumes

Where the reference is to a specific office, organisation or body then a capital letter is used; but where the reference is a general one or is non-specific then the lower case letter should be used. This rule can also be applied to “Chapter”, “Part”, “Volume”, etc.

APPENDIX (BTR-SPECIFIC SPELLINGS AND TERMS)

<ul style="list-style-type: none"> • abridgment • acknowledgment • anti-abuse • anti-avoidance • arm’s length • 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 • case law • cash flow • civil law • clawback • coexist • commissioner (unless it is specific: the Special Commissioners) • common law • Community law • co-operate/co-operation • co-opt • directive (unless specifically dated or named—then the D should be upper case) • district valuer • earn-out • election • et al. • extra-statutory • Finance Act Notes • first (not firstly) • front-end loading • General Anti-Abuse Rule • General Anti-Avoidance Rule • Government (a particular Government) • government (when used generally) • in-built • in committee 	<ul style="list-style-type: none"> • in-depth • inspector • IRC • * judgment: the sentence 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 • Keith Committee • let-out • lodgement • Member State • minister • multinational • National Insurance • National Insurance contributions • non-profit organisation • Opinion (when referring to an Attorney General’s Opinion) • Parliament (a particular named Parliament) • parliament (general) • parliamentary • part-exchange • PAYE • prerequisite • press release • program (computer program) • programme (anything other than computer program) • put option • ring-fence • roll-over • Rt Hon • second-hand • secondly (not second) • self-assessment • self-employed • Single Market • Standing Committee A • Standpoint 	<ul style="list-style-type: none"> • state • state aid • Statement of Practice (SP) • sub-paragraph • sub-rule • sub-section • sub-tenant • take-up (noun) take up (verb) • tax-free gain • taxpayer • the Opposition • time-consuming • timescale • Treaty (a particular named treaty) • treaty (when used generally) • Tribunal where a specific named Tribunal • tribunal where referred to generally (e.g. “In tax cases, tribunals examine witnesses.”) • two-tier • underestimate
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