

## EC Tax Review

### Author Guide

#### [A] Aim of the Journal

The focus of *EC Tax Review* is on EU tax law. The aim of the journal is to provide up-to-date coverage of developments in EU tax law as it affects the Member States. In providing comprehensive and timely analysis, a contribution enables readers to anticipate the effect of EU tax law on the regimes in the different countries. This concerns both direct and indirect taxation. This also implies that mere legal comparisons of tax systems of Member States are not in scope, because they lack an EU tax law component. However, a legal comparison or national tax law can be a qualifying research subject if the (potential) EU tax law impact is substantial enough, i.e., if national tax law could (potentially) have an impact in other EU Member States from an EU tax law perspective. For example, a national court decision on the interpretation or application of EU tax law may (potentially) also be relevant for the interpretation or application of EU tax law in other Member States.

#### [B] Contact Details

Manuscripts should be submitted to the editor, Ben Kiekebeld.

E-mail address: [ben.kiekebeld@nl.ey.com](mailto:ben.kiekebeld@nl.ey.com)

#### [C] Submission Guidelines general

- [1] An article title should be concise, with a maximum of 70 characters.
- [2] The article should contain an abstract, a short summary of about 200 words. This abstract will also be added to the free search zone of the Kluwer Online database.
- [3] To further boost the search engine optimization (SEO) of your article, please provide approximately ten keywords that describe the content of your contribution.
- [4] A brief biographical note, including both the current affiliation as well as the e-mail address of the author(s), should be provided in the first footnote of the manuscript.
- [5] Only articles in English will be considered for publication. Manuscripts should be written in standard English, while using 'ize' and 'ization' instead of 'ise' and 'isation'. Preferred reference source is the Oxford English Dictionary. However, in case of quotations the original spelling should be maintained. In case the complete article is written by an American author, US spelling may also be used.
- [6] Manuscripts will be returned to the author if the English is below standard. In case of doubt about the correct use of the English language, authors are advised to have their text checked by a native speaker before submitting it.
- [7] Heading levels should be clearly indicated.
- [8] Special attention should be paid to quotations, footnotes, and references. All citations and quotations must be verified before submission of the manuscript. The accuracy of the contribution is the responsibility of the author. The journal has adopted the Association of Legal Writing Directors (ALWD) legal citation style to ensure uniformity. Citations should not appear in the text but in the footnotes. Footnotes should be numbered consecutively, using the footnote

function in Word so that if any footnotes are added or deleted the others are automatically renumbered.

- [9] Tables should be self-explanatory and their content should not be repeated in the text. Do not tabulate unnecessarily. Tables should be numbered and should include concise titles.
- [10] Figures should be submitted as separate files along with the manuscript, and it is very important that they are high quality: .tif or .jpg files with a resolution of at least 600 dpi. Image material that has been downloaded from the internet generally is not acceptable due to low resolution.
- [11] Submitted manuscripts are understood to be final versions. They must not have been published or submitted for publication elsewhere.
- [12] Manuscripts should be submitted electronically, in Word format, via e-mail.

For further information on style, see the [House Style Guide](#).

#### **[D] Appropriate structure of an article**

- [1] An article should start with a section 'Introduction' or some similar heading which should include (more explicitly):
  - a) Justification of choice, i.e., the scientific and societal relevance should be illustrated.
  - b) A research question (problem definition): this should be an academic research question, well-defined, as concrete as possible with sub-questions as the case may be; the research question must not only include what the state of play of EU tax law is (is-question), but also what desirable EU tax law is (should-question); alternatively a hypothesis can be used.
  - c) A justification of the outline (structure): what will be dealt with, why, why in the order indicated, what not and why not (delineation); each sub-question can often be used for a separate section; heading levels should be clearly indicated.
  - d) The research method: for example, a legal-dogmatic study (doctrinal study): a study (description, analysis and evaluation) that identifies applicable and desirable law, as contained in written and unwritten European, national and international tax rules, treaties, court decisions, principles, concepts, doctrines and articles in the literature that have been commented on (sources of law, literature and documents are used in this study; sources of law include both national, European and international law, European and (inter)national legal history and case law; literature includes articles, handbooks and professional journals; documents may include, for example, reports, published policies and electronic sources); comparative law; empirical research; interdisciplinary research; multidisciplinary research; combinations of the foregoing examples.
  - e) Benchmark: what is the scientific and theoretical assessment framework; the benchmark should also be included in the research question; a benchmark is needed to assess the current situation and to formulate recommendations; the benchmark can be included in the section 'Introduction' or being developed in a separate section, preferably, directly after the section 'Introduction' so that it can be used when describing, analysing, and evaluating, for example, a CJEU's reasoning and decision.
- [2] Summary/Conclusions: an article should end with a section 'Summary/Conclusions' or a similar heading, which explicitly answers the research question and sub-questions (as the case may be) and makes recommendations.
- [3] Special attention should be paid to quotations, footnotes, and references. All citations and quotations must be verified before submission of the manuscript.
- [4] An article should not exceed 12,000 words.

**[E] Appropriate structure of a forum contribution**

- [1] A forum contribution includes short notes on recent topics.
- [2] In general, it should start with an explicit section 'Introduction' or something similar and should at least include the academic and societal relevance of the topic, the research question or hypothesis, a benchmark, the structure of the contribution and (preferably) also the methodology. Compare what has been noted concerning an article, but in respect of a forum, all will be elaborated less extensively.
- [3] A forum contribution should also conclude with an explicit answer to the research question or hypothesis.
- [4] For a forum contribution, the maximum is 5,000 words.
- [5] The points 2 – 3 concerning an article are equally relevant for a forum.

**[F] Appropriate structure of a conference report**

- [1] The contribution should not only report on what has been discussed at the conference, but the author should also include their additional thoughts to the individual parts of the conference contributions.
- [2] For a conference report, the maximum is 6,000 words.
- [3] The points 2 – 3 concerning an article are equally relevant for a conference report.

**[G] Appropriate structure of a guest editorial**

Although an editorial is almost always written by a member of the Editorial Board, by exception, it is also possible that another person writes a guest editorial. The points 2 – 3 concerning an article are equally relevant for a guest editorial.

**[H] Regular Peer Review Process**

- [1] Before submitting to the publisher, manuscripts will be reviewed by the Editorial Board and may be returned to authors for revision.
- [2] The article will be assessed on the following criteria: problem description, method of research, depth of analysis, originality, social relevance, and conclusions.
- [3] Authors should use track changes when incorporating changes suggested during the review process. Furthermore, authors should explain what they did change and why, and if they did not follow the suggestions made by the reviewers why they did not do so.
- [4] The editors reserve the right to make alterations as to style, punctuation, grammar etc.
- [5] Authors receive PDF proofs for review, and need to return these within three days.

**[I] Double Blind Review Process**

Upon request, the journal provides for a process of double blind peer review of articles. At the author's request or at request of the editorial board and with consent of the author, articles will be double blind peer reviewed. The article will be assessed on the following criteria: problem description, method of

research, depth of analysis, originality, social relevance, and conclusions. The double blind peer review form can be found [here](#).

#### **[J] Copyright**

- [1] Publication in the journal is subject to authors signing a 'Consent to Publish and Grant of Exclusive Licence' form. By signing this Form, authors warrant and represent that their contribution does not contain infringing, libellous, obscene or other unlawful matter.
- [2] Authors are allowed to post their articles on public websites such as SSRN subject to the conditions set in our [Rights & Permissions Guide](#). In this Guide you can also find which other rights remain reserved to the author.
- [3] The author shall receive for the rights granted a free copy of the issue of the journal in which the article is published, plus a PDF file of his/her article.

#### **[K] Indexing & abstracting databases**

- [1] The journal is indexed in the Emerging Sources Citation Index (Web of Science)
- [2] The journal is indexed in the Scopus database

#### **[L] Publication Ethics and Malpractice Statement**

For more information on Wolters Kluwer's commitment to protect and maintain the high standards for all our publications, please read our [Publication Ethics and Malpractice Statement](#).