

Intertax

Author Guide

[A] Aim of the Journal

The well-established journal *Intertax* continues to serve the readers with up-to-date ground-breaking analysis on international, regional and comparative taxation, targeted to all professionals in the area. For more than four decades, it has provided 12 issues a year, offering comprehensive critical analysis and research on all tax issues with transnational relevance, from both legal and economic angles.

Among the many features it offers in elucidation of transnational tax issues are the following:

- Ground-breaking **articles** on international taxation, European taxation, and both direct and indirect taxation in countries around the world with transnational repercussion;
- Critical analysis of **regional trends** in taxation and of **multinational tax developments** emanating from organizations such as the OECD, the EU, the WTO and the United Nations;
- Special issues focusing on current and controversial tax developments;
- Debates regarding a controversial **tax policy issue**. These will generally be shorter than typical Intertax articles, and can be submitted either jointly by two invitees or voluntarily;
- Policy and critical notes on topical **tax developments**, as well as case law trends on relevant topics on international and EU tax issues; and
- **Literature reviews** (including books and groundbreaking papers).

All articles are submitted to a rigorous anonymous peer review process prior to acceptance for publication. *Intertax* is supported by editorial and advisory board members with the highest international reputation.

Academics, tax attorneys, practitioners (litigation and transactional) in areas where international tax issues are a concern, will all appreciate this preeminent review's authoritative, thought provoking and reliable content, always-timely focused on important developments.

[B] Contact Details

Manuscripts should be submitted electronically, in Word format, via the PeerEase system.

Questions should be sent to the General Editor, Ana Paula Dourado.

E-mail address: anadourado@fd.ulisboa.pt

[C] Submission Guidelines

- [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 (including where applicable the jurisdiction or organization commented on).
- [4] If an article comments on legislation or jurisprudence, please highlight full details of the referenced material. For jurisprudence specifically, this means the parties involved, court name, case number, and decision date. This will ensure clarity, traceability, and accurate metadata tagging.
- [5] Submitted manuscripts are understood to be final versions. They must not have been published or submitted for publication elsewhere.
- [6] 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.
- [7] Articles of various length are acceptable, preferably between 7,000 and 17,000 words, including footnotes, and a final list of bibliography. 20,000 words can be accepted exceptionally in case of a comprehensive research on the topic. Shorter manuscripts on tax topics with transnational relevance are welcome to be published as current notes or case notes.
- [8] All articles and policy notes must include a final list of bibliography.
- [9] 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.
- [10] Manuscripts will be returned to the author if the English is below standard. Authors are advised to have their text checked by a native speaker familiar with tax terms before submitting it.
- [11] Heading levels should be clearly indicated.
- [12] 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.
- [13] 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.
- [14] 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.
- [15] Manuscripts should be submitted electronically, in Word format, via the PeerEase system.

For further information on style, see the <u>House Style Guide</u>.

[D] Review Process

- [1] The Editorial Board will assess whether an article is suitable for publication.
- [2] In the affirmative case, articles will be sent anonymously to two (also anonymous) peer reviewers (double-blind peer review).
- [3] If an article is approved for publication by the peer-reviewers, the Editor and the peer reviewers may still add comments and request the authors to review their articles accordingly.
- [4] The Editorial Board reserves the right to make alterations as to style, punctuation, grammar etc.



[5] The author will receive PDF proofs of the article, and any corrections should be returned within the scheduled dates.



[E] 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 <u>Rights & Permissions Guide</u>. 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.

[F] Indexing & abstracting databases

- [1] The journal is ranked as one of the top journals on European Law in Google Scholar Metrics
- [2] The journal is indexed in the Emerging Sources Citation Index (Web of Science)
- [3] The journal is indexed in the Scopus database

[G] Publication Ethics and Malpractice Statement

[1] For more information on Wolters Kluwer's commitment to protect and maintain the high standards for all our publications, please read our <u>Publication Ethics and Malpractice Statement</u>.