



## **Editorial Guidelines for the ATI Research Note Series**

The African Tax Institute (ATI) welcomes submissions for the ATI Research Note Series (RNS). The submissions will be double reviewed by the ATI's RNS Editorial Board. The guidelines in this document will help you prepare your Research Note and serve as an instructional for your submission. Authors are responsible for the language and style editing. The ATI reserves the right to make editorial changes or suggest editorial changes to the authors.

## 1. Length, Style and Format

The key features of Research Notes are that they should not exceed 3,000 words and must address an issue of importance to tax policy in a developing or preferably African context. Research Notes must be written in the British language convention and are subjected to the same peer review processes as working papers. The text must be written in Microsoft Word, using the format prescribed below.

### 1.1 Text Elements

- Font: **Times New Roman**
- Font size: **12pt**
- Line and paragraph spacing: **1.5**
- Only the left margin of the text must be justified

### 1.2 Cover Page

The cover page must contain:

- The title
- Author(s) name, surname and initials, in alphabetical order
- Full academic and/or administrative affiliation (titles, department, institution, etc.)

### 1.3 Abstract and Key Words

The manuscript must contain an abstract with a maximum of 200 words, followed by key words and, where applicable, the relevant JEL codes.

### 1.4 Headings and Subheadings

- Headings and subheadings must comply with the text elements in paragraph 1.1 above.
- Headings must be justified to the left.
- Headings must be in bold and non-italic form
- Headings must be numbered, up to two orders, and followed by a tab spacing as below:  
First-order heading:     **1.     Relevant Literature**  
Second-order heading: **1.1   Dissenting views**  
Headings relating to tables, figures and graphs should be numbered consecutively as indicated in paragraph 2.5.5 below.

## 2. Referencing Style

Use the author-date (Shortened Harvard) system.

### 2.1 In-text Citations

- (Bell 2014); (Bell and Kingsley 2002); (Bell, Kingsley and Bernstein 2009)
- Multiple citations are sequenced alphabetically (Bell 2014; King 2011)
- Multiple citations by the same author are sequenced chronologically (King 2001, 2015)
- Four or more authors receive the “*et al.*” designation in text (May *et al.* 2010), but all names should be written in full in the list of references (see below)
- Direct quotes must include the page reference (Bell 2013: 76) or (Bell 2010: 12 - 25)
- Quotations longer than three lines must be indented (at a space of 2.2” to the left)
- Where acronyms are contained in text, the elaborated form of the acronym must be used upon first reference and then shortened in text (e.g., African Tax Institute (ATI)).

### 2.2 Sources for Tables and Figures

The source for **all** tables and figures **must** be provided and placed at the bottom of the table or figure. The reference should follow the same format as in running text: e.g., Source: Food and Agriculture Organization United Nations (2016).

### 2.3 Notes

Footnotes may be used for notes that the author consider important, but not as an alternative for in-text referencing. Footnotes should be numbered consecutively throughout the research note.

### 2.4 End List of References

List only those items as references that are cited in text in the Shortened Harvard format:

- Author/editor initials should be listed (last name first then initials) as they appear in the work’s byline, followed by a period;
- Year follows author/s, with period;
- Titles of books are title case, italic. (Capitalise the initial letter of each word except for prepositions with fewer than five letters);
- Chapter titles in books are title case, roman, with quotation marks;
- Journal titles are title case, italic. (Capitalise the initial letter of each word except for prepositions with fewer than five letters); and
- Journal article titles are title case, roman, with quotation marks.

## **2.5 Examples of References**

### **2.5.1 Books**

Hope, G. 2011. *The Role of Poverty in Economic Growth*. Cambridge, MA: MIT Press.

### **2.5.2 Chapter or Text in a Book**

Mean, T. and Null, F. 2015. "The Power of Statistics in Education." In Hopeless, P. (ed.) *Statistics for Dummies*. London, UK: Wiley-Blackwell: 20 - 25.

### **2.5.3 Journal Papers**

Mussels, Z. 2014. "The Growth of Shellfish in Aqua Culture." *Journal of Aqua Culture* 11(3): 66 - 95.

### **2.5.5 Figures and Tables**

All figures, maps, photos, graphs and other graphic images must be high-resolution files in JPEG, EPS or TIFF formats.

Assign numbers to all figures and tables consecutively within your chapter (Figure 1, Table 1). Indicate in the text where each figure should be placed as follows: <<Insert Figure 1 here>>

Simple numerical tables may be sent as Excel files, with each table in a separate Excel worksheet using the same naming convention as figures above. For bar graphs, pie charts or other figures with shading, use black, white, or gray. Also provide the Excel data used to create graphics.

Provide source references for all figures and tables, even if these were created by the author(s).

## **2.6 Permissions**

Authors must obtain written permission to use any material that is not self-generated or not in the public domain, such as images, photographs, tables, figures and lengthy text. When you submit your paper, include the signed permission obtained for the publisher.



### **3. Submission Guidelines**

By submitting the manuscript, the author(s) declares that the work submitted is original work. Authors must adhere to the editorial and submission guidelines contained herein.

Authors must also submit a short biography of no more than 150 words along with their manuscript.

Submissions must be made to the following address: [ati@up.ac.za](mailto:ati@up.ac.za). The email subject line must read as follows: Research Note Submission.

If you have any questions as you prepare your draft research note, please contact the editor, Sansia Blackmore at [sansia.blackmore@up.ac.za](mailto:sansia.blackmore@up.ac.za).