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Notes and Comments • Articles

## GUIDELINES FOR CONTRIBUTORS

### Manuscript

Manuscript must be original and not currently under consideration for publication elsewhere. On submission please provide personal details (name, qualifications, position) for publication, and a forwarding address, email address and contact numbers. Manuscript should be forwarded to: Adrian Sawyer, Editor *New Zealand Journal of Taxation Law & Policy*, Senior Lecturer in Taxation and Business Law, Department of AFIS, University of Canterbury, Private Bag 4800, Christchurch, NEW ZEALAND, or email <adrian.sawyer@canterbury.ac.nz>. All manuscripts are subject to peer review by either the Editors, specialists on the Editorial Board or other persons as determined by the Editors.

- Manuscript, including quotations and footnotes, must be double-spaced and presented in a digital format. Hard copy must be supplied along with digital format (handwritten copy is not accepted).
- Microsoft Word 6.0 format or above is the preferred format.
- Preferred length for articles is no more than 10,000 words. However, some flexibility is permitted. Longer articles may be split and published in parts. A summary of approximately 100-150 words must be provided with the manuscript.
- Indicate the weight of headings. Use no more than four levels.

### Short Articles/Comments

- Preferred length between 3,500 to 5,000 words. Focus should be on timeliness and on most recent developments provided by a summary of events, developments and their implications, but not a detailed analysis.
- The same guidelines under the heading Manuscript apply to short articles/comments with the exception of the length and that the Manuscript will normally only be reviewed by the Editors rather than subject to peer review. The Editors reserve the right to seek peer review and in such instances will advise the contributors accordingly.

### Footnotes

Please keep the length of footnotes to a minimum (approximately 100 words or less). Any substantial discussion should take place in the body of the article.

**Case citations** — use “See n X” when repeating the reference directly above, but repeat the full citation when other references intervene. Authorised report citations must be used where possible.

#### Examples:

- 1 *CIR v Wattie* [1999] 1 NZLR 529 (PC).
- 2 See n 1, p 539.
- 3 *Van Camp Chocolates Ltd v Aulsebrooks Ltd* [1984] 1 NZLR 354.
- 4 *CIR v Wattie* [1999] 1 NZLR 529, 539 per Lord Nolan (PC).

**Book, legislation, and journal citations** — use “See n X” when repeating the reference directly above, but repeat the full citation when other references intervene. Please provide the full name of each journal cited (these may be abbreviated in production).

#### Examples:

- 1 C Macalister and T Turner, *The Income Tax Act 2004: The New Rules*, (Wellington, Brookers, 2005), p 7.
- 2 See n 1, pp 33-34.
- 3 Sir Ivor LM Richardson, “Countering Tax Avoidance”, (2004) Vol 10:4 *New Zealand Journal of Taxation Law and Policy* 301, p 303.
- 4 See n 3, p 305.
- 5 C Macalister and T Turner, *The Income Tax Act 2004: The New Rules*, (Wellington, Brookers, 2005), p 32.
- 6 Section BD 1 Income Tax Act 1994.
- 7 OECD, *The OECD's Project on Harmful Tax Practices: The 2004 Progress Report*, (Paris, 2004), p 11, available at <<http://www.oecd.org/dataoecd/60/33/30901115.pdf>> (as at 1 March 2005).

**Italics** are used for case names, book titles, the full name of a journal, and for emphasis. Do not italicise foreign words, phrases, or the year and jurisdiction in the title of legislation.

**Abbreviations and acronyms** should be spelt out in the first instance with the abbreviation following within quotes and in parentheses. Thereafter use the shortened version in the main text and in the footnotes, unless the abbreviation or acronym begins a sentence, in which case it should be spelt out. Do not use full stops in abbreviations.

**Language** should be direct, concise, and gender neutral.

**The author** is totally responsible for the accuracy of the spelling of names and citations. Please be particularly cautious of material which could be considered defamatory or litigious.

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