

Critical Issues in Environmental Taxation
– 9th Global Conference on Environmental Taxation
6 & 7 November 2008, Singapore

Style and Citation Guidelines

I. Form of submission:

Word document (PDFs cannot be accepted) sent by email to both Assoc Prof Lye Lin Heng, at lawlyelh@nus.edu.sg and Ms Edna Sellorquez Pana, at g0600685@nus.edu.sg

Title:

Bold and centred

Author name:

Bold and centred under title

Author information:

Please include the following information in a footnote after your name: your full name (first and last name), position title, (eg. Associate Professor), department and affiliation, (eg. Faculty of Accounting, University of Ottawa), and country.

II. Style:

Paper size:

8 ½ by 11

Margins:

Left and right – 1 inch (25 mm)

Top and bottom – 2 inches (50 mm)

Font:

Times New Roman

Font size:

12 points

Spacing:

Double-space throughout (including footnotes)

III. Headings and subheadings:

Please use the following heading style:

- I. Level one**
- 1. Level two**
- (a) Level three**
- i. Level four**

Level five

Level six

You should type an initial capital letter for the first word of a heading and proper nouns only—leave everything else lower-case. Do not type a full stop at the end of headings.

IV. Figures, Tables and other Graphics:

Tables:

Submit as Word file

Graphs:

Submit as Excel file

Powerpoint:

Will usually need to be redrawn (please try to submit in word or excel or EPS format if possible)

Line drawings and diagrams:

Illustrator EPS or Freehand EPS

Photographic images:

TIFF (.tif) or JPED (.jpg) files, with a minimum of 300 dpi

Please include all tables on a separate sheet and clearly mark the source for permission

Note that the publisher will try to accommodate the inclusion of visuals in the book, but it may not always be possible. The editors will be in touch with you regarding any problems with graphics in your work, if relevant.

V. Spelling:

Please spell check your document.

Non-English words:

Foreign words and phrases should be italicised (and if necessary a translation given in a footnote). An important exception to this rule is where the word or phrase has passed into everyday legal usage. For example: *ultra vires*, *stare decisis*, *obiter dicta*, *ratio decidendi*, *ratio*, *obiter*.

VI. References:

Footnotes rather than endnotes:

All notes should be in footnotes (at the bottom of the page), rather than endnote, in full font size (Times New Roman 12 point) and double spaced. The notes should be numbered consecutively.

No bibliography

Do not have a separate bibliography at the end of the article. All bibliographical references should be within the footnotes.

See citation guidelines below for how to cite references in the footnotes.

Quotations

If you are quoting passages from other texts, keep to the original spelling and punctuation: do not change it to make it consistent with your own text.

Quotations within the text should be enclosed within single quotation marks; quotations within quotations are given double quotation marks. However, if a quotation exceeds five lines in length, it should instead be set out separated from the other text, indented, and should not be enclosed within any quotation marks. Quotations within such indented material should be given single quotation marks.

Quoted material should reflect exactly the source being quoted; it should not be put into house style. It is the author's responsibility to ensure that the quotation in the typescript corresponds exactly with the original source material.

VII. Citation style

1. General style points for footnotes:

- **Footnote style**

Footnotes begin with a capital letter, except when the first word is a conventionally lower-case abbreviation (eg, of). Footnotes end with a full stop, unless they happen to end with a question mark or exclamation mark.

34 eg service outside the jurisdiction.
46 of Copyright, Designs & Patents Act 1988, s4.
89 Taxes Act 1995 s 2(1). [not S 2(1) Taxes Act 1995].

- **Cross-Referencing**

Cross-references to relevant cases, legislation, books, and articles can be made in the main body of the text; however the detailed citations to these should appear as footnotes. The author is responsible for indicating where footnotes should appear in the main text and for setting out the wording of the footnotes. Cross-referring from one footnote to another to avoid repeating citations should be kept to a minimum; the savings in space are minimal and for user convenience it is better to repeat the references. It should be saved for occasions where the repeated reference would be in very close proximity to an earlier reference (ie on the same page). For example:

16 R Phipps, *The Law of Banking* (3rd edn, 1970) 135 [initial reference]
19 Phipps (n 16 above) 42–45 [proximate subsequent references]

- **Wording of footnotes (including introductory signals)**

A signal 'see' with or without an adverb, as 'see especially', is usually superfluous and should be avoided unless genuinely necessary. Best references should be given for cases. If a book is referred to, this should be to the most recent edition. In footnotes, the following words and phrases should be abbreviated:

appendix	app
article/articles (of a Constitution or treaty)	art/arts
chapter/chapters	ch/chs
chapter/chapters (of statutes)	c/cc
clause/clauses	cl/cls

compiler/compiler	comp/comps
edition/editions	edn/edns
editor/editors	ed/eds
et cetera	etc
following	ff
footnote/footnotes (internal to the work)	n/nn
footnote/footnotes (external to the work)	fn/fns
for example	eg
that is	ie
manuscript/manuscripts	MS/MSS
number	no
number (of an Act)	No
page/pages	p/pp
paragraph/paragraphs	para/paras or [22] [22]–[32]
part	pt
regulation/regulations	reg/regs
Rex/Regina	R
rule/rules	r/rr
schedule	sch
section/sections	s/ss
sub-section/sub-sections	sub-s/sub-ss
supplement/supplements	supp/supps
translated, translation, translator	trans
volume/volumes	vol/vols

- **Latin phrases**

Use ‘above’ or ‘below’ rather than *supra*, *infra*, *ante*, *post*, etc.

Use of abbreviations such as *op cit*, *loc cit*, and similar should be avoided.

Instead, use the system of abbreviated notes set out above.

If (and only if) the cross-reference is to the immediately preceding citation, whether in the preceding note or within the same note, the term ‘*ibid*’ can be used. The reference will be, for example:

ibid 23 [meaning ‘at the same place, page 23’]

The use of ‘*cf*’ for ‘compare’ is also acceptable: *cf* Phipps (n 16 above) 34–40

2. Rules for citing books, articles and chapters in collections:

Books

JH Baker, *An Introduction to English Legal History* (3rd edn, 1990) 419–421

WR Cornish, *Intellectual Property* (3rd edn, 1996) 3–09.

Contributions to books (essays in collections)

A Ashworth, ‘Belief, Intent and Criminal Liability’ in J Eekelaar and J Bell (eds), *Oxford Essays in Jurisprudence* (3rd Series, 1987) 1, 6.

Articles

P Birks, 'The English Recognition of Unjust Enrichment' [1991] LMCLQ 473, 490–492

SC Manon, 'Rights of water abstraction in the Common Law' (1965) 83 LQR 47, 49–51.

Style notes specific to citing books, articles and chapters:

- **Book names**

The names of books should be set out in italics. Law journals (and reports) should always be given in roman type. OUP style for abbreviated titles of works is generally to set abbreviations in italics if the expanded version would also be italicised. Note, however, that as the titles of all law reports and law reviews should be in roman, so should their abbreviations, for example, RPC, LQR.

- **Book and journal titles**

Titles of books and journals should normally appear in full. Where books or journals are referred to very frequently in a particular work, a short-form may be provided in parenthesis after the full name (example, hereafter Jones).

- **Author name**

Wherever practical, at least one initial (not full name) of the author(s) of a book, article, etc. should be included in the reference; give all initials where they are known.

- **Place of publication**

It is not compulsory to include the place of publication when citing books, although it is obviously helpful for readers to have the additional information if the author wishes to provide it, for instance: WR Cornish, *Intellectual Property* (3rd edn, London: Sweet & Maxwell, 1996) 3–09. If it is decided to include place of publication in footnote citations, then the policy must be applied consistently throughout the article.

3. **Rules for citing cases and legislation:**

Cases

Blay v Pollard [1930] 1 AC 628, HL

Re Bourne [1978] 2 Ch 43

Cooper v McKenna, ex p Bishop [1986] WLR 327, CA

Which reports to cite

As a general rule, a single 'best' reference should be given for each case cited.

Unreported cases

When a case has not (yet) been reported the neutral citation stands alone. If a case has no neutral citation, just the name of the court and the date of the judgment should be given. The word 'unreported' should not be used. For example:

R v Marianishi, ex p London Borough of Camden (CA, 13 April 1965)

N.B. unreported EC cases are handled differently (see below).

The appearance of case citations

A general principle of OUP style is that no full points are used in citations. Thus, the correct style is QB rather than Q.B., WLR rather than W.L.R., LQR rather than L.Q.R., HL rather than H.L., there is no full point after the ‘v’, etc.

In addition, the following is the preferred style:

- *v* for versus should be in lower case italic.
- to indicate a specific page or series of pages of a report, use a comma followed by the page(s) given in full, as in *Ridge v Baldwin* [1964] AC 40, 78–79.
- “Re” should be used in preference to “In re”, “In the matter of,” etc. Similarly, cases such as *In the matter of the Companies Act 1985* are more happily expressed as *Re the Companies Act 1985*, while *In re the Estate of Farquar* would be better stated as *Re Farquar’s Estate*.
- *Ex parte* should be abbreviated to *Ex p* with the letter *e* capitalised where it appears at the beginning of a case name but in lower case elsewhere; note that the *p* is without a full point.
- brackets surrounding the date of a report should be square or round according to the convention that where volumes of a series of law reports are identified by reference to a year they should be square; otherwise the brackets should be round. For example, compare:

Badische v Soda-Fabrics (1897) 14 RPC 919, HL
Blair v Osborne [1971] 2 QB 78

Court of decision

Unless the case was heard in the High Court or was reported in a series which covers the decisions of only one court, the court of decision should be indicated by initials (for example, ECJ, PC, HL, CA) at the end of the reference. In the case of unreported cases, however, reference should be made in brackets to the court of decision first (even if it is in an inferior court), followed by the date.

Some examples of cases cited in the preferred style:

Bowman v Fussy [1978] RPC 545, HL
Berk v Hair (DC, 12 September 1956)

Note that no reference need normally be made to the deciding judge (per Ferris J, etc.), except when wishing to specify the relevant judge when quoting from a Court of Appeal or House of Lords decision.

Abbreviations of case names in the main text

To avoid undue repetition in the discussion of a case, citations in the text may usefully be shortened following an initial use of the full name. Thus, ‘in *Glebe Motors plc v Dixon-Greene*’ could subsequently be shortened to ‘in the *Glebe Motors* case’ (but not ‘in Glebe Motors’).

EC cases

Which reports to cite

A reference to the official reports of the EC, the European Court Reports (ECR), should always be cited where available, ahead of other reports. If an ECR reference is not available, the second best reference will usually be to the Common Market Law Reports (CMLR).

For example:

Case 19/84 *Pharmon BV v Hoechst AG* [1985] ECR 2281

If the case is not yet reported it should be cited with a reference to the relevant notice in the Official Journal. For example:

Case C-134/89 *EC Commission v Ireland* [1989] OJ L145/1

Case numbers

The case number of European Court decisions should always be cited before the name of the case (see above for examples). A comma should not be inserted between the case number and the names of the parties.

Following the creation of the European Court of First Instance (CFI) in 1989, cases have from then on been numbered and prefixed according to whether they are registered there or at the European Court of Justice (ECJ). Cases registered at the CFI are prefixed by T- [T plus a dash] and cases registered at the ECJ are prefixed C- [C plus a dash]. (NB A C should not be added to pre-1989 cases.)

Similarly, the parts of the European Court Reports were divided so that C cases are reported in ECR I- and T cases are reported in ECR II-. The volume number unusually attaches to the page number, with another dash.

For example, typical European case citations might read:

Case C-34/89 *P Smith v EC Commission* [1993] ECR I-454

Case T-65/33 *Christy v Mulliner* [1994] ECR II-323

Because these cases are cited from ECR, an abbreviated reference to the court of decision at the end of the citation would be superfluous; the case and page numbers clearly signpost the relevant court. When citing from other series of reports, however, the addition of ‘ECJ’ or ‘CFI’ at the end of the citation is appropriate.

Commission decisions

Commission Decisions (but not Council Decisions, as to which see the notes on EC legislation) are to be treated as cases. For example:

Aluminium Cartel [1985] OJ L92/1, [1987] 4 CMLR 778
Moosehead/Whitbread [1990] OJ L100/32, [1991] 4 CMLR 391

Decisions of the Commission's Merger Task-Force should also cite the official number given to it by Directorate General IV, for example:

Alcatel/Telettra (Case IV/M042) [1991] OJ L122/48, [1991] 4 CMLR 208

US cases:

For US cases the US style of citation is used. Thus, contrary to the general rule that only one 'best' reference need be given, with US cases the reference to the relevant official US reports (for Supreme Court cases) or state reports should be followed by a reference to the National Reporter System. In the case of lower federal court cases, a reference to just the Federal reporter (F) or Federal supplement (F Supp) suffices. A comma rather than a semicolon separates the citations. The court (unless it is the Supreme Court) and year are given at the end of the citation. Typical American citations might read:

Bill v Benn 9 Ill 2d 435, 134 NE 2d 756 (Ill Ct of Apps, 1957)
Michael v Johnson 426 US 346, 23 S Ct 118 (1976)
Bones v Bonar 550 F 2d 35 (US Ct of Apps (2nd Cir), 1978)

Australian cases

For Australian cases, just one reference is necessary; in the higher courts cite CLR (Common-wealth Law Reports) if available, but if not then ALJR (Australian Law Journal Reports) are preferred, then ALR (Australian Law Reports). In state cases, the relevant State Reports should be cited.

New Zealand cases

For New Zealand cases, cite the NZLR (New Zealand Law Reports).

Canadian cases

For Canadian cases, two references should be given (if possible): to SCR (Supreme Court Reports) first and then to DLR (Dominion Law Reports) also. For state provincial cases, just DLR should be cited.

All other jurisdictions :

If the report series cited does not make the country or state and the court of decision apparent then these should be indicated at the end of the reference in brackets.

Legislation

Primary legislation

The short title only should be used when referring to modern statutes. A comma should not appear between the word Act and the date; for example, the Children Act 1995.

Abbreviations

Except where the word usually abbreviated is the first word of a sentence, the following abbreviations should be used: s, ss, Pt, Sch. For example, paragraph (k) of sub-section (4) of section 14 of the Lunacy Act 1934 would be expressed as follows:

Lunacy Act 1934, s 14(4)(k)

Note in particular that there is no space between the bracketed items nor is there a full point after the s. In general, it is more convenient to refer to 'section 14(4)' rather than 'sub-section (4)' or 'paragraph (k)'; if the latter are used, they can be abbreviated to 'sub-s (4)' or 'para (k)' in footnotes.

Secondary legislation

Statutory instruments should be referred to by their name, date, and serial number, for example:

Local Authority Precepts Order 1897, SR & O 1897/208

No reference should be made to any subsidiary numbering system in the case of instruments of

Abbreviations

Except where the word usually abbreviated is the first word of a sentence, the following abbreviations should be used (as appropriate): r, rr, reg, art, para, Pt, Sch.

EC treaties

In particular, the following is preferred style:

- The first reference to a particular treaty should include both the formal and informal names. For example:

EC Treaty (Treaty of Rome, as amended), Article 3b
Treaty on European Union (Maastricht Treaty), Article G5.

- Reference made to articles of the treaties should be made without reference to the titles, chapters or sections thereof; the a of Art is in upper case. In the main text, Article should be spelled out in full but should be abbreviated to Art in footnotes.
- References to protocols to the treaties should be by their names preceded by the names of the treaties to which they are appended. For example:

Act of Accession 1985 (Spain and Portugal), Protocol 34
EC Treaty, Protocol on the Statute of the Court of Justice.

EC legislation

References to EC legislation (Regulations, Directives, and Decisions) and to other instruments (Recommendations, Opinions, etc.) should be to the texts in the Official Journal of the European Communities. The Official Journal should be cited (depending on the year of publication) as follows:

year of publication	example
post 1972	[year]/OJ series/OJ number/page, such as [1989] OJ L145/1
1952–1972	[1964] OJ Spec Ed 234
1968–1972	[1968] JO L332/23
1952–1967	JO 1312/34

Wherever possible, references relating to the years 1952–1972 (when there was no English edition of the Journal Officiel) should be to the Special Edition of the Official Journal (produced after the United Kingdom joined the European Communities), cited as styled in the table above.

References should take the following form:

Council Directive (EC) 97/1 on banking practice [1997] OJ L234/3
 Council Regulation (EEC) 1017/68 applying rules of competition to transport [1968] OJ Spec Ed 302.

Abbreviations

While the full title and subject matter of EC Directives, Regulations, Notices, etc., should always be stated on their first occurrence in a chapter, it is permissible thereafter to abbreviate the long official title provided that the meaning is clear. For example:

Council Regulation (EEC) 1017/68 applying rules of competition to transport [1968] OJ Spec Ed 302 [full title used on first appearance]

Council Reg 1017/68, Art 3 [abbreviated version in footnotes]

Commission Notice on agreements of minor importance which do not fall under Article 85(1) of the Treaty establishing the EEC [1986] OJ C231/2, as amended [1994] OJ C368/20 [full title]

Commission Notice on agreements of minor importance [1986] OJ C231/2, as amended [1994] OJ C368/20 [abbreviated].

Other frequently abbreviated terms. In the main text Article, Regulation, Directive, etc., should be spelled out in full but abbreviated Art, Reg, Dir, etc., in footnotes.

The Uniform Commercial Code (UCC)

References to the Uniform Commercial Code should be made in the following form:

UCC § 2–123 Third Party Beneficiaries of Warranties Express or Implied.

International Treaties, etc.

Save for the EC treaties (see above in section iii: Legislation), where the short name usually suffices, the full name of the treaty, convention, etc., should be set out with the following information in brackets:

- the familiar name of the treaty, convention, etc.,
- the place and date of signature,

- the Treaty Series number (if not ratified, the Miscellaneous Series number) or, if earlier, other relevant number,
- the number of the latest Command Paper in which the treaty, convention, etc. was issued,
- information as to any relevant protocols.

For example, a reference to the European Human Rights Convention should be expressed as follows:

Convention for the Protection of Human Rights and Fundamental Freedoms (the European Human Rights Convention) (Rome, 4 November 1950; TS 71 (1953); Cmd 8969).

For subsequent references in the same chapter, the short title would suffice.