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Instructions to Authors

The Journal of the Institute of Tax Administration (JITA) serves as a biannual peer-reviewed outlet for the stimulation of first-rate research on both theoretical and empirical aspects of customs and taxation. The scope of JITA is broadly interpreted to include such areas as policy, law and administration in relation to customs, regional integration, international trade and taxation at different tiers of government.

The Editorial Board of JITA now wishes to invite submissions of original research results from both the academia and practice in the form of journal papers. A manuscript submitted for consideration by JITA Editorial Board must neither have been published nor be under consideration for publication elsewhere, either in part or in its entirety.

The Editorial Board is seeking contributions to cover the following themes or related themes:

- Tax administration and compliance
- International taxation and transfer pricing
- Taxation policy and reforms
- Taxation of specialized sectors (natural resources, telecommunication, financial institutions)
- Customs modernization and trade facilitation

Authors must also abide by the following general instructions:

1. The manuscript must be in English using Times New Roman with font size 12, double spaced and with margins of two inches.
2. A manuscript should typically not exceed 20 pages and should, in no event, exceed 40 pages.
3. The title page should include the paper title, authors' names (starting with first name) and permanent affiliations, and the name, e-mail address and telephone number of the person to whom reviewers' comments, page proofs and reprints should be sent.
4. The following page should include the paper title, an abstract (not exceeding 150 words) and a list of two to six key words.
5. The text of the paper should begin on a new page, section headings should be designated by Arabic numerals (1, 2, 3 etc.), and subsection headings should be numbered as 1.1, 1.2, 1.3 etc. Figures, tables and displayed equations should be numbered consecutively throughout the text (1, 2, 3 etc.). Equation numbers should appear flush left in parentheses and running variables for equations (e.g. $I = 1, \dots, n$) flush right in parentheses.
6. Acknowledgements and related information should appear in a footnote numbered consecutively and designated by superscripts in the text.
7. References in the text should follow the author-date format. The references should be typed beginning on a new page.
8. Submissions should be made electronically in MS word format and corrected page proofs must be returned within seven days of receipt.
9. Submission of manuscripts should be addressed to:

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