

# Author's Guidelines – Studi Tributari Europei

For technical reasons it's important that contributions are written using the Microsoft Word program and not with other programs such as Open Office.

The title of the contribution should have a centered position. The author should indicate their name and surname immediately under the title. Footnote number 1, with the author's academic and/or professional titles and his/her e-mail address, should follow the contributor's surname.

The whole contribution should contain no more than 25,000 characters with spaces excluded (as calculated by the program's Word Count tool).

Please use numbers, not letters, to identify paragraphs and subparagraphs (for example, 1, 1.2, 1.3, etc).

Each contribution should be in 11 point Verdana typeface with 1.5 spacing; footnotes are to be in single spaced 9 point Verdana.

It would be of great assistance to us if authors could include footnote hyperlinks to material of interest on the Internet (please note that hyperlinks cannot be inserted in the text of the article). However, hyperlinks should only be for relevant material published on official/institutional websites. Hyperlinks can be created by rendering *active* key-words in the text of the footnote. Individual website addresses must never be given, just the hyperlink. Hyperlinks can be created in a Word document by using the hyperlink option on the drop-down *insert* menu on the toolbar at the top of the page.

The following example footnotes show the correct way to arrange information and to insert hyperlinks.

Please, follow these models so as to guarantee uniformity:

1. ECJ 11 March 2004, [C-9/02](#) de Lasteyrie du Saillant [2004] ECR I-2409, para 68 (or paras 68 et seq.).
2. [Opinion of Advocate General Kokott](#), delivered on 30 March 2006, C-470/04, N, paragraphs 96 - 97.
3. Art. 49 Treaty on the Functioning of the European Union ([TFUE](#))
4. Art. 1 [Treaty on European Union](#)
5. Art. 4 (3) [OECD Model Tax Convention](#)
6. Council Regulation (EU) [No 204/2011](#) of 2 March 2011 concerning restrictive measures in view of the situation in Libya
7. [Directive 2011/24/EU](#) of the European Parliament and of the Council of 9 March 2011 on the application of the patients' rights in cross-border healthcare
8. Terra – Wattel, *European Tax Law*, Kluwer, 2008, p. 788.
9. Hinnekens, L., *Compatibility of Bilateral Tax Treaties with European Community Law. The Rules*, *EC-Tax Review*, 4/1994, p. 146
10. B. Fölhs - S. Heidenbauer, *Transfer of Residence in Austrian Commercial and Tax Law*, *European Tax Studies*, 1/2009, para 3, "ste.seast.org/en"

**N.B. National legislation and case-law can be quoted following national criteria.**

Articles should, therefore, not include a final bibliography. All relevant quotations should be included in the footnotes.

**It is very important not to highlight text at anytime during the writing process. Highlighting traces could be visible when the article is published, even if after cancelling them they are not apparent on the submitted document.**

Articles should be sent to the review's email address: [info.ste@unibo.it](mailto:info.ste@unibo.it)

Please do not hesitate to contact us if you have any queries or require further information.

The Editorial Staff