JOURNAL OF THE INSTITUTE OF TAX ADMINISTRATION (ISSN 1821-8482)

Editorial Policy

1. Format of the manuscripts

All manuscripts must be well-organized, well-written, and readable. Manuscripts should be a written with the following format:

Abstract

This provides a summary of the paper. It should be well-written such that it provides a snap shot of the paper by highlighting important aspects of the paper from title to conclusion.

Introduction: Importance of the Problem:

This section ought to provide a sufficient background on the problem or subject addressed by a manuscript and should contribute to knowledge or theory pertinent to field or area of expertise addressed. The purpose of the paper should be clearly and unambiguously stated. This typically requires a clearly described research problem.

Literature Review:

Research and scholarship should be linked to relevant empirical and theoretical literature. The applicability of the research and the quality of the discussion are more important than the length of the literature review.

Methodology:

The approach and procedures must be appropriate for addressing the stated research problem(s) and purpose(s). It is open to different research methodologies, as long as they are relevant to the topic and are employed rigorously.

Findings:

Findings must be presented and documented to show clear relationships to the purpose(s) and research question(s). Evidence needed to support conclusions must be clearly identified and amply arrayed, including (but not limited to) the presentation of statistics, charts, and graphs; use of quotations; observational data; references; and citations.

Conclusions:

Conclusions and logical inferences should be pertinent, clearly drawn, and convincingly supported by evidence.

2. Type setting of manuscript

Font and margin

Manuscripts should be printed using good-quality papers and if possible printed using laser jet printer on one side of an A4 paper, Times New Roman Font 12, double spaced and with margins of two inches.

Numbers

Numbers should be written in words up through one hundred. The exceptions to the rule being volume and numbers of magazines and other statistical indicators as well as years.

Dates

The decades should be written as follows: the 1940s not 1940's; Dates should be in this form: 5 May 1990. When referring to a period, use the form from 1930 to 1960 (not in this form: 1930-1960).

Spelling

Authors are advised to use British spelling for their publication. However, if an author writes consistently in American spelling this is acceptable. Authors are requested to consult dictionaries for the differences.

Footnotes

- (a) Include footnotes in the text only if their use is unavoidable
- (b) Number them consequently with a superscript number at the relevant authors name or point in the text
- (c) Separate them from text by using a line across the half the page below the main text
- (d) The use of footnotes for references is discouraged. Authors are advised to include them in the reference list and cite in the text accordingly.

Tables

When constructing a table, keep in mind the physical limitations of the journals' size. The following format shall be used during construction of Tables

- (a) Provide these in separate sheet or appendix in case they cover half a page or more.
- (b) Use upper case "T" for the word "Table" when citing tables in the text
- (c) Number them consecutively by using Arabic numbers in the same order they are referred to in the text.
- (d) Type adequate and self-explanatory captions above tables
- (e) Capitalize only first letter of the first word of captions and column headings in table except where otherwise necessary
- (f) Write the source of the information provided in the Table, use the format; e.g. Bank of Tanzania (2007)

Illustrations

All illustrative materials are referred to as "Figures"; the journals do not use "Plates," "Maps," or other such terms. Every figure must be cited in the text and must be numbered sequentially in the order it appears, using the following form. Do not abbreviate the word "Figure." Example: (Figure 2), (Figures 2–5), (Figures 1 and 2), (Figure 7a–f), (Figures 1, 2, and 5), "As shown in Figure 5...." When constructing figures consider the following:

- (a) Provide these in separate sheet or appendix in case they cover half a page or more.
- (b) Number figures sequentially by using Arabic numbers in the same order they are referred to in the text.
- (c) Type adequate and self-explanatory captions above figures
- (d) Use upper case "F" for the word "Figure" when citing figures in the text
- (e) Photographs are only accepted if they have good contrast and intensity

3. Citations and List of References

Authors are advised to check all references most carefully. The Editorial Board cannot be held responsible for careless referencing, nor can it trace missing details in reference. The references and citation must be written by using the following formats.

3.1 Citations One author (Saline 2003) or Saline (2003)

Two authors

(Rosen and Gayer 2010) or Rosen and Gayer (2010)

Three or more authors

(Maliyamkono et al. 2012) or Maliyamkono et al. (2012)

Two or more references by same author or authors in same year

(Jones and Brown 1972a, 1972b; Wilson 1973c) or Jones and Brown (1972a, 1972b) and Wilson (1973c).

Several authors cited in one place or several references by same author

Arrange the authors by alphabet and their publications must be arranged in order of the years starting with old to latest e.g. (Chimilila et al. 2011; Mugoya 2009, 2012).

No author specified

Cite the group or agency issuing the report or the publisher. E.g. (United Nations 1963), (Committee on Ethics 1977), or United Nations (1963), Committee on Ethics (1977) or Wikipedia (2012).

3.2 References

Books

Adam, J. and Kamuzora, F. (2008). *Research Methods for Business and Social Studies*. Mzumbe Book Project. Morogoro, Tanzania.

Chapter of Books

Mugoya P. (2012). The informal retail trade sub-sector in Tanzania: Size, Tax potential and poverty reduction. *In: Transforming the Informal Sector: How to Overcome the Challenges (Edited by Maliyamkono et.al.)*.Dar es Salaam, Tanzania: TEMA Publishers Company Ltd. pp. 163 - 191.

Journals Articles

Temu, A.E. and Due, J.M. (2000). The business environment in Tanzania after socialism: Challenges of performing banks, parastatals, taxation and the civil service. *Journal of Modern African Studies* 38(4): 683-712.

Article in a conference proceedings

Mwamenya A.S. (2002). Private sector participation in the financing of public higher education. In: *Financing of higher education in eastern and Southern Africa: Diversifying revenue and expanding accessibility*. Proceedings of the International Conference on Financing Higher Education, Dar es Salaam, Tanzaina, 24 – 26 March, 2012. 156 – 163pp.

Web pages and electronic sources

The United Republic of Tanzania (2006). The 2006/07 Budget Speech. [www.ippmedia.com] retrieved on Wednesday, 13th September 2006.

Newspapers

Kisembo, P. 2006. Survey shows food prices going further down in Dar es Salaam. Daily News, Issue No. 36000. p.13.