**Journal of Taxation and Economic Development (JTED)**

**A publication of the Chartered Institute of Taxation of Nigeria**

**(Academic and Professional Researchers)**

**Call for Papers**

**The Institute**

The Institute is charged with the duty, amongst others, to encourage, promote and coordinate research for the advancement of taxation in Nigeria and to regulate the taxation profession in all its ramifications. The Chartered Institute of Taxation of Nigeria Act LFN 2004 is recognized as part of the tax laws in the country by the Federal Government Tax Policy.

**The Publication**: Journal of Taxation and Economic Development (JTED)

The Journal of Taxation and Economic Development (JTED) is the official Journal of the Chartered Institute of Taxation of Nigeria (CITN). JTED is devoted to the study of taxation and its role in economic development. The journal's specific areas of interest include the theoretical and empirical analysis of taxation and its implication for fiscal performance; tax laws and policies; accounting and tax administration; and social factors determining the effectiveness of tax regimes especially in developing economies. Articles in these areas should keep in view the nexus between tax-related factors and economic development as a major deciding criterion of their contribution to the mission of JTED.

Articles submitted to JTED are peer-reviewed and are expected to promote scholarly interactions among taxation professionals, academics, policy makers, development partners, and other development stakeholders in Nigeria and abroad.

**Guidelines for the submission of articles**

1. Submission of an article for publication in JTED presupposes that it is original research; has never been previously published and is not being concurrently submitted for publication elsewhere.
2. All articles must be well researched on contemporary issues in keeping with the JTED's mission outlined above. These can be under any of the following categories:
   1. Original research - These must report studies and explain the purpose, methodology, sample, results and implications of the findings. A variety of research designs are welcomed but manuscripts should not exceed 7,500 words typed in Times New Romans 12 font and double-spaced.
   2. Best practice – analytical reports of specific, successful documented efforts that improved, or provide evidence-based guidelines that can be used to improve, taxation administration, policy, etc. Whether entirely innovative or a variation of a tried and true approach, the best practice described must offer evidence as to how the subject matter was or could be enhanced and should have wide application. Such best practice papers should not exceed 4,000 words typed in Times New Romans 12 font and double-spaced.
   3. Insights - well-reasoned and effectively articulated perspectives on issues within the JTED mission. Such contributions could take the form of counterpoint columns on a controversial topic. Insight papers are intended to stimulate thought and prompt open dialogue about taxation administration and social effect as well contribute to new lines of study. Such insight papers should not exceed 2,500 words typed in Times New Romans 12 font and double-spaced.
   4. Reviews – these are a synopsis of worthwhile reading, viewing, and direct experience in taxation related research and practice. Such review papers should not exceed 1,000 words typed in Times New Romans 12 font and double-spaced.
3. Articles submitted should have a covering letter that contains the following information:
   1. Category submitted as outlined in 2 above
   2. Title of Article
   3. Name of Author(s)
   4. Brief bio-data of the Author(s) at the bottom of the first page e.g. XXX is a Professor at …University; or xxx, Tax Manager, Training Manager, Managing Partner, Partner XYZ Associates/& Co. (not exceeding 100 words)
   5. Email address(es)
   6. Text references should be cited in the body of the paper as follows: Author's last name and publication year (E.g., Oyeleke, 2010)
4. Full references using the Current edition of the American Psychological Association (APA) styled should be listed at the end of the paper as follows: Last, F. M. (Year Published) Book. City, State: Publisher.
5. Footnotes should be avoided apart from the Author's bio-data on page one.
6. Manuscripts: The manuscript must be submitted in soft copy as a Microsoft Word document. Other file formats, including PDF documents, are not accepted for the main (text) document. The manuscript should contain no clues as to author identity, such as acknowledgements, institutional information, and mention of a specific city – these should all be in the covering letter. Thus, information that might identify the author(s) should be omitted or highlighted in black. The first page of the manuscript should include only the title of the manuscript and date of submission. All manuscripts must include an abstract of 150−200 words and three to six keywords. Line numbers should be embedded in the left margin to facilitate the review process.
7. Where tables and figures are necessary, they should not duplicate the text. Tables must be formatted using Microsoft Word's table building functions (using spaces or tabs in your tables may create problems when typesetting and may result in an error). Check tables and figures (rows, columns and totals) properly. Tables should be single-spaced and include a brief title. Explanatory paragraphs should be as near as possible to the relevant tables and figures, which should be appropriately numbered. The size and complexity of a table should be determined with consideration for its legibility and ability to fit the printed page.
8. Plagiarism is a serious offence. Authors should ensure appropriate citation of documents used in their articles and avoid copying from already published materials.
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10. Desk Rejection Policy: Before the full review, submissions are examined at the editorial level. If the editor and an editorial board member believe the submission has extensive flaws or is inconsistent with the mission and focus of the journal, the manuscript may receive a desk reject decision.

**Submission and correspondence:**

Manuscripts should be submitted electronically to editor.jtax@citn.org

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