

Style Guide

Guide to Writing for the ICTD

November 2023

1. What do we publish?

We have four publication series. All are publicised by our communications team through the ICTD's social media channels and newsletter.

1.1 Working Papers

This is our standard channel for first publication of the results of research projects. The length is variable. Many Working Papers eventually appear, to some extent revised, as articles in academic journals. Even if the journal article is the ultimate objective, there are four reasons why it might be better to first publish as a Working Paper:

- Most of the people who read material from the ICTD website will rarely or never access academic journals. This is especially true for policymakers, tax specialists, and journalists. The ICTD reaches a much wider readership than journals.
- The research findings will be disseminated much more quickly. ICTD Working Papers can be published very soon after copyediting is complete. Journal articles are published months or years after they are first submitted.
- Most journals have challenging word limits. Yet many require authors to use a significant proportion of those words to enter into debates in academic literature that are not of direct relevance to readers outside that discipline. A Working Paper is a good place to deposit, as a permanent record, detailed arguments, data, or methodological details from a research project. You can then refer to them in the journal article.
- The process of publishing as a Working Paper and receiving feedback can help in revising the paper for journal publication.

Thank you to Professor Mick Moore for preparing this style guide intended to assist authors and researchers in their writings.

1.2 African Tax Administration Papers

These are very similar to Working Papers. The same publishing principles and procedures apply. The only difference is that the title is designed to signal that the content is relatively specialised, and likely to be of interest principally to people who work on tax administration in Africa.

1.3 Research in Briefs

These are summaries of Working Papers or African Tax Administration Papers. In just two pages, they convey the key findings, implications, and recommendations stemming from a particular research project. Any researcher contracted to produce a Working Paper or African Tax Administration Paper is obliged to also produce a Research in Brief.

1.4 Policy Briefs

These are concise summaries of a particular issue, the policy options to address it, and recommendations for action. These may arise from a specific project or area of research or may synthesise evidence from various parts of the ICTD research programme. They are normally between four and eight pages in length and aim to inform or influence policy.

2. Who do we write for?

ICTD publications are read by a diverse range of people, including policymakers, tax administrators, journalists, researchers, students, and civil society activists. We need to communicate as widely as possible. That means writing to be clearly understood by readers who are (a) less familiar with English (b) unused to the various jargons used by academic social scientists or (c) more used to communicating verbally or on social media than through reading or writing long texts. Among other things, this implies:

- Use shorter and more simple words where possible.
- Use shorter and less complex sentences.
- Avoid (academic) jargon as far as possible (see below).
- Begin a paper with a succinct, precise and clear summary of the research question that was addressed and the answer that emerged, so that potential readers can decide whether (a) they want to read the full report (b) they want to file the paper somewhere for later reference (c) they want to forward it to other people who may be interested or (d) it is not of interest to them.
- We have no specific guidelines for the word length of papers. You may want to write long papers, especially if you have a great deal of data or statisti-

cal analysis that needs to be publicly accessible, or if there is an existing debate that you need to review. But shorter is generally better. Remember that your readers are already interested in tax. There is no need for (long) statements about the importance of either (a) tax in general or (b) the particular question you are researching. You can refer to other publications, especially ICTD publications, for detailed discussions of many tax-related issues. Equally, avoid general normative statements about, for example, the need for taxpayers to pay their taxes or for governments to be transparent about revenue collection. Focus on your question, how you tried to answer it, and what the answer is. Tell the reader as much about the context – the country, the relevant history, the organisations – as they need to know to understand your research question and your answer to it.

3. How can you increase the readership of your paper?

In addition to what has been said above:

- **Give it a title that looks interesting.** That will often contain a question. *Does tax evasion in Ghana's informal sector reduce tax compliance in the formal sector?* is better than *Tax evasion, compliance and the informal sector in Ghana*.
- **Produce a good literature survey** and tell us how far your research findings accord with, put into question, or fundamentally challenge existing knowledge (Section 4). The quality of this literature survey may influence whether a paper is better suited to the Working Paper or the African Tax Administration Paper (ATAP) series. A paper that (simply) reports that presumptive taxes in Zambia are regressive may go into the ATAP series. If however it contains a good survey of previous research into whether presumptive taxes are regressive, for Africa or for a wider range of countries, and tells us how the Zambia findings accord with, put into question, or fundamentally challenge previous understandings, then it may be placed in the Working Paper series – because it potentially has a wider readership.
- **Produce a really good Abstract**, of somewhere around 300 words, that very simply tells your readers two things: What is the central concern/issue or question of the paper? How have you added to our knowledge of that question? Authors will eventually be asked to produce an Abstract, to be inserted at the head of the publication. It is a good idea to produce this early and include it in the first draft. The Abstract should help to steer and focus your writing and help to write your Research in Brief.

Here is an example of a very good and detailed Abstract:

Information technology (IT) has great potential to help increase taxpayer compliance and revenue collection. Despite the increasing use of IT solutions by African tax administrations, evidence on its effectiveness remains limited. In Rwanda, the Revenue Authority introduced a more advanced version of its electronic billing machines (EBM) to enhance its ability to track business transactions remotely and to improve taxpayers' experience of using the machines. Using a wealth of administrative data collected by the Revenue Authority, this paper evaluates the impact of the adoption of EBM2 on the ways in which firms file their tax returns. In particular, we are able to compare first-time users of EBM2, who are mostly new taxpayers, with 'shiffters,' who moved from the old EBM1 to EBM2. We looked first at value added tax (VAT). Overall, the adoption of EBM2 resulted in significant increases in reported business turnover, non-taxable sales, taxable sales, VAT inputs and VAT due. There was also a reduction in the proportion of completed VAT returns that implied zero VAT liabilities. Unsurprisingly, there was no significant overall change in the VAT returns from 'shiffters.' They had probably internalised the benefits of electronic billing machines when using the earlier EBM1 version. The effects of the adoption of EBM2 on income tax returns are less positive. Overall, no increase in income tax liability is reported. These results suggest that taxpayers do not believe that the Revenue Authority will attempt to reconcile their (separate) VAT and income tax returns. Taxpayers probably provide more reliable VAT returns because they believe, on the basis of the installation of electronic billing machines, with upgrades, that the Revenue Authority is focusing more on VAT. The main policy implication is that the Revenue Authority should make more effort to reconcile firms' separate VAT and income tax returns, so that the positive effects of the new electronic billing machines on VAT compliance will spillover into income tax compliance.

Most readers interested in this topic will not need to read the full paper. But they are more likely to remember the findings and come back to them later. Journalists may find a sentence they can use directly. Researchers can quickly decide whether they want to look in more depth at the research methods or the details of the results.

4. What are our criteria for deciding whether to accept papers for publication?

We have four main criteria:

- **Clarity:** Is there a clear explanation, accessible to generalist readers, of the main components of the paper? This typically implies a clear summary of (a) the questions/issues addressed (b) how they were addressed (that may often focus on data and analytical methods) and (c) the principal answers/conclusions.

- **Credibility:** Are the answers/conclusions solidly based on, for example, some combination of: reliable data; appropriate, competent analysis of that data; and relevant experience? To put it another way: would an informed tax specialist who has read your paper be willing to publicly use it as evidence?
- **Context 1 (academic):** Is there sufficient information on what is already known about the topic under investigation, either through personal experience or existing publications? Where there is a substantial pre-existing research literature, this needs to be summarised and evaluated. That summary might take one of the following broad forms:
 1. “There is some existing research, but it is not reliable and/or is unlikely to be relevant to my country or case.”
 2. “There is quite strong evidence from a range of existing research that X is generally true.”
 3. “Most existing research has used inappropriate concepts, poor measures of important variables, or mis-specified economic models; my concepts/data/methods are better.”

Do not just present a list like: “Yaswa (2017), Zeman & Nasgani (2019), Jangave & Tolomon (2021) and Nagwape and Pearson (2022) have studied the taxation of the wealthy in Angola.” We need to know what they found, whether their findings seem robust, and whether there is enough good evidence to draw conclusions. The fact that different researchers studying the same thing produce different findings is itself a very useful conclusion. It means that we don’t know the answer, and more research is needed. A useful literature review will more likely take the form: “Yaswa (2017) and Zeman & Nasgani (2019) both reported that most wealthy people in Angola pay no income tax; but they have no data to back up that claim. Jangave & Tolomon (2022) interviewed senior revenue staff, who denied this was true. Nagwape and Pearson (2021) interviewed twenty rich Angolans. The great majority claimed that they personally paid significant income tax, but that they did not know of another rich person who did so. It seems likely that wealthy Angolans pay little income tax, but we have no good evidence on this.”

- **Context 2 (organisational, institutional or national):** Is the reader sufficiently informed about the context in which the research was done that they can fully understand the paper and assess its applicability to other situations? For example, if the research is about the capacity of provincial governments to raise their own revenues, we need to know (a) what revenue raising powers they have (b) how far their tax base is ‘squeezed’ by the activities of national tax authorities above them and municipalities below and (c) to what extent transfers from central government provide an alternative income source. If the project is about the effectiveness of the Tax Appeals Tribunal, we need to know how realistic it would be for a taxpayer dissatisfied with a Tribunal ruling to take her case to court in that country.

For ICTD papers, as for similar publication series and journal articles, decisions about publication are professional judgements. Sharing that judgement among several people is one of the purposes of the review process summarised in Section 7. Broadly speaking, the minimum standard for publication as a Working Paper or African Tax Administration Paper is about the same as for publication in a lower-ranking academic journal.

5. How should a Working Paper or African Tax Administration Paper be organised?

There is no single answer to this question. A good paper will likely deal with the following main elements, possibly in this order:

- What is the issue or question that the research addressed?
- What do we already know about this question? (Broadly, literature review).
- How did the researchers attempt to answer this question? (Broadly, methodology).
- What did the researchers find? (Or, What is the answer to the question?)
- What are the broader policy or other implications of the findings?

Use this as your starter list, and decide (a) which elements are unnecessary (b) which need to be re-phrased and (c) whether there are others that need also be considered. That gives you the outline of your paper. Then decide on the best sequence in which to tell it. In some cases, the methodology used requires a lot of explanation. In others, little is needed. It might be necessary to explain a great deal about the context of the research – the country, the institutions, the history – or maybe not. Do not spend time introducing taxation, the country where the research was done, or anything else before you summarise your central research issue or question. That has absolute priority.

One useful general approach is to try to:

- Answer a question in each section of the paper.
- Use that question as the title to each section.

This is not always possible or helpful, but it is generally a good target. It is easier to write clearly when you are trying to answer a question.

6. What is good ICTD writing style?

Here are a few additional pointers:

1. **Read and imitate [The Economist](#).** It is read by a large number of influential people across the world. Their journalists keep it clear and simple.
2. **Keep jargon to the minimum.** Some jargon is both helpful and unavoidable. If you have chosen your household sample through *multistage random sampling*, then you are going to have to use that term. But if you are talking about decisions made by people in government, do not call them state actors. Some readers will be left wondering whether these are stage performers employed by the state-run drama company. Whenever you first use a jargon term, check whether (a) you need to explain it to ordinary readers and (b) there is a plain language alternative.
3. **Be very wary of academic style.** If there is any tension between clarity/accessibility and writing like an academic, go for clarity and accessibility. The academic writing style is NOT the best. This is partly because academics can be too focused on what they think other academics might think about their work. They put excessive effort into showing that they (a) understand all the complexities of the issues (b) know the latest jargon and (c) are just very clever, including in their capacity to use long, obscure words and complex sentences. The sociologist [C. Wright Mills](#) wrote something similar in 1959:

“To write is to raise a claim for the attention of readers.

To write is also to claim for oneself at least status enough to be read.

Desire for status is one reason why academics slip so readily into unintelligibility.

To overcome the academic *prose*, you have first to overcome the academic *pose*.”

4. **Don't try to write a mystery or a detective story.** At the front of the paper, summarise your central question or issue, and then summarise your answer or conclusion. People are more likely to read the paper, and will certainly read it more effectively and efficiently, if they already know the conclusion.

7. How will the ICTD ‘process’ your draft paper?

The following is our standard procedure. However, every paper generates different responses, and it is often sensible to deviate to increase the chances of producing a really good publication, followed perhaps by a journal article. Note that a Research Lead (RL) is responsible for every project.

1. Author sends draft paper to RL, who decides whether (a) the paper is ready to send for review or (b) more work is needed to reach that stage.

2. If the paper is ready for review, it will be sent to one External Reviewer (external to ICTD) and one Internal Reviewer. The RL may be the Internal Reviewer.
3. The Reviewers complete the standard ICTD Peer Review template.
4. Those reports are then examined jointly by the RL and Professor Mick Moore, who oversees the content of ICTD publications. The RL and Mick Moore jointly give written advice to the author on how they should respond to the Reviewers' reports.
5. When sending the revised version, the author is asked to explain how they have responded to the Reviewers' reports and the advice given.
6. The RL and Mick Moore jointly decide on next steps, which will normally be either (i) proceeding to copyediting (b) a request for further revisions or (iii) an offer of assistance in revising the paper from a Support Writer.
7. A Support Writer will be engaged where help seems to be needed in the following areas: (i) writing clearly in English (ii) reorganising and reordering the material in the paper or even (iii) substantially re-framing and re-writing the paper.
8. There are two kinds of copyediting. Normal copyediting involves re-formatting the paper, putting it into house-style and correcting errors of spelling and grammar. Deep copyediting is practiced when the author is not used to writing for publication in English, and there are potential errors or ambiguities in expression, such that the paper may mislead or not be clearly understood. Copyeditors are asked to identify all such cases and offer alternative wording. The author will have the opportunity to approve these alternatives.
9. Along with the submission of the final draft, the author will be requested to provide the text for the two-page Research in Brief.

The ICTD is obliged to avoid publishing material that is plagiarised. Plagiarism means using someone else's work without giving them proper credit. In academic writing, plagiarism involves using words, ideas, or information from a source without citing it correctly. That includes copying a sequence of about 6 or more words from another source and using them without quotation marks and citation. Happily, we have scarcely any experience of actual or suspected plagiarism. We do however reserve the right – in the interests of the ICTD and scholarship more generally, and only on grounds of 'reasonable suspicion' – to use the software available to us to examine for possible plagiarism.

8. How to reference sources

Please make sure to correctly reference and cite all sources mentioned in your paper.

For in-text citations, please note that ICTD uses the author-date system of referencing (author last name date).

For the references list included at the end of the publication, the basic format is:

Other, A.N. (2017) *Title of Book*, City: Publisher

More comprehensive guidelines are available on request from the Publications team.

9. Images, maps and graphics copyright

Permissions must be sought from the original publisher to re-use copyrighted material in new publications (simply citing the original source is not sufficient).

Please do not assume that clearance is automatically given as 'Fair Dealing/Fair Use' – this convention does not apply to publication of ICTD publications.

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- Newspaper, magazine, journal article content (over 50 words).
- Figures and tables.
- Maps.
- Digital/online material such as screengrabs or other web content.
- Photographs, artwork, paintings, illustrations, film/video stills, Microsoft ClipArt, and graphics such as posters, advertisements, or leaflets.

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For more information and enquires

Please contact the Publications team at ictd.publications@ids.ac.uk

Further readings

[Academic Writing](#) - Perspectives from experts about the questions that matter in Academic Writing, LinkedIn

Aspioti, M. (2022) [How to Improve Your Academic Writing](#), De Gruyter Conversations

Pinker, S. (2014) [Why Academic Writing Stinks](#), The Chronicle of Higher Education