

SUBMISSION OF MANUSCRIPTS

1. Papers submitted for publication in **HACIENDA PÚBLICA ESPAÑOLA/REVIEW OF PUBLIC ECONOMICS** may deal with any subject suitable to be included in Public Economics in accordance with the principles established in its editorial line. Originals can be written in Spanish or English as alternative languages. The contents must not have been published or been submitted to the publishing process in any other national or foreign journal, of either paper or electronic format, nor can they have been included in an author's or collective book. Every original received will be subject to an external double-blinded assessment process.

2. All submissions to Hacienda Pública Española / Review of Public Economics are being handled electronically through the journal's page at Berkeley Electronic Press (bepress): <http://services.bepress.com/hpe>

3. The originals shall be typed in double spacing, 12-point font, with minimum margins of 2.5 cm. The maximum length of the text should not exceed 40 pages of main text, tables, figures, references and including appendices.

4. A separate sheet submitted with each original will provide an abstract of the work of no more than 100 words, a list of keywords (at least two and no more than five) and the appropriate JEL classification codes for journal articles.

5. The text itself should begin in a new page. The different sections must be numbered in sequence with Arabic numbers (numbering 1, the introduction) and the corresponding title will be in bold letters. The paragraphs of each section will be numbered in sequence with two or three digits (i.e. 2.3, 2.3.1.). Tables and figures will be numbered in sequence following each category and always with Arabic numbers. In relation to their place in the original text, they must be positioned at the end of the document, following the bibliographic references. Regarding the appendices, if required, there must be a notice in the text stating where they should be included in the published version and they should not include any redundant or unnecessary information.

6. Equations and any other mathematical expressions will appear numbered in sequence throughout the text, in the right margin.

7. The number of notes to be inserted in the text must be limited on the grounds of strict opportunity criteria and in line with the development of the work. The notes which may be included in tables will be referred to by using lower case letters (a, b, c, etc.) and they will be placed at the foot of each respective table. Acknowledgements and any other information will be labelled with an asterisk, relating to the title of the article or the name and surname of the author/s as appropriate.

8. References to the literature made in the paper will not be numbered but will appear in alphabetical order, under the heading "bibliographical references". They are to be included after the last section of the article. Their correct verification is the authors' responsibility. The quotations will appear in the text following the format "author-date", distinguishing by means of lower case letters in sequence if there are coincidences of an author and a year. References which include less than four authors must be complete. The expression "*et al*" must be used when references have four or more authors. All references should follow the following format:

Auerbach, A. and Kotlikoff, L. J. (1983), "National savings, economic welfare, and the structure of taxation", en M. S. Feldstein (ed.), *Behavioral simulation methods in tax policy analysis*, Chicago, Il: NBER-The University of Chicago Press, 459-498.

Cowell, F. A. (1990), *Cheating the government: The economics of tax evasion*, Cambridge, Mass.: MIT Press.

Mirrlees, J. A. (1971), "An exploration in the theory of optimum income taxation", *Review of Economic Studies*, 38: 175-208.

9. During the review process, authors commit to respond to editors requests in the shortest time possible. The chief editor may decide to withdraw articles for which a revision has been made but authors fail to contact the editors during a period of more than six months since the editor's letter reached them, exceptions will be made if the delay is adequately justified.

10. If the original is accepted for publication, the authors must commit themselves to the revision of the article within four days upon its receipt. The authors will receive one copy of the issue where the original is published.