

## **SUBMISSION OF MANUSCRIPTS**

1. Papers submitted for eventual publication in Hacienda Pública Española/Revista de Economía Pública shall deal with any subject suitable to be included in the Public Economic area in accordance with the principles established in its editorial line. Originals shall be written in Spanish or English; these are alternative languages for publication. The contents shall 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 / Revista de Economía Pública are being handled electronically through the journal's page at Berkeley Electronic Press (bepress). Please visit <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 be not more than 40 pages including appendices, tables and figures.
4. A separate sheet submitted with each original shall provide an abstract of the work of no more than 125 English or Spanish words, a list of key words (at least two and no more than five) and the references conforming to the JEL classification system for journal articles.
5. The text itself shall begin on a new page. The different sections which form the article must be numbered in sequence with Arabic numbers (numbering 1, the introduction) and the corresponding title will be in bold lettering. 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. As regards to the appendices, if required, there must be a notice in the text stating where they should be included in the published version. There must be moderation in the use of appendices. Redundant or unnecessary information shall not be included.
6. Equations and any other mathematical expressions shall appear numbered in sequence throughout the text, on the right margin. For the development of the article (alt: for the purpose of writing the article) redundant or unnecessary expressions must be avoided.
7. The number of notes to be inserted in the text must be limited on the grounds of strict opportunity criteria of 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 which can be included 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 shall not be numbered but 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 author’s or authors’ responsibility. The quotations shall 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 in the text which include three authors or less must be complete. The expression “et al” must be used when there are more than three authors. The data to be inserted will adopt the following format here-after:

Auerbach, A. Y L.J. Kotlikoff (1983), National savings, economic welfare, and the structure of taxation, in 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. If the original is accepted for publication, the author/s must commit himself/themselves to the revision of the article within four days upon its receipt. The authors will receive two copies of the issue where the original is published as well as ten offprints of the article.