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**Manuscripts** must be in English, American spelling is preferred. Manuscripts should be typed double-spaced with wide margins. The editors are not responsible for damage or loss of papers submitted.

The **first page** of the manuscript should contain the following information:

1. title of the paper
2. name(s) of author(s)
3. date of submission
4. abstract (not exceeding 100 words)
5. keywords (up to five)
6. Journal of Economic Literature classification
7. A lead footnote should contain all authors' affiliations, contact data, and sources of financial support, as well as any acknowledgements. The lead footnote of a paper by Joan Robinson and Adam Smith should have the format:

\* Robinson: University of Cambridge, Trinity Lane, Cambridge CB2 1TN, United Kingdom (robinson@econ.cam.ac.uk); Smith: Glasgow University, Glasgow, G12 8QQ, United Kingdom (Smith@gla.ac.uk). Financial support by the Research Fund of North-South Scotland is gratefully acknowledged.

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**Sections and subsections** should be numbered consecutively in Arabic decimals.

## 2. The Model

### 2.1 Complete Information

#### 2.1.1 Homogeneous Agents

**Footnotes** should be numbered consecutively in Arabic numerals.

**Figures and tables** should be numbered consecutively in Arabic numerals. A short heading in italics should summarize the contents of each figure and table. (For final versions: If you send in your manuscript in LaTeX, please attach all figures in PDF format, not in eps or jpeg or any other format).

**Table 1**  
*GDP growth in Economies A and B*

Year	Economy A	Economy B
2000	3%	1%
2001	4%	2%
2002	3%	5%
2003	2%	6%

Displayed **formulas** should be numbered consecutively throughout the manuscript (including the appendix) as (1), (2), etc. on the right-hand side of the page.

$$F_K(K, L) = r \quad (1)$$

The **References** section should be the final section and contain all publications cited in the text or in footnotes, arranged alphabetically by the author's last name. Entries by the same author should be arranged by the year of publication, if necessary by adding lowercase letters, e.g., (1984a), (1984b), etc. Journal names should appear without first articles, i.e., "Quarterly Journal of Economics" rather than "The Quarterly Journal of Economics". Issue numbers are not reported. References should appear as follows.

*Periodicals:*

- Auerbach, A. (2009), Long-Term Objectives for Government Debt, FinanzArchiv / Public Finance Analysis 65, 472–501.  
Mankiw, N.G., Romer, D., Weil, D.N. (1992), A Contribution to the Empirics of Economic Growth, Quarterly Journal of Economics 107, 407-437.  
Roubini, Nouriel and Jeffrey Sachs (1989), Political and Economic Determinants of Budget Deficits in the Industrial Democracies, European Economic Review 33, 903–933.

*Working and Discussion Papers:*

- Funk, P., and Gathmann, C. (2008), Gender Gaps in Policy Making: Evidence from Direct Democracy in Switzerland, Universitat Pompeu Fabra, mimeo.  
Mink, M., and De Haan, J. (2005), Has the Stability and Growth Pact Impeded Political Budget Cycles in the European Union?, CESifo Working Paper No. 1535.

*Books and Chapters in Volumes:*

- Inman, R.P. (2003), Transfers and Bailouts: Enforcing Local Fiscal Discipline with Lessons from U.S. Federalism, in: Rodden, J.A., and Eskeland, G.S. (Eds.), Fiscal Decentralization and the Challenge of Hard Budget Constraints, MIT Press, Cambridge, MA, 35–83.  
Oates, W.E. (1972), Fiscal Federalism, Harcourt Brace Jovanovich, New York, NY.

*Online Resources:*

Oxford Center for Business Taxation (2012), Tax Database Briefing Note,  
[http://www.sbs.ox.ac.uk/centres/tax/Documents/reports/Tax\\_data\\_description.pdf](http://www.sbs.ox.ac.uk/centres/tax/Documents/reports/Tax_data_description.pdf) (Access Date: 2013-04-26).

**References in the text**

References to tables, equations and figures should use lower case letters.

Section 2 of the paper will set out the model, while sections 3 and 4 will describe the data and the empirical results. As we will show in equation (6), the effect can be unambiguously signed.

References in the text to bibliographic items with three or more authors should use the first author and “et al.”. The following style for in text references must be followed.

Early contributions to the literature (Miller, 1956) have shown that the variable is rarely significant, while recent papers using panel data have confirmed the theoretical expectation (Green, 1999; Blue, 2007; Hartford, 2009). As Wildasin (1991, p. 15; 1998, p. 397), Smith (2011, p. 201) and Smart (2007, 2008) have emphasized, mobility may imply the non-existence of a stable equilibrium.