

By 'structure' is meant the division of the work into its constituent parts, by 'layout' the arrangement of the text on the page.

The text of the work and the physical object carrying that text have separate structural hierarchies, both of which need ideally to be encoded. For the former the <div> element be used for the largest structural divisions in prose texts, with a **type** attribute to specify the nature of the division, 'chapter', 'section' etc. Paragraphs within these divisions can be tagged using . Verse texts can be marked up using the tags <l> (for 'line') and <lg> (for 'line-group', i.e. a group of lines functioning as a formal unit), again with a **type** attribute to identify the type of unit, e.g. 'stanza', 'couplet.' Lines and line-groups can also be numbered and identified using the **n** and **xml:id** attributes. For the structure of the physical document, empty 'milestone' elements can be used, <pb/>, <cb/> and <math><lb/>, for page-, column- and line-boundaries respectively, which can also be numbered and provided with a **xml:id**.