

# Juris-M Citation Style for IBFD Standard Citations and References

Documentation

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# 1 About the Citation Style

This citation style implements the rules as defined in the *Guidelines to the IBFD Standard Citations and References* [hereinafter *Guidelines*] in its version of 29 June 2017. It differs from the *Guidelines* in its addition of the label “p.” for page locators. This off-guideline use appears to be common practice in IBFD journals.

An example database may serve as a reference at <https://www.zotero.org/groups/2586789/jurism-ibfd-examples>. This public Zotero-group can be viewed online. Its open membership settings allow for direct subscription so it can be synchronised to the user’s local installation.

# 2 Sorting (Bibliography)

CSL styles don’t allow a subdivided bibliography but it’s possible to sort the references by entry types. This style lists laws at the top, followed by case law, and all other entries are listed at last. After finishing work on the document, the citations can be unlinked by clicking “Unlink citations”. This will remove the connection between Juris-M and the Word document. Subsequently, the bibliography can be subdivided at the author’s wish.



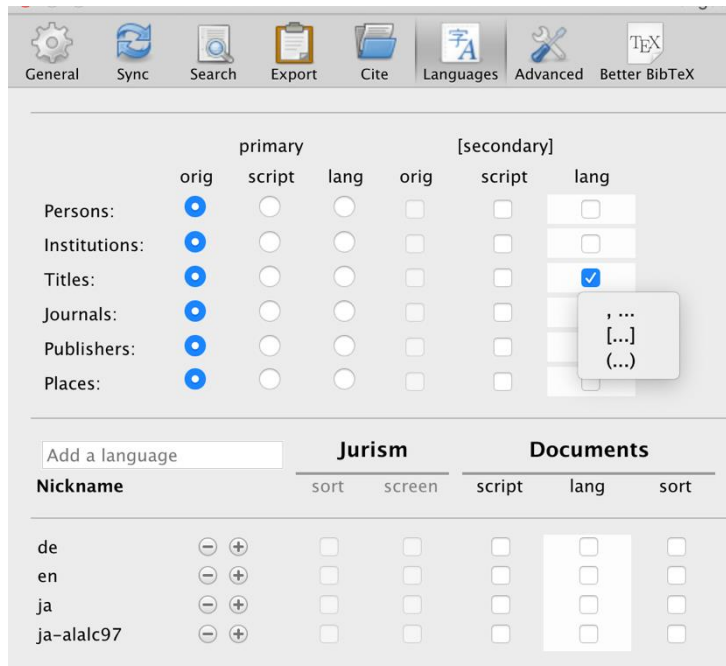
Figure 1 Button "Unlink Citations"

# 3 Citing

This style implements footnote citations as required by the *Guidelines*. It does not support textual references as CSL allows a style to exclusively define either notes or in-text-references.

# 4 Prepare Juris-M for Translated Titles

The IBFD guidelines require English translations of foreign language titles to be put in square brackets next to the original title this functionality can be enabled in Juris-M in *Preferences > Languages*: check the ‘lang’ checkbox in the ‘Titles’ row and choose the option ‘[...]’ from the dropdown. Additionally, in the field ‘Add a language’ enter ‘english’ and enable English language variants in the user interface.



## 5 Data Entry

### 5.1 General

#### 5.1.1 Using the Extra Field

In few cases, Juris-M is lacking an adequate field, or its user interface doesn't show the field. Contents where this is the case, can be added to the *Extra* field (*cp.*

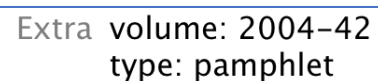
[https://www.zotero.org/support/kb/item\\_types\\_and\\_fields#citing\\_fields\\_from\\_extra](https://www.zotero.org/support/kb/item_types_and_fields#citing_fields_from_extra)):

Enter each field with its label on a separate line at the top of the *Extra* field. The label ('CSL Variable') is mostly not identical to the field name in the user interface — this document lists the appropriate label where necessary. Use the following format:

CSL Variable: Value

For example:

volume: 2004-42  
type: pamphlet



Extra volume: 2004-42  
type: pamphlet

Figure 2 Entering fields in "Extra"

#### 5.1.2 The IBFD Collection Name

Material from the IBFD databases should contain the IBFD collection name in the citation. The IBFD collection name is saved in the field 'Archive'. In some document types, this has to be entered in the Extra field (s. above).

#### 5.1.3 Translated titles

According to the *Guidelines*, translated titles or translation remarks (like 'unofficial translation') are put in brackets after the title. Translation remarks are to be put in the field 'version'. In most cases, this has to be put in the *Extra* field (see above). The English translation of a title can be entered in Juris-M's interface: right click on the field label ('Title' in most item types, 'Name of Act' in statutes, 'Case Name' in legal cases) and choose the variant you want to add. An empty field labelled 'en' will appear where the translation can be added. This requires enabling translations as described in 4. Prepare Juris-M for Translated Titles.

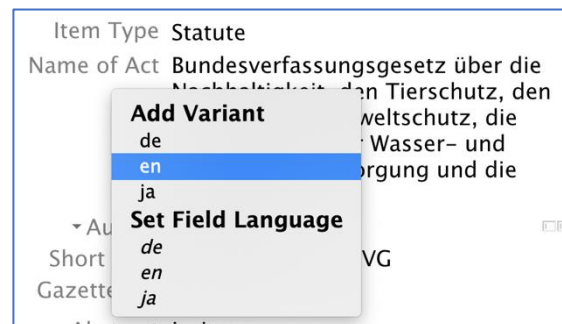


Figure 3 Add a translation to a title

## 5.2 Book

Most materials listed in the *Guidelines* are entered as **Book**:

- News
- Quick reference tables
- Country key features
- Country surveys
- Country analyses
- Topical analyses
- Global tax treaty commentaries
- International organizations' documentation
- Books
- Edited books

Examples<sup>1</sup> and <sup>2</sup>

Content	Field
Surname, Initials author	Author (last), (first)
Title: Subtitle	Title
Surname, Initials editor	Editor (last), (first)
Edition	Edition
Publisher	Publisher
Year	Date
Collection name	Series
Short title (hereinafter)	Short Title
Accessed date*	Accessed

\* The accessed date is only printed if no other date is present. The *Guidelines* are not explicit on this but it never occurs together with another date.

Item Type	Book
Title	Taxation of Cross-Border Partnerships
▼ Author	Barenfeld, Jesper <input type="checkbox"/>
Abstract	Monograph
Series	
Series Number	
Volume	
Volume Title	
# of Volumes	
Edition	
Place	
Publisher	IBFD
Date	2005
# of Pages	
Medium	
Language	
ISBN	
Short Title	
URL	
Accessed	
Archive	Online Books IBFD
Loc. in Archive	

Figure 4 Book from the IBFD databases

Item Type	Book
Title	Child Abuse, Neglect and the Foster Care System
▼ Author	(full name) <input type="checkbox"/>
Abstract	
Series	PLI Course Handbook Series
Series Number	475
Volume	
Volume Title	
# of Volumes	
Edition	
Place	
Publisher	
Date	2003
# of Pages	
Medium	
Language	
ISBN	
Short Title	Child Abuse

Figure 5 Book with series, series number and short title

<sup>1</sup> J. Barenfeld, *Taxation of Cross-Border Partnerships* (IBFD 2005), Online Books IBFD.

<sup>2</sup> *Child Abuse, Neglect and the Foster Care System* (PLI Course Handbook Series No. 475, 2003) [hereinafter *Child Abuse*].

### 5.3 Book section

[In the *Guidelines* as ‘book containing articles by multiple authors’]

Entry type: **Book Section**<sup>3</sup>

Content	Field
Surname, Initials author	Author (last), (first)
Title: Subtitle	Title
Book title	Book Title
Surname, Initials editor	Editor (last), (first)
Edition	Edition
Publisher	Publisher
Year	Date
IBFD Collection name	Archive
Short title (hereinafter)	Short Title
Accessed date	Accessed

Item Type	Book Section
Title	"Fictitious Income" and Tax Treaties
▾ Author	Lang, Michael <input type="text"/> <input type="button" value="−"/> <input type="button" value="⊕"/>
▾ Editor	van Arendonk, H. <input type="text"/> <input type="button" value="−"/> <input type="button" value="⊕"/>
▾ Editor	Engelen, F. <input type="text"/> <input type="button" value="−"/> <input type="button" value="⊕"/>
▾ Editor	Jansen, S. <input type="text"/> <input type="button" value="−"/> <input type="button" value="⊕"/>
Abstract	Book section
Book Title	A Tax Globalist: Essays in honour of Maarten J. Ellis
Series	
Series Number	
Volume	
Volume Title	
# of Volumes	
<u>Edition</u>	
Place	
Publisher	IBFD
Date	2005 <span style="float: right;">y</span>
Pages	sec. 4
Language	
ISBN	
Short Title	
URL	
Accessed	
Archive	Online Books IBFD

<sup>3</sup> M. Lang, "Fictitious Income" and Tax Treaties, in *A Tax Globalist: Essays in honour of Maarten J. Ellis* (H. van Arendonk, F. Engelen & S. Jansen eds., IBFD 2005), Online Books IBFD.

## 5.4 Glossary

Entry type: **Encyclopedia Article**<sup>4 5</sup>

Content	Field
Term	Title
Title	Encyclopaedia Title
Surname, Initials editor	Editor (last), (first)
Edition	Edition
Publisher	Publisher
Year	Date
IBFD Collection name	Archive
Short title (hereinafter)	Short Title
Accessed date	Accessed

Item Type Encyclopedia Article  
 Title Transfer Pricing  
 ▾ Author (full name)  
 Abstract Glossary (online)  
 Encyclopedia Title International Tax Glossary  
 Series  
 Series Number  
 Volume  
 # of Volumes  
 Edition  
 Place  
 Publisher  
 Date  
 Pages  
 ISBN  
 Short Title  
 URL  
 Accessed 12/9/2014  
 Language  
 Archive Glossary IBFD

Item Type Encyclopedia Article  
 Title Transfer Pricing  
 ▾ Editor Rogers-Glabush, J.  
 Abstract Glossary (print)  
 Encyclopedia Title IBFD International Tax Glossary  
 Series  
 Series Number  
 Volume  
 # of Volumes  
 Edition 6th rev. ed.  
 Place  
 Publisher IBFD  
 Date 2009  
 Pages  
 ISBN  
 Short Title  
 URL  
 Accessed  
 Language  
 Archive Glossary IBFD

<sup>4</sup> *Transfer Pricing*, in *IBFD International Tax Glossary* (J. Rogers-Glabush ed., 6th rev. ed., IBFD 2009), Glossary IBFD.

<sup>5</sup> *Transfer Pricing*, in *International Tax Glossary*, Glossary IBFD (accessed 9 Dec. 2014).

## 5.5 Journal Article

Entry type: **Journal Article**<sup>6</sup>

Also: Working papers<sup>7</sup>

Content	Field
Surname, Initials author	Author (last), (first)
Title: Subtitle	Title
Volume number	Volume
Abbrev. periodical title	Publication
Issue number	Issue
Year	Date
IBFD Collection name	Archive
Short title (hereinafter)	Short Title
Accessed date	Accessed

Item Type	Journal Article
Title	The Origins of Concepts and Expressions Used in the OECD Model and Their Adoption by States
▼ Author	Avery Jones, John F. <input type="checkbox"/> <input type="minus"/> <input type="plus"/>
▼ Author	De Broe, Luc <input type="checkbox"/> <input type="minus"/> <input type="plus"/>
▼ Author	Ellis, Maarten J. <input type="checkbox"/> <input type="minus"/> <input type="plus"/>
▼ Author	van Raad, Kees <input type="checkbox"/> <input type="minus"/> <input type="plus"/>
Abstract	Journal article
Publication	Bulletin for International Taxation
Volume	60
Issue	6
Pages	220-254
Date	2006 <span style="float: right;">y</span>
Status	
Series	
Series Title	
Series Text	
Journal Abbr	Bull. Intl. Taxn.
Jurisdiction	<input type="checkbox"/> default
Language	
DOI	
ISSN	
Short Title	
URL	
Accessed	
Archive	IBFD Journals

Item Type	Journal Article
Title	Hidden Treasures: The Impact of Automatic Exchange of Information on Cross-Border Tax Evasion
▼ Author	Beer, Sebastian <input type="checkbox"/> <input type="minus"/> <input type="plus"/>
▼ Author	Coelho, Maria <input type="checkbox"/> <input type="minus"/> <input type="plus"/>
▼ Author	Leduc, Sébastien <input type="checkbox"/> <input type="minus"/> <input type="plus"/>
Abstract	IMF Workin Paper
Publication	IMF Working Paper
Volume	
Issue	WP/19/286
Pages	
Date	2019-12-20 <span style="float: right;">y m d</span>
Status	
Series	
Series Title	
Series Text	
Journal Abbr	
Jurisdiction	<input type="checkbox"/> default
Language	
DOI	
ISSN	
Short Title	
URL	<a href="https://www.imf.org/en/Publications/WP/Is...">https://www.imf.org/en/Publications/WP/Is...</a>
Accessed	8/4/2020

<sup>6</sup> J.F. Avery Jones et al., *The Origins of Concepts and Expressions Used in the OECD Model and Their Adoption by States*, 60 Bull. Intl. Taxn. 6 (2006), IBFD Journals.




<sup>7</sup> S. Beer, M. Coelho & S. Leduc, *Hidden Treasures: The Impact of Automatic Exchange of Information on Cross-Border Tax Evasion*, IMF Working Paper WP/19/286 (20 Dec. 2019), available at <https://www.imf.org/en/Publications/WP/Issues/2019/12/20/Hidden-Treasure-The-Impact-of-Automatic-Exchange-of-Information-on-Cross-Border-Tax-Evasion-48781> (accessed 4 Aug. 2020).

## 5.6 Treaties

Item Type: **Treaty**

Example<sup>8</sup>

Content	Field
Title	Title
[unofficial translation]	Version
Date of signature	Date
IBFD Collection name	Archive
Abbreviated title (hereinafter)	Short Title

Item Type	Treaty
Title	Convention between the Federal Republic of Germany and the Kingdom of the Netherlands for the Avoidance of Double Taxation with Respect to Taxes on Income and Capital and Various Other Taxes, and for the Regulation of Other Questions Relating to Taxation
Author (full name)	  
Abstract	Treaty
Short Title	Ger.-Neth. Income and Capital Tax Treaty
Reporter	
Treaty No.	
Volume	
Pages	
Parent Treaty	
Supp. Name	
Date Opened	
Date Adopted	
Version	unofficial translation
Date Signed	
Date	1959-06-16 <span style="float: right;">y m d</span>
Section	
Language	
URL	
Accessed	
Archive	Treaties IBFD

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<sup>8</sup> *Convention between the Federal Republic of Germany and the Kingdom of the Netherlands for the Avoidance of Double Taxation with Respect to Taxes on Income and Capital and Various Other Taxes, and for the Regulation of Other Questions Relating to Taxation* [unofficial translation] (16 June 1959), Treaties IBFD [hereinafter *Ger.-Neth. Income and Capital Tax Treaty*].









## 5.7 Models

Use the item type **Document**

Examples<sup>9</sup> and <sup>10</sup>

Content	Field
Title	Title
Date	Date
IBFD Collection name	Archive
Abbreviated title (hereinafter)	Short Title

Item Type Document  
 Title OECD Model Tax Convention on Income and on Capital  
 - Author (full name)     
 Abstract Models  
 Publisher  
 Version  
 Date 15 July 2005 d m y  
 Language  
 Short Title OECD Model  
 URL  
 Accessed  
 Archive Models IBFD

Item Type Document  
 Title OECD Model Tax Convention on Income and on Capital: Commentary on Article 3  
 - Author (full name)     
 Abstract Models/commentary  
 Publisher  
 Version  
 Date 15 July 2005 d m y  
 Language  
 Short Title OECD Model: Commentary on Article 3  
 URL  
 Accessed  
 Archive Models IBFD

<sup>9</sup> *OECD Model Tax Convention on Income and on Capital* (15 July 2005), Models IBFD.

<sup>10</sup> *OECD Model Tax Convention on Income and on Capital: Commentary on Article 3* (15 July 2005), Models IBFD.

## 5.8 Legislation

- Use the item type **Statute**.
- Choose the appropriate jurisdiction from the dropdown in the *jurisdiction* field.
- Put the IBFD collection in the *Extra* field.

### 5.8.1 EU Law

Example<sup>11</sup>

Content	Field	Item Type	Statute
Full Title	Title	Name of Act	Council Directive 2009/133/EC of 19 October 2009 on the Common System of Taxation Applicable to Mergers, Divisions, Partial Divisions, Transfers of Assets and Exchanges of Shares Concerning Companies of Different Member States and to the Transfer of the Registered Office of an SE or SCE between Member States (Codified Version)
Source title [OJ]	Code	Author (full name)	Merger Directive
Issue no. of the OJ where the directive was published	Code number	Gazette Ref	<input type="checkbox"/>
Jurisdiction EU.INT	Jurisdiction	Abstract	EU law
Year (included in hereinafter)	Date enacted	Jurisdiction	European Union EU.INT <input type="checkbox"/> default
Collection name	Extra: archive: EU Law IBFD	Code	OJ
Abbreviated title (hereinafter title)	Short Title	Code Number	L310
Number of the directive (included in hereinafter)	Public Law Number	Pages	
		Date Enacted	2009 y
		Date Amended	
		Orig. Date	
		Section	
		Public Law Number	133
		Case Type	
		Regnal Year	
		Publisher	
		Date Published	
		Language	
		URL	
		Accessed	
		Session	
		History	
		Rights	
		Extra	archive: EU Law IBFD

<sup>11</sup> Council Directive 2009/133/EC of 19 October 2009 on the Common System of Taxation Applicable to Mergers, Divisions, Partial Divisions, Transfers of Assets and Exchanges of Shares Concerning Companies of Different Member States and to the Transfer of the Registered Office of an SE or SCE between Member States (Codified Version), OJ L310 (2009), EU Law IBFD [hereinafter Merger Directive (2009/133)].

## 5.8.2 National Legislation

### Example

Content	Field
Jurisdiction	Jurisdiction dropdown
Title law in full	Name of Act
Translation in English	(see above)
Type of law and/or number w/ date and/or year	Public Law Number
Year of law	Date Enacted
Amended year	Date Amended
Abbreviated Source	Code
Volume number	Code Number
Source year	Date Published
Start page number	Pages
IBFD Collection name	Extra: archive: Collection name
Abbreviated title (hereinafter)	Short Title

Additionally, if the year is not contained in the title or the type and number of law, it has to be entered in Orig. Date

Item Type Statute

Name of Act Bundesgesetz über die Besteuerung der Umsätze (Umsatzsteuergesetz 1994 – UStG 1994), zuletzt geändert durch das Bundesgesetz BGBl I Nr. 112/2012 von 14.12.2012

en Federal Law on the Taxation of Business Transactions (VAT Act 1994)

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▼ Author (full name) ☰ ⊖ ⊕

Short Title UStG

Gazette Ref

Abstract Natl. legn./year in title

Jurisdiction AT  default

Code

Code Number

Pages

Date Enacted 1994 y

Date Amended 2012 y

Orig. Date

Section

Public Law Number

Case Type

Regnal Year

Publisher

Date Published

Language de

URL

Accessed

Session

History

Rights

Extra archive: National Legislation IBFD

## 5.9 Tax Authorities' Documentation

This style uses the *pamphlet* type for Tax Authorities' Documentation. Juris-M does not show it in the interface, so, any type can be used and you have to override it by an entry in the *Extra* field (The Examples database uses the **Report** item type which provides all necessary fields).<sup>12</sup>

Content	Field
Abbreviation of the tax administration	Author (full name)
Pronouncement	Title
Documentation type	Report Type
Year-number	Report Number
Date	Date
Source title	Book title
Source volume	Extra: volume: Source volume
Start page number	Pages
IBFD Collection name	Archive

An example *Extra* field:

type: pamphlet

Item Type Report  
 Title Ann.  
 Author I.R.S.  
 Abstract Tax Authorities' Documentation  
 Status  
 Report Number 2004-81  
 Report Type  
 Book Title I.R.B  
 Series Title  
 Medium  
 Place  
 Institution  
 Committee  
 Assy. No.  
 Date 2004 y  
 Pages 675  
 Language  
 Short Title  
 Jurisdiction  default  
 URL  
 Accessed  
 Publisher  
 Archive Tax Authorities' Documentation IBFD  
 Loc. in Archive  
 Library Catalog  
 Call Number  
 Rights  
 Extra volume: 2004-42  
 type: pamphlet






<sup>12</sup> I.R.S. Ann., 2004-81, 2004-42 I.R.B 675, Tax Authorities' Documentation IBFD.

## 5.10 Case Law

- Use the item type **Case**.
- Choose the appropriate jurisdiction from the dropdown in the *jurisdiction* field.
- Choose the courts from the drop down after choosing the jurisdiction. A missing court or courts with a missing translated court name should be entered literally in the court field.

### 5.10.1 Tax Treaty Case Law

Examples<sup>13 14</sup>

Content	Field	Item Type Case
Jurisdiction	Jurisdiction	Case Name
Court	Court	Author (full name)    Admin Ref <input type="checkbox"/> Abstract Short Title Jurisdiction AT Wien St. Pölten Melk <input type="checkbox"/> default Court Bezirksgericht Division
Year or date of decision	Date Decided	Document Name
Case name	Case Name	Docket Number 5C1296/05y
Case number	Docket Number	Year As Vol.
Source title	Reporter	Reporter Volume
Source number	Reporter Volume	Reporter
IBFD Collection name	Archive	First Page
Abbreviated title (hereinafter)	Short Title	Archive
ECLI	DOI	Loc. in Archive
		Date Decided 21.09.2005 <span style="float: right;">d m y</span>
		Item Type Case
		Case Name Crown Forest Industries Ltd. v. Canada
		Author (full name)   
		Admin Ref <input type="checkbox"/>
		Abstract Case law with title
		Short Title Crown Forest
		Jurisdiction Canada CA <input type="checkbox"/> default
		Court Supreme Court of Canada
		Division
		Document Name
		Docket Number
		Year As Vol.
		Reporter Volume
		Reporter
		First Page
		Archive Tax Treaty Case Law IBFD
		Loc. in Archive
		Date Decided 1995-06-22 <span style="float: right;">y m d</span>



<sup>13</sup> AT: District Court Melk, 21.09.2005, 5C1296/05y, ECLI:AT:BG00141:2005:RW0000343.




<sup>14</sup> CA: SCC, 22 June 1995, *Crown Forest Industries Ltd. v. Canada*, Tax Treaty Case Law IBFD.

## 5.10.2 ECJ Case Law

Example<sup>15</sup> and <sup>16</sup>

Content	Field
Abbrev. country name	Case Type
Jurisdiction EU.INT	Jurisdiction
Court	Court
Year or date of decision	Date Decided
Case name	Case Name
Case number	Docket Number
Source volume	Year as Vol.
Source title	Reporter
Source number	Reporter Volume
IBFD Collection name	Archive
Abbreviated title (hereinafter)	Short Title
ECLI	DOI

Item Type Case  
 Case Name Marks & Spencer plc v. Halsey (Her Majesty's Inspector of Taxes)  
 ▾ Author (full name)     
 Admin Ref   
 Abstract ECJ case law  
 Short Title Marks & Spencer  
 Jurisdiction EU.INT|Court of Justice  default  
 Court European Court of Justice  
 Division  
 Document Name  
 Docket Number C-446/03  
 Year As Vol. 2005  
 Reporter Volume I-10837  
 Reporter ECR  
 First Page  
 Archive ECJ Case Law IBFD  
 Loc. in Archive  
 Date Decided 13 Dec. 2005 d m y  
 Case Type UK

Item Type Case  
 Case Name Rafinăria Steaua Română  
 ▾ Author (full name)     
 Admin Ref   
 Abstract ECJ case with ECLI  
 Short Title  
 Jurisdiction EU.INT|Court of Justice  default  
 Court European Court of Justice  
 Division  
 Document Name  
 Docket Number C-431/12  
 Year As Vol.  
 Reporter Volume  
 Reporter  
 First Page  
 DOI ECLI:EU:C:2013:686  
 Archive  
 Loc. in Archive  
 Date Decided 2013-10-24 y m d  
 Case Type RO

<sup>15</sup> UK: ECJ, 13 Dec. 2005, Case C-446/03, *Marks & Spencer plc v. Halsey (Her Majesty's Inspector of Taxes)*, [2005] ECR I-10837, ECJ Case Law IBFD.

<sup>16</sup> RO: ECJ, 24 Oct. 2013, Case C-431/12, *Rafinăria Steaua Română*, ECLI:EU:C:2013:686.

### 5.10.3 AG Opinion

Example<sup>17</sup>

Content	Field	Item Type	Case
Abbrev. country name	Case Type	Case Name	Marks & Spencer plc v. Halsey (Her Majesty's Inspector of Taxes)
Jurisdiction EU.INT	Jurisdiction	▼ Author	Maduro, (first) <input type="text"/> <input type="button" value="⊖"/> <input type="button" value="⊕"/>
Court Advocate General	Court	Admin Ref	<input type="checkbox"/>
AG's surname	Author (last)	Abstract	ECJ case law/AG Opinion
Year or date of decision	Date Decided	Short Title	Marks & Spencer
Case name	Case Name	Jurisdiction	EU.INT Court of Justice <input type="checkbox"/> default
Case number	Docket Number	Court	Advocate General
Source volume	Year as Vol.	Division	
Source title	Reporter	Document Name	
Source number	Reporter Volume	Docket Number	C-446/03
IBFD Collection name	Archive	Year As Vol.	2005
Abbreviated title (hereinafter)	Short Title	Reporter Volume	I-10837
ECLI	DOI	Reporter	ECR
		First Page	
		Archive	ECJ Case Law IBFD
		Loc. in Archive	
		Date Decided	2005-04-07 <span style="float: right;">y m d</span>
		Case Type	UK

<sup>17</sup> UK: Opinion of Advocate General Maduro, 7 Apr. 2005, Case C-446/03, *Marks & Spencer plc v. Halsey (Her Majesty's Inspector of Taxes)*, [2005] ECR I-10837, ECJ Case Law IBFD.