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.

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eneral	Sync	Search	Expor	rt Ci	te Lang	uages Adva	inced bette	r BibTeX
			primary			[secondary]	
		orig	script	lang	orig	script	lang	
Person	s:	0	\bigcirc	\bigcirc				
Institut	tions:	0	\bigcirc	\bigcirc				
Titles:		0	\bigcirc	\bigcirc				
Journa	ls:	0	0	\bigcirc			,	
Publish	ners:	0	0	\bigcirc			[]	
Places:		0	\bigcirc	0			()	_
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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):

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

Figure 2 Entering fields in "Extra"

Extra volume: 2004–42 type: pamphlet

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



Figure 3 Add a translation to a title

labelled 'en' will appear where the translation can be added. This requires enabling translations as described in 4. Prepare Juris-M for Translated Titles.

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

Examples¹ and ²

ltem Type	Book
Title	Taxation of Cross-Border Partnerships
- Author	Barenfeld, Jesper
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

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.

ltem Type	Book
Title	Child Abuse, Neglect and the Foster Care System
►Author	(full name)
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

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

² 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 Section³

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

ltem Type	Book Section
Title	"Fictitious Income" and Tax Treaties
- Author	Lang, Michael 📖 😑 🕀
▼ Editor	van Arendonk, H. 📖 😑 🕀
▼ Editor	Engelen, F. 📼 😑 🕀
▼Editor	Jansen, S.
Abstract	Book section
Book Title	A Tax Globalist: Essays in honour of Maarten J.
	Ellis
Series	
Series Number	
Volume	
Volume Title	
# of Volumes	
Edition	
Place	
Publisher	
	2005 y
	sec. 4
Language ISBN	
10011	
Short Title	
URL	
Accessed	Online Backs IRED
Archive	Online Books IBFD

³ 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^{4 5}

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

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

⁵ Transfer Pricing, in International Tax Glossary, Glossary IBFD (accessed 9 Dec. 2014).

5.5 Journal Article

Entry type: Journal Article⁶

-7

		- Author	Avery Jones, John F.	+
Also: Working papers ⁷			De Broe, Luc	
•			Ellis, Maarten J.	
Content	Field		van Raad, Kees	+
Surname, Initials author	Author (last), (first)		Journal article	
Title: Subtitle	Title	Volume	Bulletin for International Taxation	
Volume number	Volume	Issue	6	
Abbrev. periodical title	Publication	-	220–254	
Issue number	Issue	Status	2006	У
Year	Date	Series		
IBFD Collection name	Archive	Series Title Series Text		
			Bull. Intl. Taxn.	
Short title (hereinafter)	Short Title	Jurisdiction		default
Accessed date	Accessed	Language		
		DOI		
Item Type Journal Article		ISSN Short Title		
Title Hidden Treasures: Exchange of Inform Evasion	The Impact of Automatic ation on Cross-Border Tax			
- Author Beer, Sebastian			IBFD Journals	
- Author Coelho, Maria				
- Author Leduc, Sébastien		Ð		
Abstract IMF Workin Paper				
Publication IMF Working Paper				
Volume				
lssue WP/19/286 Pages				
Date 2019-12-20	y m c	ł		
Status	y	a		
Series				
Series Title				
Series Text				
Journal Abbr				
Jurisdiction	🗆 defau	lt		
Language				
DOI				
ISSN Short Title				
	g/en/Publications/WP/Is			
Accessed 8/4/2020	g/ ch/r ubications/ wr/15			
A 1 .		-		

Item Type Journal Article

States

Title The Origins of Concepts and Expressions Used in the OECD Model and Their Adoption by

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).

⁶ 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.

⁷ 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

5.6 Treaties Item Type: Treaty Example ⁸		ltem Type Title	Treaty Convention between the Fee Germany and the Kingdom for the Avoidance of Double Respect to Taxes on Income Various Other Taxes, and fo Other Questions Relating to	of the Netherlands e Taxation with e and Capital and or the Regulation of
Content	Field		(full name)	
Title	Title	Abstract Short Title	Treaty GerNeth. Income and Cap	ital Tax Treaty
[unofficial translation]	Version	Reporter		
Date of signature	Date	Treaty No. Volume		
IBFD Collection name	Archive	Pages		
Abbreviated title (hereinafter)	Short Title	Parent Treaty Supp. Name Date Opened Date Adopted		
		Version	unofficial translation	
		Date Signed		
			1959-06-16	y m d
		Section		
		Language URL		
		Accessed		
		Archive	Treaties IBFD	

⁸ 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**

Examples⁹ and ¹⁰

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

ltem Type	Document	
Title	OECD Model Tax Convention on Income an	d
	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	

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

⁹ OECD Model Tax Convention on Income and on Capital (15 July 2005), Models IBFD.

¹⁰ 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

Example¹¹

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

Item Type Statute

¹¹ 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		Item Type Statute		
Example		Name of Act	Bundesgesetz über die Besteuerung der Umsätze (Umsatzsteuergesetz 1994 – UStG 1994), zuletzt geändert durch das	
Content	Field		Bundesgesetz BGBI Nr. 112/201 14.12.2012	.2 von
Jurisdiction	Jurisdiction	en	Federal Law on the Taxation of B Transactions (VAT Act 1994)	usiness
	dropdown	- Author	(full name)	
Title law in full	Name of Act	Short Title		
Translation in	(see above)	Gazette Ref		
English		Abstract	Natl. legn./year in title	
-		Jurisdiction	AT	🗆 default
Type of law and/or	Public Law Number	Code		
number w/ date		Code Number		
and/or year		Pages		
Year of law	Date Enacted	Date Enacted	1994	У
Amended year	Date Amended	Date Amended	2012	У
Amenueu year	Date Amenueu	Orig. Date		
Abbreviated Source	Code	Section		
Volume number	Code Number	Public Law Number Case Type		
Source year	Date Published	Regnal Year		
	Date Fublished	Publisher		
Start page number	Pages	Date Published		
IBFD Collection	Extra: archive:	Language	de	
name	Collection name	URL		
Abbreviated title	Short Title	Accessed		
	SHOLL HUR	Session		
(hereinafter)		History		
		Rights		
Additionally, if the year is not contained		Extra	archive: National Legislation IBFD	1
in the title or the typ	a and number of			

in the title or the type and number of law, it has to be entered in Orig. Date

5.9 Tax Authorities' Documentation

Content

type

Date

name

Abbreviation of the

tax administration Pronouncement

Documentation

Year-number

Source title

Source volume

IBFD Collection

Start page number

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).¹²

on	ltem Type	Report	
	Title	Ann.	
<i>mphlet</i> type for Tax	- Author	I.R.S.	+
ntation. Juris-M	Abstract	Tax Authorities' Documentation	
	Status		
ne interface, so, any	Report Number	2004-81	
l you have to	Report Type		
y in the <i>Extra</i> field	Book Title	I.R.B	
ase uses the Report	Series Title		
ides all necessary	Medium		
ides difficeessary	Place		
	Institution Committee		
Field	Assy. No.		
Field	,	2004	V
Author (full name)	Pages		У
	Language		
Title	Short Title		
	Jurisdiction		🗹 default
Report Type	URL		
	Accessed		
Report Number	Publisher		
•	Archive	Tax Authorities' Documentation IBFD	
Date	Loc. in Archive		
Book title	Library Catalog		
Extra: volume:	Call Number		
Source volume	Rights		
	Extra	volume: 2004–42	
Pages		type: pamphlet	
Archive			

An example *Extra* field:

type: pamphlet

¹² 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

12.14		Item Type	Case	
Examples ^{13 14}		Case Name		
_		- Author	(full name)	
Content	Field	Admin Ref		
Jurisdiction	Jurisdiction	Abstract		
Court	Court	Short Title		
Year or date of	Date Decided	Junsaiction	AT Wien St. Pölten Melk	default
	Date Declueu	Court	Bezirksgericht	
decision		Division		
Case name	Case Name	Document Name		
Case number	Docket Number	Docket Number	5C1296/05y	
Case Indiliber	DUCKEL NUMBER	Year As Vol.		
Source title	Reporter	Reporter Volume		
Source number	Reporter Volume	Reporter First Page		
IBFD Collection name	Archive	Archive		
Abbreviated title	Short Title	Loc. in Archive		
(hereinafter)		Date Decided	21.09.2005	d m y
ECLI	DOI			

Item Type	Case	
Case Name	Crown Forest Industries Ltd. v. Can	ada
- Author	(full name)	
Admin Ref		
Abstract	Case law with title	
Short Title	Crown Forest	
Jurisdiction	Canada CA	🗆 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	y m d

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

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

5.10.2 ECJ Case Law

Example ¹⁵ and ¹⁶ Item Type Case Content Field Abbrev. country Case Type name Jurisdiction Jurisdiction EU.INT Jurisdiction Court Court Court Court Year or date of Date Decided decision Date Decided Source volume Year as Vol. Source number Reporter Source title Reporter Source title Reporter Abbreviated title Short Title (hereinafter) DOI ECLI DOI Item Type Case Case Name Case Name Year As Vol. 2005 Reporter Archive ECJ Case Law IBFD Source title Reporter Abbreviated title Short Title (hereinafter) DOI ECLI DOI Uter Type Case Case Name Rafinäria Steaua Romänä ~Author (full name) © @ Admin Ref Author Stupper Case Colase Name Rafinäria Steaua Romänä - Author (full name) </th <th>5.10.2 ECJ Case Law</th> <th></th> <th>ltere Truce</th> <th>C</th> <th></th>	5.10.2 ECJ Case Law		ltere Truce	C	
Content Field -Author (full name) □ ● ● Abbrev. country name Case Type Admin Ref □ Jurisdiction EU.INT Jurisdiction Ju	Example ¹⁵ and ¹⁶			e Marks & Spencer plc v. Halsey (Her Majesty's	
Content Field Abbrev. country name Case Type Admin Ref Jurisdiction EU.INT Jurisdiction Admin Ref Jurisdiction EU.INT Jurisdiction Division Year or date of decision Date Decided Division Document Name Docket Number C-446/03 Case name Case Name Year As Vol. 2005 Case number Docket Number Reporter ECR Source volume Year as Vol. First Page Source title Reporter Volume Loc. in Archive Source number Reporter Volume Date Decided 13 Dec. 2005 BFD Collection name Archive Case Type dm y Abbreviated title Short Title Case Name Case Type HBFD Collection name Archive Case Name Case Type ECLI DOI Item Type Case Admin Ref Admin Ref Admin Ref Admin Ref Abstract EQ case with ECLI Short Title Jurisdiction Division Document Name Document Name Case Name Gase Type Division <th>• • •</th> <th></th> <th>A</th> <th>-</th> <th> 0</th>	• • •		A	-	0
Abbrev. country Case lype Abstract ECJ case law name Short Title Marks & Spencer Jurisdiction EU.INT Jurisdiction Jurisdiction EU.INT[Court of Justice default Court Court Court European Court of Justice default Year or date of Date Decided Division Document Name decision Docket Number C-446/03 Case name Case Name Year As Vol. 2005 Case number Docket Number Reporter ECR Source volume Year as Vol. First Page Source number Reporter Loc. in Archive Source number Reporter Volume Date Decided 13 Dec. 2005 d m y IBFD Collection name Archive Case Type UK Abbreviated title Short Title (hereinafter) DOI Item Type Case Case Name @ case N	Content	Field		,	
name Short Title Marks & Spencer Jurisdiction EU.INT Jurisdiction Gourt Gourt Gefault Court Court Court European Court of Justice default Year or date of decision Date Decided Division Document Name Docket Number C-446/03 Case name Case Name Year As Vol. 2005 Case name Docket Number Reporter ECR Source volume Year as Vol. First Page Source title Reporter Archive Source number Reporter Volume Date Decided Source title Short Title Date Title (hereinafter) DOI Item Type ECLI DOI Item Type Abbreviated title Short Title Abstract ECJ case with ECLI Short Title Jurisdiction EU.INT Court of Justice default Court European Court of Justice Division Document Name C-431/12 Year As Vol. Reporter Volume Reporter Volume Reporter Volume Reporter First Page Division <th>Abbrev. country</th> <th>Case Type</th> <th></th> <th></th> <th></th>	Abbrev. country	Case Type			
Jurisdiction EU.INT Jurisdiction Jurisdiction EU.INT Court of Justice default Court Court Court European Court of Justice Vear or date of decision Date Decided Division Document Name decision Docket Number C-446/03 Case name Case Name Year AS Vol. 2005 Case number Docket Number Reporter Volume I-10837 Source volume Year as Vol. First Page Source number Reporter Cose Type UK Source number Reporter Volume Date Decided 13 Dec. 2005 d m y IBFD Collection name Archive Case Type UK dm y Abbreviated title (hereinafter) Short Title Case Name Rafinăria Steaua Română - Author (full name) Im Im Sinder Case Court Loc. in Archive Court European Court of Justice default Jurisdiction EU.INT Court of Justice Cafault Court Court European Court of Justice default Court Loc. in Archive Document Name Court European Court of Justice default Court Loc. in Archive Document Name Docket Number C-431/12 Year As Vol.	name			•	
Court Court Court European Court of Justice Octaat Year or date of decision Date Decided Division Document Name Docket Number C446/03 Case name Case Name Year As Vol. 2005 Reporter Volume L02.005 Case number Docket Number Reporter Volume L02.005 Source volume Year as Vol. First Page Source number Reporter Loc. in Archive ECJ Case Law IBFD Source number Reporter Volume Date Cided 13 Dec. 2005 d m y IBFD Collection name Archive Case Type UK d m y Abbreviated title (hereinafter) Short Title Case Name Rafinăria Steaua Română ~Author (ful name) PP @ @ ECLI DOI Item Type Case Case Nathor (ful name) @ @ @ Abbreviated title (hereinafter) Jurisdiction EU.INT Court of Justice default Court Luropean Court of Justice Default Court Luropean Court of Justice Division Document Name Document Name Document Name BUINT Court of Justice Division Document Name	Jurisdiction FUJINT	lurisdiction		-	
Year or date of decision Date Decided Document Name Docket Number C-446/03 Case name Case Name Year As Vol. 2005 Case number Docket Number Reporter Volume I-10837 Source volume Year as Vol. First Page Source title Reporter Archive ECI Case Law IBFD Source number Reporter Volume Date Decided 13 Dec. 2005 d m y Source number Reporter Volume Date Decided 13 Dec. 2005 d m y IBFD Collection name Archive Case Name Rafinăria Steaua Română m y ECLI DOI Item Type Case Case Name Rafinăria Steaua Română m y ECLI DOI Item Type Case Case Admin Ref Admin Ref Admin Ref m y Abstract ECJ case with ECLI Short Title Jurisdiction EU.INT Court of Justice default Court European Court of Justice Division Docket Number C-431/12 Year As Vol. Reporter Volume Reporter Volume Reporter Volume Reporter Volume Reporter Volume Reporter First Page DOI					🗆 default
Year or date of decision Date Decided Document Name Docket Number C-446/03 Case name Case Name Year As Vol. 2005 Case number Docket Number Reporter Volume I-10837 Source volume Year as Vol. First Page Source number Reporter Case Name Source title Reporter Archive ECR Source number Reporter Volume Date Decided 13 Dec. 2005 d m y IBFD Collection name Archive Case Type UK Abbreviated title (hereinafter) Short Title Item Type Case ECLI DOI Item Type Case Case Name Refinăria Steaua Română - Author (full name) ⊕ ⊕ Admin Ref				-	
decision Docket Number C-446/03 Case name Case Name Year As Vol. 2005 Case number Docket Number Reporter Volume I-10837 Source volume Year as Vol. First Page Source title Reporter Archive ECJ Case Law IBFD Source number Reporter Volume Date Decided 13 Dec. 2005 d m y IBFD Collection name Archive Case Type UK Abbreviated title Short Title Short Title (hreinafter) DOI Item Type Case ECLI DOI Item Type Case Admin Ref		Date Decided			
Case name Case Name Year As Vol. 2005 Case number Docket Number Reporter Volume I-10837 Source volume Year as Vol. Reporter ECR Source title Reporter Archive ECJ Case Law IBFD Source number Reporter Volume Date Decided 13 Dec. 2005 d m y IBFD Collection name Archive Case Type UK Abbreviated title Short Title Short Title Case Name Rafinăria Steaua Română FCLI DOI Item Type Case Case Adbiro reinstreau Admin Ref Case Name Rafinăria Steaua Română - Author full name) Image: Short Title Jurisdiciio EU.INT/Court of Justice default Document Name Document Name Document Name Document Name Document Name Document Volume Reporter Volume Reporter Volume Reporter Volume Reporter Volume Reporter First Page DOI ECLI:EU:C:2013:686 Archive Loc. in Archive	decision				
Case number Docket Number Reporter ECR Source volume Year as Vol. First Page Source title Reporter Loc. in Archive Source number Reporter Volume Date Decided 13 Dec. 2005 d m y IBFD Collection name Archive Case Type UK Abbreviated title Short Title Short Title UK (hereinafter) DOI Item Type Case ECLI DOI Item Type Case Adbiroviated title Short Title Case Name Rafinăria Steaua Română ~Author (full name) Image: Short Title Bursditit Jurisdiction EU.INT Court of Justice default Court European Court of Justice default Docket Number C-431/12 Year As Vol. Reporter Volume Reporter Volume Reporter First Page DOI ECLI:EU:C:2013:686 Archive Loc. in Archive Loc. in Archive	Case name	Case Name			
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Year As Vol. Reporter Volume Reporter First Page DOI ECLI:EU:C:2013:686 Archive Loc. in Archive			Document Name		
Reporter Volume Reporter First Page DOI ECLI:EU:C:2013:686 Archive Loc. in Archive			Docket Number	C-431/12	
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Case Type **RO**

¹⁵ 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.

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

5.10.3 AG Opinion

Example¹⁷

Example ¹⁷		ltem Type	Case	
Content	Field	Case Name	Marks & Spencer plc v. Halsey (Her Majesty's Inspector of Taxes)	
Abbrev. country name	Case Type	► Author Admin Ref	Maduro, (first)	
Jurisdiction EU.INT	Jurisdiction	Short Title	ECJ case law/AG Opinion Marks & Spencer	
Court Advocate General	Court		EU.INT Court of Justice Advocate General	default
AG's surname	Author (last)	Division Document Name		
Year or date of decision	Date Decided	Docket Number Year As Vol.		
Case name	Case Name	Reporter Volume Reporter		
Case number	Docket Number	First Page		
Source volume	Year as Vol.		ECJ Case Law IBFD	
Source title	Reporter	Loc. in Archive Date Decided	2005-04-07	y m d
Source number	Reporter Volume	Case Type	UK	
IBFD Collection name	Archive			
Abbreviated title (hereinafter)	Short Title			
ECLI	DOI			

¹⁷ 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.