Guidelines to the IBFD Standard Citations and References

Last updated on 29 June 2017
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Introduction

Aim
IBFD has agreed on a standard for textual references and citations of all online IBFD content to:
• serve the implementation of an increasing number of cross-references in IBFD documents;
• enhance quality, consistency and readability;
• facilitate uniform instructions to authors;
• support citing and referencing to IBFD documents by external sources, and;
• provide a framework for developing universal standards in areas currently not covered (e.g. dynamic online content).

This IBFD standard is based on the ALWD Citation Manual (3rd ed., Aspen 2006). For non-US materials for which the ALWD does not provide examples, the Guide to Foreign and International Legal Citations (2nd ed., Aspen 2009) is used. These will:
• serve as the "bible" to refer to for the major part of citations and textual references in IBFD documents;
• facilitate getting internal agreement on the standard and ensuring it is adopted by all;
• provide an established style IBFD can refer to when instructing editors and authors, and;
• enhance IBFD’s professional image towards the outside tax world.

Scope
The IBFD standard covers all static and dynamic documents belonging to one of the generic information collections in the IBFD Tax Research Platform. In cases where the external manuals do not provide guidelines for all situations, new guidelines have been developed accordingly.

IBFD Standard Citations and References should, as far as is reasonably feasible, be followed with regard to printed and non-IBFD material to ensure the greatest possible consistency in the presentation of IBFD publications.
Definitions
For a good understanding of this standard, please note the following definitions:
• Citation: official standard for citing a document in foot- or endnotes.
• Full citations are used for the first reference in foot- or endnotes.
• Short citations are used for subsequent references in foot- or endnotes.
• Textual reference: standard for referring to a source in the main text of a document; not to be used in foot- or endnotes.
• Cross-reference: the actual hyperlink embedded in the text of a citation or textual reference, which leads the user to the unique URL of the particular IBFD document.
• External hyperlink: hyperlink to the unique URL of a document that is only available outside of the IBFD Tax Research Platform.

Permanent Committee IBFD Standard Citations and References
The Library Team acts as the Permanent Committee (Citations@ibfd.org) for the application of the IBFD standard. It addresses any questions or issues that may arise.
General rules

Not every component of the citation will be present in the material to be cited. Use only the available components.

Use of capitals
- All notes start with a capital letter
- Use of capitals in title (only for English-language materials)
- The first and last words of the title
- All nouns, pronouns, verbs, adverbs, and adjectives
- Do not capitalize articles, prepositions or conjunctions, regardless of length.

(See http://grammartips.homestead.com/caps.html)

Use of italics
In citations, always use italics for the titles of books, articles, treaties, models, reports and cases. Not in italics: the rest, e.g. administrative documentation, etc. In textual references, only use italics for the titles of cases.

When words or phrases within italicized or underlined material would themselves have been italicized or underlined under another guideline, such as a case name in a book title, change those words or phrases to ordinary type.

Dates
Format dates as follows: d/dd Month (abbreviated, except for May, June and July) yyyy

Examples:
8 Mar. 2010
8 June 2010

Note: September is abbreviated as ‘Sept.’ not as ‘Sep.’

In textual references the same format is used but the month is never abbreviated.
Authors/Editors

If a document has two or three authors, cite as follows:

B.J.M. Terra & J. Kajus
M. Lang, J. Liu & G. Tang

If a document has more than three authors, only the first one is named, followed by et al. The same rules apply to editors.

Example:
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, sec. 2.3.1. (2006), Journals IBFD.

Abbreviations

**IBFD country two digit abbreviations**

See [http://dtd.ibfd.org/dtd/config/countries.xml](http://dtd.ibfd.org/dtd/config/countries.xml)

Further examples of citations and references can be found in the 'Overview IBFD Standard Citations and References' at 35.

Links:
- [Abbreviations List to be used for Treaties etc.](#)
- [Abbreviation Courts](#)
TNS Online

Full citation:
- Initials.
- Surname author,
- *Title*
- (Date),
- Collection name.

Example:
*Treaty between India and Singapore - Indian Decision on whether Fixed Place PE Exists if Business via Bonded Warehouse Owned and Operated by Independent Service Providers* (5 Mar. 2010), News IBFD.

Short citation:
- Surname author, or *Title*,
- *supra* n. Note number,
- at Pinpoint reference.

Example:
*Treaty between India and Singapore, supra* n. [note number], at [pinpoint reference].

Textual reference:
- *see*
- Country-Sequential number,
- News
- Date in full
- ; [only if followed by another textual reference]

Example:
*see India-1, News 5 March 2010*
Full citation:
- Initials.
- Surname author &
- Initials.
- Surname author,
- Title
- (Date),
- Collection name.

Example:
B.J.M. Terra & J. Kajus, Judgment in Joined Cases C-338/08 (P. Ferrero e C.) and C-339-08 (General Beverage Europe) - Concept of Withholding Tax (28 June 2010), News IBFD.

Short citation:
- Surname author &
- Surname author,
- supra n. Note number,
- at Pinpoint reference.

Example:
Terra & Kajus, supra n. [note number], at [pinpoint reference].

Textual reference:
- see
- Surname author & Surname author-Sequential number,
- EVD News
- Date in full
- ; [only if followed by another textual reference]

Example:
see Terra & Kajus-1, EVD News 14 February 2011
Quick Reference Tables

Citations according to rules for Country Key Features (q.v.).

Example full citation:

Example short citation:
*Australia - Transfer Pricing Table, supra n. [note number],* at sec. A.2.

Example textual references:
section A.2. of Australia - Transfer Pricing Table
Country Key Features

Full citation:
– Title
– Pinpoint reference
– , Collection name
– (accessed Date).

Example:

Short citation:
– Title,
– *supra* n. Note number,
– at Pinpoint reference.

Example:
*United States - Key Features, supra* n. [note number], at sec. B.2.

Textual reference:
– Pinpoint reference of
– Title

Example:
section B.2. of United States - Key Features
Country Surveys

Full citation:
– Initials.
– Surname author,
– Title
– Pinpoint reference
– , Collection name
– (accessed Date).

Example:
J. Rogers-Glabush, Canada - Corporate Taxation sec. 4.1., Country Surveys IBFD (accessed 1 Mar. 2010).

Short citation:
– Surname author,
– supra n. Note number,
– at Pinpoint reference.

Example:
Rogers-Glabush, supra n. [note number], at sec. 4.1.

Examples textual reference:

see section 4.1.
(see section 4.1.).
[within same country chapter]

see Corporate Taxation section 4.1.
(see Corporate Taxation section 4.1.).
[in other chapter (e.g. Individual Taxation) on same country]

see Canada - Corporate Taxation - Country Surveys section 4.1.
(see Canada - Corporate Taxation - Country Surveys section 4.1.).
[in other IBFD document (e.g. TNS report)]
Country Analyses

Full citation:
- Initials.
- Surname author,
- Title
- Pinpoint reference
- , Collection name
- (accessed Date).

Example:
A. Perdelwitz, Germany - Corporate Taxation sec. 0.2.1.2., Country Analyses IBFD (accessed 1 Mar. 2010).

Short citation:
- Surname author,
- supra n. Note number,
- at Pinpoint reference.

Example:
Perdelwitz, supra n. [note number], at sec. 0.2.1.2.

Examples textual reference:

see section 0.2.1.2.
(see section 0.2.1.2.).
[within same country chapter]

see Corporate Taxation section 0.2.1.2.
(see Corporate Taxation section 0.2.1.2.).
[in other chapter (e.g. Individual Taxation) on same country]

see Germany - Corporate Taxation - Country Analyses section 0.2.1.2.
(see Germany - Corporate Taxation - Country Analyses section 0.2.1.2.).
[in other IBFD document]
Topical Analyses

Full citation:
– Initials.
– Surname author,
– Title
– Pinpoint reference
– , Collection name
– (accessed Date).

Example:
S. Zapata et al., Brazil - Permanent Establishments sec. 7.1.2., Topical Analyses IBFD (accessed 1 Mar. 2010).

Short citation:
– Surname author,
– supra n. Note number,
– at Pinpoint reference.

Example:
Zapata et al., supra n. [note number], at sec. 7.1.2.

Examples textual references:

see section 7.1.2.
(see section 7.1.2.).
[within same country chapter]

see Brazil section 7.1.2.
(see Brazil section 7.1.2.).
[in other (introductory or country) chapter of same Topical Analysis publication
(e.g. Germany - Permanent Establishments)]

see Brazil - Permanent Establishments section 7.1.2.
(see Brazil - Permanent Establishments section 7.1.2.).
[in other IBFD document]
Treaties

Full citation:
- Title
- [unofficial translation]
- Pinpoint reference
- (date of signature),
- Collection name
- [hereinafter Abbreviated title].

Short citation:
- Pinpoint reference
- Abbreviated title.

Example 1 - bilateral treaty

Full Citation:

Short citation:

textual reference:
article 12 of the Germany-Netherlands Income and Capital Tax Treaty (1959)

Example 2 - multilateral treaty

Full citation:
Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting art. 3 (7 June 2017), Treaties IBFD [hereinafter Multilateral Instrument]

Short citation:
Art. 3 Multilateral Instrument (2017)

textual reference:
article 3 of the Multilateral Instrument (2017)

Note: If the full citation becomes unwieldy due to its length, the short citation may be used as the first reference.
Models

Model

Full citation:
- *Title*
- Pinpoint reference
- (Date),
- Collection name.

Example:
*OECD Model Tax Convention on Income and on Capital* art. 12 (15 July 2005), Models IBFD.

Short citation:
- Pinpoint reference
- *Abbreviated title*
- (Year).

Example:

Examples textual reference:
article 12 of the OECD Model (2005)
article 16 of the OECD Model (1982)

Commentary

Full citation:
- *Title*
- Pinpoint reference
- (Date),
- Collection name.

Example:
*OECD Model Tax Convention on Income and on Capital: Commentary on Article 3 para. 3* (15 July 2005), Models IBFD.

Short citation:
- Pinpoint reference
- *Abbreviated title*
- (Year).
Example:
Para. 3 *OECD Model: Commentary on Article 3* (2005).

Example textual reference:
paragraph 3 of the *Commentary on Article 3 of the OECD Model* (2005)
Global Tax Treaty Commentaries

Full citation:
– Initials,
– Surname author,
– Title
– Pinpoint reference
– , Collection name
– (accessed Date).

Example:

Short citation:
– Surname author,
– supra n. Note number,
– at Pinpoint reference.

Example:
Arnold, supra n. [note number], at sec. 4.3.1.

Example textual reference:
see section 4.3.1.
(see section 4.3.1.).
[within same document]

see Article 5: Permanent Establishment section 4.3.1.
[in other chapter (e.g. Article 8: International Transport and Other Operations - Global Tax Treaty Commentaries) of same collection]

see Article 5: Permanent Establishment - Global Tax Treaty Commentaries section 4.3.1.
(see Article 5: Permanent Establishment - Global Tax Treaty Commentaries section 4.3.1).
[in other IBFD document (e.g. TNS report)]
EU Law

(Treaty, Directive, COM document)

Full citation:
- Full title,
- art. Number,
- Source,
- Collection name
- [hereinafter Abbreviated title (Year/Number)].

Example:

Short citation:
- art./sec./ch. Number
- Abbreviated title
- (Year/Number).

Example:

Example textual reference:
article 8 of the Merger Directive (2009/133)
article 8 of the Merger Directive (90/434)*

*Note: For years up to 1999 use only the last two digits, for years after 1999 use all four digits.

Note: If the full citation becomes unwieldy due to its length, the short citation may be used as the first reference.
National Legislation

Full citation:
– Abbreviated country name:
– Title law in full [in original language if available, plus [Translation in English]],
– Type of law and/or number with date and/or year,
– Year of law [if not mentioned earlier or different],
– sec./art. Number,
– (amended Year) [never preceded by a comma],
– Abbreviated source
– Volume number
– (Source year)
– Start page number,
– Pinpoint reference,
– Collection name.

Examples:

Short citation:
– sec./art. Number
– Abbreviation law [in original language if available, to be found in Country Analyses chapters]
– Year
– (amended Year).

Examples:
Sec. 8-1 ITAA 1997 (amended 2009).
Sec. 201 EEA 1996.
Textual reference:
- section/article Number of the
- Title law [in original language if available, to be found in Country Analyses chapters]
- Year
- (amended Year)

Examples:
section 201 of the Economic Espionage Act 1996

[subsequent references:]
section 8-1 of the ITAA 1997 (amended 2009)
section 201 of the EEA 1996

There are some exceptions for the United Kingdom and Ireland
- Where the title of an Act is cited in full, the word ‘the’ must be used before the title of an Act.
- Where the abbreviation of an Act is used, the word ‘the’ should be dropped from before the abbreviation.

Example full citation:

Example short citation:
sec. 8(1) of ITA 2007 (amended 2009).

Example textual reference:
section 8(1) of the Income Tax Act 2007 (amended 2009)

Example textual reference - subsequent reference:
section 8(1) of ITA 2007 (amended 2009)

Abbreviations of a law per country can be found in the IBFD Tax Research Platform under Country Analyses. Do a full-text search for ‘abbreviations’.

Note: Not all laws have official abbreviations, so in that case use English abbreviations.

Note: If the full citation becomes unwieldy due to its length, the short citation may be used as the first reference.
Tax Authorities' Documentation
(Formerly: Administrative Documentation)

Full citation:
– Abbreviation of the tax administration (I.R.S., S.A.T., etc). Pronouncement
– Year- [before 2000 2 digits, as from 2000 4 digits]
– Number,
– Source or (Date),
– Collection name.

Example IRS:

Example full Citation

Example short citation:

Example textual reference:
I.R.S. Announcement 2004-81

Example Chinese SAT:

Example long citation

Example Short citation:
S.A.T. Guoshuifa 2008-114

Example textual reference:
S.A.T. Guoshuifa 2008-114
International Organizations’ Documentation

Full citation:
– Author [abbreviated if corporate/organizational],
– Title: Subtitle
– (Publisher
– Year),
– Collection name.

Examples:


Examples short citation:
OECD Ctr. for Tax Policy and Admin., supra n. [note number], at [pinpoint reference].

OECD Guidelines, supra n. [note number], at [pinpoint reference].

Examples textual reference:
see the Revised Discussion Draft by the OECD Centre for Tax Policy and Administration (OECD 2010)

see the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (OECD 2009)
Case Law

Tax Treaty Case Law

Full citation:
– Abbreviated country name:
– Abbreviated court name [in original language]*[Translation in English],
– Year or date of decision,
– Case number and/or Case name,
– Collection name.

*If the name of the court is not available in the original language, abbreviate the name of the court in English.

Examples:
NL: HR [Supreme Court], 26 Nov. 2010, 09/03219, Tax Treaty Case Law IBFD.

Short citation:
– Short case name or Case number
– (Year) or (Date).

Examples:
09/03219 (26 Nov. 2010).

Textual reference:
– Case name or Case number
– (Year) or (Date)

Examples:
Crown Forest (1995)
09/03219 (26 Nov. 2010)

[subsequent references:]
Crown Forest
09/03219
Judicial systems

Citations according to rules for online books.

Example full citation:

Example short citation:
Innamorato, *supra* n. [note number], at [pinpoint reference].

Example textual reference:
see *Italy - Judicial System* section 4.3.1.

ECJ Case Law

Full citation:
- Abbreviated country name:
- Abbreviated court name,
- Date of decision,
- Case
- Case number,
- *Case name* [for individual party use Surname v. ... (or vice versa)],
- Source,
- Collection name.

Example:

Short citation:
- *Short case name*
- (Case number).

Example:
*Marks & Spencer* (C-446/03).

Textual reference:
- *Shortened case name*
- (Case Case number)

Example:
[first reference:] *Marks & Spencer* (Case C-446/03)
[subsequent reference:] *Marks & Spencer*
**AG Opinion**

Full citation:
- Abbreviated country name:
- Opinion of Advocate General
- Advocate General’s Surname,
- Date of Opinion,
- Case
- Case number,
- *Case name*,
- Source,
- Collection name.

Example:

Short citation:
- AG Opinion in
- *Short case name*
- (Case number).

Example:
AG Opinion in *Marks & Spencer* (C-446/03).

Textual reference:
- Advocate General’s Opinion in
- *Shortened case name*
- (Case Case number)

Examples:
[first reference:] Advocate General’s Opinion in *Marks & Spencer* (Case C-446/03)
[subsequent reference:] AG Opinion in *Marks & Spencer*
Online Books

Full citation:
- Initials.
- Surname author,
- *Title: Subtitle*
- Pinpoint reference
- (Initials. Surname editor(s) ed(s)., Publisher Year),
- Collection name.

Examples:


S. Benedetto & L. Kana, *Chile*, in *Enterprise Services* (IFA Cahiers vol. 97A, 2012), Online Books IBFD.

Short citation:
- Surname author,
- *supra* n. Note number,
- at Pinpoint reference.

Examples:
Avery Jones et al., *supra* n. [note number], at [pinpoint reference].
Lang, *supra* n. [note number], at sec. 2.
Barenfeld, *supra* n. [note number], at ch. 4.
Benedetto & Kana, *supra* n. [note number].
Textual reference [within sentence]:
- Surname author
- (Year, [comma only if followed by pinpoint reference, otherwise close with )]
- Pinpoint reference)

Examples:
Avery Jones et al. (2005)
Lang (2005, section 2)
Barenfeld (2005, chapter 4)
Benedetto & Kana (2012)

Textual reference [at the end of a sentence]:
- (Surname author
- Year, [comma only if followed by pinpoint reference, otherwise close with ).]
- Pinpoint reference).

Examples:
(Avery Jones et al. 2005).
(Lang 2005, section 2).
(Barenfeld 2005, chapter 4).
(Benedetto & Kana 2012).
Journals

Full citation:
- Initials.
- Surname author,
- *Title: Subtitle,*
- Volume number
- Abbreviation of periodical title [e.g. Bull. Intl. Taxn.]
- Issue number
- , Pinpoint reference
- (Year),
- Collection name.

Example:
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, sec. 2.3.1. (2006), Journals IBFD.

- Short citation:
- Surname author,
- *supra* n. Note number,
- at Pinpoint reference.

Example:
Avery Jones et al., *supra* n. [note number], at sec. 2.3.1.

Textual reference [within sentence]:
- Surname author
- (Year,
- Pinpoint reference)

Example:
Avery Jones et al. (2006, section 2.3.1.)

Textual reference [at the end of a sentence]:
- (Surname author
- Year,
- Pinpoint reference).

Example:
(Avery Jones et al. 2006, section 2.3.1.).
Glossary

Full citation:
- Term,
- in
- Title
- (Initials, Surname editor(s) ed(s)., Publisher Year),
- Collection name
- (accessed Date).

Example for online version of glossary:

Example for paper version of glossary:
Overview IBFD
Standard Citations and References
<table>
<thead>
<tr>
<th>Collection</th>
<th>News - TNS</th>
</tr>
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<tr>
<td>Title document</td>
<td>Treaty between India and Singapore - Indian decision on whether fixed place PE exists if business via bonded warehouse owned and operated by independent service providers</td>
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<td>Treaty between India and Singapore - Indian Decision on whether Fixed Place PE Exists if Business via Bonded Warehouse Owned and Operated by Independent Service Providers (5 Mar. 2010), News IBFD.</td>
</tr>
<tr>
<td>Short citation</td>
<td>Treaty between India and Singapore, supra n. [note number], at [pinpoint reference].</td>
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<td>see India-1, News 5 March 2010</td>
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<td>Income tax and VAT - regulations amended</td>
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<tr>
<td>Citation</td>
<td>G. Guerra, Income Tax and VAT - Regulations Amended (1 July 2010), News IBFD.</td>
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<td>Guerra, supra n. [note number], at [pinpoint reference].</td>
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<td>Judgment in Joined Cases C-338/08 (P. Ferrero e C.) and C-339-08 (General Beverage Europe) - Concept of withholding tax</td>
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<td>Citation</td>
<td>B.J.M. Terra &amp; J. Kajus, Judgment in Joined Cases C-338/08 (P. Ferrero e C.) and C-339-08 (General Beverage Europe) - Concept of withholding tax (28 June 2010), News IBFD.</td>
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<th>Quick Reference Tables [see rules Country Key Features]</th>
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<td>Australia - Transfer Pricing Tables A.2. Method priority</td>
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<td>United States - Key Features B.2. Non-resident individuals</td>
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<td>United States - Key Features sec. B.2., Country Key Features IBFD (accessed 1 Mar. 2010).</td>
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<td>United States - Key Features, supra n. [note number], at sec. B.2.</td>
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<td>Alabama - Key Features A.1. Corporate income tax rates</td>
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<td>Alabama - Key Features sec. A.1., Country Key Features IBFD (accessed 1 Mar. 2010).</td>
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### Collection: Models - Commentary

**Title document**: Commentary on article 3 of the OECD Income and Capital Model Convention (2005), para. 3, The term “company”

**Citation**: OECD Model Tax Convention on Income and on Capital: Commentary on Article 3 para. 3 (15 July 2005), Models IBFD.

**Short citation**: Para. 3 OECD Model: Commentary on Article 3 (2005).

**Textual reference**: paragraph 3 of the Commentary on Article 3 of the OECD Model (2005)

### Collection: Global Tax Treaty Commentaries

**Title document**: Article 5: Permanent Establishment - Global Tax Treaty Commentaries

**Citation**: B.J. Arnold, Article 5: Permanent Establishment sec. 4.3.1., Global Tax Treaty Commentaries IBFD (accessed 15 Mar. 2014).

**Short citation**: Arnold, supra n. [note number], at sec. 4.3.1.

**Textual reference**: see section 4.3.1.

(see section 4.3.1.).

[within same document]

see Article 5: Permanent Establishment section 4.3.1.

[in other chapter (e.g. Article 8: International Transport and Other Operations - Global Tax Treaty Commentaries) of same collection]

see Article 5: Permanent Establishment - Global Tax Treaty Commentaries section 4.3.1.

(see Article 5: Permanent Establishment - Global Tax Treaty Commentaries section 4.3.1).

[in other IBFD document (e.g. TNS report)]


**Short citation**: Merger Directive (2009/133).

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