

INTERTAX

**SUMMARY OF THE HOUSE STYLE GUIDE: FOOTNOTES AND FINAL LIST OF
BIBLIOGRAPHY**

I. Literature

1. The full citation to a treatise, book or other non-periodic work may contain up to eight components:

Author, ●Title●Pinpoint reference(s)●(Editor [if any]●, Translator [if any]●, Edition [if any]●, Publisher●Date).

EXAMPLE:

Martha C. Nussbaum, Sex and Social Justice 265–266 (Hart Publishing 2d ed. 1999).

2. Citations to articles in journals, law reviews, newspapers, newsletters, and other periodicals typically contain seven components:

Author, ●Title,●Volume number●Periodical abbreviation●Initial page●, Pinpoint page●(Date).

EXAMPLES:

Hillary Wandler, Criminal Law – A Plea of Guilty – A Criminal Defendant’s Right to Withdraw a Guilty Plea Before Sentencing, 79 Tenn. L. Rev. 20, 22 (2019).

Reuven S. Avi-Yonah, Tax Delegation After Loper Bright, 116 Tax Notes Int’l 97 (7 Oct. 2024), doi: 10.2139/ssrn. 5007635.

II. Citations to treaties and international organizations' documents have four components.

Title ● *Pinpoint reference* ● *(Exact date)* ● *Source*.

EXAMPLE:

Harmful Tax Practices - 2018 Progress Report on Preferential Regimes: Inclusive Framework on BEPS: Action 5, 3 (2019) <https://doi.org/10.1787/9789264311480-en>

III. A full citation to an internet site contains six components:

Author or Owner, ● *Title*, ● *Pinpoint reference [if available]*, ● *URL* ● *(Access or update information)* ● *Exact date*.

EXAMPLE:

S. Ingman, The 'Free' Access to Online Platforms: Can Personal Data Be Treated as Consideration from a VAT Perspective? (Master Thesis defended in School of Economics and Management, Department of Business Law, Lund University 2018), supervised by M. Papis-Almansa, <http://lup.lub.lu.se/student-papers/record/8943870> (accessed 2 Dec. 2024)

IV. Case Law

Full citation for a case may contain as many as nine components. However, some citations will contain fewer components.

Case Name, ● *Reporter volume* ● *Reporter abbreviation* ● *Initial page*, ● *Pinpoint page* ● *(Court abbreviation* ● *Date)*, ● *Subsequent history citation [if any]*.

EXAMPLE:

Burlington Resources Inc. v. Republic of Ecuador, ICSID Case No. ARB/08/5, ICSID Case No. ARB/08/5, Decision on reconsideration and award 7 Feb. 2017.