

# Guidelines to the IBFD Standard Citations and References

Last updated on 29 June 2017



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Sabine Bruyn  
Jolien Terpstra

IBFD

*Visitors' address:*

Rietlandpark 301  
1019 DW Amsterdam  
The Netherlands

*Postal address:*

P.O. Box 20237  
1000 HE Amsterdam  
The Netherlands

Telephone: +31-20-554 0100

Fax: +31-20-622 8658

[www.ibfd.org](http://www.ibfd.org)

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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.

Example: P. Fumenier & C. Elbaz, *Absorption d'un holding et transfer des déficits* [Absorption of a Holding Company and Transfer Deficits], 65 *Revue de Droit Fiscal* 12 (2013).

## **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](mailto: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>

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](#)

# News

## 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

## EVD News

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:

*Australia - Transfer Pricing Table* sec. A.2., Quick Reference Tables IBFD (accessed 1 Oct. 2010).

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:

*United States - Key Features* sec. B.2., Country Key Features IBFD (accessed 1 Mar. 2010).

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:*

*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] art. 12 (16 June 1959), Treaties IBFD [hereinafter *Ger.-Neth. Income and Capital Tax Treaty*].

Short citation:

Art. 12 *Ger.-Neth. Income and Capital Tax Treaty*.

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:

Art. 12 *OECD Model* (2005).

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:

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

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:

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), art. 8, OJ L310 (2009), EU Law IBFD [hereinafter Merger Directive (2009/133)].

Short citation:

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

Example:

Art. 8 Merger Directive (2009/133).

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:

AU: Income Tax Assessment Act, 1997 (amended 2009), National Legislation IBFD.

AU: Income Tax Assessment Act, 1997, sec. 8-1 (amended 2009), National Legislation IBFD.

US: Economic Espionage Act of 1996, Pub. L. no. 104-294, sec. 201, Stat. 110 (1996) 3488, 3491, National Legislation IBFD.

AT: Bundesgesetz über die Besteuerung der Umsätze (Umsatzsteuergesetz 1994 - UStG 1994), zuletzt geändert durch das Bundesgesetz BGBl I Nr. 112/2012 von 14.12.2012 [Federal Law on the Taxation of Business Transactions (VAT Act 1994)] (amended 2013), National Legislation IBFD.

Short citation:

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

Examples:

ITAA 1997 (amended 2009).

Sec. 8-1 ITAA 1997 (amended 2009).

Sec. 201 EEA 1996.

UStG 1994 (amended 2013).

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 8-1 of the Income Tax Assessment Act 1997 (amended 2009)

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:

UK: the Income Tax Act, 2007, sec. 8(1) (amended 2009), National Legislation IBFD.

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

I.R.S. Ann. 2004-81, 2004-42 I.R.B. 675, Tax Authorities' Documentation IBFD.

Example short citation:

I.R.S. Ann. 2004-81.

Example textual reference:

I.R.S. Announcement 2004-81

*Example Chinese SAT:*

Example long citation

S.A.T. Notice on the Annual Report on the Affiliated Transactions of Enterprises in China, *Guoshuifa* 2008-114, (5 Dec. 2008), Administrative Documentation IBFD.

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:

OECD Ctr. for Tax Policy and Admin., *Revised Discussion Draft of a New Article 7 of the OECD Model Tax Convention: 24 November 2009 to 21 January 2010* (OECD 2010), International Organizations' Documentation IBFD.

*OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (OECD 2009), International Organizations' Documentation IBFD [hereinafter *OECD Guidelines*].

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:

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

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:

*Crown Forest* (1995).

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:

C. Innamorato, *Italy - Judicial System: Legal Remedies* sec. 4.3.1., Tax Treaty Case Law IBFD (accessed 1 Mar. 2010).

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:

- 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.

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:

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.

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:

J.F. Avery Jones et al., *A Tax Globalist: Essays in Honour of Maarten J. Ellis* (H. van Arendonk, F. Engelen & S. Jansen eds., IBFD 2005), Online Books IBFD.

M. Lang, “*Fictitious Income*” and *Tax Treaties*, in *A Tax Globalist: Essays in Honour of Maarten J. Ellis* sec. 2 (H. van Arendonk, F. Engelen & S. Jansen eds., IBFD 2005), Online Books IBFD. [book containing articles by multiple authors]

J. Barenfeld, *Taxation of Cross-Border Partnerships* ch. 4 (IBFD 2005), Online Books IBFD.

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:

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

Example for paper version of glossary:

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



# **Overview IBFD**

## **Standard Citations**

## **and References**

<b>Collection</b>	<i>News - TNS</i>
<b>Title document</b>	<b>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</b>
<b>Citation</b>	<i>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</i> (5 Mar. 2010), News IBFD.
<b>Short citation</b>	<i>Treaty between India and Singapore</i> , <i>supra</i> n. [note number], at [pinpoint reference].
<b>Textual reference</b>	see India-1, News 5 March 2010
<b>Collection</b>	<i>News - TNS</i>
<b>Title document</b>	<b>Income tax and VAT - regulations amended</b>
<b>Citation</b>	G. Guerra, <i>Income Tax and VAT - Regulations Amended</i> (1 July 2010), News IBFD.
<b>Short citation</b>	Guerra, <i>supra</i> n. [note number], at [pinpoint reference].
<b>Textual reference</b>	see Ecuador-1, News 1 July 2010
<b>Collection</b>	<i>News - EVD News</i>
<b>Title document</b>	<b>Judgment in Joined Cases C-338/08 (P. Ferrero e C.) and C-339-08 (General Beverage Europe) - Concept of withholding tax</b>
<b>Citation</b>	B.J.M. Terra & J. Kajus, <i>Judgment in Joined Cases C-338/08 (P. Ferrero e C.) and C-339-08 (General Beverage Europe) - Concept of withholding tax</i> (28 June 2010), News IBFD.
<b>Short citation</b>	Terra & Kajus, <i>supra</i> n. [note number], at [pinpoint reference].
<b>Textual reference</b>	see Terra & Kajus-1, EVD News 14 February 2011
<b>Collection</b>	<i>Quick Reference Tables [see rules Country Key Features]</i>
<b>Title document</b>	<b>Australia - Transfer Pricing Tables A.2. Method priority</b>
<b>Citation</b>	<i>Australia - Transfer Pricing Table</i> sec. A.2., Quick Reference Tables IBFD (accessed 1 Oct. 2010)
<b>Short citation</b>	<i>Australia - Transfer Pricing Table</i> , <i>supra</i> n. [note number], at sec. A.2.
<b>Textual reference</b>	section A.2. of Australia - Transfer Pricing Table
<b>Collection</b>	<i>Country Key Features - National</i>
<b>Title document</b>	<b>United States - Key Features B.2. Non-resident individuals</b>
<b>Citation</b>	<i>United States - Key Features</i> sec. B.2., Country Key Features IBFD (accessed 1 Mar. 2010).
<b>Short citation</b>	<i>United States - Key Features</i> , <i>supra</i> n. [note number], at sec. B.2.
<b>Textual reference</b>	section B.2. of United States - Key Features
<b>Collection</b>	<i>Country Key Features - Subnational</i>
<b>Title document</b>	<b>Alabama - Key Features A.1. Corporate income tax rates</b>
<b>Citation</b>	<i>Alabama - Key Features</i> sec. A.1., Country Key Features IBFD (accessed 1 Mar. 2010).
<b>Short citation</b>	<i>Alabama - Key Features</i> , <i>supra</i> n. [note number], at sec. A.1.
<b>Textual reference</b>	section A.1. of Alabama - Key Features

<b>Collection</b>	<i>Country Surveys - National</i>
<b>Title document</b>	<b>Canada - Country Surveys - Corporate Taxation 4.1. Payroll tax</b>
<b>Citation</b>	J. Rogers-Glabush, <i>Canada - Corporate Taxation</i> sec. 4.1., Country Surveys IBFD (accessed 1 Mar. 2010).
<b>Short citation</b>	Rogers-Glabush, <i>supra</i> n. [note number], at sec. 4.1.
<b>Textual reference 1</b>	see section 4.1. / (see section 4.1.). [textual reference within same country chapter]
<b>Textual reference 2</b>	see Corporate Taxation section 4.1. / (see Corporate Taxation section 4.1.). [textual reference in other chapter (e.g. Individual Taxation) on same country]
<b>Textual reference 3</b>	see Canada - Corporate Taxation - Country Surveys section 4.1. / (see Canada - Corporate Taxation - Country Surveys section 4.1.). [textual reference in any other IBFD document (e.g. TNS report)]

<b>Collection</b>	<i>Country Surveys - Subnational</i>
<b>Title document</b>	<b>Canada - Nova Scotia - Individual Taxation - Country Surveys - 2.1. Group treatment</b>
<b>Citation</b>	J. Rogers-Glabush, <i>Canada - Nova Scotia - Individual Taxation</i> sec. 2.1., Country Surveys IBFD (accessed 1 Mar. 2010).
<b>Short citation</b>	Rogers-Glabush, <i>supra</i> n. [note number], at sec. 2.1.
<b>Textual reference 1</b>	see section 2.1. / (see section 2.1.).
<b>Textual reference 2</b>	see Individual Taxation section 2.1. / (see Individual Taxation section 2.1.). [textual reference in other chapter (e.g. Corporate Taxation) on same subnational jurisdiction]
<b>Textual reference 3</b>	see Canada - Nova Scotia - Individual Taxation section 2.1. / (see Canada - Nova Scotia - Individual Taxation section 2.1.). [textual reference in any other IBFD document - NB: since the Country Analyses collection does not include subnational jurisdictions, this citation is unique for Country Surveys and the collection name may be left out]

<b>Collection</b>	<i>Country Analyses</i>
<b>Title document</b>	<b>Germany - Country Analyses - Corporate Taxation 0.2.1.2. Capital</b>
<b>Citation</b>	A. Perdelwitz, <i>Germany - Corporate Taxation</i> sec. 0.2.1.2., Country Analyses IBFD (accessed 1 Mar. 2010).
<b>Short citation</b>	Perdelwitz, <i>supra</i> n. [note number], at sec. 0.2.1.2.
<b>Textual reference 1</b>	see section 0.2.1.2. / (see section 0.2.1.2.).
<b>Textual reference 2</b>	see Corporate Taxation section 0.2.1.2. / (see Corporate Taxation section 0.2.1.2.). [textual reference in other chapter (e.g. Individual Taxation) on same country]
<b>Textual reference 3</b>	see Germany - Corporate Taxation - Country Analyses section 0.2.1.2. / (see Germany - Corporate Taxation - Country Analyses section 0.2.1.2.). [textual reference in any other IBFD document]

**Collection** *Topical Analyses*

**Title document** **Brazil - Topical Analyses - Permanent Establishments 7.1.2. Domestic approach**

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

**Short citation** Zapata et al., *supra* n. [note number], at sec. 7.1.2.

**Textual reference 1** see section 7.1.2. / (see section 7.1.2.).

**Textual reference 2** see Brazil section 7.1.2. / (see Brazil section 7.1.2.). [textual reference in other chapter of same Topical Analysis publication (e.g. Germany - Permanent Establishments)]

**Textual reference 3** see Brazil - Permanent Establishments section 7.1.2. / (see Brazil - Permanent Establishments section 7.1.2.). [textual reference in any other IBFD document]

**Collection** *Treaties - Treaty*

**Title document** **Germany-Netherlands - Income and Capital Tax Treaty (1959)**

**Citation** *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. Tax Treaty*].

**Short citation** *Ger.-Neth. Income and Capital Tax Treaty*.

**Textual reference** Germany-Netherlands Income and Capital Tax Treaty (1959)

**Collection** *Treaties - article/section/chapter etc.*

**Title document** **Article 12 of the Germany-Netherlands - Income and Capital Tax Treaty (1959)**

**Citation** *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] art. 12 (16 June 1959), Treaties IBFD [hereinafter *Ger.-Neth. Tax Treaty*].

**Short citation** Art. 12 *Ger.-Neth. Income and Capital Tax Treaty*.

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

**Collection** *Models - Model*

**Title document** **OECD Income and Capital Model Convention (2005)**

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

**Short citation** *OECD Model* (2005).

**Textual reference** OECD Model (2005)

**Collection** *Models - article/section/chapter etc.*

**Title document** **Article 12 of the OECD Income and Capital Model Convention (2005)**

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

**Short citation** Art. 12 *OECD Model* (2005).

**Textual reference** article 12 of the OECD Model (2005)

**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)]

**Collection** *EU Law - Treaty/Directive/COM document etc.*

**Title document** **European Union Merger Directive (2009): 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, 25 November 2009, at 34-46**

**Citation** 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)].

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

**Textual reference** Merger Directive (2009/133)

<b>Collection</b>	<i>EU Law - article/section/chapter etc.</i>
<b>Title document</b>	<b>Article 8 of the European Union Merger Directive (as amended through 2006)</b>
<b>Citation</b>	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), art. 8, OJ L310 (2009), EU Law IBFD [hereinafter EU Merger Directive (2009/133)].
<b>Short citation</b>	Art. 8 Merger Directive (2009/133). Art. 8 Merger Directive (90/434).
<b>Textual reference</b>	article 8 of the Merger Directive (2009/133) article 8 of the Merger Directive (90/434)

<b>Collection</b>	<i>National Legislation - Law</i>
<b>Title document</b>	<b>Australia: Income Tax Assessment Act 1997</b>
<b>Citation</b>	AU: Income Tax Assessment Act, 1997 (amended 2009), National Legislation IBFD.
<b>Short citation</b>	ITAA 1997 (amended 2009).
<b>Textual reference</b>	Income Tax Assessment Act 1997 (amended 2009) [subsequent reference:] ITAA 1997 (amended 2009)

<b>Collection</b>	<i>National Legislation - article/section/chapter etc.</i>
<b>Title document</b>	<b>Section 8-1 of Income Tax Assessment Act 1997</b>
<b>Citation</b>	AU: Income Tax Assessment Act, 1997, sec. 8-1 (amended 2009), National Legislation IBFD.
<b>Short citation</b>	Sec. 8-1 ITAA 1997 (amended 2009).
<b>Textual reference</b>	section 8-1 of the Income Tax Assessment Act 1997 (amended 2009) subsequent reference:] section 8-1 of the ITAA 1997 (amended 2009)

<b>Collection</b>	<i>National Legislation</i>
<b>Title document</b>	<b>Economic Espionage Act of 1996</b>
<b>Citation</b>	US: Economic Espionage Act of 1996, Pub. L. no. 104-294, sec. 201, Stat. 110 (1996) 3488, 3491, National Legislation IBFD.
<b>Short citation</b>	Sec. 201 EEA 1996.
<b>Textual reference</b>	section 201 of the Economic Espionage Act 1996 [subsequent reference:] section 201 of the EEA 1996

<b>Collection</b>	<i>Tax Authorities' Documentation</i>
<b>Title document</b>	<b>2004-81, 2004- 42 I.R.B. 675 (10/18/2004) - Supplemental Tables of Income Tax Rates Under New Income Tax Convention With Sri Lanka</b>
<b>Citation</b>	I.R.S. Ann. 2004-81, 2004-42 I.R.B. 675, Administrative Documentation IBFD.
<b>Short citation</b>	I.R.S. Ann. 2004-81.
<b>Textual reference</b>	I.R.S. Announcement 2004-81

<b>Title document</b>	<b>Notice 88-4, 1988-1 C.B. 474 - Calculation of the Excise Tax on regulated Investment Companies</b>
<b>Citation</b>	I.R.S. Notice 88-4, 1988-1 C.B. 474, Administrative Documentation IBFD.
<b>Short citation</b>	I.R.S. Notice 88-4.
<b>Textual reference</b>	I.R.S. Notice 88-4
<b>Title document</b>	<b>Private Letter Ruling 200332008 - UIL Number(s) 4371 - Date: 02/27/03</b>
<b>Citation</b>	Priv.Ltr. Rul. 2003-32-008 (27 Feb. 2003), Administrative Documentation IBFD.
<b>Short citation</b>	Priv.Ltr. Rul. 2003-32-008.
<b>Textual reference</b>	Private Letter Ruling 2003-32-008
<b>Title document</b>	<b>Chief Counsel Advice Memorandum</b>
<b>Citation</b>	Chief Couns. Advice
<b>Title document</b>	<b>Field Service Advice</b>
<b>Citation</b>	Field Service Advice
<b>Title document</b>	<b>General Counsel Memorandum</b>
<b>Citation</b>	Gen. Couns. Mem.
<b>Title document</b>	<b>Information Letter</b>
<b>Citation</b>	Info. Ltr.
<b>Title document</b>	<b>Revenue Procedure</b>
<b>Citation</b>	Rev. Proc.
<b>Title document</b>	<b>Revenue Ruling</b>
<b>Citation</b>	Rev. Rul.
<b>Title document</b>	<b>Service Center Advice</b>
<b>Citation</b>	Serv. Center Advice
<b>Title document</b>	<b>Technical Advice Memorandum</b>
<b>Citation</b>	Tech. Adv. Mem.
<b>Collection</b>	<i>International Organizations' Documentation</i>
<b>Title document</b>	<b>Revised Discussion Draft of a New Article 7 of the OECD Model Tax Convention - 24 November 2009 to 21 January 2010</b>
<b>Citation</b>	OECD Ctr. for Tax Policy and Admin., <i>Revised Discussion Draft of a New Article 7 of the OECD Model Tax Convention: 24 November 2009 to 21 January 2010</i> (OECD 2010), International Organizations' Documentation IBFD.
<b>Short citation</b>	OECD Ctr. for Tax Policy and Admin., <i>supra</i> n. [note number], at [pinpoint reference].
<b>Textual reference</b>	see the Revised Discussion Draft by the OECD Centre for Tax Policy and Administration (OECD 2010)

**Collection** Case Law - Tax Treaty Case

**Title document** Canada - Crown Forest Industries Ltd. v. Her Majesty the Queen - Tax Treaty Case Law

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

**Short citation** *Crown Forest* (1995).

**Textual reference** *Crown Forest* (1995) [subsequent reference:] *Crown Forest*

**Collection** Case Law - Tax Treaty Case

**Title document** Netherlands - Case 09/03219 - Tax Treaty Case Law

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

**Short citation** 09/03219 (26 Nov. 2010).

**Textual reference** 09/03219 (26 Nov. 2010) [subsequent reference: 09/03219]

**Collection** Case Law - ECJ Case

**Title document** Summary/Judgment C-446/03 Marks & Spencer 13 December 2005

**Citation** 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.

**Short citation** *Marks & Spencer* (C-446/03).

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

**Collection** Case Law - ECJ Case - AG Opinion

**Title document** AG opinion C-446/03 Marks & Spencer, Maduro, 7 April 2005

**Citation** 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.

**Short citation** AG Opinion in *Marks & Spencer* (C-446/03).

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

**Collection** Online Books

**Title document** Jesper Barenfeld, *Taxation of Cross-Border Partnerships, Chapter 4. Asymmetrical Taxation (Published: 01 January 2005)*

**Citation** J. Barenfeld, *Taxation of Cross-Border Partnerships* ch. 4 (IBFD 2005), Online Books IBFD.

**Short citation** Barenfeld, *supra* n. [note number], at ch. 4.

**Textual reference** [within a sentence:] Barenfeld (2005, chapter 4) [at the end of a sentence:] (Barenfeld 2005, chapter 4).

**Collection** Online Books - [book title]

**Title document** John Avery Jones, *A Tax Globalist: Essays in honour of Maarten J. Ellis*

**Citation** J.F. Avery Jones et al., *A Tax Globalist: Essays in Honour of Maarten J. Ellis* (H. van Arendonk, F. Engelen & S. Jansen eds., IBFD 2005), Online Books IBFD.

**Short citation** Avery Jones et al., *supra* n. [note number], at [pinpoint reference].

**Textual reference** Avery Jones et al. (2005) / (Avery Jones et al. 2005).

**Collection** *Online Books - [title of article/chapter within book]*

**Title document** **A Tax Globalist: Essays in honour of Maarten J. Ellis - Part A – International Tax Law - “Fictitious Income” and tax treaties – M. Lang**

**Citation** M. Lang, “*Fictitious Income*” and *Tax Treaties*, in *A Tax Globalist: Essays in Honour of Maarten J. Ellis* sec. 2 (H. van Arendonk, F. Engelen & S. Jansen eds., IBFD 2005), Online Books IBFD.

**Short citation** Lang, *supra* n. [note number], at sec. 2.

**Textual reference** Lang (2005, section 2) / (Lang 2005, section 2).

**Collection** *Journals*

**Title document** **John F. Avery Jones et al., “The Origins of Concepts and Expressions Used in the OECD Model and their Adoption by States”, Bulletin for International Taxation 2006 (Volume 60), No. 6, sec. 2.3.1., Origin and meaning**

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

**Textual reference** [within a sentence:] Avery Jones et al. (2006, section 2.3.1.) [at the end of a sentence:] (Avery Jones et al. 2006, section 2.3.1.).

**Title document** **Asia-Pacific Tax Bulletin**

**Citation** Asia-Pac. Tax Bull.

**Title document** **Bulletin for International Fiscal Documentation**

**Citation** Bull. Intl. Fiscal Docn.

**Title document** **Bulletin for International Taxation**

**Citation** Bull. Intl. Taxn.

**Title document** **Derivatives & Financial Instruments**

**Citation** Derivs. & Fin. Instrums.

**Title document** **European Taxation**

**Citation** Eur. Taxn.

**Title document** **International Transfer Pricing Journal**

**Citation** Intl. Transfer Pricing J.

**Title document** **International VAT Monitor**

**Citation** Intl. VAT Monitor

**Title document** **World Tax Journal**

**Citation** World Tax J.

**Collection**      *Glossary*

**Citation**      *Transfer Pricing*, in *IBFD International Tax Glossary* (J. Rogers-Glabush, ed., 6th rev. ed., IBFD 2009), Glossary IBFD.  
[reference to glossary in print]

**Citation**      *Transfer Pricing*, in *International Tax Glossary*, Glossary IBFD (accessed 9 Dec. 2014).  
[reference to online glossary]