Financial Law

Review

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UNIVERSITY OF GDAŃSK • MASARYK UNIVERSITY • PAVEL JOZEF ŠAFÁRIK UNIVERSITY

http://www.ejournals.eu/FLR

Name Surname[[1]](#footnote-1)\*

Paper’s title[[2]](#footnote-2)

**Abstract**

Abstract is a form of summary of the article, also including its thesis (theses) and conclusions. Therefore, it cannot take the form of a publicist or promotional piece. It is a part of the scientific article. **In particular, it cannot be a copied excerpt from the introduction to the article.**

The abstract should specifically discuss such elements as:

- **The main issue of the article**: an outline of the topic, including a presentation of the main problem and the background of the research;

- The author's **thesis (hypothesis) and the goals and objectives pursued;**

- The **results and conclusions achieved** – conclusions may not be described in detail, but information on the confirmation or denial of the thesis should be included. The most important findings should be presented, the research results should be characterized and summarized in general, and their interpretation should be presented. **It is worth emphasizing what factors determine the originality and novelty of the article.**

- **Description of the research methodology** adopted in the article,

- The abstract should be **concise and clear**, and its **length should not exceed 1500 characters including spaces.**

By reading the abstract, its reader should be able to obtain answers to four questions:

**1. What is the main issue of the article?**

**2. What kind of research was conducted?**

**3. What was established during the research?**

**4. What conclusions are drawn from the research?**

**Key words:** determined by the Author. Examples: mortgages, banks, banking law, financial system. (examples given in the template are given in different font colour)

**JEL Classification:** determined by the Author (prior to change by the editorial team), based on the list available ex. [here](https://www.aeaweb.org/econlit/jelCodes.php?view=jel#K).

Example for tax law: K34

1. **Introduction**

This is a place for your contribution. You are allowed to use the defined styles for formatting only.

In the obligatory introduction, please mention the aims of the article, the hypothesis, and used science methods. You should mention most important monographs and articles on the subject published up to date.

1. **Chapters’ title**

Please divide the text into paragraphs that are no shorter than 3-4 sentences.

Use "Enter" (“Return”) for next paragraph; do not use incisions. **If you want to underscore particularly important thought within the main body of text, use bold font.**

* 1. **Subchapters’ title**

You are allowed to use up to 2 levels of chapters.

You can use enumeration of various kinds, but please use other type of enumeration than Roman numbers in order to not mix it up with the subchapter titles. Example:

1. Enumeration part one

Enumeration parts may be used as titles to separate broader parts of the text, if the enumerated objects need description.

1. Enumeration part two,
2. Enumeration part three.
3. **Next chapters’ title – References**

Financial Law Review uses [APA Format (7th edition)](https://libguides.csudh.edu/citation/apa-7) citation style.

References should be placed within article text, not in footnotes. Footnotes can be used to discuss side threads that do not fit within the main body of the article[[3]](#footnote-3).

References to various types of sources should be done in accordance to the following guidelines:

Books: [Author’s surname book publishing year: page-page].

Example: [Alexy 2010: 9-10].

**Please note that references are put in square brackets** (parts of sentences in main body of the text, on the other hand, are to be put in standard brackets) and there is no comma between Author’s surname and publishing year.

Chapters in books: [Chapter author surname books publishing year: page-page].

Example: [Pyziak-Szafnicka 2017: 237-245].

Articles: [Article author surname journal’s number publishing year: page-page].

Example: [Jastrzębska 2016: 43-44]

Legal acts: [Official name of the Act: article or other type of prescription abbreviation/symbol and number].

Example: [Public Finance Act: Art. 114].

Court Rulings: [Court full name in English or its abbreviation, ruling signature in customary form, if applicable – page/thesis number].

Example: [WSA[[4]](#footnote-4) in Poznań, IV SA/Po 224/06].

Other official documents: [Document’s name, if applicable – page].

Example: [State Aid SA.52194 (2018/FC)].

Websites and other Internet resources: [Website/resource title, if applicable – page].

Example: [Historically, most Slovak companies are in tax havens].

For a books and other works with multiple authors, separate their surnames with a comma.

Example: [Wronkowska, Zieliński, Ziembiński 1973: 26].

If you are referencing more than one source to back one thesis or information, use only one bracket and separate the sources with semicolon.

Example: [Alexy 2010: 111; State Aid SA.52194 (2018/FC)].

Surnames of the authors, names of courts, titles of legal acts, titles of official documents and websites in alphabets other than Latin have to be transliterated into Latin (for transliteration, please use the websites mentioned in the last section of this template).

Example: [Bescherevnyh 1960: 1].

1. **Next subchapters’ title – Graphs and tables**

Tables and graphs used in text should be entitled and numbered. The source of their origin must be indicated below each table and/or graph. They must be editable; they cannot be images.

**Table 1. Exemplary table in Financial Law Review article**

|  |  |  |
| --- | --- | --- |
| 1 | 1 | 1 |
| 2 | 4 | 8 |
| 3 | 9 | 27 |

Source: author’s own elaboration.

**Graph 1. Exemplary graph in Financial Law Review article**

Source: author’s own elaboration based on made-up data on the subject matter of articles published in the Financial Law Review.

1. **Conclusion**

Make an obligatory conclusion. Mention how aims were met and if the hypothesis was confirmed or disproved.

**References**

References section should contain books, chapters in books and articles in an alphabetical order (without them being divided into subsections), based on their authors’ surname. They should contain full information about sources cited/referred to in the main body of the text, given in accordance to the following guidelines:

**Books**

Author’s surname, first letter of the name.: Book’s title [if not in English – its translation to English], Place of publication: Name of the publishing company [if not in English – its translation to English], year of publishing

Example:

Alexy, R.: A Theory of Legal Argumentation: The Theory of Rational Discourse as Theory of Legal Justification, Oxford: Oxford University Press, 2010

**Chapters in books**

Author’s surname (use “et al.” if there are more than two authors of the chapter or editors of the book), first letter of the name.: Chapter’s title [if not in English – its translation to English] (in:) Editor’s surname (you can use “et al.” and abbreviation “eds.” if there are more editors), first letter of his name, Title of the book [if not in English – its translation to English], Place of publication: Name of the publishing company [if not in English – its translation to English], year of publishing

Example:

Pyziak-Szafnicka, M.: Zaniechanie legislacyjne w orzecznictwie Trybunału Konstytucyjnego [Legislative omission in the jurisprudence of the Constitutional Tribunal] (in:) Jagielska, M. et al. (eds.): Rozprawy z prawa prywatnego. Księga jubileuszowa dedykowana Profesorowi Wojciechowi Popiołkowi [Dissertations on Private Law. Jubilee Book dedicated to Professor Wojciech Popiołek], Warszawa: Wolters Kluwer, 2017

**Articles**

Author’s surname, first letter of the name.: Article’s title [if not in English – its translation to English], Journal’s name [if not in English – its translation to English], Journal’s number, Journal’s Volume (if applicable)], year of publishing of the cited journal’s number

Example:

Jastrzębska, M.: Uwarunkowania pomiaru efektywności wydatków jednostek samorządu terytorialnego [The Determinants of Efficiency Measurement Concerning the Spending Made by Local Government Units], Finanse, Rynki Finansowe i Ubezpieczenia [Finances, Financial Markets and Insurances], nr 6 [84], 2016

**Scientific articles published online[[5]](#footnote-5)**

Author’s surname, first letter of the name.: Article’s title [if not in English – its translation to English], Available at: Internet address, accessed: date of access

Example:

Klčovanská E.: Axiologická podstata noetického procesu [Axiological basis of the noetic process]

Available at:

http://pdf.truni.sk/zborniky%20/evsuv-2004/sekcia2/Klcovanska.pdf, accessed: 5th November 2019

**Legal Acts**

All legal acts mentioned in the paper in chronological order, cited following the guidelines below:

Act of specified date of its passage on Certain Subject (information about consolidated text if applicable, official journal’s name, official journal’s date, act’s number in official journal, information about further amendments if applicable).

Example:

Act of 27 August, 2009 on Public Finance (consolidated text Journal of Laws 2017, item 2077, as amended).

If acts from multiple countries are cited, please group acts from one country and indicate the jurisdiction of origin.

**Court rulings**

All court rulings mentioned in the paper in alphabetical order, cited following the guidelines below:

Court’s full name or customary abbreviation (with English translation of full name in either case) of specified place if applicable, customary name of the ruling, date of the ruling, customary signature of the ruling, place of ruling’s publication or (information about it not being published).

Example:

ECJ ruling of 25th February 1999, C-349/96, (ECR 1999/2/I-973)[[6]](#footnote-6).

**Other official documents**

All other documents originating from administrative and judicial bodies of various kinds, cited in alphabetical order following the guidelines below:

Full name of the document, place of publishing (Internet address, accessed: date of access)

Example:

State Aid SA.52194 (2018/FC) – Slovak Retail Turnover Tax – Invitation to submit comments pursuant to Article 108 (2) of the Treaty on the Functioning of the European Union (2019/C 194/03),

Available at:

https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52019XC0607(06)&rid=1, accessed: 9th March 2019

**Internet Resources**

All other Internet resources that are not scientific articles, legal acts, court rulings or official documents mentioned in the paper in alphabetical order, cited following the guidelines below:

Title of the website, Available at: Internet address, accessed: date of access

V daňových rajoch je historicky najviac slovenských firiem [Historically, most Slovak companies are in tax havens]

Available at:

https://ekonomika.sme.sk/c/20738771/pocet-slovenskych-firiem-s-vlastnikom-v-danovom-raji-vlani-mierne-vzrastol.html, accessed: 9th March 2019

**IMPORTANT**

Surnames of the authors, titles of their works, names of journals, publishing places and companies, names of courts, titles of legal acts, names of official journals, titles of official documents and websites in alphabets other than Latin **have to be transliterated into Latin.**

Example:

Pimenova, O. I.: Realizatsiya zakonodatelnyh prerogativ Rossiiskoy Federatsii na osnove principov subsidiarnosti: pravovaya ocenka opyta Evropeiskogo soyuza, Zhurnal rossiiskogo prava, No 8, 2014.

For transliteration, use: <http://translit.cc/>.

**QUESTIONS**

If you have any questions concerning the content of the template, how to cite given type or source, or the details of formatting of parts of the article to be published in the Financial Law Review, please contact the editorial team using following e-mail address:

[flr@ug.edu.pl](mailto:flr@ug.edu.pl)

1. \* Scientific career and other information provided by the Author about themselves – Name, Surname, affiliation – official position, represented scientific institution, department, faculty, its address. Information about Author’s scientific interests, most important works, positions held in scientific and official organs. Author’s e-mail, ORCID number. Example:

   Professor for Financial Law, Department of Financial Law, Faculty of Law and Administration, Gdansk University, Poland, specializing in tax law and local government finance. Author of 5 books and more than 40 reviewed articles in prestigious journals. Member of Information and Organization Centre for the Research on the Public Finances and Tax Law in the Countries of Central and Eastern Europe. Contact email: jan.kowalski@ug.edu.pl, ORCID: 0000-0002-1825-0097. [↑](#footnote-ref-1)
2. If applicable, information about the research project which the paper is a part of/funding from a given grant. [↑](#footnote-ref-2)
3. To explain details, or discuss accessory themes, but not for references. [↑](#footnote-ref-3)
4. Please explain the abbreviation in the first instance of referencing given body’s judgement. Example: from hereinafter “WSA” stands for “Wojewódzki Sąd Administracyjny” (Provincional Court). [↑](#footnote-ref-4)
5. That means articles that are published only in electronic form. Please do not replace information about source journal with Internet links. If there is no open access copy to which a link can be provided, please provide article DOI. [↑](#footnote-ref-5)
6. The information provided should allow the reader to find the whole text of the ruling. [↑](#footnote-ref-6)