(**Note:** This template is intended for an article in English language.)

John Smith[[1]](#footnote-2)

Law Faculty of the Unseen University

ORCID: 0000-0000-0000-0000

smith@law.unseen.edu

Article Title in English

Abstract

The abstract should provide a brief summary of the article, stating what the aim of the article is, its relevance to legal scholarship, the methods used, and the implications of the findings. The abstract, along with keywords, is mainly for the purpose of easily finding the article and recognizing its relevance to follow-up research.

**Keywords:** a total of; 3 to 5; keywords; separated by; a semicolon

(**Note:** In case you don’t speak Czech, the following bibliographical data will be translated by the conference organiser upon your request.)

Název článku v českém nebo slovenském jazyce

Abstrakt

V abstraktu se uvede stručné shrnutí článku s uvedením toho, co je cílem článku, jeho významu pro právní vědu, použitých metodách a důsledcích zjištěných výsledků. Abstrakt spolu s klíčovými slovy slouží zejména pro účely snadného nalezení článku a rozpoznání jeho důležitosti pro navazující výzkum.

**Klíčová slova:** celkem 3 až 5; klíčových slov; oddělených; středníkem

# Introduction

The structure of the paper should, as far as possible, follow the IMRaD structure[[2]](#footnote-3), i.e., the paper should be primarily divided into Introduction, Methodology, Research and Results and Discussion sections. The sections can be further subdivided into subsections with a heading (Heading 2 style). The total length of the article should not exceed 20 standard pages (36 000 characters incl. spaces and footnotes, discounting sources and references).

The introduction should state the significance of the research, its importance or necessity. It briefly describes the problem to be addressed, summarises previous research in the area and the current state of knowledge, and identifies the research gap to be filled by the research. The hypothesis and the research questions that enable the hypothesis to be tested shall be explicitly stated.

# Methodology

The methodology will state and describe the methods used in the paper to answer the research question posed in the introduction.[[3]](#footnote-4) The methods used should enable the reader to verify the research results. The paper should not rely solely on the descriptive method.

# Research and Results

The research and results section will describe the conduct of the research and the search for answers to the research questions posed in the introduction using the methodology presented and the results found. In this section, the results obtained are not commented on.

# Discussion

In the discussion, the findings are discussed in more detail and the author comments on them and places them in a broader framework. In the discussion section, the author also presents clear answers to the research questions and indicates whether the hypothesis posed is refuted or confirmed.

This section also comments on any limitations of the research carried out and presents a thesis for follow-up research to overcome these limitations.

# Conclusion

In particular, the conclusion will recapitulate the research questions and formulate answers to them, present new findings from the research conducted and highlight their contribution to the field of tax law.

Affiliation, dedication, acknowledgement

This section may include an affiliation for the funding source used, e.g., a grant funded by the ERC, etc., thanks for the assistance provided in obtaining the data, etc.

References

(**Note:** Sources other than legislation and case law shall be cited according to the applicable standard ISO 690:2002[[4]](#footnote-5). Legislation and case law shall be cited according to the conventions of the professional legal text (e.g., according to the Bluebook. If there is a DOI for the source, it is obligatory to indicate it.)

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Judgement of the European Court of Human Rights of 16th April 2022, *Société Colas Est and others v. France*, 37971/97.

1. Professor John Smith, Ph.D., S. J. D., is the head of the Tax Law Institute at the Unseen University. His main area of expertise is procedural tax law. [↑](#footnote-ref-2)
2. For example, see <https://writingcenter.gmu.edu/writing-resources/imrad/writing-an-imrad-report>. [↑](#footnote-ref-3)
3. For example, see *Jurisprudence*. Praha: Wolters Kluwer. **2016**(6). ISSN 1802-3843. Available at: <https://www.jurisprudence.cz/cz/casopis/vydani/6-2016> [↑](#footnote-ref-4)
4. For example, see <https://citace.zcu.cz/> [↑](#footnote-ref-5)