Title of Manuscript

Max Mustermann[[1]](#footnote-1)\* and Michaela Mustermann[[2]](#footnote-2)\*\*

Abstract

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*Keywords:*Keywords, Keywords Keywords, Keywords

*JEL Classification:*JEL, JEL, JEL

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**Citation**

The structure of citations should be consistent. *Names of authors* quoted in the *text* or in *footnotes* are to be *italicized*. Several successively quoted names must be separated by slashes. Several sources must be separated by a semicolon. Example:

* A clear trend (*Müller* 1998)…
* A clear trend (*Müller/Meyer* 1998)…
* A clear trend (*Müller/Meyer* 1998; *Berger* et al. 1995; *Cole* 2004)…
* As *Müller* (1998) describes…
* As *Müller/Meyer* (1998) describe…

Kindly follow for the list of bibliographic references the following example: *Zobel*, M./*Wolf*, A. (2013): Title, Journal, 100.

Citations that are generally known or apparent from context can be shortened (European Central Bank=ECB). Otherwise the abbreviation has to be spelled in full at least one time.

Sources, like the ECB, BBC, APP, PSPP, Deutsche Bundesbank, European Commission, etc. are not to be italicized. Likewise, no other words in the text may be highlighted through italics. Also “et al.” should not be written in italics. ONLY the last names of the author(s) and journal, newspaper and magazine titles (NOT article titles) are to be *italicized*. The same applies to mathematical formulas.

Missing data for citation:

* Without date: *Author* (n.d.)
* Without author: start with the Article title.
* Anonymous Author: *Anonymous* (2020).

*Table 1*

**Standard VAT rate Before and During the EMU**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **VAT Stand. rate**  **pre-EMU** | **VAT Stand. rate**  **During EMU** | **Change\*** |
| **Austria** | 20% | 20% | **-** |
| **Belgium** | 21% | 21% | **-** |
| **Cyprus** | 10% (2002); 15% | 18% | **8% (2002); 3%** |
| **Estonia** | 18% (2002); 20% | 20% | **2% (2002); -** |
| **Finland** | 22% | 24% | **2%** |
| **France** | 19.6% | 19.6% | **-** |
| **Germany** | 16% | 19% | **3%** |
| **Greece** | 18% | 23% | **5%** |
| **Ireland** | 20% | 23% | **3%** |
| **Italy** | 20% | 21%; 22% (07/1/13) | **1% (2002); 2%** |
| **Luxembourg** | 15% | 15% | **-** |
| **Malta** | 15% (2002); 18% | 18% | **3% (2002); -** |
| **The Netherlands** | 19% | 19%; 21% (10/1/12) | **-; 2% (10/1/12)** |
| **Portugal** | 17% | 23% | **6%** |
| **Slovak Republic** | 19% | 20% | **1%** |
| **Slovenia** | 20% | 20% | **-** |
| **Spain** | 16% | 21% | **5%** |
| **Aver. (2002-2012)** | **18%** | **20.39%** | **-** |
| **Aver. (EMU adh. -2012)** | **18.45%** | **20.39%** | **-** |

*Note(s):* This is a note. *\**This is a note aswell.  
*Source(s):* European Commission(2012).

Ein Bild, das Karte, Text enthält.

Automatisch generierte Beschreibung

*Note(s):* This is a note. *\**This is a note as well.  
*Source(s):* ECB SDW.

*Figure 1: Index of GOEREF Groups When Using NAV*

**References**

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3. This is a footnote. [↑](#footnote-ref-3)