ADELE

Annotation Guidelines

XML Guidelines
Outcome prediction

Version 6.0

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1. Introduction

The guidelines use the XML markup language with the specification of: 1) elements and 2) attributes. This paragraph provides the tagger with a general overview of the different XML components. The following ones explain how to deal with tagging in the different text sections of the decision. The final paragraph gives a concise overview of the guidelines.

1.1. Elements

An **element** is part of an XML document contained within a start-tag and an end-tag, included. Tags shall be inserted between angle brackets at the beginning of the element (*<tag>*) and the end of element (*</tag>*). The end-tag must contain a slash after the opening angle bracket. There shall be no spaces between the first word of the portion of text within the tag and the tag itself, nor between the punctuation mark following the last word of the portion of text within the tag and the tag itself.

For GLOSS annotator. The GLOSS annotator does not manually write tags, but only highlights the part of the text corresponding to the element and chooses from a pre-established list of all possible tag the correct one. Each tag corresponds to a different colour. All portions of text tagged are presented in the "Annotation" box on the left.

In the present guidelines, an element can contain:

1. **Only text**
2. **Sub-elements**

Moreover, elements and sub-elements may contain **attributes**.

- **Elements that contain only text:**

Element	Tag in XML[1]
Judgment	<jud>
Number of the decision/case	<njud>
Number of the decision in the register	<nreg>
Judicial Office	<judoff>
Object	<obj>
Abstract	<abs>
Facts of the case	<fact>
Place	<place>
Date	<date>

- **Elements (s.c. root-elements) that contain sub-elements (s.c. child-elements)**

Element	Tag in XML
Introduction of the decision	<intro>
Court and composition	<court>
Proceeding	<proc>

[1] Please consider that in GLOSS, tags are written in full and without spaces.

Requests/Claim/Argument of the parties	<partreq>
Motivation of the court	<courtmot>
Decision of the court	<courtdec>
Timestamp	<timestamp>

- Elements or sub-elements that contain attributes:

Element	Tag in XML
Court	<court>
Judge	<judge>
Proceeding	<proc>
Prelitigation decision	<prelitdec>
Parties	<part>
Requests of the parties (root)	<partreq>
Requests of the parties (child)	<req>
Claims/pleas of the parties	<claim>
Arguments of the parties	<arg>
Motivation of the court (root)	<courtmot>
Motivation of the court (child)	<mot>
Finding of the court	<find>
Decisions of the court (root)	<courtdec>
Decisions of the court (child)	<dec>
Litigation costs	<cost>
Subscription	<subscr>

1.2. Sub-elements

Sub-element (or child-elements) are elements that are included in other elements (sc. root-element). Each element has specific sub-elements, which may be mandatory (always present in the related root-element) or optional (present only if present in the text).

Element	Tag in XML	Mandatory sub-elements	Optional sub-elements (if present in the text)
Introduction of the decision	<intro>	<jud> <njud> <nreg> <judoff> <court>	<obj> <abs>
Court and composition	<court>	<judge>	
Proceeding	<proc>	<partreq> <courtdec>	<courtmot>
Requests of the parties	<partreq>	<req>	<claim> <arg>
Motivation of the court	<courtmot>	<mot>	<find>
Decisions of the court	<courtdec>	<dec> <cost>	<timestamp> <subscr>

Timestamp	<timestamp>	<place> <date>	

For GLOSS annotators: In GLOSS, the annotation of sub-elements requires two steps.

1) The annotator must insert the sub-element the same way as element. The result will be a portion of text highlighted with one colour (corresponding to the child-element) which partially overlaps with a portion of text highlighted with another colour (corresponding to the root-element).
2) Once the sub-element has been annotated, in order to capture the relation between an element and a sub-element, the annotator must specify in the element the related sub-elements using the "Annotation" box on the left.

For this reason, we suggest annotating first sub-elements and only afterwards the element containing such sub-elements.

1.3. Attributes

Attributes are specified in the general form ***NAME="Value"***. In the XML, the *name* must be specified with upper case letter/s, followed by an equal (=). The *value* is entered within inverted commas. Example: ID = "Arg1". Attributes should only be entered after a single space in the opening tag and NOT in the closing tag.

For GLOSS annotator. For elements or sub-elements requiring the specifications of attributes, Gloss already provides for names which are visible when clicking on each single tag in the "Annotation" box on the left. In order to correctly annotated the attributes, when needed, the annotator must specify the corresponding value by choosing it from a pre-established menu of items.

1.3.1. Names

The following table explains for each element or sub-elements the attributes that are *mandatory* (they must always be present when using the related element) and those that are *optional* (they can be used if appropriate, depending on the text), and present the name and their meaning.

N.B. The order of names in the attribute for each element is mandatory.

Elements	Mandatory attribute (name)	Optional attribute (name)
<court>	Composition (C="")	
<judge>	Identifier (ID="")	Role (R="") Only if the judge is not monocratic
<proc>	Instance (G="")	
<prelitdec>	Identifier (ID="")	Outcome (E="")
<part>	Party (P="")	Third Party (TP="") *If the party is a third-party intervenor* Support (PRO="")

		If third-party intervention is in supports of one of the parties
<partreq>	Instance (G="")	
<req>	Identifier (ID=""), Instance (G=""), Party (P="")	
<claim>	Identifier (ID=""), Instance (G=""), Party (P="")	Support (PRO="") *If claim supports request* Opposition (CON="") *If claim does not support request, but opposes to other party's request/s*
<arg>	Identifier (ID=""), Instance (G=""), Party (P="")	Support (PRO="") *If argument supports claim* Opposition (CON="") *If argument does not support claim, but opposes other party's argument/s*
<courtmot>	Instance (G="")	
<mot>	Identifier (ID=""), Instance (G=""), Object (O=""), Implies (I="")	
<find>	Identifier (ID=""), Instance (G=""), Outcome (E=""), Object (O=" "), Derives (D=""), Implies (I="")	
<courtdec>	Instance (G="")	
<dec>	Identifier (ID=""), Instance (G=""), Outcome (E=""), Object (O=""), Derives (D="")	
<cost>	Party (P="")	
<subscr>	Identifier (ID=""), Judge (J="")	

1.3.2. Values

The following table explains the values that can be assigned to each element in the form <*NAME*>=<*"Value"*>, replacing name and value with the corresponding terms.

Attribute	Name (xml)	Value (meaning)	Value (xml)
Identifier	**ID=""**	For **judges of the court**	ID="Judge1", ID="Judge2", ID="Judge*N*"
		For **pre-litigation decisions**	ID="Prelitdec1", ID="Prelitdec2", ID="Prelitdec*N*"
		For **requests** of the parties	ID="Req1", ID="Req2", ID="Req*N*"
		For **claims/pleas** of the parties	ID="Claim1", ID="Claim2", ID="Claim*N*",
		For **arguments** of the parties	ID="Arg1", ID="Arg2", ID="Arg*N*"

		For **motivation** of the court	ID="Mot1", ID="Mot2", ID="Mot*N*"
		For **finding** of the court (ECJ)	ID="Find1", ID="Find2", ID="Find*N*"
		For **decisions** of the court	ID="Dec1", ID="Dec2", ID="Dec*N*"
		For **subscription** of judges	ID="Subscr1", ID="Subscr2", ID="Subscr*N*"
Instance (grade) of the proceeding	**G=""**	For - proceeding, - requests of the parties (root), - request of the parties (child), - claims of the parties, - arguments of the parties, - motivation of the court (root), - motivation of the court (child), - finding of the court, - decision of the court (root), - decision of the court (child) at **first instance**	G="1"
		For - proceeding, - requests of the parties (root), - request of the parties (child), - claims of the parties, - arguments of the parties, - motivation of the court (root), - motivation of the court (child), - finding of the court, - decision of the court (root), - decision of the court (child) at **second instance**	G="2"
Composition of the court	**C=""**	For **monocratic** court (one single judge)	C="Mono"
		For **collegiate** court (plurality of judges)	C="Coll"
		For **simple** section (when ECJ)	C="Simple"
		For **grand** chambre (when ECJ)	C="Grand"
Role of the judge	**R=""**	For judge **president**	R="Pres"
		For judge **rapporteur**	R="Rapp"
		For judge **drafting** the decision	R="Draft"
		For **simple** judge	R="Judge"
Parties	**P=""**	**Part A**	P="A"
		Part B	P="B"
		Part N	P="N"
Third party	**TP=""**	**Third party intervenor**	TP="1"
Support *(pro)*	**PRO=""**	For **third party intervenor** in support of **party A**	PRO="A"

		For **third party intervenor** in support of **party B**	PRO="B"
		For **third party intervenor** in support of **party N**	PRO="N"
		For **claims** of one of the parties regarding **requests of the same party**	PRO="Req1"
		For **arguments** of one of the parties regarding **claims of the same party**	PRO="Claim2"
Attack (*contra*)	**CON=""**	For **claims** of one of the parties regarding **requests of the other party**	CON="Req1"
		For **arguments** of one of the parties regarding **claims of the other party**	CON="Claim2"
Outcome (*Ending*)	**E=""**	For **upholding** prelitigation decisions (if binary), findings, and court decision	E="1"
		For **rejection** prelitigation decisions (if binary), findings, and court decision	E="0"
		For court's findings and decisions of **inadmissibility**	E="-1"
Object	**O=""**	For **motivations** of the court with respect to one or more **request** of the party/ies	O="Req1"
		For **decision** of the court with respect to one or more **request** of the party/ies	O="Req1"
		For **motivation** of the court with respect to one or more **claims** of the party/ies (review-based proceeding)	O="Claim1"
		For **finding** of the court with respect to one or more **claims** of the party/ies (review-based proceeding)	O="Claim1"
Implies	**I=""**	For **motivations** of the court with respect to **one or more decisions** of the court	I="Dec1"
		For **motivations** of the court with respect to **one or more findings** of the court	I="Find1"
		For **findings** of the court with respect to **one or more decisions** of the court	I="Dec1"
Derives	**D=""**	For **decisions** of the court with respect to **one or more decisions** of the court	D="Mot1"
		For **findings** of the court with respect to **one or more motivation**	D="Mot1"
		For **decisions** of the court with respect to **one or more findings**	D="Find1"
Judge	**J=""**	For **judge subscription**	J="Judge1"

For GLOSS annotator. In GLOSS, the specification of identifiers (e.g., ID="Req1", ID="Judge2") is not needed: the system itself provides for that. For these reasons, when the value of an attributes corresponds to a portion of text which has been previously annotated (e.g., when specifying the object of a decision, or the derivation of a decision etc.), the annotator will specify the value of the

attribute NOT by inserting its identifiers, but by choosing from a list of items the corresponding clause (generally, only the first 5/6 words are visible).
This is the reason why it is important to annotate all elements and sub-elements in order as presented by the structure of the judgement: only if already tagged, the GLOSS menus will show the starting words of corresponding to the value of the attributes.

For XML annotator.

- Enumeration of identifiers. In the identifier (ID) of the requests, the claims, the arguments of the parties and of the decisions and motivations of the court, the numbering is NEVER interrupted between first and second instance. Therefore, if three requests of the parties at first instance are identified as ID="Req1", ID="Req2", ID="Req3" and requests of the parties at second instance must be marked, these will be identified as ID="Req4" and ID="Req5". Ditto for claims, arguments, decisions and motivations.

- Parties. The value attributed to the parties does not change during in the various instances of the proceedings and does NOT follow possible change of roles in the appeal. Therefore, if the plaintiff at first instance is marked as <part P="A">, it will remain <part P="A"> also at second instance. The same applies to the defendant: if it is marked as <part P="B"> at first instance, it will remain <part P="B"> at second instance.

- Multiple values. If the value of an attribute is composed by multiple items, each item must be separated by the *vertical bar* (|). For example, if the decision of the court refers to a plurality of question of the party, the value of the *Object* name will the following: O="Req1|Req2". The only names that can assume multiple values are:
    - support (PRO=""),
    - opposition (CON=""),
    - object (O=""),
    - implication (I=""),
    - derivation (D="").

2. Introduction of the decision

Introduction	<intro>
Comments: The tag includes the introduction of the decision from introductory formulas (e.g., "In nome del popolo italiano"), the court which makes the decision, the information on the decision (i.e., type and number)	
• Judgement	<jud>
Comments: The tag shall include the name of act of the decision. In Italian, so far, we have only analysed proper judgments ("sentenza"), but other kinds of decisions might be considered in the future (e.g., "ordinanza", "decreto").	
Example: <nreg>Sentenza</nreg>	
• Reference number in the register	<nreg>
Comments: The tag shall include the abbreviation "N.R.G." or "R.G. n". In the case of multiple occurrences, the portion of text shall be tagged only once.	
Example: <nreg>N. R.G. 71786/2009</nreg>	
• Reference number of the judgement	<njud>
Comments: If present in the text, the tag also includes wording such as 'judgment' (*sentenza*), 'judgment number' (*numero sentenza*), 'judgment no.' (*n. sentenza*) etc., which are considered relevant indicators.	
Example: <njud>Sentenza del 24/06/2016 n. 3766</njud>	
• Judicial Office	<judoff>
Comments: Within the tag are indications of: 1. the Court 2. the municipality in which the Court is located 3. the specialised section (if any)	
Example: <judoff>TRIBUNALE di MILANO SEZIONE SPECIALIZZATA IN MATERIA D'IMPRESA –A-</judoff>	
• Court	<court>
Comments: If present in the text, the tag includes the whole composition of the Court, including names of the judges and their role in the court.	
Example:	
➔ **Monocratic Court** (one single judge)	<court C="Mono">
➔ **Collegiate Court** (plurality of judges)	<court C="Coll">
• In ECJ judgments	
➔ **Simple section of the Court**	<court C="Simple">
➔ **Grand chambre**	<court C="Grand">
- Judge/s	<judge>
Comments: If present in the text, the tag includes the title, the personal name and surname, and the role in the courts.	
Example: <judge ID="Judge1" R="Pres">dott. Fabio Florini Presidente</judge> <judge ID="Judge2" R="Rapp">dott. Anna Maria Rossi Giudice Relatore</judge>	

<judge ID="Judge3" R="Judge">dott. Daria Sbariscia Giudice</judge></court>	
➔ **One judge** (one single judge)	**<ID="Jud1">**
➔ **Plurality of judge**	**<ID="Jud1">, <ID="Jud2">, <ID="JudN">**
Comments:	
Example:	
➔ **Judge President**	**<ID="Jud1" R="Pres">**
➔ **Judge Rapporteur**	**<ID="Jud1" R="Rapp">**
➔ **Judge drafting the decision**	**<ID="Jud1" R="Draft">**
➔ **Simple Judge**	**<ID="Jud1" R="Judge">**
➔ **Judge President and Rapporteur**	**<ID="Jud1" R="Pres|Rapp">**
Comments:	
Example:	
• **Abstract (if present)**	**<abs>**
Comments: The tag includes also the word "massima" (if present) which is considered a relevant indicator.	
Example: <abs>Massima: Nell'ipotesi di società estinta, il diritto di credito della stessa si trasferisce ai soci, che possono invocarlo "pro quota" (nel caso di specie, la controversia riguardava la domanda di rimborso integrale di un credito Iva, avanzata solo da tre dei quattro ex soci di una società cessata. In appello l'Agenzia delle entrate aveva eccepito la carenza di legittimazione attiva dei ricorrenti, a suo dire, non legittimati ad agire per l'intero rimborso del credito Iva) (Conf. Cass. , SS. UU., 2951/2016).</abs>	
• **Object of the decision**	**<obj>**
Comments: If present, the tag includes the keywords of the decision located in the introduction. The tag includes the terms such as "*oggetto*" or "*intitolazione*" which is considered a relevant indicator.	
Example: <obj>Intitolazione: IVA - RIMBORSO - Società estinta - Diritto di credito - Trasferimento ai soci - Pro quota.</obj>	
• **Parties**	**<part>**
Party A	**<part P="A">**
Party B	**<part P="B">**
Party N	**<part P="N">**
Comments: The tag opens before the name/surname of the natural person/name of the natural person and closes after the indication of the role held within the proceedings, or vice versa. If present it also includes legal address of the parties. For GLOSS annotator. In Gloss, the value referring to each party is substituted by an identifier which is automatically provided by the software.	
Example: <part P="B">Proposto dal Ricorrente AUTO CLASS SPA Via Pier Francesco Mola 46/48. 20156 MILANO (MI)</part>	
Third party (if present)	**<part P="N" TP="1">**
➔ Intervenor 1 in support of party A	<part P="C" TP="1" PRO="A">
➔ Intervenor 2 in support of party B	<part P="D" TP="1" PRO="B">
➔ Intervenor X in support of party N	<part P="N" TP="1" PRO="N">
Comments: Generally, this tas is only present in ECJ decisions, when States intervenes as third-party in support of a litigant.	

3. First instance

Proceeding (first instance)	<proc G="1">
Comments: This tag covers all the procedural facts relating to the first instance, from the judicial requests of the parties to the court's decision, including (if present) motivation of the court.	
Example:	
Fact	<fact>
Comments: Only the portion of the text referring to the facts giving rise to the dispute shall be included in the tag. In the VAT cases, fact is generally represented by the administrative proceeding leading to the tax assessment decision of the Tax Administration. In trademark and patents cases, the fact is usually represented by the facts, acts, and contracts that have been occurred between the litigants before the plaintiff's first instance judicial requests. If present, the tag may include forewords such as "facts", "fact", "facts of the case" etc.	
Example:	
Pre-litigation decision	<prelitdec>
Comments: The tag only applies in VAT cases and includes the Tax Administration's decision that is contested by the claimant before Tax Commissions. The tag does not include reasons or motivations supporting the pre-litigation decision but includes codes referring to the type of VAT violation (s.c. "codifica della Natura Operazione dei codici IVA"). If pre-litigation decision has binary outcome, then the outcome must be specified. It applies also to ECJ case law in state aids and refers to the European Commission's decision on whether an aid represents a state aid according to Article 107 TFEU. In this case, the element requires the specification of the outcome as an attribute.	
Example: prelitdec ID="Prelitdec1">AVVISO DI ACCERTAMENTO n° TK3036303174/2012 IRES-ALTRO 2007</prelitdec> <prelitdec ID="Prelitdec2">AVVISO DI ACCERTAMENTO n° TK3036303174/2012 IVA-OP.IMPONIB. 2007</prelitdec> <prelitdec ID="Prelitdec3">AVVISO DI ACCERTAMENTO n° TK3036303174/2012 IRAP 2007</prelitdec>	
➔ Upholding pre-litigation decision	<prelitdec ID="Prelitdec1" E="1">
➔ Rejection pre-litigation decision	<prelitdec ID="Prelitdec1" E="0">
➔ Multiple pre-litigation decisions (e.g. one upholding and rejecting)	<prelitdec ID="Prelitdec1" E="1"> <prelitdec ID="Prelitdec2" E="0">

3.1. Request of the parties

Requests of the parties	<partreq G="1">
Comments: The tag includes the whole section related to the requests/claims/arguments of the parties at first instance.	
Example:	
• Requests	<req>
Comments: The tag only includes the measure/s requested by the party to the Court/Commission. If the party is the plaintiff or claimant (the party triggering the proceeding), the requests coincide with the main requests. If the party is the defendant (the party not triggering the proceeding), the requests coincide with the counter-request (or "domanda riconvenzionale"), i.e., those requests that expand the object of the decisions or require a sub-	

proceeding on prejudicial issues. If the counterparty does not make counter-request and only requests that the other party's requests be dismissed, this shall also be tagged as a <req>.
In trademark and patents cases, the tag includes the kind of measure requested by the parties (e.g., nullity of trademark, assessment of a non-violation, demand for compensation etc.)
In VAT case law, the request generally corresponds to the request for annulment of the Tax Administration's decisions. It is often implied in the text when generally referring to "ricorso". If the counterparty does not make counter-request and only requests that the other parties' request should be dismissed, this shall also be included in tag.
Please consider that, at least in Italy, Tax Administration does not advance counter-requests at first instance.

Example in Trademark and Patents
<req ID="Req1" G="1" P="A">accertare e dichiarare la nullità del marchio nazionale n. 00011766IT, domanda n. 000222 depositata l'1.12.2006, registrato in data 10.3.2009 a nome di Olcese Meirana e Scaglia s.r.l., poi divenuta O.M.S. Olcese Pubblicità s.r.l. e ora Publienne s.r.l., anche ai sensi e per gli effetti di cui all'art. 12, comma 1, all'art. 14, comma 1, lett. c, all'art. 19, comma 2, all'art. 22, comma 1, all'art. 25, comma 1, lett. a) e lett. b), del D.lgs.30/2005, ed all'art. 2564 c.c., per i motivi esposti in atti;</req>

Example in VAT
<req ID="Req1" G="1" P="A"><dec ID="Dec1" G="1" E="1" O="Req1">La CTP di Roma con sentenza n.254/51/12 depositata il 2/7/2012 accoglieva parzialmente il ricorso avverso l'avviso di accertamento con il quale l'Ufficio rettificava ai sensi dell'art. 54 dpr 633/72 la dichiarazione IVA per l'anno 2004, accertando maggiori operazioni imponibili e relativa imposta, sanzioni ed interessi.</req></dec>

➔ **Requests of Party A**	
➢ Single request	**<req ID="Req1" G="1" P="A">**
➢ Multiple requests	**<req ID="Req1" G="1" P="A">** **<req ID="Req2" G="1" P="A">** **<req ID="Req3" G="1" P="A">**
➔ **Requests of Party B**	
➢ Single request	**<req ID="Req1" G="1" P="B">**
➢ Multiple requests	**<req ID="Req1" G="1" P="B">** **<req ID="Req2" G="1" P="B">** **<req ID="Req3" G="1" P="B">**
➔ **Request of multiple parties** (provided that plaintiffs or defendants are more than one)	
➢ Single request	**<req ID="Req1" G="1" P="B|C">**
➢ Multiple requests	**<req ID="Req1" G="1" P="B|C">** **<req ID="Req2" G="1" P="B|C">** **<req ID="Req3" G="1" P="B|C">**
• Claims	**<claim>**

Comments:
The tag only includes the statement of the party that something was/is or was/is not the case supporting his or her the requests.
In VAT cases, claims are the statements which support the request of annulment: they might be related to substantive facts (e.g., the Tax Administration was not entitled to adopt the pre-litigation decision) or related to procedural facts (e.g., the Tax Administration did not comply with procedural requirements). In ECJ decisions, claims coincide with "pleas".

Example
<req ID="Req1" G="1" P="B">Avverso tale atto la parte presentava ricorso chiedendone l'annullamento per i seguenti motivi:
<claim ID="Claim1" G="1" P="B" PRO="Req1"><arg ID="Arg1" G="1" P="B" PRO="Claim1">1-sul rilievo relativo alle spese di rappresentanza, si sosteneva che le stesse si riferivano a spese sostenute dal titolare;</arg></claim>

➔ **Claims of Party A in support of its request/s**

➢ Single claim of Party A in support of the single request	<claim ID="Claim1" G="1" P="A" PRO="Req1" >
➢ Multiple claims of Party A in support of the single request	<claim ID="Claim2" G="1" P="A" PRO="Req1" > <claim ID="Claim2" G="1" P="A" PRO="Req1" > <claim ID="Claim2" G="1" P="A" PRO="Req1" >
➢ Single claim of Party A in support of multiple requests	<claim ID="Claim1" G="1" P="A" PRO="Req1|Req2|Req3" >
➢ Multiple arguments of Party A in support of the multiple requests	<claim ID="Claim1" G="1" P="A" PRO="Claim1|Claim2" > <claim ID="Claim2" G="1" P="A" PRO="Req3" > <claim ID="Claim3" G="1" P="A" PRO="Req4|Req5" >
➔ Claims of Party B in support of its request/s	
Comments: This hypothesis is generally not feasible in the VAT cases at first instance, since here the Tax Office which always act as defendant at first degree does not propose counter-request. In that case, the hypothesis below applies, i.e., its claim(s) is (are) in opposition of Party A's requests.	
➢ Single claim of Party B in support of the single request	<claim ID="Claim1" G="1" P="B" PRO="Req1" >
➢ Multiple claims of Party B in support of the single request	<claim ID="Claim2" G="1" P="B" PRO="Req1" > <claim ID="Claim2" G="1" P="B" PRO="Req1" > <claim ID="Claim2" G="1" P="B" PRO="Req1" >
➢ Single claim of Party B in support of multiple requests	<claim ID="Claim1" G="1" P="B" PRO="Req1|Req2|Req3" >
➢ Multiple arguments of Party B in support of the multiple requests	<claim ID="Claim1" G="1" P="B" PRO="Claim1|Claim2" > <claim ID="Claim2" G="1" P="B" PRO="Req3" > <claim ID="Claim3" G="1" P="B" PRO="Req4|Req5" >
➔ Claims of Party A in opposition to Party B's request/s	
Comments It may be the case that one of the parties does not advance its own request, but simply claims that the request of the counterparty is unfounded or need to be rejected.	
➢ Single claim of Party A in opposition to Party B's single request	<claim ID="Claim1" G="1" P="A" CON="Req1" >
➢ Multiple claims of Party A in opposition to Party B's single request	<claim ID="Claim2" G="1" P="A" CON="Req1" > <claim ID="Claim2" G="1" P="A" CON="Req1" > <claim ID="Claim2" G="1" P="A" CON="Req1" >
➢ Single claim of Party A in opposition to Party B's single request	<claim ID="Claim1" G="1" P="A" CON="Req1|Req2|Req3" >
➢ Multiple arguments of Party A in opposition to Party B's single request	<claim ID="Claim1" G="1" P="A" CON="Claim1|Claim2" >

	<claim ID="Claim2" G="1" P="A" CON="Req3" > <claim ID="Claim3" G="1" P="A" CON="Req4|Req5" >
➔ Claims of Party B in opposition Party A's request/s	
➢ Single claim of Party B in opposition to Party A's single request	<claim ID="Claim1" G="1" P="B" CON="Req1" >
➢ Multiple claims of Party B in opposition to Party A's single request	<claim ID="Claim2" G="1" P="B" CON="Req1" > <claim ID="Claim2" G="1" P="B" CON="Req1" > <claim ID="Claim2" G="1" P="B" CON="Req1" >
➢ Single claim of Party B in opposition to Party A's single request	<claim ID="Claim1" G="1" P="B" CON="Req1|Req2|Req3" >
➢ Multiple arguments of Party B in opposition to Party A's single request	<claim ID="Claim1" G="1" P="B" CON="Claim1|Claim2" > <claim ID="Claim2" G="1" P="B" CON="Req3" > <claim ID="Claim3" G="1" P="B" CON="Req4|Req5" >
• Arguments	<arg>
Comments The tag only includes the reason or set of reasons given in support of the claim. As seen from the examples above, it may be included in the same period corresponding to the claim. So, a nested tag (in GLOSS: a double-tagged portion of text) is possible.	
Example <req ID="Req1" G="1" P="B">Avverso tale atto la parte presentava ricorso chiedendone l'annullamento per i seguenti motivi: <claim ID="Claim1" G="1" P="B" PRO="Req1"><arg ID="Arg1" G="1" P="B" PRO="Claim1">1-sul rilievo relativo alle spese di rappresentanza, si sosteneva che le stesse si riferivano a spese sostenute dal titolare;</arg></claim>	
➔ Arguments of Party A in support of its claims	
➢ Single argument of Party A in support of its single claim	<arg ID="Arg1" G="1" P="A" PRO="Claim1" >
➢ Multiple arguments of Party A in support of its single claim	<arg ID="Arg1" G="1" P="A" PRO="Claim1" > <arg ID="Arg2" G="1" P="A" PRO="Claim1" > <arg ID="Arg3" G="1" P="A" PRO="Claim1" >
➢ Single argument of Party A in support of its multiple claims	<arg ID="Arg1" G="1" P="A" PRO="Claim1|Claim2|Claim3" >
➢ Multiple arguments of Party A in support of its multiple claims	<arg ID="Arg1" G="1" P="A" PRO="Claim1|Claim2" > <arg ID="Arg2" G="1" P="A" PRO="Claim3" > <arg ID="Arg3" G="1" P="A" PRO="Claim4|Claim5" >
➔ Arguments of Party B in support of its claims	
➢ Single argument of Party B in support of its single claim	<arg ID="Arg1" G="1" P="B" PRO="Claim1" >

➢ Multiple arguments of Party B in support of its single claim	<arg ID="Arg1" G="1" P="B" PRO="Claim1" > <arg ID="Arg2" G="1" P="B" PRO="Claim1" > <arg ID="Arg3" G="1" P="B" PRO="Claim1" >
➢ Single argument of Party B in support of its multiple claims	<arg ID="Arg1" G="1" P="B" PRO="Claim1|Claim2|Claim3" >
➢ Multiple arguments of Party B in support of its multiple claims	<arg ID="Arg1" G="1" P="B" PRO="Claim1|Claim2" > <arg ID="Arg2" G="1" P="B" PRO="Claim3" > <arg ID="Arg3" G="1" P="B" PRO="Claim4|Claim5" >
➔ Arguments of Party A in opposition of Party B's claims	
Comments: It may be the case that one of the parties does not explicitly respond a request or claim for its own part, but simply argues against the main party's claim(s). In this case the party's arguments are not in support of its own claim(s), but in opposition to the claim(s) of the other party.	
➢ Single argument of Party A in opposition of the single claim of Party B	<arg ID="Arg1" G="1" P="A" CON="Claim1" >
➢ Multiple arguments of Party A in opposition of the single claim of Party B	<arg ID="Arg1" G="1" P="A" CON="Claim1" > <arg ID="Arg2" G="1" P="A" CON="Claim1" > <arg ID="Arg3" G="1" P="A" CON="Claim1" >
➢ Single argument of Party A in opposition of in opposition of multiple claims of Party B	<arg ID="Arg1" G="1" P="A" CON="Claim1|Claim2|Claim3" >
➢ Multiple arguments of Party A in opposition of multiple claims of Party B	<arg ID="Arg1" G="1" P="A" CON="Claim1|Claim2" > <arg ID="Arg2" G="1" P="A" CON ="Claim3" > <arg ID="Arg3" G="1" P="A" CON ="Claim4|Claim5" >
➔ Arguments of Party B in opposition of Party A's claims	
➢ Single argument of Party B in opposition of the single claim of Party A	<arg ID="Arg1" G="1" P="B" CON="Claim1" >
➢ Multiple arguments of Party B in opposition of the single claim of Party A	<arg ID="Arg1" G="1" P="B" CON="Claim1" > <arg ID="Arg2" G="1" P="B" CON="Claim1" > <arg ID="Arg3" G="1" P="B" CON="Claim1" >
➢ Single argument of Party B in opposition of in opposition of multiple claims of Party A	<arg ID="Arg1" G="1" P="B" CON="Claim1|Claim2|Claim3" >
➢ Multiple arguments of Party B in opposition of multiple claims of Party A	<arg ID="Arg1" G="1" P="B" CON="Claim1|Claim2" > <arg ID="Arg2" G="1" P="B" CON ="Claim3" > <arg ID="Arg3" G="1" P="B" CON ="Claim4|Claim5" >

3.2. Motivation of the court

Motivation of the court	<courtmot G="1">
Comments The tag includes the motivations of the Court at first instance.	
Example:	
• Motivations of the court	<mot>
Comments. The tag shall include the part of the judgment specifically referring to the reasons given by the Court for upholding or rejecting the claims or request of the parties. As a rule, motivation has claim as an object. However, sometimes, it can have request as an object. Each motivation is generally delimited by a heading ("capo") of the judgment that represents an answer to the claims of the parties or a thematic nucleus. Each statement of reasons generally coincides with an argumentative chain for the purposes of the guidelines on the annotation of arguments.	
➢ Single motivation on single claim:	
• Implying single decision	<mot ID="Mot1" G="1" O="Claim1" I="Dec1">
• Implying multiple decisions	<mot ID="Mot1" G="1" E="1" O="Claim1" I="Dec1|Dect2">
➢ Single motivation on multiple claims:	
• Implying single decision	<mot ID="Mot1" G="1" O="Claim1|Claim2" I="Dec1">
• Implying multiple decisions	<mot ID="Mot1" G="1" O="Claim1|Claim2" I="Dec1|Dect2">
➢ Multiple motivations on single claim:	
• Each implying single decision	<mot ID="Mot1" G="1" O="Claim1" I="Dec1"> <mot ID="Mot2" G="1" O="Claim1" I="Dec1"> <mot ID="Mot3" G="1" O="Claim1" I="Dec1">
• Each implying multiple decisions	<mot ID="Mot1" G="1" E="1" O="Req1" I="Dec1|Dec2">
➢ Multiple motivations on multiple claims:	
• Each implying single decision	<mot ID="Mot1" G="1" O="Claim1|Claim2" I="Dec1"> <mot ID="Mot2" G="1" O="Claim1|Claim2" I="Dec1"> <mot ID="Mot3" G="1" O="Req1|Req2" I="Dec1">
• Each implying multiple decisions	<mot ID="Mot1" G="1" O="Claim1|Claim2" I=" Dec1|Dec2"> <mot ID="Mot2" G="1" O="Claim1|Claim2" I=" Dec1|Dec2"> <mot ID="Mot3" G="1" O="Claim1|Claim2" I=" Dec1|Dec2">
➢ Single motivation on single request	
• Implying single decision	<mot ID="Mot1" G="1" O="Req1" I="Dec1">
• Implying multiple decisions	<mot ID="Mot1" G="1" E="1" O="Req1" I="Dec1|Dect2">

Comments:	
Example:	
➢ Single motivation on multiple requests	
• Implying single decision	<mot ID="Mot1" G="1" O="Req1|Req2" I="Dec1">
• Implying multiple decisions	<mot ID="Mot1" G="1" O="Req1|Req2" I="Dec1|Dect2">
Comments:	
Example:	
➢ Multiple motivations on single request	
• Each implying single decision	<mot ID="Mot1" G="1" O="Req1" I="Dec1"> <mot ID="Mot2" G="1" O="Req1" I="Dec1"> <mot ID="Mot3" G="1" O="Req1" I="Dec1">
• Each implying multiple decisions	<mot ID="Mot1" G="1" E="2" O="Req1" I="Dec1|Dec2">
Comments:	
Example:	
➢ Multiple decisions on multiple requests	
• Each implying single decision	<mot ID="Mot1" G="1" O="Req1|Req2" I="Dec1"> <mot ID="Mot2" G="1" O="Req1|Req2" I="Dec1"> <mot ID="Mot3" G="1" O="Req1|Req2" I="Dec1">
• Each implying multiple decisions	<mot ID="Mot1" G="1" O="Req1|Req2" I=" Dec1|Dec2"> <mot ID="Mot2" G="1" O="Req1|Req2" I=" Dec1|Dec2"> <mot ID="Mot3" G="1" O="Req1|Req2" I=" Dec1|Dec2">
Comments:	
Example:	
• Findings of the court	<find>
Comments: The tag includes the part of the judgment that specifically refers to the court's own conclusions regarding the parties' single claim(s) included in the request(s). NB: very rare in the first instance part of the judgement!	
Example:	
➢ Single finding on single claim:	
• Implying single decision	<find ID="Find1" G="1" O="Claim1" D="Mot1" I="Dec1">
• Implying multiple decisions	<find ID="Find1" G="1" E="1" O="Claim1" D="Mot1" I="Dec1|Dect2">
• Deriving from single motivation	<find ID="Find1" G="1" O="Claim1" D="Mot1" I="Dec1">

• Deriving from multiple motivations	<find ID="Find1" G="1" E="1" O="Claim1" D=”Mot1|Mot2” I="Dec1|Dect2">
➢ Single finding on multiple claims:	
• Implying single decision	<find ID="Find1" G="1" O="Claim1|Claim2" D=”Mot1” I="Dec1">
• Implying multiple decisions	<find ID="Find1" G="1" O="Claim1|Claim2" D=”Mot1” I="Dec1|Dect2">
• Deriving from single motivation	<find ID="Find1" G="1" O="Claim1|Claim2" D=”Mot1” I="Dec1">
• Deriving from multiple motivations	<find ID="Find1" G="1" O="Claim1|Claim2" D=”Mot1|Mot2” I="Dec1|Dect2">
➢ Multiple findings on single claim:	
• Each implying single decision	<find ID="Find1" G="1" O="Claim1" D=”Mot1” I="Dec1"> <find ID="Find2" G="1" O="Claim1" D=”Mot1” I="Dec1"> <find ID="Find3" G="1" O="Claim1" D=”Mot1” I="Dec1">
• Each implying multiple decisions	<find ID="Find1" G="1" E="1" O="Claim1" D=”Mot1” I="Dec1|Dec2"> <find ID="Find2" G="1" O="Claim1" D=”Mot1” I="Dec3|Dec4"> <find ID="Find3" G="1" O="Claim1" D=”Mot1” I="Dec5">
• Deriving from single and same motivation	<find ID="Find1" G="1" O="Claim1" D=”Mot1” I="Dec1"> <find ID="Find2" G="1" O="Claim1" D=”Mot1” I="Dec1"> <find ID="Find3" G="1" O="Claim1" D=”Mot1” I="Dec1">
• Deriving from multiple and different motivations	<find ID="Find1" G="1" E="1" O="Claim1" D=”Mot1|Mot2” I="Dec1|Dec2"> <find ID="Find2" G="1" O="Claim1" D=”Mot3|Mot5” I="Dec3|Dec4"> <find ID="Find3" G="1" O="Claim1" D=”Mot4” I="Dec5">
➢ Multiple findings on multiple claims:	
• Each implying single decision	<find ID="Find1" G="1" O=" Claim1|Claim2" D=”Mot1” I="Dec1"> <find ID="Find2" G="1" O=" Claim3|Claim4" D=”Mot1” I="Dec1">

	<find ID="Find2" G="1" O=" Claim5|Claim6" D="Mot1" I="Dec1">
• Each implying multiple decisions	<find ID="Find1" G="1" O=" Claim1|Claim2" D="Mot1" I=" Dec1|Dec2"> <find ID="Find2" G="1" O=" Claim3|Claim4" D="Mot1" I=" Dec1|Dec2"> <find ID="Find3" G="1" O=" Req1|Req2" D="Mot1" I=" Dec1|Dec2">
• Deriving from single and same motivation	<find ID="Find1" G="1" O=" Claim1|Claim2" D="Mot1" I="Dec1"> <find ID="Find2" G="1" O=" Claim3|Claim4" D="Mot1" I="Dec1"> <find ID="Find2" G="1" O=" Claim5|Claim6" D="Mot1" I="Dec1">
• Deriving from multiple and different motivations	<find ID="Find1" G="1" O=" Claim1|Claim2" D="Mot1|Mot2" I=" Dec1|Dec2"> <find ID="Find2" G="1" O=" Claim3|Claim4" D="Mot3|Mot4" I=" Dec1|Dec2"> <find ID="Find3" G="1" O=" Req1|Req2" D="Mot5" I=" Dec1|Dec2">

3.3. Decision of the court

Decision of the court	<courtdec G=1">
Comments The tag includes all the Court's decisions at first instance.	
• Decisions	<dec>
Comments The tag includes the specific decision upon the request/s of the party.	
Example <dec ID="Dec1" G="1" E="1" O="Req1">Con sentenza n. 371/36/13, depositata il 27 settembre 2013, la Commissione Tributaria Provinciale di Roma, Sez. 36, ha rigettato, compensando le spese, il ricorso proposto dalla CIVITA RESTAURI s.r.l. avverso gli avvisi di accertamento nn. TK3034000043-2010 e TK3C04000044 2010.</dec>	
➔ Upholding decisions	
➢ Single decision upholding single request	
• Derived by single finding	<dec ID="Dec1" G="1" E="1" O="Req1" D="Find1">
• Derived by multiple findings	<dec ID="Dec1" G="1" E="1" O="Req1" D="Find1|Find2">
➢ Single decision upholding multiple requests	
• Derived by single finding	<dec ID="Dec1" G="1" E="1" O="Req1|Req2" D="Find1">

• Derived by multiple findings	<dec ID="Dec1" G="1" E="1" O="Req1|Req2" D="Find1|Find2">
➢ Multiple decisions upholding single request (*rare!!!*)	
• Each derived by single finding	<dec ID="Dec1" G="1" E="1" O="Req1" D="Find1"> <dec ID="Dec2" G="1" E="1" O="Req1" D="Find1"> <dec ID="Dec2" G="1" E="1" O="Req1" D="Find1">
• Each derived by multiple findings	<dec ID="Dec1" G="1" E="1" O="Req1" D="Find1|Find2"> <dec ID="Dec2" G="1" E="1" O="Req1" D="Find3"> <dec ID="Dec2" G="1" E="1" O="Req1" D="Find4|Find5">
➢ Multiple decisions upholding multiple requests	
• Each derived by single finding	<dec ID="Dec1" G="1" E="1" O="Req1" D="Find 1"> <dec ID="Dec2" G="1" E="1" O="Req2" D="Find1"> <dec ID="Dec2" G="1" E="1" O="Req3" D="Find1">
• Each derived by multiple findings	<dec ID="Dec1" G="1" E="1" O="Req1" D="Find1|Find2"> <dec ID="Dec2" G="1" E="1" O="Req2" D="Find3"> <dec ID="Dec2" G="1" E="1" O="Req3" D="Find4|Find5">
➔ Upholding decisions	
➢ Single decision upholding single question:	
• Derived by single motivation	<dec ID="Dec1" G="1" E="1" O="Req1" D="Mot1">
• Derived by multiple motivations	<dec ID="Dec1" G="1" E="1" O="Req1" D="Mot1|Mot2">
➢ Single decision upholding multiple questions:	
• Derived by single motivation	<dec ID="Dec1" G="1" E="1" O="Req1|Req2" D="Mot1">
• Derived by multiple motivations	<dec ID="Dec1" G="1" E="1" O="Req1|Req2" D="Mot1|Mot2">
➢ Multiple decisions upholding single question (*rare!!!*):	
• Each derived by single motivation	<dec ID="Dec1" G="1" E="1" O="Req1" D="Mot1"> <dec ID="Dec2" G="1" E="1" O="Req1" D="Mot1"> <dec ID="Dec2" G="1" E="1" O="Req1" D="Mot1">
• Each derived by multiple motivations	<dec ID="Dec1" G="1" E="1" O="Req1" D="Mot1|Mot2">

	<dec ID="Dec2" G="1" E="1" O="Req1" D="Mot3"> <dec ID="Dec2" G="1" E="1" O="Req1" D="Mot4|Mot5">
➢ Multiple decisions upholding multiple questions:	
• Each derived by single motivation	<dec ID="Dec1" G="1" E="1" O="Req1" D="Mot1"> <dec ID="Dec2" G="1" E="1" O="Req2" D="Mot1"> <dec ID="Dec2" G="1" E="1" O="Req3" D="Mot1">
• Each derived by multiple motivations	<dec ID="Dec1" G="1" E="1" O="Req1" D="Mot1|Mot2"> <dec ID="Dec2" G="1" E="1" O="Req2" D="Mot3"> <dec ID="Dec2" G="1" E="1" O="Req3" D="Mot4|Mot5">
➔ Rejecting decisions	
➢ Single decision rejecting single question:	
• Derived by single motivation	<dec ID="Dec1" G="1" E="0" O="Req1" D="Mot1">
• Derived by multiple motivations	<dec ID="Dec1" G="1" E="0" O="Req1" D="Mot1|Mot2">
➢ Single decision rejecting multiple questions:	
• Derived by single motivation	<dec ID="Dec1" G="1" E="0" O="Req1|Req2" D="Mot1">
• Derived by multiple motivations	<dec ID="Dec1" G="1" E="0" O="Req1|Req2" D="Mot1|Mot2">
➢ Multiple decisions rejecting single question (*rare!!!*):	
• Each derived by single motivation	<dec ID="Dec1" G="1" E="0" O="Req1" D="Mot1"> <dec ID="Dec2" G="1" E="0" O="Req1" D="Mot1"> <dec ID="Dec2" G="1" E="0" O="Req1" D="Mot1">
• Each derived by multiple motivations	<dec ID="Dec1" G="1" E="0" O="Req1" D="Mot1|Mot2"> <dec ID="Dec2" G="1" E="0" O="Req1" D="Mot3"> <dec ID="Dec2" G="1" E="0" O="Req1" D="Mot4|Mot5">
➢ Multiple decisions rejecting multiple questions:	
• Each derived by single motivation	<dec ID="Dec1" G="1" E="0" O="Req1" D="Mot1"> <dec ID="Dec2" G="1" E="0" O="Req2" D="Mot1"> <dec ID="Dec2" G="1" E="0" O="Req3" D="Mot1">
• Each derived by multiple motivations	<dec ID="Dec1" G="1" E="0" O="Req1" D="Mot1|Mot2">

	<dec ID="Dec2" G="1" E="0" O="Req2" D="Mot3"> <dec ID="Dec2" G="1" E="0" O="Req3" D="Mot4|Mot5">
➔ Decisions of inadmissibility	
➢ Single decision upholding single question:	
• Derived by single motivation	<dec ID="Dec1" G="1" E="-1" O="Req1" D="Mot1">
• Derived by multiple motivations	<dec ID="Dec1" G="1" E="-1" O="Req1" D="Mot1|Mot2">
➢ Single decision upholding multiple questions:	
• Derived by single motivation	<dec ID="Dec1" G="1" E="-1" O="Req1|Req2" D="Mot1">
• Derived by multiple motivations	<dec ID="Dec1" G="1" E="-1" O="Req1|Req2" D="Mot1|Mot2">
➢ Multiple decisions upholding single question (*rare!!!*):	
• Each derived by single motivation	<dec ID="Dec1" G="1" E="-1" O="Req1" D="Mot1"> <dec ID="Dec2" G="1" E="-1" O="Req1" D="Mot1"> <dec ID="Dec2" G="1" E="-1" O="Req1" D="Mot1">
• Each derived by multiple motivations	<dec ID="Dec1" G="1" E="-1" O="Req1" D="Mot1|Mot2"> <dec ID="Dec2" G="1" E="-1" O="Req1" D="Mot3"> <dec ID="Dec2" G="1" E="-1" O="Req1" D="Mot4|Mot5">
➢ Multiple decisions upholding multiple questions:	
• Each derived by single motivation	<dec ID="Dec1" G="1" E="-1" O="Req1" D="Mot1"> <dec ID="Dec2" G="1" E="-1" O="Req2" D="Mot1"> <dec ID="Dec2" G="1" E="-1" O="Req3" D="Mot1">
• Each derived by multiple motivations	<dec ID="Dec1" G="1" E="-1" O="Req1" D="Mot1|Mot2"> <dec ID="Dec2" G="1" E="-1" O="Req2" D="Mot3"> <dec ID="Dec2" G="1" E="-1" O="Req3" D="Mot4|Mot5">

4. Second instance

4.1. Requests, claims and argument of the parties

Proceeding (second instance)	<proc G="2">
Comments: This tag covers all the parts related to the second instance, from the judicial requests of the parties to the court's decision, including (if present) motivation of the court.	
Example:	
Requests of the parties	**<partreq G="2">**
Comments: The tag includes the whole section related to the request/claims/arguments of the parties at second instance.	
Example:	
● **Requests**	**<req>**
Comments: The tag only includes the measure/s requested by the party to the Court/Commission. If the party is the plaintiff or claimant (the party triggering the proceeding), the requests coincide with the main appeal. If the party is the defendant (the party not triggering the proceeding), the requests coincide with the counter-appeal (or "appello incidentale"), i.e., those appeals that expand the object of the main appeal. Generally, the request at second instance corresponds to the request for review of the first instance decision. It is often implied in the text when generally referring to "appello". If the counterparty does not make counter-appela and only requests that the other party's appeal be dismissed, this shall also be tagged as a <req>.	
Example <req ID="Req2" G="2" P="A">Con appello proposto nei termini, la contribuente chiede in riforma della sentenza impugnata, dichiarare nulla la pretesa dell'Ufficio e annullare l'atto impositivo;</req><req ID="Req3" G="2" P="A"> in via subordinata confermare la disapplicazione delle sanzioni per obiettive condizioni di incertezza sulla portata e sull'applicazione della norma.</req>	
➔ Requests of Party A	
➢ Single requests	**<req ID="Req1" G="2" P="A">**
➢ Multiple requests	**<req ID="Req1" G="2" P="A"> <req ID="Req2" G="2" P="A"> <req ID="Req3" G="2" P="A">**
➔ Requests of Party B	
➢ Single requests	**<req ID="Req1" G="2" P="B">**
➢ Multiple requests	**<req ID="Req1" G="2" P="B"> <req ID="Req2" G="2" P="B"> <req ID="Req3" G="2" P="B">**
● **Claims**	**<claim>**
Comments: The tag only includes the statement of the party that something was/is or was/is not the case supporting his or her the request of appeal.	
Example <claim ID="Claim1" G="2" P="A"><arg ID="Arg1" G="2" P="A"> Censura la Commissione Tributaria Provinciale che limita l'esenzione IVA alle navi che effettuano prevalentemente trasporti internazionali, ossia che navigano in alto mare, rilevando che detta limitazione è disposta dalla legge 217/2011, successiva ai fatti contestati.</arg></claim>	
➔ Claims of Party A in support of its request/s	
➢ Single claim of Party A in support of the single request	**<claim ID="Claim1" G="2" P="A" PRO="Req1" >**

➢ Multiple claims of Party A in support of the single request	<claim ID="Claim2" G="2" P="A" PRO="Req1" > <claim ID="Claim2" G="2" P="A" PRO="Req1" > <claim ID="Claim2" G="2" P="A" PRO="Req1" >
➢ Single claim of Party A in support of multiple requests	<claim ID="Claim1" G="2" P="A" PRO="Req1|Req2|Req3" >
➢ Multiple arguments of Party A in support of the multiple requests	<claim ID="Claim1" G="2" P="A" PRO="Claim1|Claim2" > <claim ID="Claim2" G="2" P="A" PRO="Req3" > <claim ID="Claim3" G="2" P="A" PRO="Req4|Req5" >
➔ Claims of Party B in support of its request/s	
Comments: The tag only includes the statement of the party that something was/is or was/is not the case supporting his or her the counter-appeal.	
➢ Single claim of Party B in support of the single request	<claim ID="Claim1" G="2" P="B" PRO="Req1" >
➢ Multiple claims of Party B in support of the single request	<claim ID="Claim2" G="2" P="B" PRO="Req1" > <claim ID="Claim2" G="2" P="B" PRO="Req1" > <claim ID="Claim2" G="2" P="B" PRO="Req1" >
➢ Single claim of Party B in support of multiple requests	<claim ID="Claim1" G="2" P="B" PRO="Req1|Req2|Req3" >
➢ Multiple arguments of Party B in support of the multiple requests	<claim ID="Claim1" G="2" P="B" PRO="Claim1|Claim2" > <claim ID="Claim2" G="2" P="B" PRO="Req3" > <claim ID="Claim3" G="2" P="B" PRO="Req4|Req5" >
➔ Claims of Party A in opposition to Party B's request/s	
Comments It may be the case that one of the parties does not advance its own request, but simply claims that the request of the counterparty is unfounded.	
➢ Single claim of Party A in opposition to Party B's single request	<claim ID="Claim1" G="2" P="A" CON="Req1" >
➢ Multiple claims of Party A in opposition to Party B's single request	<claim ID="Claim2" G="2" P="A" CON="Req1" > <claim ID="Claim2" G="2" P="A" CON="Req1" > <claim ID="Claim2" G="2" P="A" CON="Req1" >
➢ Single claim of Party A in opposition to Party B's single request	<claim ID="Claim1" G="2" P="A" CON="Req1|Req2|Req3" >
➢ Multiple arguments of Party A in opposition to Party B's single request	<claim ID="Claim1" G="2" P="A" CON="Claim1|Claim2" > <claim ID="Claim2" G="2" P="A" CON="Req3" >

	<claim ID="Claim3" G="2" P="A" CON="Req4|Req5" >
➔ Claims of Party B in opposition Party A's request/s	
➢ Single claim of Party B in opposition to Party A's single request	<claim ID="Claim1" G="2" P="B" CON="Req1" >
➢ Multiple claims of Party B in opposition to Party A's single request	<claim ID="Claim2" G="2" P="B" CON="Req1" > <claim ID="Claim2" G="2" P="B" CON="Req1" > <claim ID="Claim2" G="2" P="B" CON="Req1" >
➢ Single claim of Party B in opposition to Party A's single request	<claim ID="Claim1" G="2" P="B" CON="Req1|Req2|Req3" >
➢ Multiple arguments of Party B in opposition to Party A's single request	<claim ID="Claim1" G="2" P="B" CON="Claim1|Claim2" > <claim ID="Claim2" G="2" P="B" CON="Req3" > <claim ID="Claim3" G="2" P="B" CON="Req4|Req5" >
• Arguments	<arg>
Comments The tag only includes the reason or set of reasons given in support of the claim. As seen from the examples above, it is often included in the same period corresponding to the claim. So, a nested tag (in GLOSS: a double-tagged portion of text) is possible.	
Example <claim ID="Claim2" G="2" P="B"><arg ID="Arg6" G="2" P="B" PRO="Claim2">Ribadisce che le forniture di beni effettuate dall'appellante nei confronti della Tirrenia Eurocatering non possono beneficiare del regime di non imponibilità IVA, poiché la Mediterranea non cede i beni destinati a provvista di bordo direttamente all'armatore, la Tirrenia Navigazione, ma bensì alla Tirrenia Eurocatering, cui l'armatore ha affidato in appalto la preparazione e la somministrazione, a bordo delle navi di sua proprietà, di alimenti e bevande per.i passeggeri ed i membri dell'equipaggio.</arg></claim>	
➔ Arguments of Party A in support of its claims	
➢ Single argument of Party A in support of its single claim	<arg ID="Arg1" G="2" P="A" PRO="Claim1" >
➢ Multiple arguments of Party A in support of its single claim	<arg ID="Arg1" G="2" P="A" PRO="Claim1" > <arg ID="Arg2" G="2" P="A" PRO="Claim1" > <arg ID="Arg3" G="2" P="A" PRO="Claim1" >
➢ Single argument of Party A in support of its multiple claims	<arg ID="Arg1" G="2" P="A" PRO="Claim1|Claim2|Claim3" >
➢ Multiple arguments of Party A in support of its multiple claims	<arg ID="Arg1" G="2" P="A" PRO="Claim1|Claim2" > <arg ID="Arg2" G="2" P="A" PRO="Claim3" > <arg ID="Arg3" G="2" P="A" PRO="Claim4|Claim5" >
➔ Arguments of Party B in support of its claims	
➢ Single argument of Party B in support of its single claim	<arg ID="Arg1" G="2" P="B" PRO="Claim1" >
➢ Multiple arguments of Party B in support of its single claim	<arg ID="Arg1" G="2" P="B" PRO="Claim1" >

	<arg ID="Arg2" G="2" P="B" PRO="Claim1" > <arg ID="Arg3" G="2" P="B" PRO="Claim1" >
➢ Single argument of Party B in support of its multiple claims	<arg ID="Arg1" G="2" P="B" PRO="Claim1|Claim2|Claim3" >
➢ Multiple arguments of Party B in support of its multiple claims	<arg ID="Arg1" G="2" P="B" PRO="Claim1|Claim2" > <arg ID="Arg2" G="2" P="B" PRO="Claim3" > <arg ID="Arg3" G="2" P="B" PRO="Claim4|Claim5" >
➔ Arguments of Party A in opposition of Party B's claims	
Comments It may be the case that one of the parties does not explicitly respond a request or claim for its own part, but simply argues against the main party's claim(s). In this case the party's arguments are not in support of its own claim(s), but in opposition to the claim(s) of the other party.	
➢ Single argument of Party A in opposition of the single claim of Party B	<arg ID="Arg1" G="2" P="A" CON="Claim1" >
➢ Multiple arguments of Party A in opposition of the single claim of Party B	<arg ID="Arg1" G="2" P="A" CON="Claim1" > <arg ID="Arg2" G="2" P="A" CON="Claim1" > <arg ID="Arg3" G="2" P="A" CON="Claim1" >
➢ Single argument of Party A in opposition of in opposition of multiple claims of Party B	<arg ID="Arg1" G="2" P="A" CON="Claim1|Claim2|Claim3" >
➢ Multiple arguments of Party A in opposition of multiple claims of Party B	<arg ID="Arg1" G="2" P="A" CON="Claim1|Claim2" > <arg ID="Arg2" G="2" P="A" CON ="Claim3" > <arg ID="Arg3" G="2" P="A" CON ="Claim4|Claim5" >
➔ Arguments of Party B in opposition of Party A's claims	
➢ Single argument of Party B in opposition of the single claim of Party A	<arg ID="Arg1" G="2" P="B" CON="Claim1" >
➢ Multiple arguments of Party B in opposition of the single claim of Party A	<arg ID="Arg1" G="2" P="B" CON="Claim1" > <arg ID="Arg2" G="2" P="B" CON="Claim1" > <arg ID="Arg3" G="2" P="B" CON="Claim1" >
➢ Single argument of Party B in opposition of in opposition of multiple claims of Party A	<arg ID="Arg1" G="2" P="B" CON="Claim1|Claim2|Claim3" >
➢ Multiple arguments of Party B in opposition of multiple claims of Party A	<arg ID="Arg1" G="2" P="B" CON="Claim1|Claim2" > <arg ID="Arg2" G="2" P="B" CON ="Claim3" > <arg ID="Arg3" G="2" P="B" CON ="Claim4|Claim5" >

4.2. Motivation of the court

Motivation of the court	<courtmot G="2">
Comments The tag includes all the motivation section of the judgment, and begins from any present foreword (such as "diritto", "motivi della decisione", "motivazione" etc) and ends before (not including) P.Q.M. It includes also the motivation on litigations costs.	
Example:	
• Motivations of the court	<mot>
Comments The tag shall include the part of the judgment specifically referring to the reasons given by the Court for upholding or rejecting the claims or request of the parties. As a rule, motivation has claim as an object. However, sometimes, it can have request as an object. Each motivation is generally delimited by a heading ("capo") of the judgment that represents an answer to the claims of the parties or a thematic nucleus. Each statement of reasons generally coincides with an argumentative chain for the purposes of the guidelines on the annotation of arguments.	
Example:	
➢ Single motivation on single claim	
• Implying single decision	<mot ID="Mot1" G="2" O="Claim1" I="Dec1">
• Implying multiple decisions	<mot ID="Mot1" G="1" E="2" O=" Claim1" I="Dec1|Dect2">
Comments:	
Example:	
➢ Single motivation on multiple claims	
• Implying single decision	<mot ID="Mot1" G="2" O=" Claim1|Claim2" I="Dec1">
• Implying multiple decisions	<mot ID="Mot1" G="2" O=" Claim1|Claim2" I="Dec1|Dect2">
Comments:	
Example:	
➢ Multiple motivations on single claim	
• Each implying single decision	<mot ID="Mot1" G="2" O="Claim1" I="Dec1"> <mot ID="Mot2" G="2" O="Claim1" I="Dec1"> <mot ID="Mot3" G="2" O="Claim1" I="Dec1">
• Each implying multiple decisions	<mot ID="Mot1" G="1" E="2" O="Claim1" I="Dec1|Dec2">
Comments:	
Example:	
➢ Multiple decisions on multiple claims	
• Each implying single decision	<mot ID="Mot1" G="2" O=" Claim1|Claim2" I="Dec1"> <mot ID="Mot2" G="2" O=" Claim1|Claim2" I="Dec1"> <mot ID="Mot3" G="2" O=" Claim1|Claim2" I="Dec1">
• Each implying multiple decisions	<mot ID="Mot1" G="2" O=" Claim1|Claim2" I=" Dec1|Dec2">

	<mot ID="Mot2" G="2" O="Claim1|Claim2" I=" Dec1|Dec2"> <mot ID="Mot3" G="2" O="Claim1|Claim2" I=" Dec1|Dec2">
Comments:	
Example:	
➢ Single motivation on single request	
• Implying single decision	<mot ID="Mot1" G="2" O="Req1" I="Dec1">
• Implying multiple decisions	<mot ID="Mot1" G="1" E="2" O="Req1" I="Dec1|Dect2">
Comments:	
Example:	
➢ Single motivation on multiple requests	
• Implying single decision	<mot ID="Mot1" G="2" O="Req1|Req2" I="Dec1">
• Implying multiple decisions	<mot ID="Mot1" G="2" O="Req1|Req2" I="Dec1|Dect2">
Comments:	
Example:	
➢ Multiple motivations on single request	
• Each implying single decision	<mot ID="Mot1" G="2" O="Req1" I="Dec1"> <mot ID="Mot2" G="2" O="Req1" I="Dec1"> <mot ID="Mot3" G="2" O="Req1" I="Dec1">
• Each implying multiple decisions	<mot ID="Mot1" G="1" E="2" O="Req1" I="Dec1|Dec2">
Comments:	
Example:	
➢ Multiple decisions on multiple requests	
• Each implying single decision	<mot ID="Mot1" G="2" O="Req1|Req2" I="Dec1"> <mot ID="Mot2" G="2" O="Req1|Req2" I="Dec1"> <mot ID="Mot3" G="2" O="Req1|Req2" I="Dec1">
• Each implying multiple decisions	<mot ID="Mot1" G="2" O="Req1|Req2" I=" Dec1|Dec2"> <mot ID="Mot2" G=""" O="Req1|Req2" I=" Dec1|Dec2"> <mot ID="Mot3" G="2" O="Req1|Req2" I=" Dec1|Dec2">
Comments:	
Example:	
• Findings of the court	<find>
Comments: The tag includes the part of the judgment that specifically refers to the court's own conclusions regarding the parties' single claim(s) included in the request(s). NB: Almost always present in the second instance part of the judgement.	

Example:	
➢ Single finding on single claim:	
• Implying single decision	<find ID="Find1" G="2" O="Claim1" D=”Mot1” I="Dec1">
• Implying multiple decisions	<find ID="Find1" G="2" E="1" O="Claim1" D=”Mot1” I="Dec1|Dect2">
• Deriving from single motivation	<find ID="Find1" G="2" O="Claim1" D=”Mot1” I="Dec1">
• Deriving from multiple motivations	<find ID="Find1" G="2" E="1" O="Claim1" D=”Mot1|Mot2” I="Dec1|Dect2">
➢ Single finding on multiple claims:	
• Implying single decision	<find ID="Find1" G="2" O="Claim1|Claim2" D=”Mot1” I="Dec1">
• Implying multiple decisions	<find ID="Find1" G="2" O="Claim1|Claim2" D=”Mot1” I="Dec1|Dect2">
• Deriving from single motivation	<find ID="Find1" G="2" O="Claim1|Claim2" D=”Mot1” I="Dec1">
• Deriving from multiple motivations	<find ID="Find1" G="2" O="Claim1|Claim2" D=”Mot1|Mot2” I="Dec1|Dect2">
➢ Multiple findings on single claim:	
• Each implying single decision	<find ID="Find1" G="2" O="Claim1" D=”Mot1” I="Dec1"> <find ID="Find2" G="2" O="Claim1" D=”Mot1” I="Dec1"> <find ID="Find3" G="2" O="Claim1" D=”Mot1” I="Dec1">
• Each implying multiple decisions	<find ID="Find1" G="2" E="1" O="Claim1" D=”Mot1” I="Dec1|Dec2"> <find ID="Find2" G="2" O="Claim1" D=”Mot1” I="Dec3|Dec4"> <find ID="Find3" G="2" O="Claim1" D=”Mot1” I="Dec5">
• Deriving from single and same motivation	<find ID="Find1" G="2" O="Claim1" D=”Mot1” I="Dec1"> <find ID="Find2" G="2" O="Claim1" D=”Mot1” I="Dec1"> <find ID="Find3" G="2" O="Claim1" D=”Mot1” I="Dec1">
• Deriving from multiple and different motivations	<find ID="Find1" G="2" E="1" O="Claim1" D=”Mot1|Mot2” I="Dec1|Dec2"> <find ID="Find2" G="2" O="Claim1" D=”Mot3|Mot5” I="Dec3|Dec4">

	<find ID="Find3" G="2" O="Claim1" D=”Mot4” I="Dec5">
➢ Multiple findings on multiple claims:	
• Each implying single decision	<find ID="Find1" G="2" O="Claim1|Claim2" D=”Mot1” I="Dec1"> <find ID="Find2" G="2" O="Claim3|Claim4" D=”Mot1” I="Dec1"> <find ID="Find2" G="2" O="Claim5|Claim6” D=”Mot1” I="Dec1">
• Each implying multiple decisions	<find ID="Find1" G="2" O="Claim1|Claim2" D=”Mot1” I="Dec1|Dec2"> <find ID="Find2" G="2" O="Claim3|Claim4" D=”Mot1” I="Dec1|Dec2"> <find ID="Find3" G="2" O="Req1|Req2" D=”Mot1” I="Dec1|Dec2">
• Deriving from single and same motivation	<find ID="Find1" G="2" O="Claim1|Claim2" D=”Mot1” I="Dec1"> <find ID="Find2" G="2" O="Claim3|Claim4" D=”Mot1” I="Dec1"> <find ID="Find2" G="2" O="Claim5|Claim6” D=”Mot1” I="Dec1">
• Deriving from multiple and different motivations	<find ID="Find1" G="2" O="Claim1|Claim2" D=”Mot1|Mot2” I=" Dec1|Dec2"> <find ID="Find2" G="2" O="Claim3|Claim4" D=”Mot3|Mot4” I=" Dec1|Dec2"> <find ID="Find3" G="2" O="Req1|Req2" D=”Mot5” I="Dec1|Dec2">

4.3. Decision of the court

Decision of the court	<courtdec G="2">
Comments The tag includes all the Court’s decision section. It begins with the “PQM” and ends at the end of the judgement, usually with place and date, or with the judges’ subscriptions.	
Example: <courtdec G="2">P.Q.M. <dec ID="Dec2" G="2" E="1" O="Req1" D="Mot3|Mot4">La Commissione accoglie l'appello dell'Ufficio.</dec> <cost P="A|B">Spese compensate.</cost> <place><date>Roma, 11 febbraio 2016.</date></place></courtdec>	
• Decisions	<dec>

Comments The tag includes the specific decision upon the request/s of the party.	
Example <dec ID="Dec2" G="2" E="1" O="Req1" D="Mot3|Mot4">La Commissione accoglie l'appello dell'Ufficio.</dec>	
➔ **Upholding decisions**	
➢ Single decision upholding single request	
• Derived by single finding	<dec ID="Dec1" G="2" E="1" O="Req1" D="Find1">
• Derived by multiple findings	<dec ID="Dec1" G="2" E="1" O="Req1" D="Find1|Find2">
➢ Single decision upholding multiple requests	
• Derived by single finding	<dec ID="Dec1" G="2" E="1" O="Req1|Req2" D="Find1">
• Derived by multiple findings	<dec ID="Dec1" G="2" E="1" O="Req1|Req2" D="Find1|Find2">
➢ Multiple decisions upholding single request (*rare!!!*)	
• Each derived by single finding	<dec ID="Dec1" G="2" E="1" O="Req1" D="Find1"> <dec ID="Dec2" G="2" E="1" O="Req1" D="Find1"> <dec ID="Dec2" G="2" E="1" O="Req1" D="Find1">
• Each derived by multiple findings	<dec ID="Dec1" G="2" E="1" O="Req1" D="Find1|Find2"> <dec ID="Dec2" G="2" E="1" O="Req1" D="Find3"> <dec ID="Dec2" G="2" E="1" O="Req1" D="Find4|Find5">
➢ Multiple decisions upholding multiple requests	
• Each derived by single finding	<dec ID="Dec1" G="2" E="1" O="Req1" D="Find 1"> <dec ID="Dec2" G="2" E="1" O="Req2" D="Find1"> <dec ID="Dec2" G="2" E="1" O="Req3" D="Find1">
• Each derived by multiple findings	<dec ID="Dec1" G="2" E="1" O="Req1" D="Find1|Find2"> <dec ID="Dec2" G="2" E="1" O="Req2" D="Find3"> <dec ID="Dec2" G="2" E="1" O="Req3" D="Find4|Find5">
➢ Single decision upholding single question	
• Derived by single motivation	<dec ID="Dec1" G="2" E="1" O="Req1" D="Mot1">
• Derived by multiple motivations	<dec ID="Dec1" G="2" E="1" O="Req1" D="Mot1|Mot2">
➢ Single decision upholding multiple questions	
• Derived by single motivation	<dec ID="Dec1" G="2" E="1" O="Req1|Req2" D="Mot1">

• Derived by multiple motivations	<dec ID="Dec1" G="2" E="1" O="Req1|Req2" D="Mot1|Mot2">
➢ Multiple decisions upholding single question (*rare!!!*)	
• Each derived by single motivation	<dec ID="Dec1" G="2" E="1" O="Req1" D="Mot1"> <dec ID="Dec2" G="2" E="1" O="Req1" D="Mot1"> <dec ID="Dec2" G="2" E="1" O="Req1" D="Mot1">
• Each derived by multiple motivations	<dec ID="Dec1" G="2" E="1" O="Req1" D="Mot1|Mot2"> <dec ID="Dec2" G="2" E="1" O="Req1" D="Mot3"> <dec ID="Dec2" G="2" E="1" O="Req1" D="Mot4|Mot5">
➢ Multiple decisions upholding multiple questions	
• Each derived by single motivation	<dec ID="Dec1" G="2" E="1" O="Req1" D="Mot1"> <dec ID="Dec2" G="2" E="1" O="Req2" D="Mot1"> <dec ID="Dec2" G="2" E="1" O="Req3" D="Mot1">
• Each derived by multiple motivations	<dec ID="Dec1" G="2" E="1" O="Req1" D="Mot1|Mot2"> <dec ID="Dec2" G="2" E="1" O="Req2" D="Mot3"> <dec ID="Dec2" G="2" E="1" O="Req3" D="Mot4|Mot5">
➔ Rejecting decisions	
➢ Single decision rejecting single question	
• Derived by single motivation	<dec ID="Dec1" G="1" E="0" O="Req1" D="Mot1">
• Derived by multiple motivations	<dec ID="Dec1" G="1" E="0" O="Req1" D="Mot1|Mot2">
➢ Single decision rejecting multiple questions	
• Derived by single motivation	<dec ID="Dec1" G="1" E="0" O="Req1|Req2" D="Mot1">
• Derived by multiple motivations	<dec ID="Dec1" G="1" E="0" O="Req1|Req2" D="Mot1|Mot2">
➢ Multiple decisions rejecting single question (*rare!!!*)	
• Each derived by single motivation	<dec ID="Dec1" G="1" E="0" O="Req1" D="Mot1"> <dec ID="Dec2" G="1" E="0" O="Req1" D="Mot1"> <dec ID="Dec2" G="1" E="0" O="Req1" D="Mot1">
• Each derived by multiple motivations	<dec ID="Dec1" G="1" E="0" O="Req1" D="Mot1|Mot2">

	<dec ID="Dec2" G="1" E="0" O="Req1" D="Mot3"> <dec ID="Dec2" G="1" E="0" O="Req1" D="Mot4|Mot5">
➢ Multiple decisions rejecting multiple questions	
• Each derived by single motivation	<dec ID="Dec1" G="1" E="0" O="Req1" D="Mot1"> <dec ID="Dec2" G="1" E="0" O="Req2" D="Mot1"> <dec ID="Dec2" G="1" E="0" O="Req3" D="Mot1">
• Each derived by multiple motivations	<dec ID="Dec1" G="1" E="0" O="Req1" D="Mot1|Mot2"> <dec ID="Dec2" G="1" E="0" O="Req2" D="Mot3"> <dec ID="Dec2" G="1" E="0" O="Req3" D="Mot4|Mot5">
➔ Decisions of inadmissibility	
➢ Single decision upholding single question:	
• Derived by single motivation	<dec ID="Dec1" G="2" E="-1" O="Req1" D="Mot1">
• Derived by multiple motivations	<dec ID="Dec1" G="2" E="-1" O="Req1" D="Mot1|Mot2">
➢ Single decision upholding multiple questions:	
• Derived by single motivation	<dec ID="Dec1" G="2" E="-1" O="Req1|Req2" D="Mot1">
• Derived by multiple motivations	<dec ID="Dec1" G="2" E="-1" O="Req1|Req2" D="Mot1|Mot2">
➢ Multiple decisions upholding single question (*rare!!!*):	
• Each derived by single motivation	<dec ID="Dec1" G="2" E="-1" O="Req1" D="Mot1"> <dec ID="Dec2" G="2" E="-1" O="Req1" D="Mot1"> <dec ID="Dec2" G="2" E="-1" O="Req1" D="Mot1">
• Each derived by multiple motivations	<dec ID="Dec1" G="2" E="-1" O="Req1" D="Mot1|Mot2"> <dec ID="Dec2" G="2" E="-1" O="Req1" D="Mot3"> <dec ID="Dec2" G="2" E="-1" O="Req1" D="Mot4|Mot5">
➢ Multiple decisions upholding multiple questions:	
• Each derived by single motivation	<dec ID="Dec1" G="2" E="-1" O="Req1" D="Mot1"> <dec ID="Dec2" G="2" E="-1" O="Req2" D="Mot1"> <dec ID="Dec2" G="2" E="-1" O="Req3" D="Mot1">
• Each derived by multiple motivations	<dec ID="Dec1" G="2" E="-1" O="Req1" D="Mot1|Mot2">

	<dec ID="Dec2" G="2" E="-1" O="Req2" D="Mot3"> <dec ID="Dec2" G="2" E="-1" O="Req3" D="Mot4|Mot5">
• Decisions on litigation costs	<cost>
Comments The tag includes only the decision of the court on litigation costs.	
Examples <cost P="B">Condanna l'appellata Società E.A.I. S.p.A. alla rifusione delle spese processuali del presente grado di giudizio, come da motivazione.</cost> <dec ID="Dec2" G="2" E="1" O="Req2" D="Mot2">Accoglie l'appello dell'Ufficio</dec> e <cost P="B">condanna il contribuente al pagamento delle spese che liquida in € 6.854,62 (seimila854,62).</cost>	
➔ Decision that Party A shall bear the litigation costs	<cost P="A">
➔ Decision that Party B shall bear the litigation costs	<cost P="B">
➔ Decision that offsets litigation costs	<cost P="A|B">
Example <cost P="A|B">Compensa le spese.</cost>	
• Timestamp	<timestamp>
- Place	<place>
Comments If place and date are part of the same period, a nested tag is required.	
Example <timestamp><place>Così deciso in Milano</place>, <date>in data 22 giugno 2016</date></timestamp>	
- Place	<place>
Comments The date included in this tag is the one related to the drafting of the decision (if present, this is generally at the end of the decision). It is NOT the date expressed in DD/MM/YY beside the number of the decision in the introduction of the decision. If place and date are part of the same period, a nested tag is required. See *supra*.	
Example: <timestamp><place><date>Così deciso in Milano, in data 22 giugno 2016</date></place>	
• Subscription	<subscr>
Comments The tag includes the article preceding the role of the judge signalling the subscription (“il”)	
Example <subscr ID="Subscr1" J="Judge1">Il Presidente dott. Fernando Ciampi</subscr> <subscr ID="Subscr2" J="Judge3">Il Giudice Estensore dott.ssa Alima Zana</judge>	
➔ Subscription Judge 1	<subscr ID="Subscr1" Judge="Judge1">
➔ Subscription Judge 2	<subscr ID="Subscr2" Judge="Judge2">
➔ Subscription Judge N	<subscr ID="SubscrN" Judge="JudgeN">

XML Guidelines
Argument mining

Version 4.0

Table of Contents

1. Introduction to the guidelines

This document contains the guidelines for the annotation of argumentation patterns in Court decisions for the purpose of argument mining within the project ADELE.
This paragraph gives the reader a general overview of the different components; the following ones explain how to deal with tagging in the judicial argumentative parts of the decision.

Annotation of this corpus is limited to the parts of the judgments where the Court expresses their reasoning and consequent decision. These parts are normally named "Findings of the Court" in these judgments. These guidelines do not consider:

- the background of the case;
- the arguments of the parties.

However, these parts can be useful to better understand the reasoning of the Court, and were sometimes used to clarify implicit premises/claims in the graphical representation of the argumentation schemes (see § ?)

Annotation syntax

The guidelines use the XML markup language. The syntax used in these guidelines specify: 1) elements and 2) attributes of tags.
As explained below, only two elements (premises and conclusions of arguments) are identified. Attributes identify features of the single arguments or relations between them.

1.1. Elements

We selected two kinds of elements to annotate arguments for the purpose of ADELE: 1) premise of an argument, and 2) conclusion of an argument. Intermediate premises/conclusions (i.e. arguments which are conclusions of other premises but also form the premise to other arguments) are marked as premises.
Argument mining will be performed on the basis of the text of the judgment. In order to have a standard argumentative unit, then, elements enclose single sentences (from period to period). The tag opens at the start of the sentence, and ordinarily closes where a period (.) is found. When inside a period separated by semicolons (;) there are sentences with an independent argumentative content, it is possible to break the tag before the full stop. All sentences of the Court's decision are annotated as arguments, unless they contain no relevance to the argumentative content of the judicial reasoning

Elements are inserted between angle brackets, opening (*<element>*) and closing (*</element>*) tags.
Premises and conclusions are marked as follows:

Element	Information
<prem>	Period-premise
<conc>	Period-conclusion

1.2. Attributes

Attributes of the elements identify:

- the features of the single argument (e.g. factual or legal premise)
- the relations between arguments (e.g. a support or attack)

Attributes have a name and a correspondent value in XML, which are inserted in the form ***NAME="Value"***. The *name* must be specified with an upper case letter/s, followed by an equal (=). The *value* is entered within inverted commas. Example: ID = "A1".

N.B: Attributes should only be entered after a single space in the opening tag and NOT in the closing tag. Sublime Text allows you to close the tag by simply using the slash (/) after the opening angle bracket.

1.2.1. Names

The following table explains for each element the names that are *mandatory* (they must always be present when using the related element) and those that are *optional* (they can be used if appropriate, depending on the text).

N.B.: The order of names in the attribute for each element is mandatory.

Elements	Mandatory attribute (name)	Optional attribute (name)
<prem>	Identifier (ID=""), Type (T="")	Supported By (SUP="") *If the premise is supported by previous premise(s).* Supported From Failure (SFF="") *If a premise A depends on another premise B, which had defeated/inhibited its attacking premise C* Attacked by (ATT="") *If the premise is attacked and defeated by another premise* Inhibited by (INH="") *If the premise is undercut by another premise, i.e., it denies that the premise(s) provide sufficient support for the conclusion.* *Rephrased by (REPH="")* *If a premise is integrally rephrased by another premise* *(NB: the relation must be perfectly biunivocal, meaning that the two or more premises rephrase each other)* Type of Argumentation Scheme (S="") *If an argumentation scheme can be identified*

<conc>	Identifier (ID=""), Antecedent (SUP="")	

1.2.1.1. Textual indicators

The following table explains the different relationships between premises and conclusions and language markers that guide their identification when annotating the text.

1.2.2. Values

The following table explains the values that each name can be assigned.

Name	Name (xml)	Value	Value (xml)
Identifier[1]	ID=""	For **premises** and **conclusions of the same argument chain**	ID="A1", ID="A2", ID="A*N*"
		For **premises of new argument chains**[2]	ID="B1", ID="B2", ID="B*N*" ID="C1", ID="C2", ID="C*N*" ID="D1", ID="D2", ID="D*N*" ID="*X*1", ID="*X*2", ID="*XN*"
Type of premise	T=""	For **factual** premises	T="F"
		For **legal** premises	T="L"
		For premises which combine **legal and factual** elements	T="L|F"
Supported by	SUP=""	Premise/conclusion that **is supported by** previous premise(s)	SUP="A1|A4|A5"
Supported from failure	SFF=""	Premise which is supported by a previous premise because its opposing premise has not met an (implied) burden of proof.	SFF="A5"
Attacked by	ATT=""	Premise that is **attacked by** another premise (entered as a value)	ATT="A5"
Inhibited by	INH=""	Premise whose argumentative value is **inhibited by** another premise (*undercut*)	IN="A5"

[1] Needed in XML editors, not needed in Gloss, which attributes an alphanumeric code to each tag.
[2] In a judgment there are often several argument chains leading to the final decision. Such occurrence generally coincides with a plurality of questions/exceptions raised by the parties.

Rephrase by	**REPH=""**	Premise **rephrased by** another premise	REPH="A5"
Argumentation scheme	**S=""**	Authoritative argument	S="Aut"
		Argument from verbal Classification	S="Class"
		Argument from interpretation	S="Itpr"
		Argument from literal interpretation	S="Lit"
		Argument from precedent	S="Prec"
		Argumentation from principle	S="Princ"
		Argumentation from intention of the legislator	S="Psy"
		Argument from rule	S="Rule"
		Argument from systematic interpretation	S="Syst"
		Teleological argument	S="Tele"

1.2.2.1. Argumentation schemes

Argumentation schemes used as attributes of argument tags are based on argumentation theory by Walton, Creed, Macagno (2008) and Walton, Sartor, Macagno (2021). We adapted the schemes in order to fit the features of the decisions. In many cases arguments are found in the form of enthymemes: in this case, the remaining parts of the argument are not made explicit.

Argumentation schemes are optional attributes of premises, identified by the attribute name S="". Each kind of argumentation schemes is marked as a value of the attribute.

- Example: <prem ID="A2" T="L" **S="Rule"**>)

The following table lists the argumentation schemes used for the dataset: their tag attribute value, their definition, an example, hints or language markers and other relevant information.

Argument scheme and tag attribute value	Definition and example	Hints or textual markers	Other information
Authoritative S="Aut"	The authoritative argument is based on the authority of a previous interpretation, or rather on the authority of the or source of a previous interpretation. «Moreover, as the Advocate General observed in point 58 of his Opinion, the complaint alleging a failure to respond to the pleas raised in the application at first instance is insufficiently developed for the other parties to the appeal to respond to or for the Court to rule on.	Hints: Whenever the court refers to the Advocate General's opinion	Advocate General is an authoritative source on which the ECJ often rely on. It is not biding. Case law precedents are included in "argument from precedent" and not as "authoritative argument".

Verbal Classification S="Class"	If something can be sorted in a certain category which has a certain property, then such thing has such property. «First, it must be recalled that, according to the Court's settled case-law, classification of a national measure as 'State aid', within the meaning of Article 107(1) TFEU, requires all the following conditions to be fulfilled. First, there must be an intervention by the State or through State resources. Second, the intervention must be liable to affect trade between the Member States. Third, it must confer a selective advantage on the recipient. Fourth, it must distort or threaten to distort competition (see, inter alia, judgment of 16 July 2015, BVVG, C-39/14, EU:C:2015:470, paragraph 24).»	Markers: "Essential characteristics"; "features" Hints: Whenever the Court needs to qualify something or describe the characteristics of an objcet or legal category	This argument is used whenever a legal concept is defined and its properties are listed, and a certian fact or legal deed must be qualfieid as having those properties.
Interpretative S="Itpr"	*This is a sui generis scheme. The scheme identifies a generic interpretative assertion by the Court which does not seem to fit into any specific form of interpretation (teleological, literal, etc.)* «It follows from that case-law that the fact that that part is of individual concern to the restricted class of beneficiaries of the aid scheme concerned does not preclude that part from being regarded as of general application where it applies to objectively determined situations and produces legal effects for categories of persons envisaged in a general and abstract manner.»	Hint: Anytime the court elaborates on previous case law and states new legal interpretations, which in future judgements could be considered as precedents.	The argument is used whenever the Court expresses new interpretative assertions (that may depend on previous case law) thereby creating new precedents.
Literal interpretation S="Lit"	If a word/sentence can be interpreted according to the meaning that a native speaker of a given language/a jurist expert in a certain field would ascribe to it, then it should be interpreted in this way. «As regards, first, the wording of the provision, it refers to 'regulatory acts' generally and contains no indication that that reference is only to certain kinds or subcategories of those acts.»	Markers: "Wording"; "literal meaning"; "literally"	
]Precedent S="Prec"	If something has been previously interpreted in a certain fashion in binding or quasi-binding case law, then it should be interpreted to fit that previous interpretation. «It is established case-law that Article 87(1) EC does not distinguish between the causes or the objectives of State aid, but defines them in relation to their effects (see Case C-409/00 Spain v Commission [2003] ECR I-1487, paragraph 46 and the case-law cited).»	Hints: Anytime the Court refers to previous case law in brackets with numbers and ECLI reference. Markers: "according to settled case law"; "case law" etc.	

Principle S="Princ"	If there is a principle of law which cover a certain fact or legal deed, then such fact or deed must be qualfiied/interpreted according to such principle of law. «Moreover, it is common ground that the Commission is not prevented, after the adoption of a decision approving a general aid scheme, from examining the compatibility of an individual aid measure with that decision.»	Hints: Anytime the Court refers to principle of law either substantive or procedural Markers: "it is common ground that"; "according to the principle";	NB: For the purpose of annotation, principles are to be understood as norms or customs which do not make the codified command explicit. It might be very specific (e.g., the limited jurisdiction of the court on points of law) or very general (such as the principle of legal certainty, or principle of legitimate expectation).
Intention of legislatior S="Psy"	This argument is grounded on the intention of those who actually drafted the statement of law that needs to be interpreted. « As regards, next, the origin of the provision, it appears from the legislative history of Article III-365(4) of the draft Treaty establishing a Constitution for Europe, the content of which was repeated in the same words in the fourth paragraph of Article 263 TFEU, that the addition of the third limb to that provision was intended to broaden the conditions of admissibility of actions for annulment with respect to natural and legal persons, and the only acts of general application for which a restrictive approach was to be maintained were legislative acts (see, in particular, Secretariat of the European Convention, Final report of the discussion circle on the Court of Justice, 25 March 2003 (CONV 636/03, point 22), and Cover note from the Praesidium to the Convention, 12 May 2003 (CONV 734/03, p. 20)).»	Markers: "legislative history"; "draft"; "legislative proposal"; "drafting history"; "the origin of the provision"	Whenever statutory interpretation relies on the interpretation of the legislative history (looking at draft of legislation) or on the official interpretation of administrative authorities (e.g., ??
Rule S="Rule"	If there is a rule which cover a certain fact or legal deed, then such fact or deed must be qualfiied/interpreted according to such law. «As regards the principle of limitation, Article 15(1) of Regulation No 659/1999 provides that the powers of the Commission to recover aid are to be subject to a limitation period of 10 years.»	Markers: "According to Article"; "Pursuant Article"; "Article" "TFEU"; "Treaty"; "legislation"	Argument from rule is used whenever an explicit reference to codified law is present. It is different from argument from principle (see above)

Systematic interpretaton S="Syst"	If a term has a certain meaning in a statement of law, such a term should be interpreted as having such a meaning in all the statements of law in which it appears. «Moreover, an interpretation according to which an act could at the same time be of general application in relation to the second limb of the fourth paragraph of Article 263 TFEU and not be of general application in relation to the third limb of the fourth paragraph of Article 263 TFEU would run counter to the objective behind the addition of that provision, which was to relax the conditions of admissibility for annulment actions brought by natural or legal persons.»	Markers: "would run counter"; "would be against"	
Teleological argument S="Tele"	A statement of law should be given the interpretation that corresponds to its intended purpose. As regards, finally, the purpose of the third limb of the fourth paragraph of Article 263 TFEU, as may be seen from paragraphs 22, 23 and 26 above, its objective is to relax the conditions of admissibility of actions for annulment brought by natural and legal persons against all acts of general application, with the exception of those of a legislative nature (A2018Scuola Elementare Maria Montessori Srl v European Commission, 272 XML)	Markers: "objective"; "goal"; "intention"	

1.2.2.2. Additional remarks

- **Enumeration of identifiers**. The numbering of premises is independent of the type of premise. Therefore, if after three factual premises (ID="A1", ID="A2", ID="A3"), there is a legal premise, this will be market as *ID="A4"*. The numbering starts from the beginning in a new chain of arguments, marked with a descending letter (A, B, C, D).

- **Multiple values**. If the value of an attribute is composed by multiple items, each item must be separated by the *vertical bar* (|). For example, if a premise has multiple antecedents, the value of the *Antecedent* name will be the following: A="B1|B2".

2. First argument chain

Premises	
• **Premises (factual, legal, factual-legal)**	
First factual premise	<prem ID="A1" T="F">
First legal premise	<prem ID="A2" T="L">
First premise that combines factual and legal elements	<prem ID="A1" T="L|F">
Second factual premise	<prem ID="A3" T="F">
Second legal premise	<prem ID="A4" T="L">
Second premise that combines factual and legal elements	<prem ID="A5" T="L|F">
• **Support**	

Premise supported by a previous premise	<prem ID="A6" T="F" SUP="A3">
Premise supported by previous premises	<prem ID="A10" T="L" SUP="A7|A8|A9">
• Multi-level support	
Premise supported by a previous premise which was supported by a previous premise	If one had: <prem ID="A6" T="F" SUP="A3|A4|A5"> and: <prem ID="A7" T="F" > depending on <prem ID="A6" T="F" SUP="A3|A4|A5"> One shall market the following: <prem ID="A7" T="F" SUP="A6"> and NOT <prem ID="A7" T="F" SUP="A6|A3|A4|A5">
• Support from failure	
Premise supported by a previous premise because its opposing premise has not met an (implied) burden of proof	<prem ID="A6" T="F" SFF="A3">
Premise supported by a previous premises because their opposing premise has not met an (implied) burden of proof	<prem ID="A10" T="L" SFF="A7|A8|A9">
• Attack	
Premise attacked by another premise	<prem ID="A6" T="F" ATT="A3">
Premise attacked by other premises	<prem ID="A6" T="F" ATT="A3|A4">
• Inhibition (undercut)	
Premise inhibited by another premise	<prem ID="A6" T="F" INH ="A3">
Premise inhibited by other premises	<prem ID="A6" T="F" INH="A3|A4">
• Rephrase	
Premise rephrased by another premise	<prem ID="A6" T="F" REPH ="A3"> <prem ID= A3" T="F" REPH ="A6">
Premise rephrased by other premises	<prem ID="A6" T="F" REPH ="A3|A4"> <prem ID= A3" T="F" REPH ="A6|A4"> <prem ID= A4" T="F" REPH ="A6|A3">
• Argumentation schemes	
Argument from rule	<prem ID="A6" T="L" S="Rule">
Argument from precedent	<prem ID="A6" T="L" S="Prec">
Authoritative argument	<prem ID="A6" T="L" DEF="Aut">
Arguments from rule and from precedent	<prem ID="A6" T="L" S="Rule|Prec">
For other arguments, see above	

Conclusion	
• Conclusions	<conc ID="A6" A="A6|A9">

3. Second argument chain

Premises	
• Premises (factual, legal, factual-legal)	
First factual premise	<prem ID="B1" T="F">
First legal premise	<prem ID="B2" T="L">
First premise that combines factual and legal elements	<prem ID="B14" T="L|F">
Second factual premise	<prem ID="B3" T="F">
Second legal premise	<prem ID="B4" T="L">
Second premise that combines factual and legal elements	<prem ID="B5" T="L|F">
• Support	
Premise supported by a previous premise	<prem ID="B6" T="F" SUP="B3">
Premise supported by previous premises	<prem ID="B10" T="L" SUP="B7|B8|B9">
• Multi-level support	
Premise supported by a previous premise which was supported by a previous prehmise	If one had: <prem ID="B6" T="F" SUP="B3|B4|B5"> and: <prem ID="B7" T="F" > depending on <prem ID="B6" T="F" SUP="B3|B4|B5"> One shall market the following: <prem ID="B7" T="F" SUP="B6"> and NOT <prem ID="B7" T="F" SUP="B6|B3|B4|B5">
• Support from failure	
Premise supported by a previous premise because its opposing premise has not met an (implied) burden of proof	<prem ID="B6" T="F" SFF="B3">
Premise supported by a previous premises because their opposing premise has not met an (implied) burden of proof	<prem ID="B10" T="L" SFF="B7|B8|B9">
• Attack	
Premise attacked by another premise	<prem ID="B6" T="F" ATT="B3">
Premise attacked by other premises	<prem ID="B6" T="F" ATT="B3|B4">
• Inhibition (undercut)	
Premise inhibited by another premise	<prem ID="B6" T="F" INH ="B3">
Premise inhibited by other premises	<prem ID="B6" T="F" INH="B3|B4">
• Rephrase	
Premise rephrased by another premise	<prem ID="B6" T="F" REPH ="B3"> <prem ID= B3" T="F" REPH ="B6">

Premise rephrased by other premises	<prem ID="B6" T="F" REPH ="B3|B4"> <prem ID=”B3" T="F" REPH ="B6|B4"> <prem ID= B4" T="F" REPH ="B6|B3">
• Argumentation schemes	
Argument from rule	<prem ID="B6" T="L" S="Rule">
Argument from precedent	<prem ID="B6" T="L" S="Prec">
Authoritative argument	<prem ID="B6" T="L" DEF="Aut">
Arguments from rule and from precedent	<prem ID="B6" T="L" S="Rule|Prec">
For other arguments, see above	
Conclusion	
• Conclusions	<conc ID="B6" SUP="B6|B9">

Each new argumentative chain is defined by an ascending latter. Therefore, if the previous argumentative chain has premises identified with B1, B2, BN, the following argumentative chain will start with ID=”C1”, and so on.