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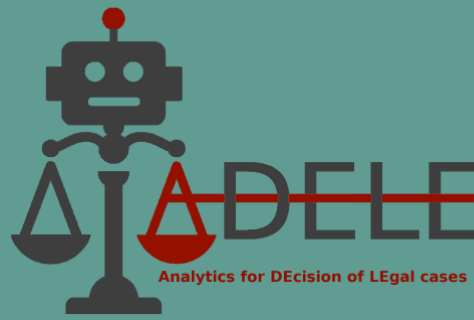
## Deliverable 5.1

### Training manual and project booklet

<b>Grant Agreement n°:</b>	101007420
<b>Project Acronym:</b>	ADELE
<b>Project Title:</b>	Analytics for DEcision of LEgal cases
<b>Website:</b>	<a href="https://site.unibo.it/adele">https://site.unibo.it/adele</a>
<b>Contractual delivery date:</b>	31/05/2023
<b>Actual delivery data:</b>	05/06/2023
<b>Contributing WP</b>	WP5
<b>Dissemination level:</b>	Public
<b>Deliverable leader:</b>	EUI
<b>Contributors:</b>	UNIBO, APIS EUROPA



**This project is funded by the European Union's Justice Programme (2014-2020)**

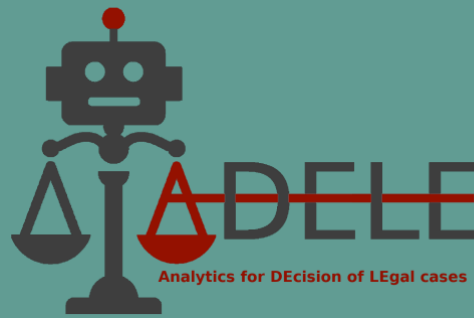


## 1. Document History

Version	Date	Author	Partner	Description
1.0	02/05/2023	Federica Casarosa	EUI	First draft
2.0	10/05/2023	Federico Galli	UNIBO	Revisions
3.0	28/05/2023	Hristo Konstantinov, Lilla Kachoreva	APIS	Integration of materials
3.1	31/05/2023	Federica Casarosa	EUI	Consolidation
4.0	05/06/2023	Giovanni Sartor, Federico Galli	UNIBO	Final version

## 2. Contributors

Partner	Name	Role	Contribution
EUI	Federica Casarosa	WP leaders	Drafting of the project booklet
APIS	Hristo Konstantinov, Lilla Kachoreva	WP Participant	Drafting of the training document
UNIBO (Cirsfid)	Federico Galli	WP Participant	Revision and integration of glossary



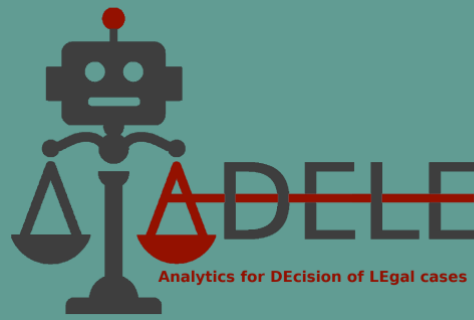
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### 3. Summary

The present deliverable contains the training manual of the ADELE pilot tool and the project booklet.

The *training manual* is an operative document presenting the features of the ADELE tool, its potential use and the support it may provide for judges in judicial proceedings.

The *project booklet* is a short presentation of the ADELE project and its outcome to be distributed among judicial professionals, policymakers and other stakeholders.



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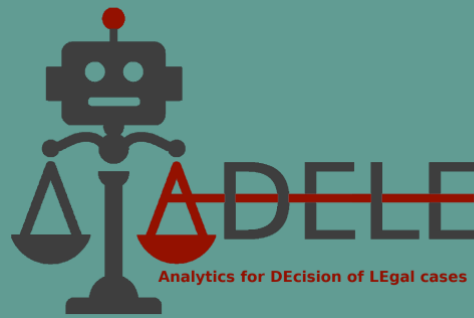
# ADELE

Analytics for DEcision of LEgal cases

# Training Manual



**This project is funded by the European Union's Justice Programme (2014-2020)**

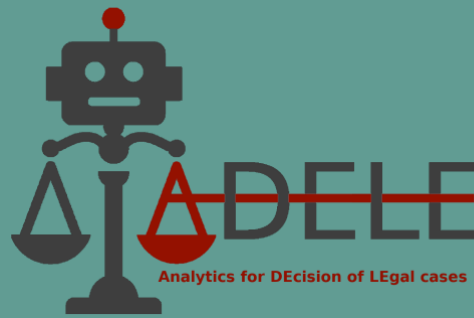


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## Content

I.	Content scope of the ADELE Pilot Tool .....	3
1.	Home screen .....	3
2.	Types of documents according to source and legal area .....	4
II.	Searching and filtering the result .....	5
1.	Submitting a search request. Filtering the result .....	5
2.	Searching the contents of a document .....	7
III.	Automatically extracted keywords .....	7
IV.	Automatically extracted summary.....	9
V.	References between documents and citation statistics .....	11
1.	References to legislation and case law found in documents .....	11
2.	Similar cases .....	12
3.	History of the case .....	13
4.	Citation Analysis.....	14
VI.	Visualisation of the annotated national decisions .....	16
VII.	Automated extraction and classification of arguments .....	21
VIII.	Outcome prediction of the case .....	24
IX.	Ontology.....	26
X.	Short dictionary .....	29

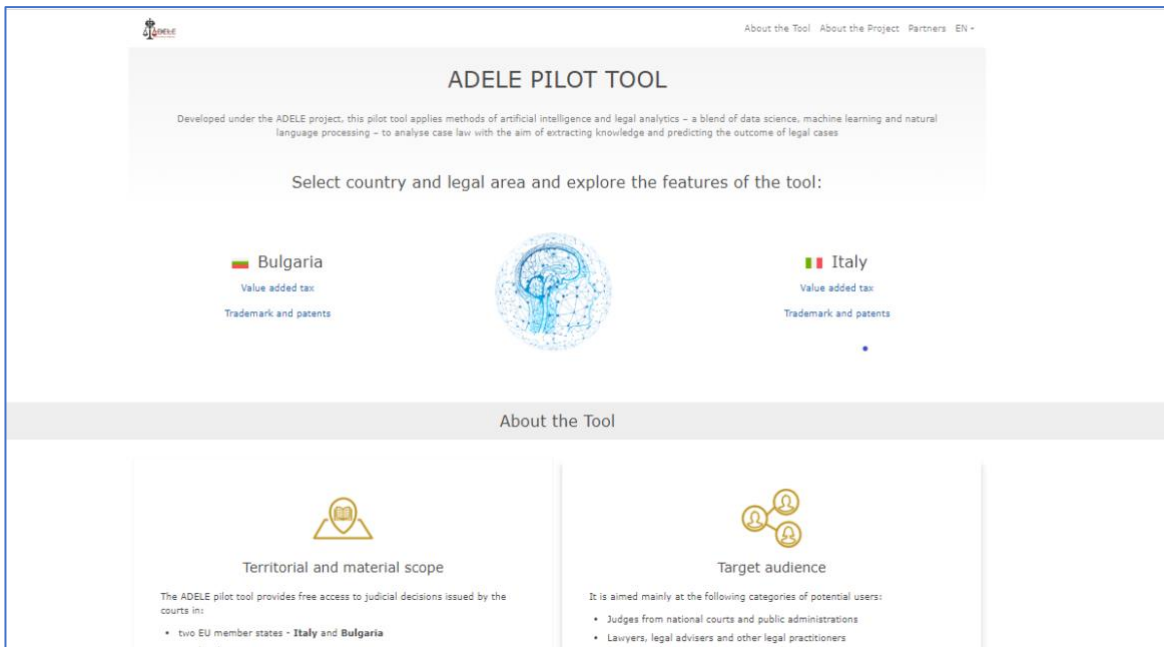


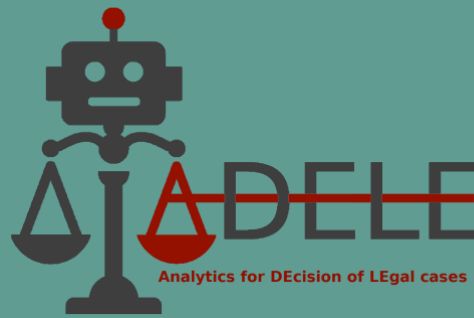
# I. Content scope of the ADELE Pilot Tool

## 1. Home screen

The home screen of the pilot tool provides brief information about the Project and access to the legal content in the system by selecting the country and legal domain, respectively Bulgaria or Italy, and Value Added Tax or Trademarks and Patents. The tool also allows the user to choose the interface language: Bulgarian, Italian or English.

Since the development of the platform is part of the ADELE Project, which is implemented with the support of the EU Justice Program, brief information can be found on the home page about the project objectives, activities and expected results, as well as a link to the project website.



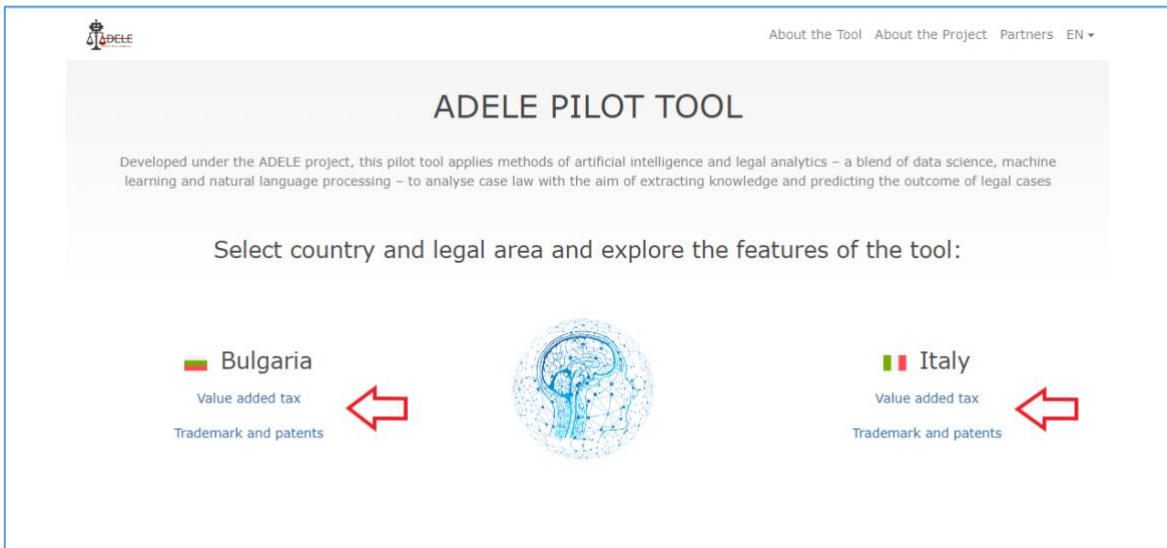


## 2. Types of documents according to source and legal area

The content of the pilot tool includes decisions of national courts from two EU member states – Italy and Bulgaria – in two legal domains:

- *Value Added Tax* – mainly with a focus on exemptions and deductions.
- *Trademarks and Patents* – infringement claims.

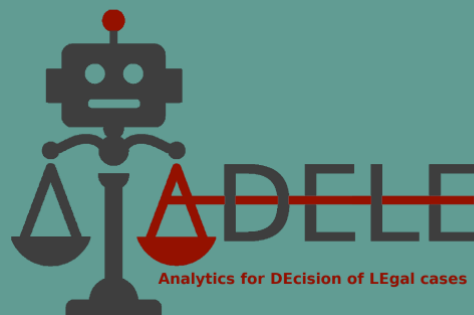
For each of these countries and jurisdictions, there is a separate access option from the home screen:



In addition to the national case law section, the tool also provides access to Bulgarian and Italian legislative acts, as well as EU legislation and established case law of the Court of Justice of the EU, that are applicable and relevant to the selected legal domains.

After the country and legal area have been selected by the user, the main page of the tool opens, providing access to four groups of documents according to their type and source:

- National Case Law
- National Legislation
- EU Case Law
- EU Legislation.



The relevant documents within these sections can be viewed via buttons in the upper horizontal bar.

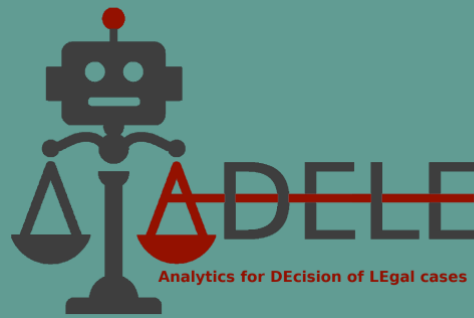
By default, after selecting a country and legal domain, the tool displays the list of documents on the right side of the screen in the “National Case Law” section. Filters are available on the vertical panel to the left, which can be used to reduce and specify the number of documents according to user preference. To apply a filter, the user has to place a tick on the corresponding checkbox fields. Multiple filters can be applied simultaneously. The ones available for national case law are “Court”, “Result”, “Year”, “Annotation” (i.e., whether or not the decision was part of the annotated dataset), and one additional in the field of trademarks and patents - “Object of legal protection” (i.e., either trademark or patent).

## II. Searching and filtering the result

### 1. Submitting a search request. Filtering the result

The platform provides a full-text search in the document collection for the chosen country and legal domain. The field for submitting a search request is in the work screen's upper-right corner.





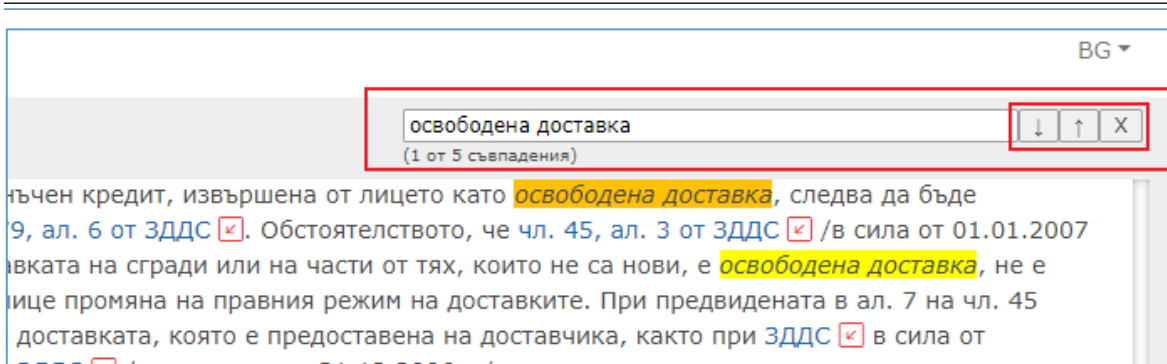
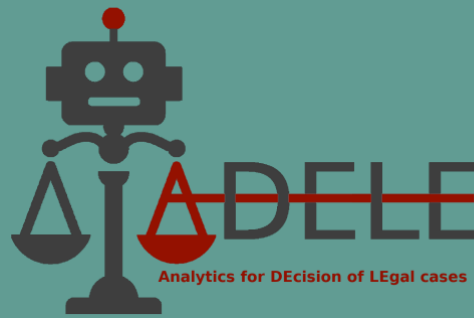
If, for example, in the collection of documents “Bulgaria – Value Added Tax” the user searches for the phrase “освободена доставка<sup>1</sup>”, the tool will provide a list of documents found in the system containing that phrase. The search works simultaneously in all types of documents: national and CJEU case law, and national and EU legislation. Switching between the result lists for the different types of documents can be done with the options in the upper horizontal bar, with the number of documents specified in brackets.

The screenshot shows the ADELE web interface. At the top, there is a search bar with the text "освободена доставка" and a language dropdown set to "EN". Below the search bar is a horizontal navigation bar with four tabs: "National Case Law (146)", "National Legislation (5)", "EU Case Law (134)", and "EU Legislation (5)". The "National Case Law (146)" tab is selected. On the left side, there is a "Filters" panel with two sections: "ANNOTATION" (with options for "Annotated" and "Not annotated") and "COURT" (with a list of Bulgarian courts). The main content area displays "Documents - 146 after search by 'освободена доставка'". It lists three documents with their respective dates and court names. Each document entry includes "Automatically extracted keywords" and "Automatically extracted summary". The keywords and summaries are highlighted in yellow. At the bottom of the page, there is a footer with a disclaimer: "The ADELE project is co-funded by the Justice Programme of the European Union (2014-2020). The content of this website represents the views of the partners of the ADELE project and is their sole responsibility. The European Commission does not accept any responsibility for use that may be made of the information it contains."

In the left vertical panel of the screen, options are available to filter documents according to different criteria. For instance, the list of search results for 'освободена доставка' can be restricted to only those court documents issued by a particular court, with a definite outcome or issued in a specific year. Several filters can be applied simultaneously.

When opening the document, occurrences of the searched word or expression are marked in the text in yellow. The occurrences can be scrolled through with the arrows to the right of the search bar. There is also the option to clear the marked results.

<sup>1</sup> “exempted supply” (eng.)



## 2. Searching the contents of a document

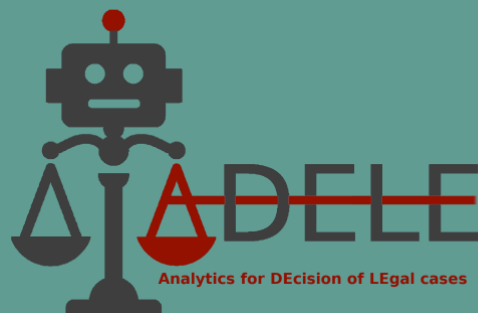
The pilot tool is online-based, and it can be used through the three most widely distributed Internet browsers on the market (i.e., Google Chrome, Microsoft Edge, Firefox). To perform a local search in the text of an already opened document, the user can use the search tool in the browser.

The search is called either from the browser interface or usually with the Ctrl+F/Command+F key combination. The user can browse the results highlighted in the text through this type of search.

## III. Automatically extracted keywords

Providing case law with a set of relevant keywords (key terms) facilitates the retrieval of legal information by helping users quickly understand the main factual and legal issues discussed in a particular decision without reading the text in detail.

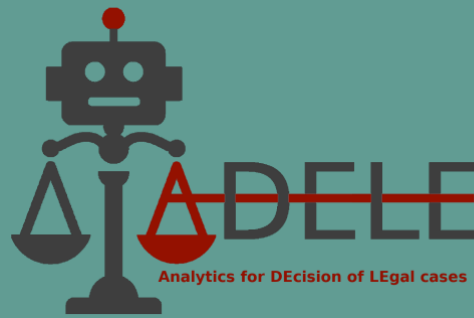
The ADELE pilot tool offers a set of keywords automatically extracted from the text of decisions, which are displayed under the title of the decision in the list of documents, as well as in the open document itself. Depending on the length of the decision, usually between 5 and 15 keywords are automatically extracted.



The screenshot displays the ADELE web interface. At the top, there is a navigation bar with the ADELE logo, the text 'Italy Value added tax', and several tool icons: Outcome prediction, Citation analysis, Argument Extraction, and Ontology. A search bar is located on the right. Below the navigation bar, there are tabs for 'National Case Law (235)', 'National Legislation (9)', 'EU Case Law (309)', and 'EU Legislation (25)'. On the left side, there is a 'Filters' section with 'ANNOTATION' (Annotated) and 'COURT' (a list of Italian courts). The main content area shows a list of documents. The first document is 'Sentenza 26/02/2019 n. 42 della Comm. Trib. Reg. Friuli Venezia Giulia Sezione/Collegio 3'. Below the title, there is a section for 'Automatically extracted keywords' which lists terms like 'contribuente, cessioni all'esportazione, esportazione, liquidazione, territorio dello Stato, triangolazione, interpretazione, consegna dei beni, documenti di'. A red box highlights this section. Below the keywords, there is a section for 'Automatically extracted summary' with a snippet of text. Other documents in the list include 'Sentenza 80/2019 della Commissione Tributaria Regionale Di Marche Sezione 3', 'Sentenza 268/2019 della Commissione Tributaria Regionale Di Umbria Sezione 1', and 'Sentenza 228/2019 della Commissione Tributaria Regionale Di Friuli Venezia Giulia Sezione 2'. At the bottom of the interface, there is a footer with a disclaimer: 'The ADELE project is co-funded by the Justice Programme of the European Union (2014-2020). The content of this website represents the views of the partners of the ADELE project and is their sole responsibility. The European Commission does not accept any responsibility for use that may be made of the information it contains.'

When keywords span more than one line, the user can click on the “Automatically extracted keywords” to expand the list of terms and see the entire set of keywords.

When opening the text of a court decision, the list of keywords is available immediately below the title of the court decision. In this case, the keywords are displayed as links, meaning that when the user clicks on one of them, the system marks all its occurrences in the text. The occurrences can be scrolled with the arrows to the right of the search term bar. There is also the option to clear the marked results.

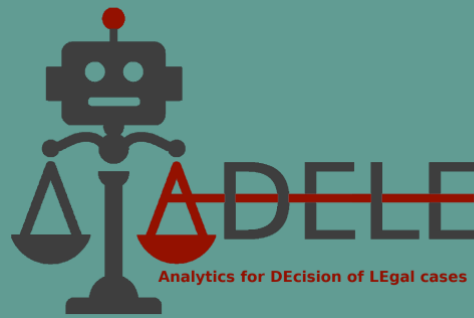


The screenshot displays the ADELE web interface. At the top, it shows the logo and the text 'Italy Value added tax'. Below this, there are navigation tabs for 'Links to the document (0)', 'Links from the document (10)', and 'Similar cases'. The main content area is titled 'cessioni all'esportazione' and shows a search result for '1 from 4 matches'. The document is structured into sections: 'INTRODUCTION', 'Judicial Office: Comm. Trib. Reg. XXX Sezione/Collegio 3', 'PRE-LITIGATION DECISIONS', 'First instance proceeding', 'REQUESTS OF THE PARTIES', 'MOTIVATION OF THE COURT', 'DECISION OF THE COURT', 'Second instance proceeding', 'REQUESTS OF THE PARTIES', 'MOTIVATION OF THE COURT', and 'DECISION OF THE COURT'. The main text of the document is visible, starting with 'FATTO' and discussing a legal case involving a company (La Società SM spa) and its tax obligations.

## IV. Automatically extracted summary

Similar to automatically extracted keywords, this feature aims to help users quickly understand the substance of a legal dispute by automatically extracting key arguments (single sentences or logically distinct groups of sentences) from the court's legal reasoning. A summary is not generated for decisions that, at the time of inclusion in the pilot tool, already had a manually created abstract. A summary is also not generated where the reasoning part of the relevant decision is too short.

Automatically extracted summaries may be displayed from the list of documents or an opened decision under its title immediately below the automatically extracted keywords. Since the system visualises only a very small part of the summaries' text, the user can expand the full text of the summary by clicking on the "Automatically extracted summary" item when viewing the list of documents or with an open document.



Bulgaria Value added tax Outcome prediction Citation analysis Argument Extraction Ontology освободена доставка EN

National Case Law (146) National Legislation (5) EU Case Law (134) EU Legislation (5)

Filters

**ANNOTATION**

- Annotated
- Not annotated

**COURT**

- Върховен административен съд
- Административни съдилища
- Административен съд - Бургас
- Административен съд - Варна
- Административен съд - Велико Търново
- Административен съд - Добрич
- Административен съд - Перник
- Административен съд - Плевен
- Административен съд - Пловдив
- Административен съд - Русе
- Административен съд - Смолян
- Административен съд - София
- Административен съд - София област

Documents - 146 after search by "освободена доставка"

Решение № 5072 от 21.07.2014 г. на АдМС - София по адм. д. № 2846/2014 г.

Automatically extracted keywords

данъчен период, нотариален акт, освободена доставка, доставчик, право на приспадане на данъчен кредит, административен ред, корекции на

Automatically extracted summary

Съгласно посочения текст освободена доставка е и доставката на сгради или на части от тях, които не са нови, доставката на прилежащите към тях терени, както и учредяването и превръщането на други вещни права върху тях. [...] • Член 79 от ЗДДС регламентира някои от случаите на корекции на ползван данъчен кредит, като съобразно чл. 79, ал. 1 от ЗДДС регистрирано лице, което изцяло или частично е приспаднало данъчен кредит за произведени, закупени, придобити или внесени от него стоки или услуги и впоследствие ги използва за извършване на освободени доставки или за доставки или дейности, за които не е налице право на приспадане на данъчен кредит, дължи данък в размер на ползания данъчен кредит. [...] • По принцип чл. 80, ал. 1 от ЗДДС регламентира част от случаите, когато не се извършват корекции по чл. 70, ал. 1-7, като съгласно чл. 80, ал. 1, т. 2 от ЗДДС корекции по чл. 79, ал. 1-7 не се извършват, ако данъчния режим на доставките, за които регистрираното лице ползва стоките или услугите бъде променен със закон. [...] • Доколко регистрираното лице ще се възползва от изключението, което му предоставя законът, като избере тези доставки да бъдат облагаеми, зависи от неговата свободна воля. [...] • Следователно, налице са два режима по два закона - ЗДДС (отн.) и ЗДДС в сила от 1.01.2007 г., като при първия доставката винаги е облагаема, а при втория е освободена, като е дадена възможност в ЗДДС в чл. 45, ал. 3 ЗДДС доставката на сгради или части от тях, които не са нови, а ал. 7 да е облагаема, като това право на избор е само за доставчика.[...]

Решение № 1056 от 15.06.2015 г. на АдМС - Бургас по адм. д. № 779/2015 г.

Automatically extracted keywords

Уведомление за издаване на данъчна измяна, данъчна измяна, данъчни документи, данъчна измяна, данъчни документи, данъчна измяна, данъчни документи, данъчна измяна, данъчни документи

User Manual

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Individual sentences and groups of sentences in the summary are formatted as links when the text of a specific decision is opened, and the summary is expanded. By clicking on a sentence or group of sentences, the system highlights that element in the text of the decision so that users can explore the context in which it is found in the court's reasoning.

България Данък върху добавената стойност BG

Препратки към документи (0) Препратки от документи (16)

Решение № 9732 от 28.09.2021 г. на ВАС по адм. д. № 3204/2021 г., VIII о., докладчик съдията Таня Комсалова

Автоматично извлечени ключови думи

органи по приходи, данъчен кредит, данъчна измяна, доставчик, фактура, доставка на стока, услуга, облагаема доставка, внасяне на данъка, материална и персонална облагаемост

Автоматично извлечено резюме

Материално правните предпоставки за възникването на правото на приспадане са формулирани нееднократно в съдебната практика на ВАС, а и тази на СЕС. [...] • Следователно, ако тези условия са изпълнени, приспадането по принцип не може да бъде отказано. Предишната относно това дали са налице тези условия /в частност спорните такива в процеса относно доставянето на стоките/ се прави от съда в съответствие с правилата за доказване, установени в националното право. [...] • Установяването на всички посочени кумулативни предпоставки е изцяло в доказателствена тежест на лицето, което претендира правото, съобразно общите правила на чл. 154, ал. 1 от ГПК, а и практиката на ВАС и на СЕС. При сравнение с така възложената му доказателствена тежест, ще стои в полза за добросъвестността на получателя в аспекта на извършена измяна/респ. злоупотреба с права и неговото знание и/или участие, безспорно доказателствената тежест за установяването на които обстоятелства стои изцяло в данъчната администрация. [...] • Неспазването от прекия или посредств. доставчик на изискванията на специалните закони (виж по аналогия Решение по дело С-329/18, СЕС), при установено предаване на стоката и последващата ѝ реализация за целите на икономическата дейност на получателя, също може да бъде ограничаване на правото на приспадане на данъчен кредит за получателя. [...] • Само поради единствения мотив за липса на произход на стоката, на кадрови и материален потенциал на прекия доставчик, не може да бъде ограничено правото на получателя по доставка на стока и услуга да приспадне данъчен кредит по платената от него услуга, ползвана за целите и в икономическата му дейност, при липса на данни за данъчна измяна /виж решение на СЕС по дело С-18/13, което няма пречка да се приложи и при доставки на стоки/. [...] • На първо място се касае за частни документи, които нямат материална доказателствена стойност и верността на отразените в тях факти и възможна следва да се преценява всякоуко с всички останали доказателства по делото.[...]

Meta данни

да бъде отказано. Предишната относно това дали са налице тези условия /в частност спорните такива в процеса относно доставянето на стоките/ се прави от съда в съответствие с правилата за доказване, установени в националното право. Що се касае до формалните предпоставки за правото на приспадане, то те са дефинирани например в т. 29 от Решение 15 септември 2016 г. на СЕС по дело С-518/14 [1] по следния начин: 'от член 178, буква а) от Директива 2006/112 [2] следва, че упражняването му зависи от притежаването на фактура, съставена в съответствие с член 226 от тази директива (вж. в този смисъл решенията от 1 март 2012 г., Korpalva Odkrykova Polski Trawertyn P. Granatowicz, M. W. Nisiewicz, C-280/10, EU: C: 2012: 107 [3], т. 41 и от 22 октомври 2015 г., PPUH Stechemp, C-277/14, EU: C: 2015: 719 [4], т. 29)', в която връзка е и разрешението дадено с Решение от 8 май 2013 г. по дело С-271/12 [5] на СЕС.

Установяването на всички посочени кумулативни предпоставки е изцяло в доказателствена тежест на лицето, което претендира правото, съобразно общите правила на чл. 154, ал. 1 от ГПК [1], а и практиката на ВАС и на СЕС. При сравнение с така възложената му доказателствена тежест, ще стои в полза за добросъвестността на получателя в аспекта на извършена измяна /респ. злоупотреба с права и неговото знание и/или участие, безспорно доказателствената тежест за установяването на които обстоятелства стои изцяло в данъчната администрация.

Именно това са били обстоятелствата в главното производство при които е постановено Решение от 21 юни 2012 г. по съединени дела С-142/11 и С-80/11 [6], на което се позовава и касаторът, а именно че, първо, сделката, с която се обосновава правото на приспадане, е извършена видно от съответната фактура и второ, тази фактура съдържа данните, изисквани от Директива 2006/112 [2] поради което са изпълнени предвидените в тази директива процесуални и материалноправни условия за възникването и упражняването на правото на приспадане /т. 44 и т. 52/.

Но също така е важно и че облагаемостта на доставчиците - материално-техническа и кадрово не е предпоставка за правото на данъчен кредит и в този смисъл е и съдебната практика на СЕС - решение по дело С-324/11 [7] (Gabor Toth), решение по съединени дела С-80/11 и С-142/11 [8] (Mahageben Kft и Peter David) и решение С-18/13 [9] (Мас Пен), които е възприета и в решенията на ВАС, съгласно които липсата на облагаемост на доставчика не може да рефлектира върху правото на данъчен кредит за получателя по доставките, освен ако приходната администрация или съда не установят, че е налице данъчна измяна с участието и/или със знанието на получателя по доставките.

ADMINISTRATIVNI AKTOVE – ОБЕКТ НА СЪДЕБНИЯ КОНТРОЛ

ИСКАНИЯ НА СТРАНИТЕ

МОТИВИ НА СЪДА

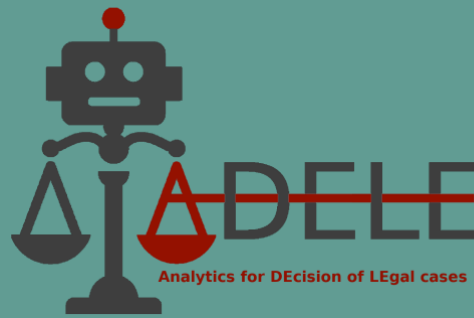
ДИСПОЗИТИВ

ADMINISTRATIVNI AKTOVE – ОБЕКТ НА СЪДЕБНИЯ КОНТРОЛ

ИСКАНИЯ НА СТРАНИТЕ

МОТИВИ НА СЪДА

ДИСПОЗИТИВ



## V. References between documents and citation statistics

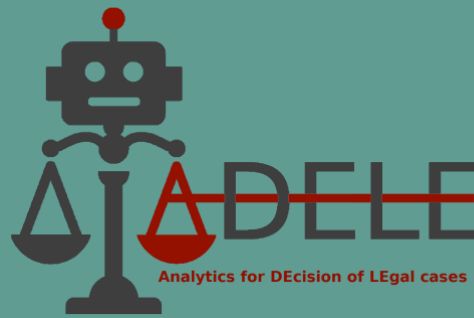
### 1. References to legislation and case law found in documents

The documents in the national and EU case law collections have links (highlighted in blue in the text) to the cited legal acts and decisions automatically extracted by the tool.

The screenshot shows the ADELE web interface for a document in Bulgaria. The header includes the ADELE logo and the text 'Bulgaria Value added tax'. Below the header, there are two buttons: 'Links to the document (1)' and 'Links from the document (6)'. The main content area is divided into two columns. The left column contains a summary of the decision, including the decision type, reference number, place and date, and the judicial office. The right column contains the full text of the decision, with several legal provisions and decisions highlighted in blue and marked with small square icons. The text discusses tax obligations and exemptions related to value added tax (VAT) in Bulgaria.

By clicking on the link, the user is redirected to the text of the relevant legal provision or to the text of the cited decision in the ADELE pilot tool (when available) or to another web-based legal database (e.g., the EUR- Lex portal). An arrow icon is also available next to the extracted citations: by selecting it, the user receives as a result a list of all other documents included in the database that refer to the same legal provision or decision.

The buttons “Links to the document” and “Links from the document” in the upper-left corner of the screen provide organised information on references between the opened decision and other documents available in the ADELE database. By clicking on the first button, the user receives information about how many and exactly which other documents refer to the currently viewed decision. By clicking on the second, the system provides all references of the court to other case law or legislation that are extracted in the text of the decision. The result obtained after selecting one of the two buttons is distributed according



to the document collections in the ADELE pilot tool, i.e., the classification is organised between the “National Case Law”, “National Legislation”, “EU Case Law” and “EU Legislation”.

## 2. Similar cases

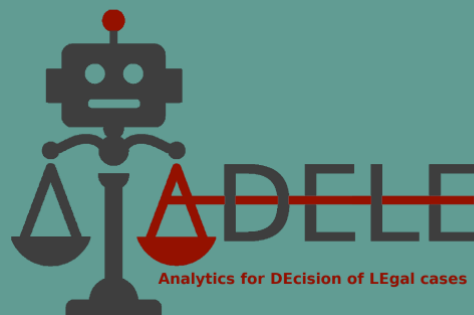
This functionality is available for the annotated decisions in the ADELE pilot tool and can be accessed by pressing the “Similar cases” button at the top of the screen in a document already open:

The screenshot shows the ADELE pilot tool interface. At the top, there is a navigation bar with the ADELE logo, the text 'Italy Value added tax', and a language dropdown set to 'EN'. Below the navigation bar, there are three buttons: 'Links to the document (0)', 'Links from the document (4)', and 'Similar cases' (highlighted with a red box). The main content area displays a document titled 'Sentenza 2616/2021 della Commissione Tributaria Regionale di Sicilia Sezione 8'. The document content includes a 'Keywords' section with terms like 'stoccaggio, reato, acquisto, sentenza penale assolutoria, Amministrazione finanziaria, prove acquisite in sede penale, scrittura privata di acquisto, verbale di vendita immobiliare, strumenti tracciabili, assegni bancari'; a 'Summary' section stating 'Al riguardo, occorre premettere che l'orientamento giurisprudenziale è nel senso che nel processo tributario, la sentenza penale irrevocabile di assoluzione dal reato tributario non spiega automaticamente efficacia di giudicato, ancorché i fatti accertati in sede penale'; and a 'Metadata' table.

Country	Legal Domain	Outcome of the case	Annotated	Court
Italy	Value added tax	Rejected claim(s)	Annotated	Commissione Tributaria Regionale Per La Sicilia

Below the table, the text of the decision is visible, starting with 'REPUBBLICA ITALIANA IN NOME DEL POPOLO ITALIANO LA COMMISSIONE TRIBUTARIA REGIONALE DI SICILIA Sezione 8 riunita con l'intervento dei Signori: giu1 Presidente giu2 Relatore giu3 Giudice ha emesso la seguente SENTENZA'.

In a new tab, the system displays a list of 20 decisions of national courts that are similar to the one that the user is viewing:



България  
Данък върху добавената стойност

Прогноза за изхода на делото | Анализ на цитираната | Извличане на аргументи | Онтология

Търси

Национална съдебна практика (20) | Национално законодателство (0) | Практика на Съда на ЕС (0) | Законодателство на ЕС (0)

Документи - 20 след търсене на сходни решения на "Решение № 1158 от 16.09.2020 г. на АдМС - Бургас по адм. д. № 916/2020 г.;"

Решение № 9260 от 20.10.2022 г. на ВАС по адм. д. № 12039/2021 г., I о., докладчик председателят Светлозара Анчева

- Автоматично извлечени ключови думи: данъчен кредит, данъчен период, СМР, дневник на продажбите, регистрация, данъчни документи, доставчик, недвижими имоти, фискален бон, данъчно събитие, данъчна измяна, реализация на доставките
- Автоматично извлечено резюме: За представените актове, обр. 19 според съда те не са достатъчни да обосновават реалността на доставените строителни услуги и след като доставките не са реално извършени по смисъла на чл. 6, ал. 1 и чл. 9, ал. 1 ЗДДС, то

Решение № 1723 от 23.02.2022 г. на ВАС по адм. д. № 6595/2021 г., I о., докладчик председателят Бисер Цветков

- Автоматично извлечени ключови думи: право на приспадане на данъчен кредит, фактура, регистрация, доставчик, вносител, начисляване на данъка, освободена доставка, облагаема доставка, доставка на финансови услуги, данъчна основа
- Автоматично извлечено резюме: Разумът на правната конструкция следва от неедържиното при действието на чл. 86, ал. 3 ЗДДС начисляване на данъка от доставчика по освободена доставка. Получаването на стоки или услуги по облагаема доставка е

Решение № 7083 от 29.11.2021 г. на АдМС - София по адм. д. № 6258/2021 г.

- Автоматично извлечени ключови думи: данък за възстановяване, данъчен период, фактура, освободена доставка, право на приспадане на данъчен кредит, данъчна основа, услуга, СМР, облагаема доставка, доставка на стока, авансово плащане, вещно право,
- Автоматично извлечено резюме: Съгласно разпоредбата на чл. 120, ал. 2 ДОПК, ревизионният доклад е неразделна част от ревизионния акт. Изложените в РД мотиви предвид цитирания чл. 120, ал. 2 ДОПК представляват мотиви и на РА. [...] • Начинът, по

Решение № 9732 от 28.09.2021 г. на ВАС по адм. д. № 3204/2021 г., VIII о., докладчик съдията Таня Комсалова

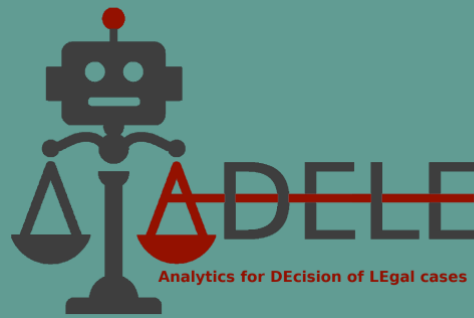
- Автоматично извлечени ключови думи:

The similarity between national decisions is determined based on the recognised citations – the system considers a decision similar to another if there is a coincidence of at least three references of the court to national or EU legislative provisions or case law. If this criterion cannot be fulfilled, the textual proximity between the individual court decisions is used as an additional criterion of similarity.

### 3. History of the case

The “Case History” functionality is available only for Bulgarian national case law. Its purpose is to show other decisions of higher or lower courts dealing precisely with the same case (when contained in the ADELE database).





Bulgaria Value added tax EN

Links to the document (1) Links from the document (6) Similar cases

**INTRODUCTION**  
 Decision type, Reference number of the decision: РЕШЕНИЕ № 5072  
 Place and date: 21.07.2014 г., гр. София  
 Judicial Office: АДМИНИСТРАТИВЕН СЪД - СОФИЯ-ГРАД, Първо отделение 10 състав  
 Reference number in the register: дело номер 2846 по описа за 2014 година  
 Monocratic Court  
 Камелия Стоянова

PRE-LITIGATION DECISIONS  
 REQUESTS OF THE PARTIES  
 MOTIVATION OF THE COURT  
 DECISION OF THE COURT

Решение № 5072 от 21.07.2014 г. на АдМС - София по адм. д. № 2846/2014 г.

Automatically extracted keywords  
 данъчен период, нотариален акт, освободена доставка, доставчик, право на приспадане на данъчен кредит, административен ред, корекции на ползван данъчен кредит, място на изпълнение, държава членка, компетентен орган ;

Automatically extracted summary  
 Съгласно посочения текст освободена доставка е и доставката на сгради или на части от тях, които не са нови, доставката на прилежащите към тях терени, както и учредяването и прехвърлянето на други вещни права върху тях. [...] • Член 79 от ЗДДС

Metadata

Country	Legal Domain	Outcome of the case	Annotated	Court	Link to Source
Bulgarian	Value added tax	Upheld claim(s)	Annotated	Административен Съд - София	https://sofia-adms-g.justice.bg

Case History  
 First instance → Second instance

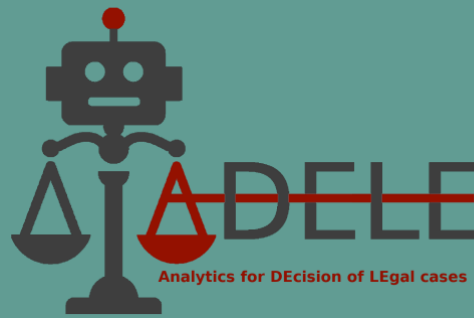
РЕШЕНИЕ № 5072  
 гр. София, 21.07.2014 г.

The selected case, “Решение № 5072 от 21.07.2014 г. на АдМС - София по адм. д. № 2846/2014 г.”<sup>2</sup> was decided by a first-instance court, which is indicated by the arrow located under “First instance” in the “Case history” panel. By clicking on the “Second Instance” link, the user can read the decision on the judicial review by the higher court – the Supreme Administrative Court.

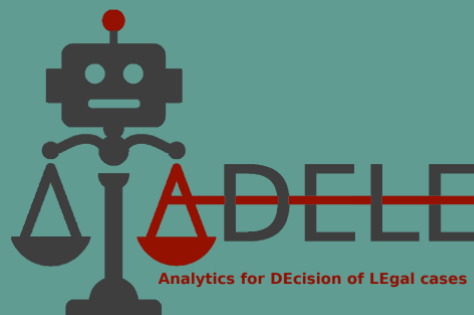
#### 4. Citation Analysis

This functionality is located at the top of the main screen after the user has determined the legal domain and country.

<sup>2</sup> Decision № 5072 from 21.07.2014 of Administrative Court Sofia – City, case № 2846/2014



After selecting the “Citation Analysis” button, the system shows, in descending order, a list of the most frequently cited documents from all decisions available in ADELE database collections, i.e., “National Case Law”, “National Legislation”, “EU Case Law” and “EU Legislation”. The different collections are displayed in the upper horizontal bar and can be used to switch between the related result lists. The documents available in the ADELE database are marked in blue and can be directly opened by the user by clicking on them.



This functionality provides information about which national and EU legal acts, or specific provisions thereof, are most often cited by national courts or the CJEU. In addition, when obtaining statistics on the most frequently cited decisions, the user can directly review those acts (when contained in the database). The number of citations is placed between brackets before the title of each judicial or legislative act, and the arrow icon gives access to the list of documents in the database that specifically cite the selected legislative act/court decision. The result is again distributed according to the document collections in the ADELE pilot tool.

The screenshot displays the 'Citation analysis: list of most cited documents' page. It features a navigation bar with tabs for 'National Case Law', 'National Legislation', 'EU Case Law' (highlighted), and 'EU Legislation'. Below the navigation, a list of legal cases is shown, each with a checkbox and a citation number in brackets. The cases include:

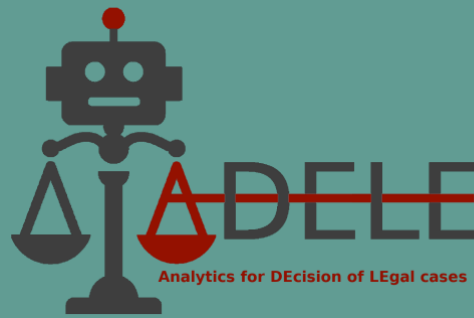
- [31] Judgment of the Court (Grand Chamber) of 21 February 2006. Halifax plc, Leeds Permanent Development Services Ltd and County Wide Property Investments Ltd v Commissioners of Customs & Excise. Reference for a preliminary ruling : VAT and Duties Tribunal, London - United Kingdom. Sixth VAT Directive - Article 2(1), Article 4(1) and (2), Article 5(1) and Article 6(1) - Economic activity - Supplies of
- [21] Judgment of 6 July 2006, Kittel (C-439/04 and C-440/04, ECR 2006 p. I-6161)
- [19] Judgment of 25 February 1999, CPP (C-349/96, ECR 1999 p. I-973)
- [16] Judgment of the Court (Third Chamber) of 29 October 2009. Skatteverket v AB SKF. Reference for a preliminary ruling : Regeringsrätten - Sweden. Sixth VAT Directive - Articles 2, 4, 13B(d)(5) and 17 - Directive 2006/112/EC - Articles 2, 9, 135(1)(f) and 168 - Disposal by a parent company of a subsidiary and of its holding in a controlled company - Scope of VAT - Exemption - Supplies of services acq
- [15] Sentenza della Corte (Terza Sezione) del 21 giugno 2012. Mahagében Kft contro Nemzeti Adó- és Vámhivatal Dél-dunántúli Regionális Adó Főigazgatósága (C-80/11) e Péter Dávid contro Nemzeti Adó- és Vámhivatal Észak-alföldi Regionális Adó Főigazgatósága (C-142/11). Domande di pronuncia pregiudiziale proposte dal Baranya Megyei Bíróság e dallo Jász-Nagykunszabolcs Megyei Bíróság. Fiscalità — IVA — Sesta direttiva — Direttiva 2006/112/CE — Diritto alla detrazione — Presupposti per l'esercizio — Articolo 273 — Misure nazionali ai fini della lotta contro l'evasione — Prassi delle amministrazioni fiscali nazionali — Diniego del diritto a detrazione in caso di comportamento irregolare dell'emittente della fattura correlata ai beni o ai servizi a titolo dei quali viene richiesto l'esercizio del diritto a detrazione — Onere della prova — Obbligo del soggetto passivo di assicurarsi del comportamento regolare dell'emittente di tale fattura e di provarlo. Cause riunite C-80/11 e C-142/11.
- [15] Sentenza della Corte (Terza Sezione) del 6 dicembre 2012. Bonik EOOD contro Direktor na Direktsia «Obzhalvane i upravlenie na izpalnenieto» — Varna pri Tsentralno upravlenie na Natsionalnata agentsia za prihodite. Domanda di pronuncia pregiudiziale proposta dall'Administrativen sad — Varna. IVA — Direttiva 2006/112/CE — Diritto alla detrazione — Diniego. Causa C-285/11.

## VI. Visualisation of the annotated national decisions

In the ADELE Project, artificial intelligence and legal analytics methods have been used to extract knowledge and predict the outcome of legal cases. To apply those methods, over 800 decisions of the Bulgarian and Italian national courts decisions on matters related to the infringement of rights on trademarks and patents and VAT taxation, specifically the hypotheses of exempt supplies and deductions, were selected and manually annotated by legal experts.

Annotation has involved the mark-up of two types of elements in the text of the decisions:

- *Structural elements of a decision*, such as requests of the parties, pre-litigation decisions, facts of the case, and decision of the court, which may give the AI model information to predict the case outcome;



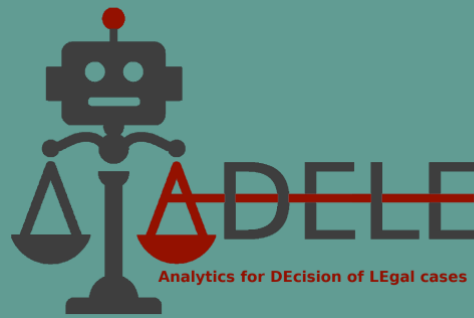
- 
- Arguments of the court, according to their type and argumentation scheme, which are key information for the objective of automatically extracting and classifying legal arguments.

The ADELE pilot tool provides a user-friendly functionality for visually representing annotations in a structured form and navigation in the text of court decisions. Annotations are listed based on the macro-area where related information can be found in the decision, which can be found on the left side of the screen:

- Introduction
- Pre-litigation decisions
- Requests of the parties
- Motivation of the court
- Decision of the court.

Each part can be “expanded” by clicking on the respective title. For example, the introduction contains the type and reference number of the decision, the reference number in the court’s register, the judicial office, etc. By clicking on an element in the list on the left, the respective information is highlighted in the text on the right. Moreover, if this part of the decision has a connection with another part/s of the decision, a panel appears at the bottom of the screen, providing more information about the related elements.

Next, “Requests of the parties” presents all requests made by the parties in the proceedings, as well as the claims and arguments supporting these requests or counterarguments attacking the counterparty request (holding that it is unfounded). When selecting a specific element, for example “Request 1”, in the panel below the text of the decision, the user can see that this request was made by a specific party to the case and that is related, on the one hand, with the supporting claims of the same party, and on the other hand, with the findings of the court and with the decision on the merits.



**Bulgaria**  
Value added tax

EN

Links to the document (0) Links from the document (5) Similar cases

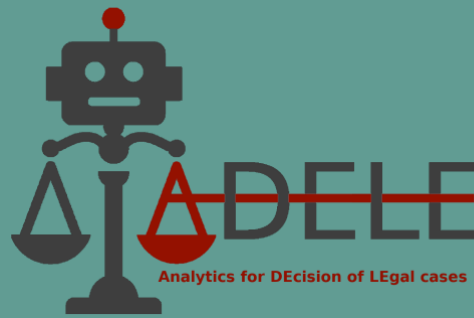
гр. Пловдив  
**Judicial Office:** АДМИНИСТРАТИВЕН СЪД - ПЛОВДИВ, Първо отделение, V състав  
**Reference number in the register:** адм. дело № 97 по описа на съда за 2022 г.  
**Monocratic Court**  
СТОИЛ БОТЕВ

► PRE-LITIGATION DECISIONS  
▼ REQUESTS OF THE PARTIES  
**Plaintiff/Applicant:** Жалбоподателят - УМБАЛ "КАСПЕЛА" ЕООД с ЕИК \*\*\*, със седалище и адрес на управление в гр. Пловдив, \*\*\*  
Requests  
• **Request 1**  
Claims  
Claim 1  
Request on litigation costs:  
Request on litigation costs 1  
**Defendant:** Ответникът - ДИРЕКТОР НА ДИРЕКЦИЯ "ОБЖАЛВАНЕ И ДАНЪЧНО-ОСИГУРИТЕЛНА ПРАКТИКА"- СОФИЯ  
Requests

Жалбоподателят - УМБАЛ "КАСПЕЛА" ЕООД с ЕИК \*\*\*, със седалище и адрес на управление в гр. Пловдив, \*\*\*, представявано от С. В. оспорва РА № P-29002921000628-091-001/18.08.2021 г., издаден от Р. С. - орган, възложил ревизията и Д. Д. - ръководител на ревизията, с който са установени задължения по ЗДДС [ ] в общ размер на 119 809, 09 лева главница и 33 186, 31 лева лихви към главницата, за периода 01.11.2016 г. - 18.01.2021 г., изцяло потвърден с решение № 1702 от 04.11.2021 година на директора на дирекция ОДОП - София, в жалбата, както и в писмената защита на адв. А. се твърди незаконосъобразност на оспорения РА, както и че извършваните доставки от страна на дружеството, отговарят на критериите и условията на чл. 39, т. 1 от ЗДДС [ ] и същите представляват медицински/здравни услуги и пряко свързаните с тях услуги, поради което за тях не се дължи начисляване на ДДС. Претендира се и съдебни разноски, съобразно приложения списък и доказателства /л. 1379-1385/. Ответникът - ДИРЕКТОР НА ДИРЕКЦИЯ "ОБЖАЛВАНЕ И ДАНЪЧНО-ОСИГУРИТЕЛНА ПРАКТИКА"- СОФИЯ, чрез юр. В. -Д., моли да се отхвърли жалбата като неоснователна и недоказана. Претендира се присъждане на юрисконсултско възнаграждение, по подробни съображения по съществото на спора в депозирана по делото писмена защита.  
Ревизионният акт е обжалван в предвидения за това срок пред контролния орган в структурата на НАП, който с решението си изцяло го е потвърдил. Така постановеният от Директора на Дирекция Обжалване и данъчно осигурителна практика - София резултат и подаването на жалбата в рамките на предвидения за това преклузивен срок при наличие на правен интерес, налагат извод за нейната процесуална ДОПУСТИМОСТ. Пловдивският административен съд, след като прецени поотделно и в тяхната съвкупност събраните в настоящото производство доказателства, намира за установено от фактическа страна на следното:  
Със Заповед за възлагане на ревизия / л. 9/ /ЗВР/ № P-29002921000628-020-001 от 04.02.2021 г., издадена от Р. Г. С. - началник сектор в ТД на НАП - гр. София, "Големи данъкоплатци и осигурители", е сложено в ход ревизионно производство

Party: Plaintiff  
In relation to: Claim 1, Decision 1, Finding 1, Argument chain 1

The "Motivation of the court" presents the facts of the case and the legal reasoning - one or more argument chains, including a sequence of premises and a single conclusion, the latter being the findings of the court regarding the claims or the requests of the parties.



▼ **MOTIVATION OF THE COURT**

Facts of the case

Facts

Legal reasoning

**Argument chain 1**

Premise 1

Premise 2

Premise 3

Premise 4

Premise 5

Premise 6

Premise 7

Premise 8

Premise 9

Premise 10

Conclusion 1

**Argument chain 2**

Premise 11

Premise 12

Premise 13

Premise 14

Premise 15

Premise 16

Premise 17

Conclusion 2

Motivations on litigation costs 1

Motivations on litigation costs 2

Findings of the court

Finding 1

Finding 2

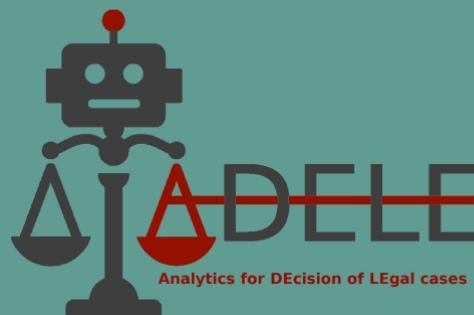
Finding 3

Finding on litigation costs 1

Finding on litigation costs 2

Within argument chains, individual premises may be interconnected (for example, one premise may support or attack another premise). According to this criterion, the premises may be:

- Supported by other premises, which indicates a supporting (/implication) relationship between premises or between one or more premises and the conclusion of the argumentative chain;
- Attacked by other premises; there is a contradictory relationship (in argumentation, this is referred to as “rebuttal”) such that a premise contradicts the conclusion supported by another premise;
- Supported by the failure to state/prove opposing premises;
- Inhibited by other premises; there is a relationship of insufficiency (in the argumentation, this is called “undercut”) such that one premise negates the argumentative force of another premise;



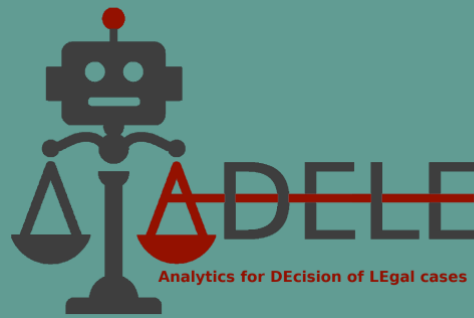
- Rephrased by other premises; which indicates that a particular premise is entirely reformulated by another premise, both with the same semantic meaning, although formulated differently.

The screenshot shows the ADELE interface for a document from Bulgaria. The sidebar on the left lists various sections of the document, including 'Argument chain 1' with sub-items 'Premise 1' through 'Premise 14'. The main text area displays a paragraph of legal text. A red arrow points to a metadata box at the bottom right of the text, which contains the following information:

- Argument type:** Legal premise
- Relationships with other arguments:** Supported by: Premise 5, Premise 3, Premise 6
- Argumentation scheme:** Argument from rule, Argument from precedent
- Relationship with the conclusion:**

Additionally, the premises are classified by type as legal, factual, or both legal and factual. Depending on this classification, legal and legal and factual premises can be further systematised according to the following argumentation schemes:

- Arguments based on precedent
- Arguments based on interpretation
- Arguments based on a legal principle
- Arguments based on a literal interpretation
- Arguments based on systematic interpretation
- Arguments grounded on the intention of the legislator
- Authoritative arguments
- Arguments based on the verbal classification
- Teleological arguments
- Arguments based on bad or absurd consequences
- Argument based on a legal rule



This classification and the possibility to view the premises grouped according to a specific criterion (e.g., all arguments in the decision that are based on a legal rule, on a legal principle, etc.) can further help the user to trace the argumentation flow and highlight key arguments, based on which the court has come to the conclusions and decides whether to uphold or reject the party's request/s.

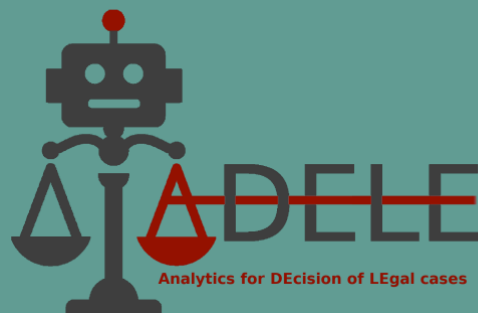
The last part – “Decision of the court” – gives information about the decision on the merits and the decision on litigation costs. The panel at the bottom for these elements shows from which findings of the court or argument chains the decision is derived, to which party's request the decision refers and whether it is rejected or upheld by the court.

The screenshot shows the ADELE web interface for Bulgaria. The top navigation bar includes the ADELE logo and the text 'Bulgaria Value added tax'. Below the navigation bar, there are tabs for 'Links to the document (0)', 'Links from the document (5)', and 'Similar cases'. The main content area is divided into two columns. The left column contains a list of premises (Premise 1-22) and a section titled 'DECISION OF THE COURT' with sub-items: 'Decision', 'Decision 1', 'Decision on litigation costs', 'Decision on litigation costs 1', 'Signatories', and 'Signature 1'. The right column displays the text of the decision, including a section titled 'ОТМЕНЯ по жалба на- УМБАЛ 'КАСПЕЛА' ЕООД с ЕИК \*\*\*' and a section titled 'ОСЪЖДА НАЦИОНАЛНА АГЕНЦИЯ ЗА ПРИХОДИТЕ - гр. София да заплати на - УМБАЛ 'КАСПЕЛА' ЕООД с ЕИК \*\*\* сумата в размер на 11 796, 30 лв. (единадесет хиляди седемстотин и деветдесет и шест лева и тридесет стотинки) за разноски по делото. Решението подлежи на обжалване пред ВАС на РБ в 14-дневен срок от получаване на съобщението за изготвянето му с препис за страните.' Below the text, there is a panel with the following information: 'Object: Request 1', 'Derives from: Finding 1', and 'Result: Uphold'. A red arrow points to the 'Result: Uphold' field.

## VII. Automated extraction and classification of arguments

The purpose of this functionality is to help the legal user speed up the time needed to examine a large number of court decisions in the legal area of his or her interest and to obtain visual information on the essential arguments of the court's reasoning. The user can enter the text of a court decision (copied, for example, from a publicly available source) related to the subject area of interest - 'VAT' or 'Trademarks and Patents'. The system automatically processes the text input and, as a result, delivers the arguments of the court's legal reasoning that can be found therein. These are presented as a chain of arguments on the left-hand side of the screen.



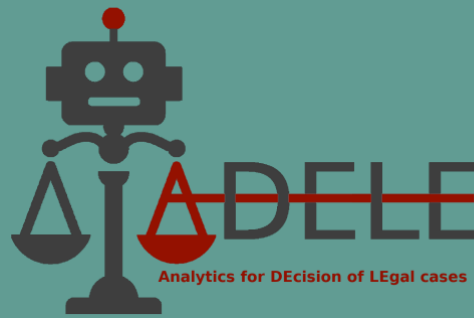


The steps to work with this functionality are as follows:

1. Select the country and legal domain from the options offered on the home page of the ADELE pilot tool. The main page for the chosen domain and country opens in a new tab, where the user needs to click on the “Argument Extraction” button at the top of the screen:

The screenshot shows the ADELE web interface for Italy. At the top, there are navigation options: Outcome prediction, Citation analysis, **Argument Extraction** (highlighted with a red box), and Ontology. Below this, there are tabs for National Case Law (121), National Legislation (8), EU Case Law (27), and EU Legislation (20). The left sidebar contains filters for ANNOTATION, COURT (listing various tribunals and courts of appeal), RESULT, and YEAR (2019). The main content area shows a list of documents, with the first one being "Sentenza 4059/2019 della Tribunale Di Milano Sezione Xiv Sezione Specializzata In Materia Di Impresa A". The document details include keywords, the subject (Marchio e denominazione sociale), and a summary.

2. A form opens where the user needs to copy/paste the text of a court decision in the corresponding legal domain and press the “Start” blue button:



Italy Trademark and patents EN

### Argument Extraction

Sentenza n. 585/2019 pubbl. il 07/02/2019  
 RG n. 7225/2017  
 REPUBBLICA ITALIANA  
 IN NOME DEL POPOLO ITALIANO  
 TRIBUNALE ORDINARIO DI TORINO Tribunale delle Imprese II Tribunale, in composizione collegiale nelle persone dei seguenti magistrati:  
 giu1 Presidente relatore giu2 Giudice giu3 Giudice  
 ha pronunciato la seguente  
 SENTENZA  
 nella causa civile di I Grado iscritta al n. r.g. 7225/2017 promossa da:  
 DEAL contro  
 DC(C.F. XXX), difesa dall'avv. FZL  
 CONVENUTA OGGETTO: Violazione marchio; nullità, decadenza marchio  
 CONCLUSIONI  
 Per l'attrice:  
 In via istruttoria:  
 Previa ammissione dell'interrogatorio formale e di prova per testi sulle seguenti circostanze...(v. capitoli riportati)

Start
Reset

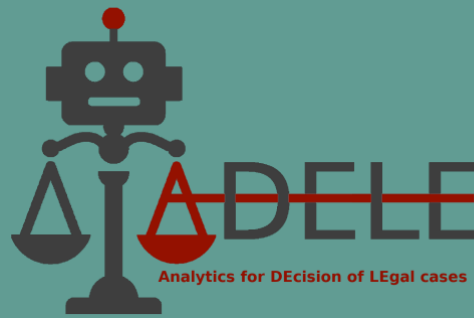
3. As a result, the system displays the text of the decision, in which the court's legal arguments are identified. These are presented in the left navigation toolbar as arguments, including the court's conclusion. Also, the arguments are classified according to their type (legal, factual, legal and factual) and the argumentation scheme (arguments from norms, legal principles, precedents, etc.). By clicking on the corresponding title (e.g., "Premise 28"), its occurrence in the text of the decision is marked with a colour and a panel opens at the bottom of the screen showing details of the type of argumentation:

Italy Trademark and patents EN

- Premise 12
- Premise 13
- Premise 14
- Premise 15
- Premise 16
- Premise 17
- Premise 18
- Premise 19
- Premise 20
- Premise 21
- Premise 22
- Premise 23
- Premise 24
- Premise 25
- Premise 26
- Premise 27
- Premise 28**
- Premise 29
- Premise 30
- Premise 31
- Premise 32
- Premise 33
- Premise 34
- Premise 35
- Premise 36
- Premise 37

non uso e la proposizione della domanda o dell'eccezione di decadenza sia iniziato o ripreso l'uso effettivo del marchio. Iuttavia se il titolare effettua i preparativi per l'inizio o per la ripresa dell'uso del marchio solo dopo aver saputo che sta per essere proposta la domanda o eccezione di decadenza, tale inizio o ripresa non vengono presi in considerazione se non effettuati almeno tre mesi prima della proposizione della domanda o eccezione di decadenza; tale periodo assume peraltro rilievo solo se decorso successivamente alla scadenza del quinquennio di mancato uso"; -art. 121 CPI: "1. L'onere di provare la nullità o la decadenza del titolo di proprietà industriale incombe in ogni caso a chi impugna il titolo. **Salvo il disposto dell'articolo 67 l'onere di provare la contraffazione incombe al titolare.** La prova della decadenza del marchio per non uso può essere fornita con qualsiasi mezzo comprese le presunzioni semplici". La legge commina, pertanto, la decadenza del marchio qualora il titolare non abbia utilizzato lo stesso per 5 anni, prescrivendo che, per evitare la decadenza, deve trattarsi di un uso effettivo, cioè non sporadico, limitato territorialmente e quantitativamente. Si ritiene che la parte convenuta, che ha impugnato per decadenza i due marchi attore su indicati, abbia assolto al proprio onere di dimostrare il non uso effettivo del medesimo, attraverso: - la produzione in giudizio dei risultati di una indagine investigativa presso un campione di rivenditori (doc. 10 di parte convenuta), dalla quale è emerso che su di un totale di 100 intervistati 93 hanno risposto di non avere il prodotto, né di conoscerlo; -l'affermazione dell'assenza sul web della pubblicizzazione e vendita di prodotti con i suddetti due specifici marchi. Da tali elementi probatori è desumibile l'assenza di uso effettivo dei marchi in esame. Né la parte attrice è riuscita a vincere la presunzione di non uso effettivo appena esposta. In particolare, non risultano probatoriamente idonei a vincere detta presunzioni i documenti prodotti i giudizio dall'attrice, in quanto si tratta di estratti di cataloghi, fotografie e schede prodotto (doc. 12-16) che l'attrice stessa fa risalire agli anni '90 o ai primi anni 2000, per cui dette produzioni non dimostrano l'uso effettivo dei marchi nei quinquenni successivi alle registrazioni. Non sono neppure ammissibili, perché irrilevanti e generici, i capitoli di prova dedotti, relativamente al preteso uso dei marchi, dalla parte attrice nella memoria DD/MM/2017; 3) Vero che O, a decorrere dal 7 ottobre 2000, data di deposito del Marchio di Impresa "TUMA "D FF" ha annualmente prodotto e commercializzato formaggi contraddistinti dallo stesso Marchio "TUMA "D FF" e, da allora

**Argument type:** Legal premise  
**Argumentation scheme:** Argument from rule



## VIII. Outcome prediction of the case

To implement this functionality, experiments with machine learning were conducted to train the AI model to recognise the relationship between the parties' requests and the court's final decision, using as a basis pre-selected decisions from the relevant legal field annotated by legal experts.

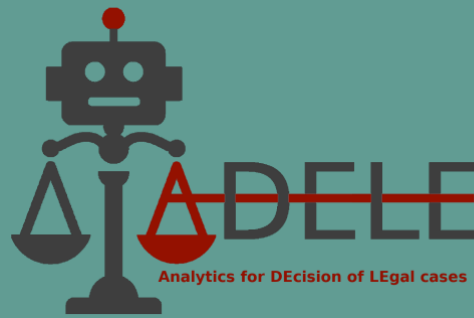
The purpose of the “Outcome prediction” functionality is to assist the legal user in analysing the established case law in the relevant domain. In particular, this tool can be used to examine different scenarios with the requests and claims of the parties in the proceedings and observe how the probability of the request being upheld or rejected changes.

The steps to work with this functionality are the following:

1. Select the country and legal domain from the home page of the ADELE pilot tool. The main page for chosen domain and country opens in a new tab. Here, the user must click on the “Outcome prediction” button at the top of the screen:

The screenshot shows the ADELE web interface. At the top, there is a navigation bar with the ADELE logo, the text 'Italy Trademark and patents', and several menu items: 'Outcome prediction' (highlighted with a red box), 'Citation analysis', 'Argument Extraction', and 'Ontology'. There is also a search bar and a language selector set to 'EN'. Below the navigation bar, there are tabs for 'National Case Law (121)', 'National Legislation (8)', 'EU Case Law (27)', and 'EU Legislation (20)'. On the left side, there is a 'Filters' section with categories: 'ANNOTATION' (Annotated), 'COURT' (Tribunali, Corti Di Appello), 'RESULT' (Upheld claim(s), Rejected claim(s), etc.), and 'YEAR' (2019). The main content area shows a list of documents, including 'Sentenza 4059/2019 della Tribunale Di Milano Sezione Xiv Sezione Specializzata In Materia Di Impresa A', 'Sentenza 1154/2019 della Corte Dappello Di Milano Sezione Specializzata Impresa', and 'Sentenza 585/2019 della Tribunale Ordinario Di Torino Tribunale Delle Imprese'. Each document entry includes a 'Keywords' section and a 'Summary' section. At the bottom of the page, there is a footer with a disclaimer: 'The ADELE project is co-funded by the Justice Programme of the European Union (2014-2020). The content of this website represents the views of the partners of the ADELE project and is their sole responsibility. The European Commission does not accept any responsibility for use that may be made of the information it contains.'

2. A form opens in which the user can enter in the “Request” field the text of the request that a party to the case has made (or would make) to the court. Then, in the “Claim” field, the text of at least one supporting claim should be entered. In addition, in the field “Argument”, the user can fill in the text of an argument that supports the claim entered



above. More claims and arguments can be added or removed using the “Add Claim/Argument” and “Delete Claim/Argument” buttons.

Italy Trademark and patents

### Outcome Prediction Form

**Request** Add claim

- accertare e dichiarare nel miglior modo e con la nullità del marchio figurativo "A.F.E.R.", registrazione nazionale n. 0001492755, ai sensi del combinato disposto degli articoli 25, comma 1, lettera a) e 12, comma 1, lettere a) e b) c.p.i. ovvero degli articoli 25, comma 1, let-tera b) e 19, comma 2 c.p.i.

**Claim** Add argument

la società attrice ha dedotto la nullità del marchio nazionale registrato "Afer" ai sensi dell' art. 25 comma 1 lettere a) e b) del Codice della Proprietà Industriale (di seguito CPI) in

Remove argument

**Argument**

la società attrice ha dedotto la nullità del marchio nazionale registrato "Afer" ai sensi dell' art. 25 comma 1 lettere a) e b) del Codice della Proprietà Industriale (di seguito CPI) in

Predict Reset

3. After entering all claims and arguments, the user should press the “Predict” button at the bottom of the form. The result is visualised as a window in the middle of the screen, showing the probability that the given request will be upheld/rejected by the court.

Prediction about the request

UPHOLD

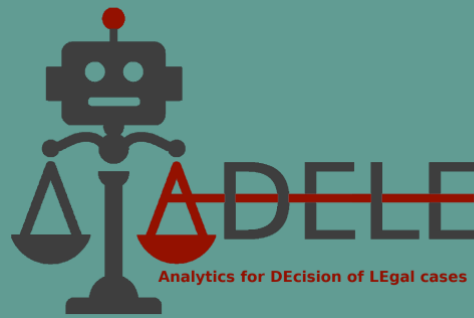
54%

This result was obtained through the use of algorithms based on artificial intelligence and is founded on machine learning conducted on datasets on the outcome of the case in 230 decisions of Italian courts on claims for infringements of rights on trademarks and patents. To train the system, the decisions are reviewed and annotated by legal experts, taking into account the relationships between the parties' requests, claims and arguments, the court's motivation, and the final outcome of the litigation.

This prediction of the outcome of the case is not binding and is not intended to replace professional legal advice.

Neither the partners in the ADELE consortium nor the European Commission, with whose financial support the ADELE project is implemented, can be held responsible for its provision.

Close



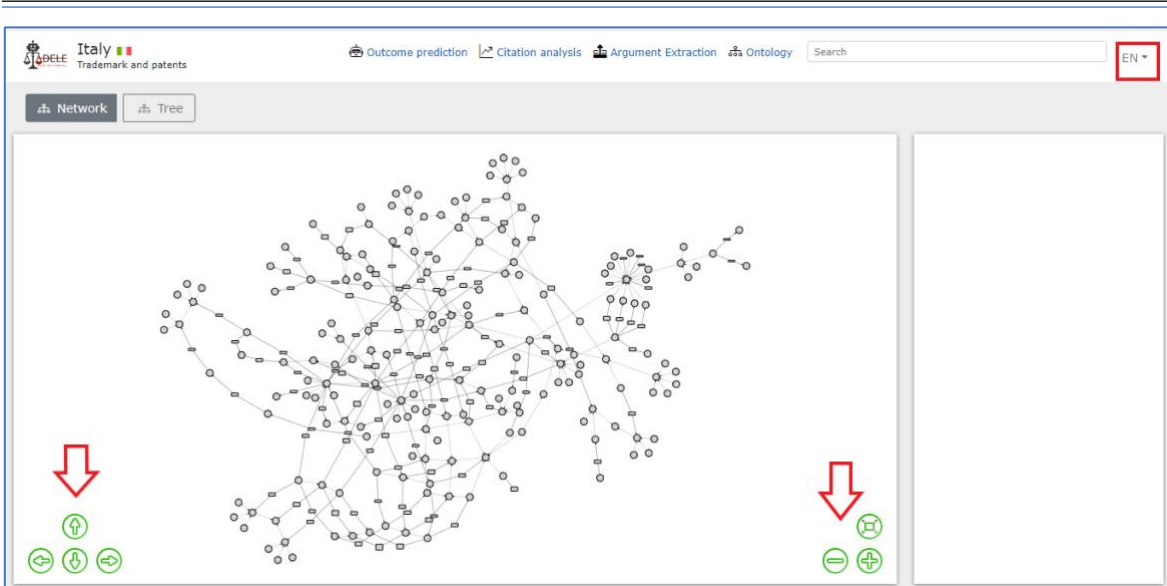
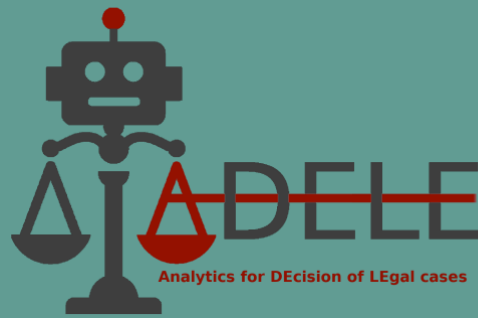
As clarified in the results screen, the prediction of the case's outcome is not binding or intended to replace professional legal advice.

## IX. Ontology

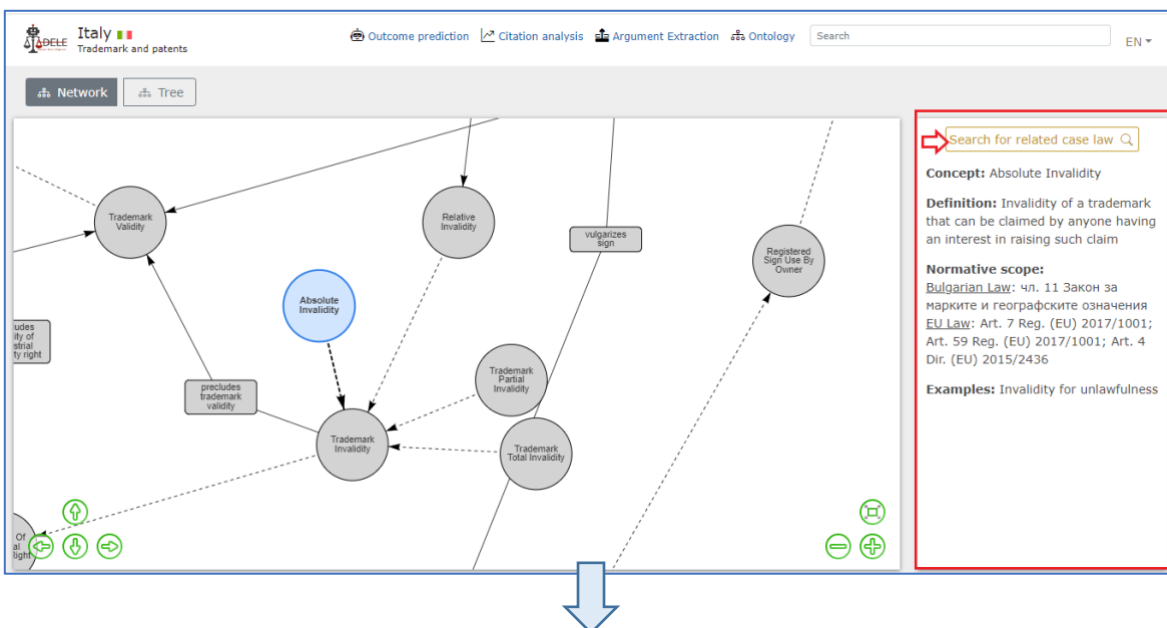
This functionality has been developed and is available in the ADELE pilot tool for both legal domains covered by the Project – VAT and Trademark and Patent. Its purpose is to provide users with a comprehensive overview of a conceptual map of the respective legal areas. Each of the two ontologies offers a structure of terms with the respective legal definition provided in the legislation or case law. Links between the concepts are also built to allow the identification of synonyms and related terms between national and European legal concepts in the relevant field.

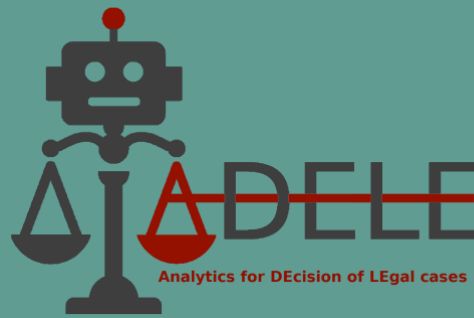
The ontology can be accessed on the website's main page after selecting the country and legal domain.

The user is redirected to a new page, whereby the ontology is presented as a network. The network can be zoomed in and out by scrolling or using the buttons in the lower right corner. Moving within the network is done by clicking and dragging the mouse or using the buttons in the lower left corner. The interface languages are English, Bulgarian and Italian.



After selecting a specific concept, it colours blue, and an information panel opens on the right-hand side of the screen where the user can find the definition of the term (in the language chosen for the interface), the relevant legislative provisions in the Bulgarian, Italian and European legislation, as well as examples and synonyms. In addition, the user can obtain a list of national and EU case law relevant to the specific concept by using the 'Search for related case law' button.





The screenshot shows the ADELE web interface. At the top, there are navigation tabs for 'Outcome prediction', 'Citation analysis', 'Argument Extraction', and 'Ontology'. A search bar is on the right. Below the navigation, there are filters for 'National Case Law (2)', 'National Legislation (0)', 'EU Case Law (0)', and 'EU Legislation (0)'. A red box highlights the text 'Documents - 2 after search by "Absolute Invalidity"'. The main content area displays two search results:

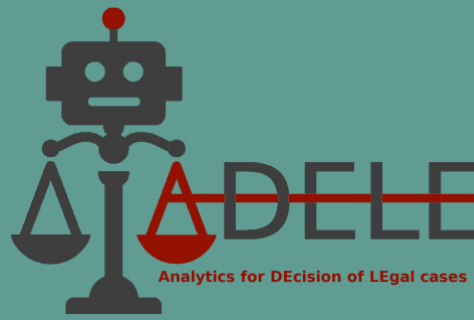
- Sentenza 7207/2017 della Tribunale Di Milano Sezione Specializzata In Materia Di Impresa sezione A**
  - Keywords:** diritto di marchio
  - Summary:** Invero il marchio di fatto assume rilevanza nei rapporti commerciali e tra imprenditori solo dal momento in cui esso risulta effettivamente utilizzato per
- Sentenza 4774/2013 della II Tribunale Civile E Penale Di Torino Sezione I Civilespecializzata In Materia Di Impresa**
  - Keywords:** nullità brevetti
  - Automatically extracted summary:** Nel presente caso, non risulta che sia stata esercitata azione di rivendica ai sensi dell'art. 118 CPI, per cui l'attore F può esercitare il potere surrogatorio

At the bottom, there is a footer with a disclaimer: 'The ADELE project is co-funded by the Justice Programme of the European Union (2014-2020). The content of this website represents the views of the partners of the ADELE project and is their sole responsibility. The European Commission does not accept any responsibility for use that may be made of the information it contains.'

In addition to the network visualisation, the system also offers a presentation of the ontology in the form of a tree, and the view can be changed using the “Tree” button in the top-left corner of the screen. The subordination of “parent-child” concepts can be expanded and collapsed using the arrows in front of the term headings. When a specific concept is selected from the list, an information panel appears again on the right-hand side of the screen.

The screenshot shows the ADELE web interface with the 'Tree' view selected. The 'Tree' button is highlighted with a red box. The ontology tree is displayed on the left, with 'Infringement Of Industrial Property Right' selected and expanded. The selected item is circled in red. The right-hand side of the screen shows an information panel for the selected concept:

- Search for related case law** (with a search icon)
- Concept:** Infringement By Likelihood Of Confusion
- Definition:** Infringement occurring when a third party uses in his economic activity, without the consent of the trademark owner, a sign identical or similar to the registered trademark, for identical or similar goods or services, if because of the identity or similarity of the signs and the identity or similarity of the goods or services there is a likelihood of confusion by the public, which may also consist of a likelihood of association between the two signs
- Normative scope:**
  - Bulgarian Law:** чл. 13, ал. 1, т. 2 Закон за марките и географските означения
  - Italian Law:** Art. 20, comma 1, lett.



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## X. Short dictionary

**Annotation Guidelines:** A set of rules or instructions defining the criteria legal experts use to annotate the text. They define what should be included in each annotation and can also provide a structure for annotation, such as a template. In ADELE, annotation guidelines have been developed to annotate the structural elements of decisions and their relationships and to annotate judicial arguments found in the court’s motivation.

**Annotation:** The process of adding metadata or additional machine-readable information to a particular data or document. In the ADELE project, annotation was carried out by experts in the analysed legal fields and consisted of the insertion of additional information within the texts of the analysed judgments. The objective was twofold: to enable more efficient and faster visualisation of information in the legal database and to create training and test sets for machine learning models.

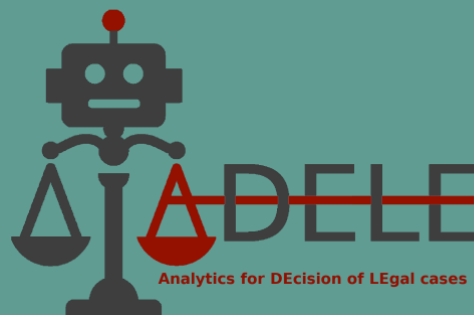
**Argument mining:** Argument mining is the process of automatically extracting arguments from natural language texts to identify and analyse their structure and content. In the ADELE project, it is used to identify the judicial arguments within a text, classify their components into premises and conclusions, classify the nature of the premises (factual, legal, or mixed), and classify the arguments according to their argumentation scheme.

**Argumentative Scheme:** Logical structure that defines the form of an argument and provides a framework for assessing its correctness. A general theory of argumentative schemes has been developed by the Canadian philosopher Douglas Walton, and applications in the legal sphere by authoritative scholars such as Giovanni Sartor, Fabrizio Macagno, and Chris Reed. In the ADELE project, the most recurrent argumentative schemes are those based on the legal rule (i.e., the application of a legal norm), on the precedent (i.e., the application of a jurisprudential precedent), and the legal principle (i.e. the application of a general principle of the legal system).

**Artificial Intelligence (AI):** The development and use of algorithms and computer systems to simulate or replicate human intelligence and behaviour. In the ADELE project, AI techniques have been used to design and develop the pilot tool. It includes symbolic techniques such as knowledge representation, and sub-symbolic techniques such as data analytics, machine learning, and natural language processing.

**Keyword extraction:** A process to identify and extract keywords from a decision. It applies natural language processing (NLP) to analyse large volumes of text and identify and extract





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meaningful information from it. In the ADELE project, keyword extraction was carried out using legal-specific vocabularies and supervised training of the legal experts.

**Legal analytics:** the use of data-driven methods to analyse and understand complex legal information. This includes the application of statistical, text mining and machine learning techniques to legal data. In the ADELE project, legal analytics include the techniques used and developed to set up the functionalities in the pilot tool.

**Machine learning:** A sub-field of Artificial Intelligence (AI) that focuses on creating algorithms and models to analyse data, learn from it and make predictions and decisions. It is divided into supervised, unsupervised and reinforcement learning. In the ADELE project, supervised machine learning algorithms were used to create predictive models for keyword extraction, summary extraction, judicial argument extraction, and outcome prediction.

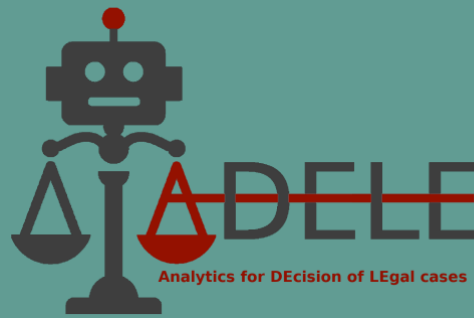
**Natural language processing (NLP):** A sub-field of Artificial Intelligence that enables machines to analyse and understand human language to better interpret and respond to user input. In the ADELE project, it is used for the functionalities of legal knowledge extraction, citation analysis and outcome prediction. For example, NLP methods were used in citation extraction to identify common ways of citing case law and legislation.

**Ontology:** A formal representation of knowledge as a set of concepts within a domain and the relationships between these concepts. In the ADELE project, two multilingual ontologies were developed in the legal domains of the project to provide judges with a graphical visualisation of the relevant legal domain and a way of searching for case law by conceptual groups, i.e., cases relevant to the same legal concept.

**Outcome prediction:** The process of using decisions provided at case steps to predict the likely outcome of a future case. In the ADELE project, outcome prediction relates to a specific party's request, possibly supported by the claims and arguments.

**Pilot tool:** A software programme or system designed to test the functionality of a new technology, possibly before it is released to the public. It is used to demonstrate the feasibility of specific applications/methods and identify potential problems that might arise in the final product. The ADELE tool is intended as a pilot tool, not as software that judges can use immediately. It is a prototype with various functionalities to demonstrate the potential and limitations of using AI in the judiciary.

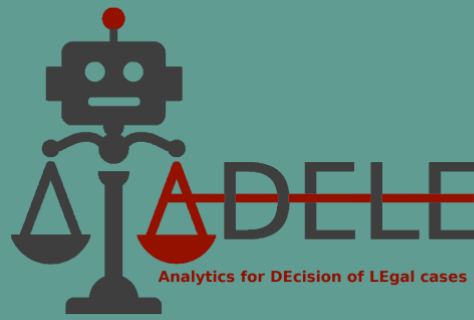
**Summary extraction:** Process of automatic creation of a concise summary of the content of a legal decision. In the ADELE project, summaries were automatically created by extracting the most important sentences within a decision and under the supervision of the legal expert.



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**Supervised learning:** A machine learning approach in which a model is trained using annotated data, i.e., data with additional machine-readable information. The model learns to make predictions based on this labelled data and is evaluated on its ability to generalise its predictions to unseen data during training. In the ADELE project, supervised learning was realised by creating an annotated decision corpus and using machine learning algorithms.

**Training and test set:** A training and test set is a set of data used to evaluate the performance of a machine learning algorithm. The training set is used to train the algorithm, while the test set is used to evaluate its performance. In the ADELE project, judgments collected in the relevant legal fields were annotated by legal experts and used as the training and test set for processing the machine learning models used in keyword extraction, summary extraction, judicial argument extraction, and outcome prediction.



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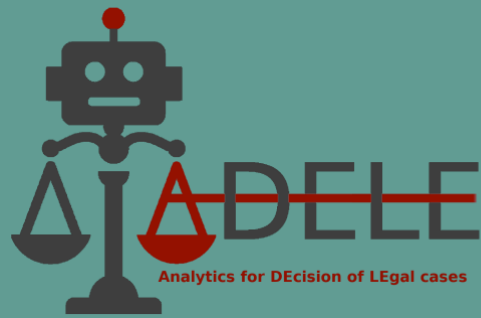
# ADELE

Analytics for DEcision of LEgal cases

# Project Booklet



**This project is funded by the European Union's Justice Programme (2014-2020)**

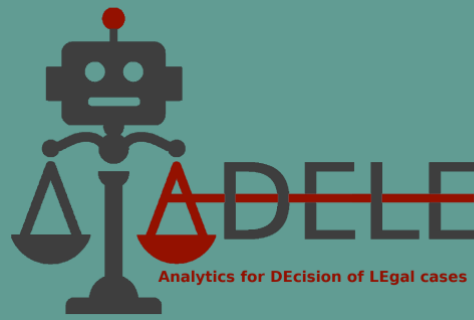


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## Content

1. The ADELE project: overview.....	3
2. Partners .....	3
3. Context and Objectives .....	3
4. Activities .....	5
5. Results.....	5
6. Impact.....	7
7. Ethics .....	8
8. Contact.....	8



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## 1. The ADELE project: overview

The Project ADELE (*Analytics for DEcision of LEgal cases*) is co-funded by the European Union's Justice Programme (2014-2020). The project has run for 30 months: it started on 1 February 2021 and ends on 31 July 2023.

The project has developed Artificial intelligence and legal analytics methods, such as data analytics, machine learning, and natural language processing, to support legal research and decision-making processes in the judiciary. It has engaged in multiple tasks, such as annotation of legal decisions, keyword and summary extraction, knowledge representation, network analysis, judicial argument extraction, and outcome prediction.

The project focused on two legal areas: value added tax (VAT) and trademarks and patents. It has analysed both national and EU case law and legislation.

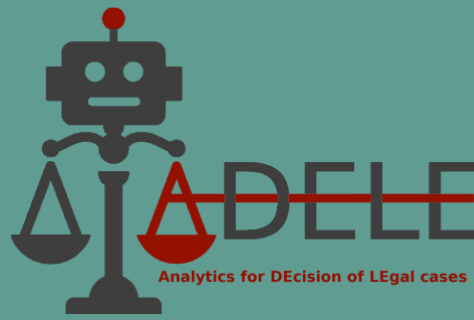
## 2. Partners

The project was developed through cooperation between:

- the [Alma Mater University of Bologna](#) (Coordinator)
- the Bulgarian legal informatics company [APIS Europe](#)
- the [University of Turin](#)
- the [Centre for Judicial Cooperation](#) of the [European University Institute](#) of Florence
- the [University of Luxembourg](#)
- the Bulgarian [LIBRe Foundation](#)
- the [Bulgarian Union of Jurists](#)

## 3. Context and objectives

The context of the ADELE project is provided by AI and legal analytics (LA), a bunch of computational techniques such as data analytics, machine learning, and natural language processing applied to legal data and documents.



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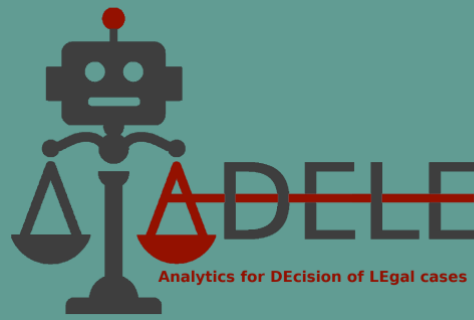
In the past few years, LA has given rise to many real-world applications, mainly as a private sector initiative, in the following domains:

- Identification and representation of legal knowledge, defining types of annotations, concepts, links and their integration with conceptual ontologies;
- Machine learning with legal texts, managing complex unstructured datasets, classifying paragraphs of texts, extracting legal rules, comparing rules across jurisdictions;
- Extraction of arguments from cases, including argument structure, claims, and substantive legal factors;
- Connection of computational reasoning models and legal texts, annotating obligations in privacy policies, delivering Q&A services, making legal predictions in IPR cases, providing visual maps linking cases and concepts.

Also, national judicial systems across the EU have increasingly started to test and experiment with AI technologies in the judiciary to enhance judicial decision-making efficiency.

The ADELE project has represented an effort in this direction, as it developed an AI-powered prototype as a use case in the Bulgarian and Italian judiciaries. In particular, the project has pursued the following specific objectives:

- Knowledge extraction and modelling, to provide courts with a rich, lightweight ontology representing the structure of terms in the relevant legal fields.
- Network and citation analysis of case law, to provide network analysis featuring richly defined explicit and implicit links between case law, ranked in terms of statistical relevance.
- Argument mining, to provide different sets of types of arguments, grouped according to their argument schemes and their function in determining the final outcome of the case.
- Detection of trends in judicial decision-making, to enable the determination of the most likely outcome of the decision based on precedent judgments.



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## 4. Activities

During the project, the following activities were carried out:

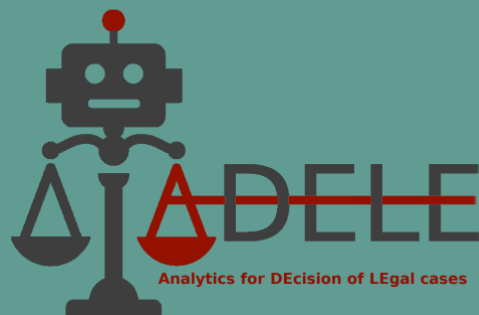
- selection of judgments from Italian and Bulgarian courts and annotation of datasets based on a common methodology and guidelines;
- extraction of keywords and summaries from selected judgments;
- development of a legal ontology of the analysed legal fields containing the main concepts and relations;
- extraction and citation analysis of relevant case law and legislation;
- processing the annotated documents with supervised machine-learning algorithms to extract the arguments used by the judges;
- processing of annotated documents with supervised machine learning algorithms to predict the outcome of new cases;
- developing a pilot tool, which translates the AI and ML technologies for legal analysis of court decisions into user-friendly functionalities;
- producing an easy-to-use web application for judges and other legal practitioners.
- testing the pilot tool among selected target users in the Bulgarian and Italian legal systems and revising the tools according to the feedback received;
- validating the pilot tool among selected target users in the Bulgarian and Italian legal systems.

## 5. Results

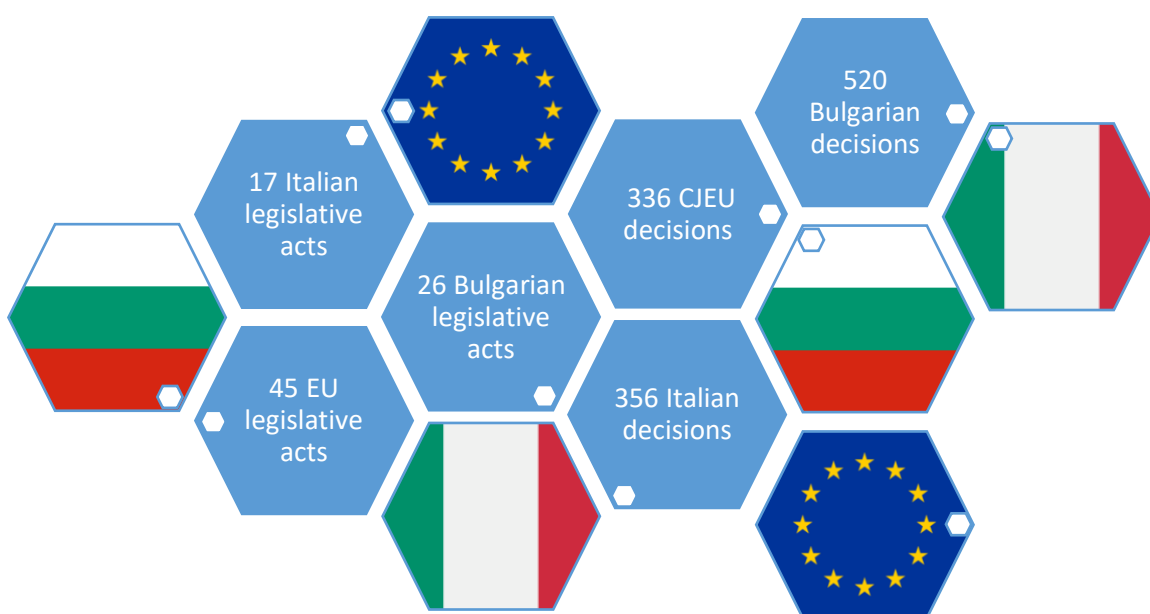
The ADELE project has:

- elaborated a methodological framework to use LA for the judiciary and;
- experimented with multi-lingual techniques in Bulgarian and Italian, also including a test with German;
- developed a pilot tool in the selected legal fields.

The ADELE pilot instrument is available at the following link: <https://adele-tool.eu/>



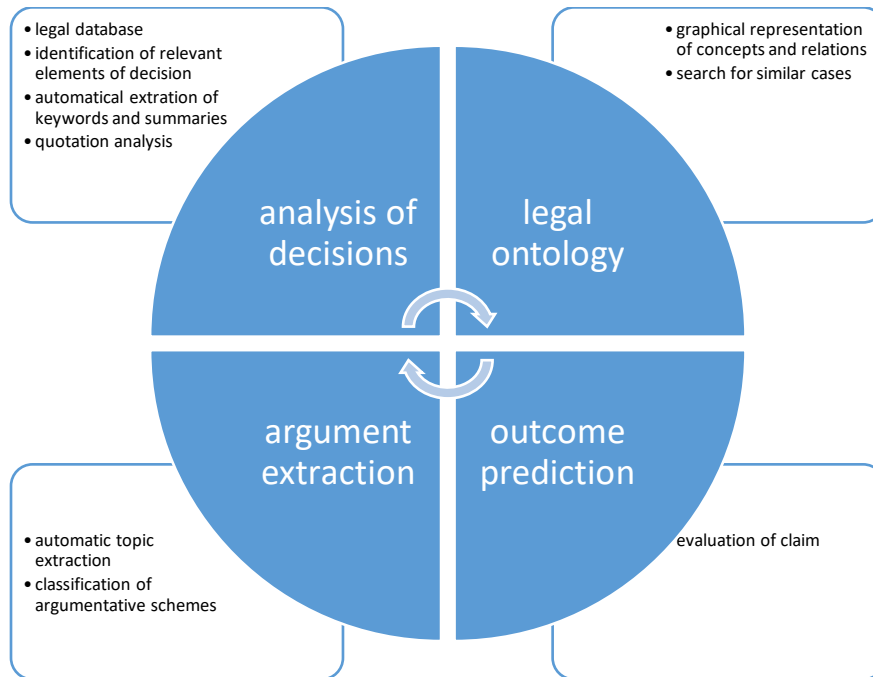
The ADELE pilot tool covers two areas of law: VAT and trademarks and patents. The legislation and case law included in the tool refer to these specific areas, taking into account the European and national perspectives. Accordingly, the ADELE tool was developed on the basis of the two jurisdictions covered by the project: Bulgaria and Italy.



The instrument includes the legislation applicable to the selected sectors, also taking into account the different versions of the legislative documents that have followed over time.

The pilot tool contains the different functionalities described in the figure below:

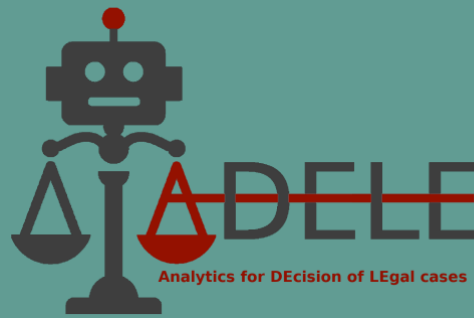




## 6. Impact

Based on feedback received by targeted users during the project and the feasibility of the objective, the resulting impact of the ADELE project:

- Support legal research and decision-making processes in the judiciary through automated tools to extract legal knowledge from case law and infer undiscovered relationships.
- Improve the efficiency of the judicial system by developing innovative solutions that facilitate judicial tasks, reduce the workload of judicial bodies and increase the transparency of decision-making.
- Create a methodological framework for legal analytics and promote the scientific debate on the potential and risks of AI in the legal field.



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## 7. Ethics

The ADELE project complies with the EU Ethical Guidelines on AI, adopted in 2019 by the European Commission through the High-Level Expert Group on Trustworthy AI (HLEG) and the European Ethical Charter on the Use of Artificial Intelligence in Judicial Systems and their Environment, adopted in 2018 by The Council of Europe acting through the European Commission for the Efficiency of Justice (CEPEJ).

The purpose of the AI tool developed in ADELE is not to provide a complete and ready-to-use software for use by Italian and Bulgarian judges in decision-making, but to develop a use case to demonstrate the feasibility as well as limits of some AI-based applications. As clarified in the results screen, the output given by the AI pilot is not binding, nor does it necessarily reflect the correct legal treatment of a case. The use of the pilot tool is not intended to replace professional legal advice.

The research activities have been conducted in compliance with the General Data Protection Regulation (EU 2016/679) and other relevant applicable regulations. Any personal data processed during the collection and analysis of court judgments have been anonymised. The participants in the pilot testing and validation event have received information regarding their participation in the project and information regarding the processing of their personal data in accordance with Art. 13 GDPR. The research team will provide participants with strong guarantees of anonymity and confidentiality of personal data, during the research and at the time of disseminating the results.

## 8. Contact

More information on the project is available on the ADELE website: <https://site.unibo.it/adele/en>.

To submit any queries about the project and the pilot tool, email Giovanni Sartor ([giovanni.sartor@unibo.it](mailto:giovanni.sartor@unibo.it)) and Federico Galli ([federico.galli7@unibo.it](mailto:federico.galli7@unibo.it)).