



International Fiscal Association

To the members of the
Permanent Scientific Committee and
the Executive Committee

By email

AvZ

8 December 2015

Ladies and Gentlemen,

As you know IFA has instituted the Mitchell B. Carroll Prize in order to encourage scientific work. This Prize is awarded for a work dealing with international fiscal questions, comparative fiscal law or local fiscal law with the emphasis on the relationships with the fiscal law of foreign jurisdictions.

Furthermore, in 2010 IFA launched the Maurice Lauré Prize. IFA has instituted this Prize in order to encourage scientific work on international indirect taxation. The Prize is named in honour of Maurice Lauré, who was instrumental in the first implementation of the Value Added Tax system in France, now applied in more than 160 jurisdictions.

Competition for both Prizes is open to lawyers, accountants and economists. There is an age limit of 40.

The rules on the competition for the Mitchell B. Carroll Prize are:

1. The Prize shall be awarded for a typewritten or printed paper devoted to international fiscal law, comparative tax law, or local tax law having an important relation with fiscal law in foreign jurisdictions.
2. Persons under 40 years of age on the 31st of July of the year in which the Prize is awarded may compete whether they are members of the Association or not.
3. The paper must not have been published more than 2 years previously, and if it is a thesis for a doctor's degree the defense of it must not have taken place more than 2 years previously, this period being counted from the 1st of January of the year of publication or defense of thesis. Only individual papers bearing the name of the author may be submitted to compete for the Prize. Papers submitted by several authors are excluded.
4. Papers may be entered by the authors themselves, but the Branches of IFA or even individual members, domiciled in countries where an IFA Branch does not exist, may submit papers not directly submitted by its author.

5. The Jury will only accept original work making either a theoretical or a practical contribution to the study of the effects of taxation, whether it concerns international taxation or comparative tax law.
6. Only papers written in English, French and German will be accepted.
7. There is no restriction on the number of pages of the paper. The choice of subjects is unlimited.
8. The Jury will consist of five members, who are appointed by the Executive Committee from amongst the IFA membership upon recommendation by the Permanent Scientific Committee.
9. The winner will receive a medal and an invitation to attend the Congress during which the Prize is awarded, as well as an amount of Euro 5,000. The next IFA Congress will be held in Madrid, Spain from 25-30 September 2016.
10. The Jury's decision shall be made known at least two months before the appropriate Congress.
11. Papers entered for the Prize for a given year should be submitted with six (hard) copies on or before the 1st of April.

The rules for the Maurice Lauré Prize are:

1. The Prize shall be awarded for a typewritten or printed paper or papers devoted to international indirect fiscal law, comparative indirect tax law, or local indirect tax law having an important relation with fiscal law in foreign jurisdictions.
2. Persons under 40 years of age on the 31st of July of the year in which the Prize is awarded may compete whether they are members of the Association or not.
3. The paper or papers must not have been published more than 4 years previously, and if the paper is a thesis for a doctor's degree the defense of it must not have taken place more than 4 years previously, this period being counted from the 1st of January of the year of publication or defense of thesis. Only individual papers bearing the name of the author may be submitted to compete for the Prize. Papers submitted by several authors are excluded.
4. Papers may be entered by the authors themselves, but the Branches of IFA or individual members domiciled in countries where an IFA Branch does not exist, may submit papers not directly submitted by the author.
5. The Jury will only accept original work making either a theoretical or a practical contribution to the study of the effects of taxation, whether it concerns international taxation or comparative tax law.
6. Only papers written in English, French and German will be accepted.
7. There is no restriction on the number of pages of the papers. The choice of subjects is unlimited.
8. Papers entered for the Prize for a given year should be submitted with six (hard) copies on or before the 1st of April. These papers should not be or have been submitted to compete for the Mitchell B. Carroll Prize of IFA.

9. The Jury will consist of five members, who are appointed by the Executive Committee from amongst the IFA membership upon recommendation by the Permanent Scientific Committee.
10. The winner will receive a medal and an invitation to attend the Congress, exempted from the payment of the Congress registration fee, during which the Prize is awarded, as well as an amount of Euro 5,000. The next IFA Congress will be held in Madrid, Spain from 25-30 September 2016.
11. The Jury's decision shall be made known at least two months before the appropriate Congress.

Should you know any lawyers, accountants or economists who would like to compete for the 2016 Mitchell B. Carroll or Maurice Lauré Prizes, please ask them to supply the IFA General Secretariat with six (hard) copies of their thesis and CV.

The address details of the IFA General Secretariat are:

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Thank you very much in advance for your kind cooperation.

Yours sincerely,

Anja van Zwietering
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Executive Secretary
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