

Rules on the competition for the Mitchell B. Carroll Prize

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 2 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 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 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. English is preferred.
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 as a soft copy (PDF) by e-mail before 30 May 2024. These papers should not be or have been submitted to compete for the Maurice Lauré Prize of IFA.
9. Candidates must submit a presentation letter on the topic and a resume including the date of birth.
10. Upon submission, candidates need additionally to prepare an article on the topic in English, with a maximum of 10.000 words.
11. 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.
12. 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. Next year's IFA Congress will be held in Cape Town, South Africa, from 27-31 October 2024.
13. The Jury's decision shall be made known at least two months before the appropriate Congress.

Address of the Jury

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