MITCHELL B. CARROLL AWARD – RULES AND GUIDELINES

1. Objectives

The Mitchell B. Carroll Award aims to encourage young and highly-skilled tax scholars and professionals to establish a strong relationship with Global IFA. The Award supports this goal by inviting the submission of original and unpublished works in the field of international or comparative tax or fiscal law, including international indirect taxation.

2. Eligibility

To be eligible for the Mitchell B. Carroll Award, submissions must meet the following criteria:

2.1. Types of Eligible Publications

- Unpublished papers or works in the field of international or comparative tax or fiscal law, including international indirect taxation.
- Works must not have been published in any journal, book, or other medium, whether print or digital, this includes platforms such as websites, blogs, social media, and online repository as of the deadline set out in the call for applications. Applicants may submit the work for publication while the jury's decision is pending; however, the work must not be published before the jury has issued its decision.
- A chapter or paper based on a Master's or PhD thesis is eligible, provided that the thesis has only been made available through a university database or repository for the purpose of meeting degree requirements and has not otherwise been published.
- Submissions may be written in any language, though English is preferred.

2.2. Authorship

- Co-authored publications are eligible.
- The (co-)author must not be older than 40 years on 31 July of the year in which the Award is awarded.
- There are no limitations on the location, or academic qualifications of the author(s).
- The author(s) do not need to have an IFA membership.

2.3. Submissions and Nominations

- There is no word or page limit for the submissions.
- A (co-)author may submit up to two entries per year.
- Resubmission of works from previous years is not permitted.
- Submissions may be made either by the (co-)author or by a third-party nominator.
- In the case of third-party nominations, the (co-)author must supply the required documentation and consent to participate.
- Works that have been submitted and have other Global IFA Awards are not eligible.
- However, submissions that have competed for or received non-IFA awards remain eligible.

3. Application Requirements

Applicants must submit the following documents:

- A presentation letter briefly explaining the topic and relevance of the submitted publication;
- Curriculum Vitae (CV) of the (co-)author;
- Global IFA Membership Number (if applicable);
- The unpublished paper in a soft copy format (pdf and word);
- If the work is not in English:
    - Unofficial English translation, *or*
    - The author must submit a Word version of the original text and consent to Global IFA producing an unofficial and unedited translation using AI-powered translation software.
- In the case the paper exceeds 10,000 words, a summary of the paper of up to 10,000 words (footnotes and bibliography excluded) in English and in article style;
- A letter of consent authorizing Global IFA to publish the work or its summary in a medium of its choice.
- Authors preparing articles must comply with the IBFD "Instructions to Authors" and "Style and Spelling Guidelines", available at https://www.ibfd.org/authors-contributors/journal-articles-and-opinion-pieces.
- If submission is made by a third-party nominator, a presentation letter and the soft copy of the publication are sufficient. The other documents will be requested by the (co-) author.

4. Awards

The prize for the winning work includes:

- An invitation to attend the Annual IFA Congress of the year in which the Award is granted, with exemption from the Congress registration fee* (including the Congress dinner, if applicable)
- A monetary award of EUR 8,000 (In the case of a co-authored winning publication prize will be divided equally among the co-authors. All other elements of the prize will be granted to each co-author.)
- A certificate granted by Global IFA acknowledging the winning publication.
- A possible invitation to participate in the Annual IFA Congress in a specific role, as determined by the Permanent Scientific Committee (PSC).
- One year of free Global IFA membership, if not already a member.
- Publication of the winning work, or its summary in a medium selected by Global IFA.

* *Travel and accommodation costs must be covered by the participant.*

5. Jury Formation

The jury shall be composed of a maximum of 5 members, potentially including the Chair of the Global Young IFA Network Committee or the YIN PSC representative.

The established Jury may consult with a specialized tax professional for recommendations if the subject matter of the submission requires such expertise.

In the event that one or more jury members decide not to proceed, the Executive Board of IFA shall have the right to decide whether to appoint new jury members or to continue the evaluation process with the remaining members for the respective year.

6. Submission Procedure

All required documents must be submitted within the given deadline by e-mail to info@ifa.nl. In the case of third-party nominations, an extended deadline may be granted to allow time for collecting the required documents from the (co-)authors. The subject line of your application should clearly state the following: “Mitchell B. Carroll Award Application”.