



The Home of International Taxation

# IBFD Frans Vanistendael Award for International Tax Law

## Competition Rules



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## Part I: Eligibility Requirements

### Article 1. Eligible publications

1. Eligible publications are all articles, books, book chapters, and monographs devoted to international tax law (including European Union tax law) in paper or digital format (with an ISBN or ISSN number) that have provided an outstanding contribution to the development of international tax law, published in English, with an ISBN/ISSN corresponding to the period between 1 January and 31 December of the year preceding the year in which the Prize is awarded (see the webpage).
2. The decisive criterion is the date of the ISBN/ISSN. Publications lacking an ISBN/ISSN or publications that have been assigned one but have not yet been published with it will not be considered.
3. Individual and co-authored articles, books, and book chapters bearing the names of the authors may be submitted to compete for the award.
4. Only papers written in English are eligible.
5. There is no restriction on the number of pages of the publication.
6. Publications already submitted to or distinguished with any other award are still eligible for this award.

### Article 2. Eligible candidates

1. There is no age or geographic restriction in what concerns the (co-)author of a publication.
2. Candidates may apply whether they have an active academic position or not.
3. Publications authored or co-authored by IBFD employees or Jury members are not eligible.

## Part II: Submission procedure

### Article 3. Submissions

1. Submissions are of two types: applications and nominations.
2. Applications are submitted by the author, while nominations are submitted by any other individual. Anyone may nominate a publication for the FVIA. In this case, that person has to provide all the information needed.
3. Applications and nominations may only be submitted by identified individuals. Anonymous submissions will be disqualified.
4. Each individual can only submit up to 3 publications.
5. Jury members are invited to nominate at least 3 publications (Jury nominations).
6. Jury members may not nominate publications regarding which they have a conflict of interest, as defined in Art. 9 of these Rules.
7. Each individual needs to indicate the type of submission clearly. (See Article 5)

### Article 4. Submission Deadline

1. Submissions must be presented by December 31st of the year preceding the year in which the Prize is awarded (see the webpage).
2. Submissions presented after this deadline will not be accepted.

### Article 5. Elements required for the submission

1. Applications and nominations must be submitted via e-mail to [ibfd.award@ibfd.org](mailto:ibfd.award@ibfd.org) and do not require the filing of a specific form.
2. Applications and nominations must indicate the following elements:
  - I. whether it is a nomination or an application;
  - II. the publication author(s);

- III. the type of publication and the subject;
  - IV. the ISBN/ISSN with a specific reference to its year;
  - V. the email-address of the author(s);
  - VI. a declaration that the individual submitting has read the rules and that the publication submitted satisfies the Eligibility Requirements (Part I) and complies with the Submission Procedure (Part II).
3. For applications, a digital copy of the final published version must be presented together with the submission. This copy will be used only for the purposes of the selection procedure.
  4. For nominations, a digital copy of the final published version should be presented together with the submission. In the event that the publication being nominated is not readily accessible, IBFD expects the nominator to assist in locating a digital copy of it.
  5. If the publication is not available, the submission will not be accepted, and will not be considered by the Jury.

## Part III: Selection Procedure

### Article 6. Selection Procedure

1. Publications will be evaluated solely on their merit.
2. The selection procedure is structured into three stages.
  - I. During the first stage, Jury members rank the best publications from all the submitted publications up to a maximum of 18.
  - II. During the second stage, Jury members select the best 6 publications from those ranked during stage I.
  - III. During the third stage, Jury members vote to select the winner from the 6 shortlisted publications according to the following procedure:
    - i. First vote: the winner is selected if a minimum of 2/3 majority is reached (i.e. the qualified majority).  
If no qualified majority is reached during the first vote, then there is a second vote;
    - ii. Second vote: the winner is selected if a qualified majority is reached between the 2 publications that have obtained the highest scoring during the first vote. If no qualified majority is reached during the second vote, then there is a third vote;
    - iii. Third vote: the winner is selected when a simple majority is reached between the 2 publications that have obtained the highest scoring during the first vote.
3. These rules apply also if a Jury member is obliged to retire during the selection process.
4. In the event of a tie, the Jury chairman has the casting vote.
5. Any outstanding matter is addressed by the Jury internally.
6. The President of the Jury may convene the Jury members for the meetings considered adequate to discuss the publications. Absence from the meetings will not deprive any Jury members of their vote.

### Article 7. Jury Decision

1. The Jury's decision shall be made known to the public on the day of the Award ceremony.
2. The winner will be informed in advance to be allowed to arrange for traveling, accommodation, and enabling attendance at the ceremony.
3. The winner and the Jury members are bound to confidentiality until public disclosure of the Award.
4. Any other person coming to know in advance of the results of the shortlisting or of the final voting is required to keep this information confidential.
5. The Jury is not required to provide any explanation for the selection or the reasons for their vote.
6. The Jury's decision is final and cannot be appealed.

### Article 8. Ethics

1. The selection activities must be carried out in compliance with ethical principles (including the highest standards of research integrity).

### Article 9. Conflict of Interest

1. There is a conflict of interest where:
  - I. Any member of the Jury is a direct supervisor of the publication submitted (for instance, a PhD thesis or a book based on the PhD).
  - II. A member of the Jury was a member of the board in the defense of the publication submitted.
  - III. A member of the Jury is a spouse, direct descendant, ascendant, or any family member up to the second degree of the author of a publication submitted.
  - IV. Any Jury member is the head of the department (or similar organizational unit) of any of the (co)-author(s) of the publication.
  - V. Any other circumstance that may affect the impartiality of the Jury member regarding a specific publication.
2. Any conflict of interest must be disclosed when discovered. Non-disclosure leads to the consequences infra described in Article 14.

## Part IV: Jury Composition

### Article 10. Jury Composition

1. The Jury consists of nine members, who are appointed from amongst the most prominent scholars in international and European tax law.
2. The President of the Jury is the IBFD Academic Chairman or the person to whom he delegates this task among IBFD employees.

### Article 11. Incompatibility

1. In case of a conflict of interest (see Article 9), during stage II or III of the selection procedure (see Article 6(2) (II) and (III)), incompatible Jury members must step down.
2. By qualified majority, Jury members decide whether to replace the jury member or proceed without incompatible Jury members.
3. In the event that the President of the Jury steps down or is unavailable, the IBFD Deputy Academic Chairman automatically assumes the role of the Presidency of the award Jury.

## Part V: Award and Related Events

### Article 12. Award Ceremony

1. The conferral of the IBFD Frans Vanistendael Award takes place at the premises of the IBFD headquarters in Amsterdam, the Netherlands.
2. The award is delivered by the President of the Jury or by any other person appointed by the President among IBFD employees.
3. During the Award Ceremony, the winner will be asked to provide a short acceptance statement.

### Article 13. Award

1. The award winner receives an amount decided yearly by IBFD.
2. The winner will be invited to provide a presentation on the topic addressed by the winning publication at an IBFD internal meeting (entitled Tax Knowledge Sharing Session) in the months following the ceremony. Such a presentation is not mandatory.

### Article 14. Withdrawal of the Prize – Recovery of Undue Amounts

IBFD may withdraw the prize after its award and recover all payments made, if it finds out that:

- a. false information, fraud, or corruption was used to obtain it.
- b. a winner was not eligible or should have been excluded.
- c. a winner or Jury member is in serious breach of its obligations under these Rules of Contest.

## Part VI: Residual provisions

### Article 15. Complaints

Complaints against decisions negatively affecting the rights of a participant or winner can be brought before the President of the Jury, who decides without any appeal or revision.

### Article 16. Contact

1. For more information on the FVIA, please see the [FVIA website](#).
2. In case of questions or media requests, please contact [ibfd.award@ibfd.org](mailto:ibfd.award@ibfd.org)

