Från International Fiscal Association (IFA)

I anledning av IFA :s kongress i Stockholm hösten 1967 meddelas härmed förutsättningarna för deltagande i tävlingen om "The Mitchell B. Carrol Prize".

1. The prize shall be awarded for a typewritten or printed paper devoted to international taxation or comparative law. In even years (1968, 1970) it will be awarded for a work of legal nature and in odd years (1967, 1969) for one of an economic character.

2. All persons under 35 years of age on the 31st July of the year in question may compete whether they are members of the Association or not.

3. The paper must not have been printed more than 2 years previously, and if it is a thesis for a doctor's degree, the defence 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 printing or defence of thesis.

4. Papers may be entered by the authors themselves, but the national branches of I.F.A. or even individual members, domiciled in countries where a national branch is lacking, may submit papers not directly submitted by the authors of them.

5. The Jury shall only accept original work making either a theorectical 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 one of the three official languages of I.F.A. (English French and German) will be accepted for the competition.

7. The Jury is made up in such a way that its decisions are based on some continuity of opinion:

— 3 members are appointed for six years: one jurist, one economist and one professional man (e.g. barrister, civil servant). These members can be re-appointed on expiry of their term;

— 2 members appointed each year, for one competition only, jurists for even years and economists for odd years.

8. There is no restriction on the number of pages of the paper. No precise subject is laid down for the candidates.

9. The winner shall receive a medal and an invitation to attend the congress during wich the prize is awarded. Upon application by him, a contribution not exceeding U.S. $ 200,— shall be granted towards the expensis, entailed by this attendance at the congress.

10. The Jury's decision shall be made known at least two months before the prize is awarded in order to make it possible for the winner to attend the congress.

11. Papers entered for the prize for a given year must be submitted to the Jury in sevenfold before or on the 1st of May of the year in question.

12. Address of the Jury: General Secretariat of I.F.A., c/o Amsterdam-Rotterdam Bank N.V., 43 Rokin, Amsterdam-C., Notherlands. President of the Jury is Professor Jean Baugniet, Pro-Recteur de l'Université Libre de Bruzelles, Belgium.

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