

## Mitchell B. Carroll Prize

In order to encourage scientific work, the IFA has instituted a Prize as a tribute to its first Honorary President, Mitchell B. Carroll. 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. Competition for the Prize is open to lawyers, accountants and economists. There is an age limit of 35. Please [click here](#) for detailed rules of entry.

### Rules on the competition for the Mitchell B. Carroll Prize

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 35 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 or 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. IFA Congresses are held as a rule in September/October.
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.

### Jury of the Mitchell B. Carroll Prize

#### Chair

Prof. Hugh J. Ault (USA)

#### Members

Prof. Jacques Malherbe (Belgium)  
Prof. Dr. Xavier Oberson (Switzerland)  
Prof. Dr. Wolfgang Schoen (Germany)  
Prof. Dr. Kees van Raad (Netherlands)

#### Address of the Jury :

General Secretariat of IFA  
World Trade Center  
Beursplein 37  
Room 206  
3011 AA Rotterdam  
The Netherlands  
Email: [a.gensecr@ifa.nl](mailto:a.gensecr@ifa.nl)

#### Winners of the Prize since 1990 are:

1990: Ms. Outi Elisabeth Raitasuo (Finland) "Tax sparing provisions in double taxation agreements between developed and developing countries"

1991: Dr. Yves Noel (Switzerland) "La double imposition internationale résultant des redressements comptables entre sociétés apparentées et son élimination"

1992: Dr. Irene J.J. Burgers (Netherlands) "Taxation and supervision of branches of international banks"

- 1993: Dr. Franz Hacker (Germany) "Die Doppelbesteuerungsabkommen Russlands und der anderen GUS-Staaten"
- 1994: Dr. Michel de Wolf (Belgium) "Souveraineté fiscale et marché intérieur dans la jurisprudence de la Cour de Justice des Communautés Européennes et de la Cour Supreme des Etats-Unis"
- 1995: Dr. Klaus Grossmann (Germany) "Dual residence finance companies in international tax law, with special emphasis on Germany-USA"
- 1996: Dr. Peter A. Harris (Australia) "International aspects of the imputation form of corporate tax systems"
- 1997: Dr. Achim Pross (Germany): "Swap, Zins und Derivat", Finanzinnovationen im nationalen und internationalen Steuerrecht unter besonderer Berücksichtigung des Zinsbegriffs
- 1998: Dr. Ramon Jeffery (Australia): "The changing global economy: the role of sovereignty and jurisdiction in the creation and elimination of distortions to trade associated with international taxation"
- 1999: Dr. Claus Staringer (Austria): "Besteuerung doppelt ansässiger Kapitalgesellschaften"
- 2000: Dr. Marjaana Helminen (Finland): "The dividend concept in international tax law - dividend payments between corporate entities"
- 2001: Dr. Mario Züger (Austria): "Schiedsverfahren für Doppelbesteuerungs-abkommen"
- 2002: Prof. Dr. María Amparo Grau Ruiz (Spain): "International cooperation for the recovery of tax claims: the mutual assistance procedure"
- 2003: Dr. Nicolas Melot (France): "Territorialité et mondialité de l'impôt. Etude de l'imposition des bénéficiaires des sociétés de capitaux à la lumière des expériences française et américaine"
- 2004: Dr. Ekkehart Reimer (Germany): "Der Ort des Unterlassens. Die ursprungsbezogene Behandlung von Entgelten für Untätigkeit im Internationalen Steuerrecht"
- 2005: Dr. Marc Scheunemann (Germany): "Grenzüberschreitende konsolidierte Konzernbesteuerung"
- 2006: Dr. Zvi Altman (USA): "Breaking the barriers of convention : towards a multilateral dispute settlement procedure for the resolution of international tax disputes"
- 2007: Georg Koffler (Austria): "Doppelbesteuerung und Europäische Gemeinschaftsrechts"  
("Double Taxation Convention and European Community Law")
- 2008: Dr. Emmanuel Raingeard de la Blétière (France): "Les relations entre le droit communautaire et le droit fiscal international - nouvelles perspectives" ("The relationship between EC law and international tax law")
- 2009: Dr. Gijsbert Karel Fibbe (Netherlands): "EC law aspects of hybrid entities"
- 2010: Andreas Bullen (Norway): "Arm's length transaction structures: Recognising and restructuring controlled transactions in transfer pricing"
- 2011: Dr. Jennifer E. Farrell (United Kingdom): "The interface of international trade law and taxation: defining the role of the World Trade Organisation in the field of international taxation"