

Maurice Lauré Prize

The IFA has instituted a Prize in order to encourage scientific work on international indirect taxation. The Prize is named in honour of Maurice Lauré, who was instrumental in the first implementation of the Value Added Tax system, now applied in more than 160 jurisdictions.

Winner of the Prize:

2011: Ms. Eva Oertel (Germany) "Die mehrwertsteuerrechtliche Behandlung des Cross-border-leasing im EU-Binnenmarkt. Eine vergleichende Analyse des deutschen, englischen und französischen Rechts".

Rules on the competition for the Maurice Lauré 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 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 or papers must not have been published more than 4 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 4 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 or German will be accepted. There is no restriction on the number of pages of the papers. The choice of subjects is unlimited.
7. Papers entered for the Prize for a given year should be submitted with six (hard) copies on or before the 1st of April. These papers should not be or have been submitted to compete for the Mitchell B. Carroll Prize of IFA.
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, 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 Boston from 30 September - 5 October 2012.
10. The Jury's decision shall be made known at least two months before the appropriate Congress.

Jury of the Maurice Lauré Prize

Chair

Jean-Claude Bouchard (France)

Members

Prof. Dr. Markus Achatz (Austria)
Dr. Andrea Parolini (Italy)
Satya Poddar (India)
Dr. Philip Robinson (Switzerland)

Address of the Jury

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