

## **Rules on the competition for the IFA President YIN Scientific Award**

1. The IFA President YIN Scientific Award shall be awarded for an article published in a qualified medium, furthering the understanding of international fiscal law or comparative tax law, providing practical solutions to problems arising in cross-border transactions or situations.
2. Only YIN members under 35 years of age on the 31st of July of the year in which the Award is assigned may compete.
3. The article must have been published in a tax periodical of international distribution, a *liber amicorum* (or *mélange* or *Festschrift*) with international authors, a collection of international contributions to seminars or of master theses, and the like, in the calendar year before the year in which the Award is assigned. Only individual papers bearing the name of the author may be submitted to compete for the Award. Articles submitted by several authors are excluded.
4. Articles 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 articles 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 articles written in English will be accepted.
7. Articles should not exceed about 10,000 words (footnotes excluded). The choice of subjects is unlimited. These articles should not be or have been submitted to compete for the Mitchell B. Carroll Prize or the Maurice Lauré Prize of IFA.
8. The Jury will consist of at least three and no more than five members having a PhD degree and being 45 years of age or younger in the year in which the Award is assigned. The members of the Jury are appointed for a period of 3 years by the Permanent Scientific Committee of the IFA from amongst the IFA membership.
9. The winner will receive a memento, a certificate and an invitation to attend the Congress during which the Prize is awarded, as well as an amount of Euro 1,000, delivered by the IFA President at the annual IFA Congress' YIN Meet and Greet session. In addition to the recommendation for the Award, the Jury can issue honourable mentions.
10. The Jury's decision shall be made known at least two months before the appropriate IFA Congress.
11. Articles entered for the Award should be submitted by email ([a.gensecr@ifa.nl](mailto:a.gensecr@ifa.nl)) with due reference to the medium of publication, on or before 30 May of the year in which the Award is assigned.