

With the aim of promoting the scientific investigation of international tax, the Universidad Autónoma de Madrid, Editorial CISS and Deloitte announce the call for submissions for the II “Universidad Autónoma de Madrid/CISS/Deloitte” Prize according to the following rules.

For more information, please, visit www.deloitte.es

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Deloitte.



II International
Tax Prize
“Universidad
Autónoma
de Madrid/
CISS/ Deloitte”

Submission rules

I. Objective of the Prize

The “Universidad Autónoma de Madrid/ CISS/Deloitte” International Tax Prize will be awarded to the best research paper on international tax.

II. Entrants

Any physical person may compete for the prize. Papers submitted may be individual or jointly written. Entrants may submit one or more papers.

III. Award

The Prize shall be awarded as follows:

Monetary award of EUR 10,000 gross, an official certificate and the publication of the winning paper by Editorial CISS.

Under no circumstances is this amount divisible, and the prize shall be awarded to one paper only. If the paper is jointly written, the above amount will be awarded to the authors in equal parts unless the latter indicate another distribution of the amount.

Furthermore, the Jury may award one or more second prizes to other papers which, due to the quality of the work, deserve recognition. The Jury shall determine the amount of the prize which, in all instances, shall be less than that awarded to the winning paper.

The Jury may also agree publication by Editorial CISS to any paper awarded a second prize.

The cash award is the consideration for the assignment of the authors’ copyright of the use of their document, in accordance with the provisions of Rule IX.

IV. Characteristics and presentation of papers

The papers submitted will deal with international tax issues and must be unpublished, original and may not have been awarded any other prize.

Papers will be a minimum of 50 pages and a maximum of 100.

Three hard copies of the paper must be submitted, one-sided and on normal A4 paper. The font must be 12-pt and spacing must be 1.5. Papers must be accompanied by a cover sheet containing a summary of the content in no more than 20 lines with a list of contents below. Entrants must also provide an electronic copy of the paper, in a word processing format widely used in Spain.

Papers may be presented in Spanish or English.

The title of the paper and names of the author or authors must appear on the first sheet of the paper. There should be an accompanying envelope on which the name of the author or authors and the title of the paper should appear. Inside the envelope the author or authors will include a brief CV, indicating their identification card or passport number, nationality, address, telephone number, e-mail address and contact details.

The Jury will be composed of experts in international tax from academic and professional spheres and from the public authorities

V. Place of submission

Papers must be submitted to Deloitte’s Madrid office:

For the attention of:

Asunción Herrero

Plaza de Pablo Ruiz Picasso s/n
Torre Picasso. Planta 38
28020 Madrid

Papers may also be sent to this address through any means that attest the date and time of receipt. Only papers received at the above address within the deadline stated in the following rule will be accepted.

Questions regarding the call for papers can be e-mailed to **premio.fiscalidad.internacional@uam.es**

VI. Deadline

The deadline for the submission of original papers is 14h00 on 30 October 2009.

VII. Jury

The Jury will be composed of experts in international tax from academic and professional spheres and from the public authorities.

Each member of the Jury will be entitled to express their opinion and vote. The Jury’s decision will be taken based on the majority of votes of its members. In the event of a tie the President will make the casting vote.

The Jury’s decision will be final and entrants waive their right to any court or out-of-court action. The Jury is also authorised to declare the Prize void if the papers submitted do not show sufficient merit.

VIII. Decision

The Jury’s decision will be announced before 31 December 2009 on the web site of the Universidad Autónoma de Madrid’s Financial and Tax Law Department (www.uam.es). The winners will also be notified of the decision in writing.

IX. Publication of the winning paper and assignment of exploitation rights

The publication of the winning paper and, where applicable, of the second prize under the terms laid down in rule III, does not entail the loss of the intellectual property rights of the author or authors of the papers, without

prejudice to the exclusive assignment to the Universidad Autónoma de Madrid, Editorial CISS and Deloitte of all the exploitation rights of the paper, as well as the reproduction, distribution and public communication rights, including electronic or digital dissemination or their assignment to third parties.

X. Collection of papers

Non-winning papers may be collected from the location indicated in rule V within 20 calendar days of the date on which the Jury’s decision is made public; the organisers of the prize are not obliged to keep the papers if they are not collected.

XI. Acceptance of the rules

Participation in this competition implies the acceptance of the entirety of these rules and the entrants expressly guarantee, in which respect Universidad Autónoma de Madrid, Editorial CISS and Deloitte shall be held harmless, that the paper is their own, original work, that it is not a copy of another, and that the paper is unpublished.