

IBFD Frans Vanistendael Award(s) for International Tax Law

Competition Rules

Effective from the 12th Edition (2026)



Part I – General Provisions

Article 1 – The Award

1. As of the 12th edition (2026), the IBFD Frans Vanistendael Award for International Tax Law is conferred in two distinct categories:
 - **IBFD Frans Vanistendael Award for Books** (“FVIA for Books”); and
 - **IBFD Frans Vanistendael Award for Articles and Book Chapters** (“FVIA for Articles and Book Chapters”).
2. Both awards are of equal prestige and monetary value.
3. Part II of these Rules governs the IBFD FVIA for Books.
4. Part III governs the IBFD FVIA for Articles and Book Chapters.
5. Parts IV to VII apply to both awards.

Part II – IBFD FVIA for Books

Article 2 – Eligibility of Publications

1. Eligible publications are first-edition monographs or books published in English (in either print or digital format), bearing an ISBN, and making an outstanding contribution to international tax law (including European Union and comparative tax law).
2. Only books with an ISBN dated between 1 January and 31 December of the calendar year preceding the award year are eligible.
3. The eligibility of the publication is determined solely by the publication year indicated by the ISBN (“ISBN criterion”), subject to the following conditions:
 - a. Publications without an ISBN or with an ISBN not linked to a finalized published version are ineligible.
 - b. ISBNs must correspond to the definitive published version of the work.
 - c. Works published online under open access but not formally published under the corresponding ISBN are ineligible.
4. Proof of compliance with the ISBN criterion must be submitted with the application or nomination.
5. Responsibility for demonstrating compliance with the ISBN criterion lies with the person submitting the publication.
6. If a publication is later discovered to breach the ISBN criterion, Article 18 will apply.
7. Only single-authored works are eligible; co-authored books are excluded.
8. There is no page-length requirement.
9. Publications previously submitted for or recognized by other awards remain eligible.

Article 3 – Eligibility of Candidates

1. Any natural person may apply; there are no restrictions regarding nationality, residence, or institutional affiliation.
2. Candidates need not hold an academic position.
3. Publications authored by IBFD employees or current members of the Jury are not eligible.

Article 4 – Selection Procedure

1. The evaluation is based solely on academic merit.
2. The selection process comprises three stages:
 - **Stage I:** Jury members individually rank up to six submissions.
 - **Stage II:** From these, the Jury selects three shortlisted publications.
 - **Stage III:** A final voting process determines the winner:
 - **First vote:** A winner is declared if a two-thirds majority is achieved.
 - **Second vote:** The winner is selected if a qualified majority is reached between the two publications that have obtained the highest score during the first vote.
 - **Third vote:** Simple majority between the two publications that have obtained the highest score during the first vote.
3. These procedures remain in effect regardless of changes in Jury composition during the process.
4. In the event of a tie, the President of the Jury casts the deciding vote.
5. Unresolved matters are deliberated internally by the Jury.
6. The President may convene meetings as needed; absentee Jury members retain voting rights.

Part III – IBFD FVIA for Articles and Book Chapters

Article 5 – Eligibility of Publications

1. Eligible works include peer-reviewed articles and chapters published in English, in print or digital format, bearing a valid ISSN or ISBN, and making an outstanding contribution to international tax law (including European Union and comparative tax law).
2. Only publications with an ISSN or ISBN dated between 1 January and 31 December of the year prior to the award year are considered.
3. The eligibility of the publication is determined solely by the publication year indicated by the ISBN/ISSN (“ISBN/ISSN criterion”), subject to the following conditions:
 - a. Publications without an ISBN/ISSN or with an ISBN/ISSN not linked to a finalized published version are ineligible.
 - b. ISBN/ISSN must correspond to the definitive published version of the work.
 - c. Works published online under open access but not formally published under the corresponding ISBN/ISSN are ineligible.
4. Proof of compliance with the ISBN/ISSN criterion must be submitted with the application or nomination.
5. Responsibility for demonstrating compliance with the ISBN/ISSN criterion lies with the person submitting the publication.
6. Working papers and anonymous publications are ineligible.
7. Only works written in English are accepted.
8. No restriction applies to the length of submissions.
9. Prior submission to or recognition by other awards does not affect eligibility.

Article 6 – Eligibility of Candidates

1. Any natural person may apply; there are no restrictions regarding co-authorship, age, nationality, or professional status.
2. Co-authored works are permitted.
3. Submissions involving current IBFD employees or Jury members as (co-)authors are not eligible.

Article 7 – Selection Procedure

1. Evaluation is strictly based on academic merit.
2. The procedure includes three stages:
 - **Stage I:** Up to twelve (except for the ex aequo) submissions are ranked by each Jury member.
 - **Stage II:** The top six publications are shortlisted.
 - **Stage III:** Final voting to determine the winner:
 - **First vote:** Winner selected by two-thirds majority.
 - **Second vote:** The winner is selected if a qualified majority is reached between the two publications that have obtained the highest score during the first vote.
 - **Third vote:** Simple majority between the two publications that have obtained the highest score during the first vote.
3. Rules continue to apply if Jury membership changes.
4. The President casts the tie-breaking vote when necessary.
5. The Jury resolves all outstanding matters internally.
6. Meetings may be convened by the President, but absence does not affect voting rights.

Part IV – Submission Process

Article 8 – Submission Types and Rules

1. Submissions may be made as:
 - **Applications** (by the author(s)); or
 - **Nominations** (by any third party).
2. Anonymous submissions are not accepted.
3. Each individual may submit up to three publications per award category.
4. Jury members are encouraged to nominate at least:
 - Two works for the FVIA for Books;
 - Three works for the FVIA for Articles and Book Chapters.
5. Jury members must refrain from nominating works where a conflict of interest exists (see Article 14).
6. The type of submission must be clearly indicated.

Article 9 – Submission Deadline

1. All submissions must be received by 31 December of the year preceding the award year.
2. Late submissions will not be considered.

Article 10 – Submission Requirements

1. Submissions must be sent by email to: ibfd.award@ibfd.org. An online submission portal may also be used once available.
2. Each submission must specify:
 - Submission type (application or nomination);
 - Award category (Books or Articles and Book Chapters);
 - Author(s)' full names and email address(es);
 - ISBN/ISSN and year;
 - A declaration of rule compliance.
3. A digital version of the final publication must be attached.
4. For nominations, if a digital version is not available, the nominator must assist in providing one.
5. If the publication is not available, the submission will not be accepted and will not be considered by the Jury.
6. Incomplete submissions will not be evaluated.

Part V – Jury Composition and Decision

Article 11 – Composition of the Jury

1. Both awards are adjudicated by the same Jury.
2. The Jury comprises nine renowned international tax law scholars.
3. The President of the Jury is the IBFD Academic Chairman.
4. The Jury's composition is publicly announced before 31 December.

Article 12 – Ethical Standards

The selection process adheres to the highest standards of academic and research ethics.

Article 13 – Incompatibility

1. In case of a conflict of interest (see Article 14), during stage II or III of the selection procedure (see Article 4(2) and Article 7(2)), incompatible Jury members must step down.
2. The remaining Jury may decide by qualified majority whether to replace the recused member or proceed without them.
3. If the President is unavailable, the IBFD Deputy Academic Chairman assumes the role.

Article 14 – Conflicts of Interest

1. A conflict of interest arises where a Jury member:
 - Has supervised or peer-reviewed the submitted work;
 - Served on a thesis committee for the work;
 - Is related to the author (up to second degree);
 - Heads the author's department or similar unit;
 - Is otherwise unable to act impartially.
2. Any such conflict must be disclosed upon discovery. Failure to disclose may trigger sanctions under Article 18.

Article 15 – Jury Decision and Confidentiality

1. Results are announced during the Awards Ceremony.
2. Winners are informed in advance for planning purposes.
3. All parties are bound by confidentiality until the public announcement.
4. The Jury is not required to provide individual feedback.
5. The Jury's decisions are final and not subject to appeal.
6. The Jury reserves the right to withhold one or both of the awards at their discretion.
7. The Jury reserves the right to limit the number of publications selected for shortlisting.
8. The Jury reserves the right to grant an honourable mention as deemed appropriate.

Part VI – Awards and Events

Article 16 – Awards Ceremony

1. In the absence of further indication, the ceremony takes place at the IBFD Headquarters, Amsterdam.
2. Awards are presented by the Jury President or a delegate.
3. Winners may be invited to give an acceptance statement.
4. Upon the official acceptance of the award by the winner, the authors of the non-winning shortlisted publications will be notified. This information is confidential, and non-winners are required to maintain confidentiality. Failure to maintain confidentiality may result in preclusion from participating in future editions of the awards.

Article 17 – Award and Follow-up

1. Winners receive a monetary award, the amount of which is determined annually by IBFD.
2. The monetary value is equal for both categories.
3. Winners may be invited (but not obliged) to present their work at an internal IBFD event.

Part VII – Final Provisions

Article 18 – Withdrawal of Award

The award may be withdrawn, and any funds recovered, if any of these conditions occur:

- Fraud, misrepresentation, or corruption;
- The recipient or work is later found ineligible;
- A serious breach of these rules occurs;
- Plagiarism is identified;
- Other stringent reasons that undermine academic integrity.

Article 19 – Complaints Procedure

Complaints must be submitted to the Jury President, whose decision is final.

Article 20 – Contact

Further information is available on the FVIA website. Media or other inquiries should be directed to: ibfd.award@ibfd.org.