IBFD
Frans Vanistendael Award
for
International Tax Law
Competition Rules

Effective from the 13th Edition (2027)



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 categories are of equal prestige and monetary value.
3. Part II of these Rules governs the IBFD FVIA for Books.
4. Part III of these Rules governs the IBFD FVIA for Articles and Book Chapters.
5. Parts IV to VII apply to both categories.

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. ISBN criterion: only books with an ISBN dated between 1 January and 31 December of the calendar year preceding the award year are eligible. Publications without an ISBN or with an ISBN not linked to a finalised published version are ineligible. The ISBN must correspond to the Version of Record (i.e., the version formally published). Works made available online under open access, but not formally published under the corresponding ISBN, are ineligible. The ISBN must be indicated in the online submission form.
3. Responsibility for demonstrating compliance with the ISBN criterion lies with the person submitting the publication.
4. If a publication is later discovered to breach the ISBN criterion, Article 18 will apply.
5. Co-authored books are eligible when the full book is co-written. If the authors contributed jointly to one or more chapters, each of them may be eligible, but for the FVIA for Articles and Book Chapters.
6. There is no page-length requirement.
7. Publications previously submitted for or recognised 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 members of the Jury are not eligible. In case of IBFD employees, publications are still eligible if: i) the work was published prior to the individual taking over the role; ii) the publication took place after the end of the contract with IBFD, and the research or writing has not taken place in the framework of the employment relationship with IBFD.

Article 4 – Selection Procedure

1. The evaluation is based solely on academic merit.
2. The selection process comprises three steps:
   - Step I: The Jury members individually rank up to six submissions (except for the ex aequo).
   - Step II: The Jury members select three shortlisted publications out of the six ranked in step I.
   - Step III: The Jury members endeavour to reach a unanimous decision. When unanimity is not reached, the winner is declared if more than half of the Jury members vote in favour of a certain publication.
3. If, during step I, a publication receives the highest ranking from five Jury members, it automatically enters the list of shortlisted publications.
4. Rules continue to apply if Jury membership changes.
5. The President casts the tie-breaking vote when necessary.
6. The Jury resolves all outstanding matters internally.
7. Meetings may be convened by the President, but absence does not affect voting rights.

Part III – IBFD FVIA for Articles and Book Chapters

Article 5 – Eligibility of Publications

1. Eligible works ~~include peer-reviewed~~ are articles and book chapters (including peer-reviewed ones) published in English, in print or digital (online) format, between 1 January and 31 December of the year prior to the award year, with an ISSN/ISBN, and making an outstanding contribution to international tax law (including European Union and comparative tax law). (Clarifying text issued on November 11th, 2026).
2. For the purposes of paragraph 1, publication between 1 January and 31 December of the year preceding the award year is determined in accordance with the criteria set out below (they are not cumulative):
   - ISBN criterion (for book chapters only): only publications with an ISBN dated between 1 January and 31 December of the year preceding the award year are eligible. The ISBN must correspond to the Version of Record (i.e., the version formally published). Works made available online under open access, but not formally published under the corresponding ISBN, are ineligible. The ISBN must be indicated in the submission form.
   - Year of reference criterion (for articles): The 'year of reference' is defined as the year in which the Version of Record (VoR) of the article first became publicly available through formal publication by a scientific journal. Where the online and print publication years differ, the earliest VoR publication date reported by the publisher is used. Preprints, accepted manuscripts, and working paper versions (e.g., SSRN) are excluded. The journal webpage where the year of reference of the article is established must be indicated in the online submission form.
3. In any event, the same publication may not be eligible for more than one edition of the FVIA.
4. Working papers and anonymous publications are ineligible.
5. Only works written in English are accepted.

6. No restriction applies to the length of submissions.
7. 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 IBFD employees or Jury members (even as (co-)authors) are not eligible. In case of IBFD employees, publications are still eligible if: i) the work was published prior to the individual taking over the role; ii) the publication took place after the end of the contract with IBFD, and the research or writing has not taken place in the framework of the employment relationship with IBFD.

Article 7 – Selection Procedure

1. Evaluation is strictly based on academic merit.
2. The procedure includes three steps:
   - Step I: The Jury members individually rank up to twelve submissions (except for the ex aequo).
   - Step II: The Jury members select the top six publications shortlisted out of the twelve ranked in step I.
   - Step III: The Jury members endeavour to reach a unanimous decision. When unanimity is not reached, the winner is declared if more than half of the Jury members vote in favour of a certain publication.
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 Procedure

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. Submissions that exceed this threshold will not be accepted for consideration.
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. The submission window for participating in the FVIA is between the 1st of June and the 31st of December of the year preceding the award year.
2. Early or late submissions will not be considered.

Article 10 – Submission Online Forms

1. Submissions must be finalised through the online form available on the IBFD Frans Vanistendael Award for International Tax Law | IBFD online portal.
2. Each submission must respect the necessary fields required by the online submission form.
3. For nominations, if a digital version is not available, the nominator must assist in providing one.
4. If the publication is not available, the submission will not be accepted and will not be considered by the Jury.

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 the selection procedure, incompatible Jury members must step down.
2. The IBFD Academic Chairman is responsible for compiling a list of standby Jury members from which it may select an individual to fill a Jury vacancy. This selection process takes into account factors such as the stage in the selection process, availability, geographical considerations, and gender balance.
3. If the IBFD Academic Chairman is unavailable, the IBFD Deputy Academic Chairman assumes the role of Jury President.

Article 14 – Conflicts of Interest

1. A conflict of interest arises where a Jury member:
   - Has supervised 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. Jury members are bound by confidentiality.
2. Results are announced during the Awards Ceremony.
3. Winners are informed in advance for planning purposes.
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.
5. All parties are bound by confidentiality until the public announcement.
6. The Jury is not required to provide individual feedback.
7. The Jury's decisions are final and not subject to appeal.
8. The Jury reserves the right to withhold one or both of the awards at its discretion.
9. The Jury reserves the right to limit the number of publications selected for shortlisting.
10. 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 speech.

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.