



## Press Release

IMMEDIATE RELEASE

Amsterdam, 19 May 2020

### **Brian Arnold wins the 6th IBFD Frans Vanistendael Award**

IBFD is pleased to announce that Brian Arnold (Canada) is the winner of the [6th IBFD Frans Vanistendael Award](#) for his article titled “The Evolution of Controlled Foreign Corporation Rules and Beyond”, published by IBFD in Bulletin for International Taxation 12 (2019). Currently senior adviser at the Canadian Tax Foundation, Canada’s leading tax research organization, Prof. Arnold has been working on tax issues as a teacher, author and consultant for over 50 years.

Most experienced readers of international tax law have easily associated Prof. Arnold with quality analysis of controlled foreign corporation (CFC) legislation for a quarter of a century. It should therefore come as no surprise that he has succeeded in writing this masterly new survey on CFC legislation. This time, Prof. Arnold has made a thorough review of how the fundamentals of CFC legislation have evolved to its present state, coupled with creative arguments as to how the expansion of the CFC concept could solve important BEPS problems, achieving better results than those that would be possible under Pillar 2 of the so-called BEPS 2.0. This is also particularly true for the impact on the sovereignty of developing countries and their right to exercise taxing powers for regulatory goals. All these reasons have induced the jury of the 6th Frans Vanistendael Award to conclude that Prof. Arnold’s article allows scholarly readership to advance on the understanding of CFC legislation and international taxation with provocative suggestions for moving forward.

The IBFD Frans Vanistendael Award for International Tax Law was established to promote worldwide excellence in research on international tax law. Due to the current situation with COVID-19, the award ceremony could not be organized at IBFD’s headquarters in Amsterdam as in previous years. The announcement of the winner of the award will be released on the IBFD website on 19 May, including a video by Prof. Frans Vanistendael and Prof. Pasquale Pistone and a short video of the winner of the award, Prof. Arnold. To view the announcement [click here](#)

The jury of the 6th Frans Vanistendael Award was composed of Cécile Brokelind, Patricia Brown, Cliff Fleming, Rick Kreyer, Adolfo Martín, Jörg Manfred Mössner, Pasquale Pistone (Chairman), Jennifer Roeleveld and Dikshit Sengupta.

The previous winners of the Frans Vanistendael Award were John Avery Jones with Jürgen Lüdicke, Wolfgang Schön, Romero Tavares, Tsilly Dagan and Aitor Navarro.

IBFD welcomes applications for the 7th IBFD Frans Vanistendael Award by 31 December 2020 at [ibfd.award@ibfd.org](mailto:ibfd.award@ibfd.org). All articles, book chapters and books on international (including European) tax law published in 2020 are eligible. The conferral of the 7th Frans Vanistendael Award will take place at IBFD’s headquarters in Amsterdam in May 2021.



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