## **Procedural aspects of the Competition**

Eligible contestants. The competition is open to all individuals, irrespective of the country of origin. Institutions, however, are not eligible to enter. Submissions must be based on original research rather than on research undertaken in the context of an individual's work responsibilities. Practitioners, as well as academic researchers and tax officials are encouraged to enter the contest.

Publication. The OECD and the institutional co-sponsors will publish the award-winning submission, as well as two or three additional submissions of merit.

Copyright. The copyright in all papers will vest in the OECD at the time of submission.

Language. Papers may be submitted in either of the two official languages of the OECD (English and French).

Panel of judges. The panel will consist of experts from the institutional co-sponsors as well as experts representing the OECD's Forum on Strategic Management (FSM).

Evaluation. Submissions will be judged on their scientific and technical quality, on their relevance to tax authorities, their originality and their potential for practical implementation.

Evaluation process. The panel of judges will establish a shortlist of candidates on the basis of their written submissions. One or more panel members will, as far as it is practical, attempt to establish face-to-face contact with the short-listed candidates.

The submissions. The papers should be written with the main audience in mind, namely tax officials, and must not exceed 10.000 words.

Award. US\$ 3,000

Award Ceremony. The award will be conferred in a place and at a time to be determined by the sponsoring institutions. The travel and associated costs of the award ceremony will be coverd by the sponsoring institutions.

OECD Jan Francke Tax Research Award



Do you know what motivates taxpayer compliance



OECD, Paris May 2001



## **Co-sponsoring insitutions**







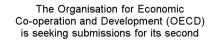
Graduate School of Law and Politics, University of Tokyo



Harvard Law School



International Bureau of Fiscal Documentation



## **OECD Jan Francke Tax Research Award**

## Understanding and predicting the taxpayers' behavioural responses to actions by tax administrations

One of the most challenging tasks for tax administrations around the world is to predict and understand taxpayers' potential behavioural responses to:

- New policy and supporting legislation
- Compliance and education strategies and supporting activities
- Other environmental or government interventions

For example, how do multinational corporates respond to risk assessment based compliance activities? Do corporates have an in-built culture that is more aligned to one specific country and does that influence their behaviour?

Submissions should bring together a wide range of research and the results of this analysis should be capable of implementation by revenue authorities.



Submissons must be received at the OECD in Paris by 1 June 2002 18.00 (GMT) 2002.

They should be sent to:

Mr. Jeffrey Owens Head of the Tax Centre for Tax Policy and Administration OFCD

2, rue André Pascal 75775 Paris Cedex 16, France e-mail: jeffrey.owens@oecd.org

fax: (33 1) 44 30 63 12 tel: (33 1) 45 24 91 08

The winner will receive a cash prize of US\$ 3,000 and travel to the award ceremony. The winning paper will also be published by the internationally renowned tax research organisations which are sponsoring the competition.