

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 covered by the sponsoring institutions.

OECD, Paris
May 2001

Do you know
what motivates
taxpayer
compliance ?



The Organisation for Economic
Co-operation and Development (OECD)
is seeking submissions for its second

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.



Submissions

Submissions 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
OECD
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.