

The future of European Tax Competition

2020 Essay Prize

1. Content of Competition

Question 1: What post-pandemic tax reforms should be implemented in the EU and across member states to encourage economic growth?

OR

Question 2: What are the building blocks of a successful tax policy that could be adopted by European countries? Explain what taxes should be determined on an EU level and why?

Please only chose one question for the essay. The policy presented must be both politically possible – and compatible with a liberal society based on market principles.

There may be a trade-off to be made between short-term and medium- to long-term impact; but there should be a logical expectation of material improvement over the longer term.

2. Timeline of Competition

All interested participants are encouraged to register their interest [here](#), to receive the most recent updates about the essay competition. Please note, this only serves to facilitate communication between interested participants and organisers and does **not** create a binding promise of entry.

Submission deadline: All participants are required to submit their essay by the 18th December, no later than 23:59 Central European Time.

All entries need to be submitted to info@epicenternetwork.eu by the aforementioned deadline. The essay needs to be included as a PDF attachment to the email. The body of email should read the following and nothing else:

'I hereby enter the essay competition organised by the FNF & EPICENTER with the following entry details:

First name:

Family name:

Organisational affiliation (if any):

Email address:

Phone Number:

Are you currently a student or a 2020 graduate? Yes / No'

3. Entry criteria

Submissions are welcomed from individuals, groups of individuals, academia, the not-for-profit sector and all corporate bodies. Submissions are welcome from people from all countries. Entries will only be considered for the university student or school student prize if the entrant specifically mentions this during the submission process. An entrant is considered a 'student' if they have been enrolled in full-time education (at any tertiary level) at any point during 2020. If you are commencing or have completed a degree in 2020 you are still eligible for entry as a student.

4. Prize awards

The prizes are: • 1 x Grand Prize - 3,000 € • 2 x Highly Commended Prizes – 500 € & 200 € • 3 x Student Prizes – [THINK Conference tickets](#)

All prizes will be paid gross and recipients will be liable to pay any and all applicable taxes. If a winning entry is co-authored, the prize will be split equally amongst the co-authors. All essays will be submitted to the judging panel anonymously. There must be nothing in the body of the essay that could allow competitors to be identified by the judges. Any and all questions or requests for information must go to the organisers at info@epicenternetwork.eu.

By entering the competition, entrants are affirming their ability and willingness for FNF & EPICENTER to publish their work.

5. Judging process

All decisions by the judging panel are final and no feedback or correspondence shall be given to unsuccessful entrants. The judges may, at their discretion, extend the deadlines at any stage. While we welcome submissions from organisations, the individual authors of the essay must be personally identified, and any winnings will be paid personally to the author(s). Winning author(s) must be willing to make themselves available for publicity purposes. Copyright of any publication of submissions will belong to FNF & EPICENTER, but these organisations will not unnecessarily obstruct publication by the author or their company after the prizes have been announced. By entering, authors confirm there are no legal obstacles to the publication of entries by the FNF & EPICENTER. By entering the competition, the author(s) affirm that their entry is their own work, that the work of others is properly attributed and referenced, that they are the sole beneficial owners of the work and that nothing defamatory or indecent appears in the work.

The judging panel consist of the following three experts:

Professor Philip Booth

Philip Booth is a Professor of Finance, Public Policy and Ethics at St. Mary's University, Twickenham and a Senior Academic Fellow at the Institute of Economic Affairs. He also holds the position of (interim) Director of Catholic Mission at St. Mary's having previously been Director of Research and Public Engagement. Previously, Philip Booth was the Research Director of the IEA, worked for the Bank of England as an adviser on financial stability issues, and he was also Associate Dean of Cass Business School. He has written widely, including a number of books, on investment, finance, social insurance and pensions as well as on the relationship between Catholic social teaching and economics.

Dr Stephen Davies

Dr Steve Davies is the Head of Education at the IEA. Previously he was program officer at the Institute for Humane Studies (IHS) at George Mason University in Virginia. He joined IHS from the UK where he was Senior Lecturer in the Department of History and Economic History at Manchester Metropolitan University. He has also been a Visiting Scholar at the Social Philosophy and Policy Center at Bowling Green State University, Ohio. A historian, he graduated from St Andrews University in Scotland in 1976 and gained his PhD from the same institution in 1984. He has authored several books, including *Empiricism and History* (Palgrave Macmillan, 2003) and was co-editor with Nigel Ashford of *The Dictionary of Conservative and Libertarian Thought*.

Bettina Stark-Watzinger MP

Bettina Stark-Watzinger studied economics from 1989 to 1993 in Mainz and in Frankfurt am Main. She held professional positions at the European Business School and as managing director of a research institution.

She became a member of the state board of the FDP Hessen in 2011, served as vice-chairwoman in 2014/2015 and continued as secretary general in 2015. In 2017 she became a member of the FDP federal board as well as a member of the German Bundestag. At the end of January 2020, she was elected parliamentary managing director of the FDP parliamentary group. Ms Stark-Watzinger has been a member of the executive board of the Friedrich Naumann Foundation for Freedom since 2018.

Successful entrants will be informed of a decision by the 5th February, 2021.

6. Stylistic rules

The maximum length of essays is 3,000 words, excluding bibliography and footnotes. All entries should be written in Arial 12 point, with 1.5 line spacing. All pages must be numbered. Use of headings and sub-headings is strongly recommended, and the use of inset boxes and other devices which make the essay easier to read are encouraged. The essay must be highly readable and accessible to a wide audience, written in plain and simple English.

Chicago referencing must be used, and any referencing must be through footnotes, not endnotes or appendices. Web sources must include the date of last access. Footnotes may also be used to amplify points that would clog the flow of a paragraph. There is, however, no requirement to use footnotes, and any footnotes are not included in the word count.

Graphics including photographs or cartoons may be used but are not mandatory and must be germane to the point of the essay (and permission for reproduction of graphics must be obtained before submitting the essay). The essay can be written in any format consistent with the above. In terms of content, the essay should: a. Outline the policy initiative recommended clearly and unambiguously. b. Give the policy initiative a snappy title (if one does not already exist). c. Show how the initiative promotes the three criteria above. d. Give evidence to support the contention. Data and analysis are fine, but substantial weight will also be given to logic and hypotheses, bearing in mind that some initiatives may be totally novel and not already subjected to rigorous examination.