



GIBRALTAR ASSOCIATION OF TAX ADVISERS

presents

# THE GIBRALTAR TAX ESSAY PRIZE 2024

sponsored by



MARCH 2024

# THE RULES AND DEADLINES

## THE AWARD

The Gibraltar Tax Essay Award (the Award) has been established to encourage writing, study of and research into domestic and international taxation matters in Gibraltar. It will be awarded by a judging panel made up of local and international tax advisors, lawyers and academics drawn from the Gibraltar and English profession.

## RULES FOR SUBMISSION

- **Original Work.** Any submission must be an original work by the author or authors. The panel will apply the University of Gibraltar Code of Practice Academic Misconduct rules as in force from time to time. Any work which is found to be in breach of such rules shall be immediately disqualified.
- **Length of Work.** Any submission should be between 2500 and 7000 words.
- **Presentation.** Any submission should be presented in standard academic format and should be fully referenced using footnotes
- **Topic.** Any submission should be on a topic related to either:
  - a. Matters related to domestic Gibraltar taxation, i.e. any impost, charge, tax, stamp duty, import duty or other customs duty or excise or other similar imposed by Her Majesty's Government of Gibraltar or its related Agencies under statute of the Parliament of Gibraltar.
  - b. International taxation matters which have a material impact on or in relation to the taxation systems (both direct and indirect taxes) of Gibraltar.
- **Substantive content.** Candidates should avoid simple histories or simple factual descriptions of the law. Submissions should as much as possible contain analysis, critical thinking, consideration of theoretical issues or matters of practical implementation.

## DEADLINES FOR ENTRIES

- Submissions should be received by email to [info@itbfiscalis.com](mailto:info@itbfiscalis.com) by Friday 21st June 2024.

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## AWARD DECISIONS

Winners will be contacted by the end of July 2024 in respect of the following awards.

- First Prize - £750
- Under 25 Award - £250 for the best essay composed by a person under 25 at the time of submission

## THE JUDGING PROCESS

- All submissions shall be anonymised before being submitted to the Panel for review.
- The panel should review the submissions independently in the first instance and award a mark out of 100 for each submission.
- The marks granted by the panel shall be aggregated and the final three submissions shall be considered at a meeting of the panel.
- The meeting of the panel shall confirm or revise the aggregate marks of each submission and declare the winner of the award at their discretion.
- The chair shall be elected by members of the Panel.
- The chair shall have a casting vote in any votes on any matters.
- After the end of the judging process for the award the panel may request that all submissions submitted by those under 25 at the time of submission be highlighted for them so they may award the Second Category.
- The process shall be repeated in connection with the Second Category.
- No appeals against the decision of the panel shall be permissible.
- As part of the judging process, all submissions will be subject to an AI check.

# THE PANEL



## RORY MULLAN KC

Rory Mullan is Kings Counsel with Old Square Tax Chambers, a leading set of tax specialists. Rory is recommended in both the Legal 500 and Chambers and Partners, the latter of which notes that he is “Incredibly switched-on and strategic in his approach, he knows the tax system in great detail”.

His practice is advising taxpayers. He has represented many in leading cases. He has helped many more without the need to go to Court. His approach is always to try to give the most helpful, comprehensive and practical advice possible.

He is a member of the Revenue Bar Association, the Chancery Bar Association and the Stamp Taxes Practitioners Group. He is also qualified as a Chartered Tax Adviser and sits on the CIOT EU and Human Rights sub-committee.

Rory has represented a number of clients in Gibraltar related cases in recent years.

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## GRAHAME JACKSON ADIT

Grahame is a solicitor the Tax Advisory partner with Hassans and a Fellow of the Chartered Institute of Taxation. He is also the Chair of the Gibraltar Association of Tax Advisors (GATA). Grahame holds the Chartered Institute of Tax’s Advanced Diploma in International Taxation.

Grahame specialises in local and international taxation dealing with many international companies based in Gibraltar. He has a portfolio of private clients as well as large corporates.

Grahame has co-authored “A Practitioner’s Guide to International Tax Information Exchange Regimes” and has had papers published in the Bulletin of International Taxation and the European Taxation Journal both published by the IBFD in Amsterdam and the Journal of Tax Administration. He has worked on legislative amendments in Gibraltar and has advised on the interaction of double taxation treaties and local law.

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## JOHN AZZOPARDI CTA

John, a Tax Director at RSM Gibraltar, is a qualified Trust and Estate Practitioner (TEP) and UK Chartered Tax Advisor (CTA).

John trained in the UK with Deloitte, working in their Private Client team before moving on to PwC UK where he developed his taxation and trust expertise and went on to head their National Trust Team.

John has extensive knowledge and experience in the areas of Gibraltar and international taxation, corporate restructuring and liquidations, and trust accounting and taxation. John has also taught the Gibraltar Tax Course at the Gibraltar University.

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## JAMIE TRINIDAD KC

Jamie is a consultant at Isolas LLP (Gibraltar) and Albertson Solicitors (London). He specialises in international, constitutional and regulatory law.

He also teaches international law at the University of Cambridge, where he is a Fellow and Director of Studies in Law at Wolfson College and a Fellow of the Lauterpacht Centre for International Law.

His academic research focuses on international territorial disputes, self-determination and human rights, and he has published widely in these areas.

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# LYNETTE CHAUDHARY CTA

Lynette Chaudhary, Tax Director of Sovereign Fiscalis Limited, now rebranded and trading as Sovereign Tax Services, is a UK Chartered Tax Adviser. Lynette specialises in providing personal tax and residency services to Gibraltar private clients, and UK tax services to non-UK residents (individuals, trusts or pension schemes). Lynette has over 20 years tax experience and her expertise enables her to dual-handle both Gibraltar and UK personal tax advice and compliance.

Prior to relocating to Gibraltar in 2005, Lynette worked in expatriate and private client tax in the UK, for Andersen and KPMG.

Lynette is a member of the UK's Chartered Institute of Taxation and Association of Taxation Technicians and graduated with a law degree.

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