International Fiscal Association

OFFICIAL RULES

IFA Russia International Tax Moot Court 2021

General Provisions for The Purposes of The Rules

"Administrator" stands for a person appointed by the IFA Russia Executive Committee as the administrator of the moot court competition.

"Year of the Competition" stands for a period from the date of the publication of the Moot Court Competition Task till the announcement of the winners of the final round.

"Taxpayer", "Applicant" stands for representatives of the Team acting on behalf of the taxpayer at any stage of the Competition.

"Competition" stands for the IFA Russia International tax moot court competition 2020.

"Competition Task" stands for an official task published, updated or corrected by the Administrator.

"Memorandum" stands for the written position of each Team prepared in accordance with the Rules.

"Official schedule" stands for the official timetable of the Competition with an outline of all relevant events and deadlines related to the Competition.

"Oral round" stands for the round of oral pleadings of two teams, one represents Taxpayer and another – Tax authority.

"Written qualifying round" stands for the round of selection of Teams based on Teams' Memorandum to be Teams-participants of Oral rounds.

"Penalties" stands for the consequences of violation of the Rules in the form of a reduction of points or in the form of a disqualification.

"Plagiarism" stands for actions to assign a literary composition of another person or parts or excerpts from other persons' works or ideas by showing them as a product of one's own research, either by exact duplication of another work or by using significant blocks without affiliation.

"Tax authority", "Defendant" stands for the side of the Team that acts on behalf of the Tax Authority at any stage of the Competition.

"Rules" stands for the present official rules of the Competition and any amendments to the Rules.

"Team" stands for a team consisted of the participants acknowledged by the Administrator who registers the Competition participants.

"Team Consultant" stands for an individual person, for example, a coach or a teacher-consultant who at any time during the Year of the Competition is responsible for organizing, advising and training the Team, may or may not be a member of the faculty staff of the educational institution that the Team represents.

"Team Member", " Member" stands for any person registered as a Team member.

1. ORGANIZATION OF THE COMPETITION

1.1 Administration

The Competition is organized the Russian Branch of the International Fiscal Association. Management of the Competition is carried out by the Executive Committee of the Russian Branch of the International Fiscal Association.

Executive Committee e-mail: yin@rosifa.org

All materials developed for the Competition, including the official rules and the Moot Court Competition Task, are the property of the Russian Branch of the International Fiscal Association, and cannot be used for any purpose other than the participation or administration of the Competition.

The Competition is an educational project aimed at the development of the skills of scientific research by students and postgraduates, as well as studying the rules of the international taxation.

1.2 Structure of the Competition

(a) The Competition shall consist of two phases: (1) Written qualifying round, and (2) Oral rounds. Written qualifying round consists of the preparation of written memoranda as Applicant and Defendant for the further selection of Teams to participate in the Oral Rounds. The Oral rounds are oral pleadings by the Teams.

(b) The Administrator determines the exact number of teams participating in the Oral rounds based on the results Memoranda qualification, taking into account Penalties (para. 9.1 of Rules).

1.3 The Administrator

(a) appoints the date and venue of the Oral rounds of the Competition.

(b) cannot act as a Team consultant or in any other way help the Team registered in the Competition.

(c) cannot act as a judge of the Written qualifying round or the Oral rounds.

1.4 Interpretation of the Rules

The Administrator shall perform as final arbitrator of implementation and interpretation of these Rules.

1.5 Clarifications and change of the Rules

The Administrator has the right, at its own discretion, to specify and (or) change the Rules of the Competition.

2. PARTICIPATION IN THE COMPETITION

2.1 It is allowed to participate in the Competition for:

(a) Students/postgraduates of the universities/colleges studying any legal and/or economic special field. The decision on the access to participate in the Competition shall be made by the Administrator.

(b) A team with outstanding payment of registration fee has no right to participate in the Competition until full settlement payment.

(c) A team consisted of more than 5 (five) team members, or using improper outside assistance, or a memorandum of another team without any written permission of the Administrator may be disqualified.

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2.2 Team composition

Participating teams shall consist of two – five Participants of the Team being involved in the Team work during the Year of Competition 2 students of Bachelor's program. Replacement of the Team Members is not allowed after the expiration of the registration period specified in the Official schedule of the Competition, except if there is a written consent of the Administrator. The maximum number of replacements is 2 (two).

2.3 Requirements for Team Member

A person can be a member of the team if he / she:

(a) is a student or a postgraduate in legal/economic field;

(b) has never participated as a judge of Written or Oral Rounds;

(c) has not more than 2 years of experience in the tax law field and/or hasn't participated in the settlement of the judicial dispute under judicial procedure at the time of the Competition. In case of any doubts over meeting this requirement, the Participant is obliged to obtain a written permission from the Administrator to take a part in the Competition. In case of detection of violation of this requirement by the Administrator during the Oral round, a Team shall be disqualified.

2.4 Selection of team members

Team members may be selected in any way, including selection at competitions organized within the University/College.

2.5 Outside Assistance for the Team

The Team shall conduct research, develop, write, edit a legal position without any assistance of the outside individuals who are not the members of the Team. Any team that receives an outside assistance may be penalized or disqualified.

2.6 Assistance of the Consultants

The team has the right to have a Consultant (or Consultants). The Consultant's name shall be notified to the Administrator. The Administrator can provide the Consultant from the members of IFA Russia - at the request by the Team sent to the Administrator. If there are fewer Consultants than applications, the Consultant is given to the Team which sent the application earlier than the other Teams. The application shall be sent to the following e-mail: yin@rosifa.org. The application shall indicate the university of the Team and the need of the assistance of the Administrator for the search for a Consultant shall be specified in the free form. The Consultants of the Team are entitled to advise the Team provided that such consultations are limited to the following:

(a) general principles of international taxation;

(b) general recommendations for the research of sources and methods;

(c) general recommendations on the technique of writing the Memoranda;

(d) general recommendations on the technique of oral presentations;

(e) general recommendations on the organization and structure of the Team's arguments;

(f) general comments on the quality of the Team of legal and factual arguments;

(g) general recommendations on the strategy of the Team.

2.7 Preparation of Memoranda

Prior to submitting of Memoranda to the Administrator, teams shall not be entitled to transfer Memoranda to persons who are not registered Team Members or a registered Team Consultants. The Registered Consultant of the Team can provide feedback to the Team regarding Memoranda subject to the provisions of Clause 2.6 with respect to permissible consultations. The following sources of law are recognized as admissible: the statutory regulations of tax legislation, court decisions, the position of supervisory bodies, scientific doctrine.

2.8 Preparatory rounds

(a) The teams may organize "training" oral presentations using the Competition task to prepare for the Competition. Persons representing the arguments of the applicant and the defendant shall be members of the Team.

(b) Consultants can act as a judge of training rounds, subject to the provisions of Clause 2.6 with regard to permissible consultations.

(c) A person who is not the Team Member or the Consultant may act as a judge of training rounds, subject to the following conditions: (i) the completed Memoranda were sent to the Administrator; (ii) this person is not formally associated with any other team in the Competition; (iii) comments and recommendations of the person are limited to the general comments on the style and technique of the statements, as well as the comments on international taxation; (iv) the person refrains from commenting or substantiating the arguments.

2.9 Use of Memoranda and Arguments of an Opponent's Team

No team shall have access, view or otherwise study any Memorandum of the designated opponents before the day of the Oral rounds. The Team may include arguments and other information from the Memoranda and oral pleadings of other teams that have become known to the Team, subject to the provisions of this clause.

2.10 The requirement for burden of proof

The teams have no right to justify their claims based on only by placing the burden of proof on the opponent.

3. TEAM REGISTRATION

3.1 Team Registration

Each team must register with the Administrator by completing the Competition registration form and paying the registration fee according to Clause 12 of the Rules before the end date of the registration specified in the Official schedule.

The Administrator has the right to introduce additional rules and procedures, which are relevant to the interests of the Competition.

3.2 Registration of the Team Members

Each student/postgraduate participating in the work of the Team at any time of the Year of the Competition shall be registered as a Team Member, and the maximum number of the Team Members shall not more than 5 (five). The examples of participation in the work of the Team are: conducting studies to prepare oral and / or written arguments, writing any part of the Memorandum.

3.3 Registration of the Team's Consultant

Each Consultant shall be registered by the Administrator before the end date of the registration specified in the Official schedule.

4. JURIES

4.1 Team Consultants

Consultants, other persons directly related to the Team, shall not participate as judges of the Competition, while the Team participates in the Competition, unless otherwise directly authorized by the Administrator.

4.2 The conflict of interests

(1) "Affiliation" means a personal or professional relationship between the judge and the educational institution, the Team Consultant, the Team Member in the round in which the judge participates.

(2) "The conflict of interests" means affiliation that gives reason to believe that an affiliated judge cannot be impartial in relation to the conduct and result determination of the Oral rounds.

4.3 Limitation of the Conflict of Interests

The Administrator should avoid placing the judge in the Oral rounds in which he or she has a conflict of interest. If the Administrator is unable to avoid conflicts of interest, the Administrator shall take reasonable steps to reduce the consequences of the conflict of interests in the Oral rounds.

4.4 Prevention of the Conflict of Interests

The judge shall report about any affiliation at the time of applying for participation in the Competition as a judge and thereafter directly to the Administrator before the start of the Oral rounds. The Administrator determines whether the affiliation is a conflict of interest.

4.5 Team Responsibility

If the Team believes that there is an affiliation with the Oral round judge, which may lead to a conflict of interest, then the Team shall immediately report on this fact to the Administrator.

4.6 Affiliation that does not constitute a conflict of interest

(1) the judge knows the Team Member due to the participation of the Participant in the previous Competitions;

(2) the judge knows the Team Consultant of the Team either for professional activities, or for personal acquaintance or other reasons;

(3) the judge graduated from one of the educational institutions, the Team of that participates in the Oral rounds;

(4) the judge is an employee of one of the educational institutions, the Team of that participates in the Oral rounds.

4.7 Comment of the judges

Judges are advised to directly give a feedback to the Teams on the results of their performance during the Oral rounds. This kind of feedback is recommended to give within the time limits and the schedule of the Competition.

5. MEMORANDUM

5.1 Submitting of the Memorandum

(a) Each Team participating in the Competition has to prepare one Memorandum providing arguments for the Taxpayer and one for the Tax authorities.

(b) Each Team shall submit Memoranda (Taxpayer Statement of Claim and Statement of Defense by the Tax Authority) to the Administrator by e-mail no later than 23:59 (Moscow time) of the date specified in the Official Schedule of the Competition.

(c) The Team must send one e-mail addressed to the Administrator with the Taxpayer's Memoranda (Applicant) and the Tax Authority (Defendant), attached as separate files named "Applicant" and " Defendant " respectively

(d) Failure of the equipment of the Team will not be considered as a valid reason for incorrect formatting or untimely submission of the Memoranda.

5.2 The Format of Memoranda

(a) File type: all parts of each memorandum must be contained in one file. Memoranda must be in Microsoft Word format and have a .doc or .docx file extension. Memoranda that do not meet this requirement will not be accepted.

(b) Fields: All pages of the Memorandum should be 21.6 x 27.9 cm, with equal margins of at least 2.54 cm on all four sides.

(c) Font: Times New Roman, size 12.

(d) Line spacing: double spacing, excluding cover page, table of contents, bibliography, headings and footnotes.

5.3 The Content of the Memoranda

The Memorandum shall not consist of more than 15 (fifteen) percent of borrowings and quotations. The Memorandum shall consist of the following parts:(i) the title page; (ii) table of contents; (iii) sources of law; (iv) a summary of the legal position; l(iv) legal position.

5.4 Title page

The title page of each Memorandum should contain the following information:

(a) the symbol "A", if the Taxpayer's Memorandum or "D", if the Memorandum of the Tax Authority;

(b) the year of the competition;

(c) title of the document: "Statement of Claim" (for the Taxpayer's Memorandum) and "Statement of Defence" (for the Tax Authority Memorandum).

5.5 Sources of law

In the section "Sources of law", all sources cited in any part of the Memorandum shall be listed, and the numbers of the pages of the Memorandum to which reference is made shall be indicated.

5.6 Summary of the legal position of the party

In the "summary of the legal position" section of the party, a summary of the main provisions of the legal position shall be given, and not simply the list of headings.

Arguments and their justification should be presented in summary. Each argument should be justified with the reference to the Competition task page and/or confirmed with the enforcement practices. For example:

"In the Taxpayer's position Summary of the legal position must be presented outlined and briefly.

An outlined presentation allows a judge to go into details of the claims faster, and Members are able to use it as a plan of a pleading.

The position is based on the provisions of the clause 4 of Article 12 of Double tax treaty between the Netherlands and Cyprus.

The conclusion: The taxpayer is obliged to make claims clearly and briefly.

5.7 Legal position

Legal position should be outlined using simple and comprehensive language without prejudice of legal vocabulary. It is not recommended to conceal a competence weakness by using overly formal language style. In case some thesis are necessary for the building-up the further line of the legal position defense, such thesis should be justified in the beginning and shall merely be referred to appropriate part of the text avoiding the repetition of the conclusions. At the end of each section it is recommended to make a conclusion.

Long names of legal acts, judicial acts and other documents should be provided in footnotes or through abbreviations.

Unnecessarily citing of the legal acts should be avoided: there is no need to quote the article of the law in full, mere reference to the part that is in relation to the issue under consideration should be sufficient. Whenever possible, references to general rules of law should be avoided, but not at the expense of the legal position.

It is not recommended to excessively use different types of highlighting important parts of a text. A document full of underscores, bold and/or italics style, exclamation points, enlarged font and all kinds of combinations of the above looks messy, and, most importantly, with such excessiveness, the means of emphasizing the text lose their effectiveness.

5.8 Volume

The words are counted using the Statistics function in Microsoft Word.

(a) The section "Summary of legal position" should not exceed 700 words.

(b) The "legal position" section, including headings, all sections, footnotes should not exceed 15 000 words.

(c) Manipulations with word counting are prohibited. For example, the Team, to reduce the number of words, removes spaces between words abbreviations in bibliographic references, adds pictures with excessive text or otherwise manipulates the text.

5.9 Anonymity in Memoranda

The names of the Participants, the name of an educational institutional shall not be displayed in the Memorandum. Signing pages is prohibited. Administrators should delete all references to the Team Members, the names of the educational institution from Memoranda, before transferring them to the judges.

6. ORAL ROUNDS

6.1 General rules

Each Oral round each competition consists of 90 (ninety) minutes, oral pleadings. The taxpayer and the tax authority are granted 45 (forty-five) minutes each.

Oral pleadings during the round shall be presented by no more than 3 (three) Participants of each Team. Before the start of the Oral round, each team must inform the judge how it wishes to distribute its 45 (forty-five) minutes between (a) the first speaker, the second speaker, (the third speaker) and (c) the parties' debates.

The Team is recommended to take not more than 15 (fifteen) minutes for each speaker. The time allowed, but not used by one of the speakers, can be used by another speaker.

6.2 Extension of time at the discretion of the judge

The judge has the right at his discretion to extend the time of oral statements.

6.3 Judges

In each Oral round of the Competition, the Administrator appoints one or more judges at his discretion.

6.4 Oral Rounds

When the judges enter the courtroom, all those present in the court stand up. The judges' decision is heard by all standing in the courtroom. Persons participating in the case and other participants of the Competition shall address the judges as: "Your Honors". They should be standing when they give their explanations to the judges, questions to other persons participating in the case. Deviation from this rule can be allowed only with the permission of the judges.

At the beginning of the Oral Round, the judge explains to the participants the criteria for scoring the Oral rounds (Clause 8.3. Of the Rules), Penalties in the Oral rounds (Clause 9.3 of the Rules) and determines the order of pleadings.

A Taxpayer 1,2,3 -> Questions/Objections of a Tax Authority 1 -> Tax Authority 1,2,3 -> Questions/Objections of the Taxpayer 1 -> Debates of the Taxpayer 2 -> Debates of the Tax Authority 2 -> Replicas of the Taxpayer 3-> Replicas of the Tax Authority 3.

If there is no third speaker in the Team, this role is allocated between the first two at their own discretion.

6.5 Counterclaims, questions and parties' debates

Each team has the right to reserve up to 10 (ten) minutes for the parties' debates. Teams shall inform the judge about the time they intend to reserve for parties' debates at the beginning of their speech. Teams are entitled to not use the right to parties' debates.

Questions, counterclaims and replicas should be formulated by the teams briefly, clearly and based on the position presented by opponent.

6.6 The timing of oral presentations

The Team presentation is not limited to the content of the Team Memoranda.

In the course of the Oral Round, the speaker shall notify a judge in case of using the arguments, which have not been included in the Memorandum. If an argument is mentioned by the Team in the Memorandum, but is not presented during the Oral Round, such an argument shall not be taken into account when scoring

While preparing the Memorandum for the party opposite to the one which the Team represents during the Oral Round, the Team could can provide legal arguments not specified in the Memorandum of the opponents and / or not articulated by them during the Oral Round. Should in the Team's opinion these legal arguments make the performance more reasonable, the Team has the right to voice them in the following manner: "Despite the fact that our opponents have not stated an argument about ___, we believe our claims must be satisfied in this case as well in accordance with the following.".

In this case such legal position shall be evaluated with a view to sustainability and significance; a legal position cannot be presented as a number of unrelated arguments in response to the position of the opponent. During the debates, speakers are not entitled to refer to the arguments, which have not previously been presented by them or their opponents, i.e. have not been under the judge's consideration during the Oral round. A sight-reading is prohibited during the Oral rounds.

The Participant can be considered as a nominee for the best personal performance award provided they were a speaker in the course of each Oral round at least 2 times and at least 1 time representing a Taxpayer and 1 time representing a Tax authority.

6.7 Unilateral proceedings

If the Team did not attend the scheduled Oral round, the Administrator, after waiting for 30 (thirty) minutes, may allow a one-way Oral round. In unilateral proceedings, the present Team presents its oral pleading, which is evaluated by the judge. In this case, the Team that did not attend the scheduled game leaves the Competition.

6.8 Advisor

During each round remaining Members can sit at the Team table as advisors with the 3 (three) speakers of the Team. A person acting as an advisor shall be the Team Member.

6.9 Limiting of communication

Teams are prohibited from providing written materials to the judge.

6.10 Oral communication in the courtroom between the speaker and the judge

Each speaker can communicate with the judge, and the judge can communicate with the speaker during the time allotted for a pleading. Taking into consideration the educational purpose of the Competition judges are strongly recommended to ask teams questions. Teams should bear in mind significant difference in the manner of the holding of the round by a judge depending on the judge's personal characteristics.

Some judges can interrupt the pleading of Members with questions in quite a strict and uptight manner. Other judges can listen to the pleading without interruptions and asking questions before the parties' debates. Thus, teams should be ready for different formats and prepare their pleadings accordingly.

6.12 Written communication in the courtroom

Written communication shall not occur between any of the following persons: judges and speakers, non-performing Team members and speakers, spectators and Team Members.

6.13 Spectators

The Oral rounds are public. The presence of Team Consultants or other team-related spectators is permitted in the courtroom during the Oral rounds in which the team participates. Teams are responsible for ensuring that their spectators do not participate in the violation of these Rules.

6.14 Anonymity of the teams in the courtrooms

During the Oral round, participants are not entitled to indicate their education institution to the judge. For the purposes of this rule, the term "Participants" includes team members, team consultants, and spectators affiliated with the team.

6.15 Computers, mobile phones and other electronic devices in courtrooms

During the Oral round, speakers and participants sitting at the table of the Team cannot use mobile phones, laptops or any other computer or electronic devices except for the purposes of timing tracking and an accessing data base. All such devices must be switched to silent mode until the end of the Oral round.

6.16 Using devices for the time tracking

The official time of the round is the time shown with the judge's watch. Teams can use the silent watches on the pulpit or at the meeting table, but not more than two. Compliance with the timing is imposed on the opponent Team.

7. COMPETITION PROCEDURES OF THE ORAL ROUNDS

7.1 Quarterfinal round

Each team which was selected according to the results of Written qualifying round must participate in the Quarterfinal round as a Taxpayer or a Tax authority according to the schedule compiled by the Administrator.

7.2 Semifinal round

The Team winning in the quarterfinal round shall participate in the semifinal round. In such semifinal rounds competing Teams shall be determined by the Administrator.

7.3 Final round

The Team winning in each of semifinal rounds shall participate in the final round. The task of the final round may differ from the Competition task. The Competition task for the finals is announced after the finalists are determined. The venue for the final round is the educational institution of winning team of the previous year. In case the Oral rounds of the Competition cannot be held at the education institution of winner-team of the previous year the Administrator determines the venue for the Competition and the final round on their own authority.
The winner of the final round is declared as the winner of the Competition.

AWARDING OF THE POINTS

8.1 Base of the points

Judges should evaluate the teams according to criteria specified in the paragraphs below and not to consider the case on its own merits Meanwhile, at the end of the Oral round a judge can satisfy (fully or partly) or reject the claims of Taxpayer and as well as announce a legal reasoning of their position.
The criteria are scored on a ten-point scale: 1-2 - "bad", 3-5 - "satisfactory", 6-8 - "good", 9-10 - "excellent".

8.2 Scoring the Memoranda

The total scores of each team for the Memorandum is determined by adding the total number of team points for the Applicant's Memorandum and for the Defendant's Memorandum. The judge assesses each memorandum on a scale of 50 points. Points for the Memorandum are reduced by penalties.

For the assessment judge should use the following criteria (the Team can be granted up to 10 points in respect of each criterion):

a. in-depth factual analysis

b. knowledge of law, the existence of links;

c. usage of judicial practice;

d. argumentation, the application of norms to the circumstances of the case;

e. sequence.

8.3 Scoring the Oral rounds

The judge assesses the Team on a scale of 70 points. The points can be reduced by the Penalties. For the assessment judge should use the following criteria (the Team can be granted up to 10 points in respect of each criterion):

a. knowledge of law, the availability of links;

c. argumentation, the application of norms to the circumstances of the case;

d. logical sequence of arguments in position;

e. ability to answer questions;

f. participation in the debate of the parties and ability to answer opponent's questions;

g. non-trivial tactical techniques demonstrated within the Oral round;

h. usage of arguments that have not been included in the position before

9. PENALTIES

9.1 Penalties for the Memorandum

Penalties may be imposed by the Administrator or a judge and deducted from the total number of points for the Team Memorandum. The Team can appeal to the Administrator against any fine imposed against its Memorandum in writing.

Untimely submission of the Memoranda	Disqualification
Failure in deleting corrections, comments, typing errors	Up to 5 points
The absence of any part of the Memorandum or the inclusion of an unspecified part	5 points for each part
Exceeding of the scope of legal position	Up to 15 points
Exceeding the scope of the summary of the legal position	Up to 15 points
Inconsistency of the summary of the legal position	Up to 5 points
Violation of the anonymity of Memoranda	Disqualification
Plagiarism	Up to 10 points for every event of plagiarism

9.2 Plagiarism

Teams are not eligible for plagiarism. Plagiarism means the deliberate appropriation of authorship of another's work of science or literature by exact duplication of another work or the use of significant parts without attribution.

9.3 Penalties for the Oral rounds

The Administrator imposes penalties for the Oral rounds only when it ascertained that an event subject to such sanctions occurred, if necessary, after consulting the judge, theTeam and spectators. Penalties may be imposed for violations during the Oral rounds according to the table below. The Administrator is obliged to deduct the amount of penalties from the judge's assessment.

(i) Violation of communication in the courtroom	Up to 15 points
(ii) Misrepresenting the factual circumstances	Up to 10 points
(iii) Contempt of Court	Disqualification or up to 100 points
(iv) Team Anonymity Violation	Up to 10 points

10. REWARDING

1) Rewarding the best Team for the results of Oral rounds.
2) Reward for the best Memorandum.
3) Reward for the best individual performance.

11. The Official schedule of the Competition 2020

30 November 2020 – Closing date for team's registration

28 February 2021 (23:59) – Deadline for the written memoranda qualification results

15 March 2021 – Publication of the written memoranda qualification results

22-23 April 2021 – Quarterfinals, semifinals

24 April 2021 – Final, Awarding ceremony

12. The registration fee

Amount: EUR 70 per each team Member in relation to each round 1) Written qualifying round 2) Oral rounds

The bank details:

The recipient name	*The Public organization "*Russian Branch of the International Fiscal Association"
Tax identification number	*7710053923*
Account number	*40703810300010858673*
The Bank name	*JSC UniCredit Bank*
Bank Identification Code	*044525545*
Bank Corresponding Account number	*30101810300000000545*
Payment reference	*The registration fee in respect to the Team members [specify the name of educational institution]*

The payment deadline: 30 November 2020

Payment confirmation shall be sent to the following e-mail: yin@rosifa.org

The registration fee is non-refundable.