THE AUSTRALIAN NATIONAL UNIVERSITY

ANU COLLEGE OF LAW

AUSTRALIAN TAXATION OFFICE PRIZE FOR INCOME TAX

Conditions of Award

1. There shall be a prize valued at $1000 for award each year which shall be known as the Australian Taxation Office Prize for Income Tax.

2. The prize shall be awarded each year to the student who:
   (i) was enrolled in the course LAWS2221 Income Tax; and
   (ii) achieved the best result as shown by the award of the highest mark.

3. If the course LAWS2221 Income Tax ceases to be offered, the prize shall be awarded in respect of another course the content of which is similar.

4. A student is not eligible to be awarded the prize if:
   (i) the student is making a second or subsequent attempt at the course; or
   (ii) the student has previously pursued a course of study in a course, (whether at the University or another tertiary education institution), the content of which, is in the opinion of the Dean of the ANU College of Law, substantially similar to the content of the course for which the prize is to be awarded.

5. If two or more students achieve the same top mark, the prize awarded in that year shall be divided equally between them.

6. If no student achieves results that, in the opinion of the Dean of the ANU College of Law, justify the prize, the prize shall not be awarded.

TD:TB November 2013 (Formerly 1219/2013)
DR: November 2010 (Formerly 282/2009)
DR:CL, 10 June 2009