



Student Contest Go Green!

Current issues of global warming and other environmental challenges call for accelerated public actions to find effective responses. Taxation can be used to include the social cost of pollution in the price of environmentally damaging products and services, and as such can reflect the real cost of pollution in terms of health costs, loss of biodiversity, decontamination or other costs, while making "green" substitute products and services more attractive. Tax policies can also encourage behaviours that are less harmful to the environment.

TaxCOOP2020 will address eco-taxation at the World Tax Summit that will be held virtually on October 13, 14 and 15, 2020. TaxCOOP is convinced that the new generation can play a decisive role in identifying and supporting the implementation of effective **environmental taxes or tax incentives** and is launching the **Go Green** contest. College and university students are invited, alone or in teams, to make proposals for *ecotax* policies. The students submitting the best proposals will be invited to share their innovation at the TaxCOOP2020 World Tax Summit.

How to participate?

Create an innovative proposal for an environmental tax or a tax incentive

Alone or in a team, you must prepare a poster presenting the main parameters of a proposed environmental tax or a tax incentive that does not already exist (or the key elements allowing the revision of an existing tax or incentive that is under-performing).

A scientific poster is first and foremost a visual communication tool. It is not a research paper or an article, but an illustrated summary. It must be attractive, easy to read and effective in its ability to share knowledge. It can contain catchy titles, shorts texts, images and graphics, all with a great deal of attention to aesthetics, clarity and synthesis.

In particular, your poster should address the following:

- Environmental problem and specific objective of the tax or incentive
What is the justification for introducing a new tax or incentive?
- Description of the tax or incentive (base, method of application, link with existing tax system if applicable)
Who would be affected by this new tax or incentive, how would it work?
- Expected impact of the tax or incentive (revenues generated and their use, anticipated behavioural change)
What would be the impact of this new tax or incentive?

Submit your poster

On the website www.taxcoop.org, submit your poster (pdf, png or jpg format) in English or French before June 30, 2020. Do not forget to include the names of all team members and your affiliated institution.

Awards

The five best student proposals will each receive a cash prize of CAN\$1,000. The two best candidates will be invited to present their proposal during TaxCOOP2020, the first online World Tax Summit, from October 13 to 15, 2020.

Additional information

Here are some questions that will help you to begin:

- What harmful practices are currently having highly undesirable effects on the environment?
- Is it possible to apply a tax on a product or service, or a range of products or services that will include adequate compensation for these undesirable effects that are not reflected in the market price?
- To what extent would the implementation of the tax or tax incentive change certain practices (do substitutes exist, are there more environmentally-friendly products or services available whose adoption will be more likely because their pricing will become more competitive as a result of the new tax)?

- What are the likely effects that this tax or tax incentive will have on public finances? Should the revenue generated be directed to a particular use? Can the cost of the tax incentive be justified?
- Will the tax or tax incentive be socially acceptable? Will any additional measures to facilitate its adoption need to be considered?

Evaluation criteria

- Overview of the problem targeted by the tax or incentive;
- Description of how the tax or incentive works;
- Innovative nature of the proposal and realistic nature of the effects of the proposal;
- Clarity and quality of presentation and evocative and coherent visual design with the proposal.

Be among our contributors to this first global tax summit and join our community at facebook.com/taxcoop.



www.taxcoop.org

Contest Rules

1. Eligibility: The contest is open to all students registered in a college/university program.

2. Participation Fees: Free

3. Entries per person: Entries are limited to ONE PER PARTICIPANT. Each application can be attributed to an individual or a group.

4. Submitting a proposal: You must submit your proposal online at the following address: <https://taxcoop.org/> in pdf, png or jpeg format. The application must include the name of all the participants as well as the affiliated institution. The participants can submit their proposal in French or English.

5. Design: The scientific poster can be vertical or horizontal and feature text, images, and/or illustrations. The maximum size is A0 - 33.1po x 46.8 po (841mm x 1189mm).

6. Selection: The jury will be selected by the organizers. The jury will select the two best proposals as well as the three finalists. The winning participants will be contacted by email on July 15, 2020.

7. Selection Criteria:

- Overview of the problem targeted by the tax or incentive
- Description of how the tax or incentive works
- Innovative nature of the proposal and realistic nature of the effects of the proposal
- Clarity and quality of presentation and evocative and coherent visual design with the proposal

8. Deadline: The application deadline is June 30, 2020 at 11:59PM EST.

9. Conditions: The participant(s) must be the first author(s) of the proposition and the creators of the poster.

10. Copyright: Participants retain copyright of their work. Participation in the contest grants unlimited non-exclusive use of their work in communications regarding the contest and results (exhibit, press, website) worldwide, excluding any commercial usage.

11. Prizes:

1st prize: Cash prize of CAN\$1,000 and invitation to present the proposal at the TaxCOOP2020 World Tax Summit that will be held online on October 13, 14 and 15, 2020.

2nd prize: Cash prize of CAN\$1,000 and invitation to present the proposal at the TaxCOOP2020 World Tax Summit that will be held online on October 13, 14 and 15, 2020.

3rd prize: Cash prize of CAN\$1,000

4th prize: Cash prize of CAN\$1,000

5th prize: Cash prize of CAN\$1,000

Cash prizes and travel expenses will be applied per entry, regardless of the number of participants. In other words, a team of three would win the same cash prize of CAN\$1,000 as an individual who submitted a proposal on his/her own.

12. TaxCOOP2020 Participation

The winners must be available to present their proposal at the TaxCOOP2020 World Tax Summit that will be held online on October 13, 14 and 15, 2020.

If you have any question, please contact karine.larocque@taxcoop.org.