



AWARDS SUMMARY

In September 2024 ITR will present its annual ITR Europe, Middle East and Africa Tax Awards 2024, celebrating the best tax and transfer pricing firms and lawyers across Europe, the Middle East and Africa.

There are five sets of awards: national/jurisdictional firm of the year; regional firm of the year; practice leader of the year; in-house awards for teams and individuals; and the impact case and deal awards, recognising the most influential deals and cases from across the region.

The 2024 awards review period spans February 1 2023 to January 31 2024. For impact deal and case awards, deals/cases must have closed between February 1 2023 and January 31 2024.

Research overview

We use an online nomination gateway, where your firm can make nominations to all relevant awards categories key to your practice. These include the Practice Leaders, Rising Stars, Impact Deals, Impact Cases, Regional Awards, and In-house categories. The jurisdiction award categories shortlists and winners will be derived from your firm's submissions to the [ITR World Tax / World Transfer Pricing rankings research](#).

The submission deadline is March 14 2024

As well as reviewing the written nominations, which form a vital part of the awards research, ITR will speak with leading practitioners and in-house counsel across the market.

For any queries about the research, please contact ITR's Awards Editor [John Harrison](#).

You may include confidential matters on the submission form, but please mark all confidential information clearly in the following manner: **[CONFIDENTIAL]** ... **[STOP CONFIDENTIAL]** on the gateway. All information will be used *strictly* for research purposes only. All submissions must be made via the [ITR Awards Gateway](#). To uphold the highest data protection standards, we cannot accept nominations made in any other format or via email.

CATEGORIES AND CRITERIA

Judging process

The primary basis for awarding firm, team and individual awards is the role that the firm, team or individual had on key deals/cases/matters, judged according to four metrics:

- **Size:** not conclusive but it does indicate what a tax team is capable of handling
- **Innovation:** did a firm's advice show something more than the straightforward answer that is commonly used? Did the matter address tax issues that were novel or untested? What ingenuity did the firm show? Has the work set any precedents?
- **Complexity:** did the matter have complexities that were out of the ordinary? What specialist attributes did a firm draw from to solve them? Were there other factors that added to the complexity, such as timing issues, political/public scrutiny, multiple parties or jurisdictions etc?
- **Impact:** what effect did the matter have on the client's business? Was it transformative? What has the conclusion of the matter enabled the client to achieve? Did the work have a wider impact than just for the client?

All decisions are made by an internal panel consisting of the ITR editors, the ITR awards team and the ITR World Tax research team. All decisions are made independently.

Jurisdictional Awards¹

- **Tax Firm of the Year:** the best overall tax firm in its jurisdiction based on its record advising clients on: direct and indirect tax matters; disputes and controversy; compliance and reporting; and tax policy work
- **Transfer Pricing Firm of the Year:** the best overall TP firm in its jurisdiction, based on its record advising clients on standalone or transaction-related TP projects and TP disputes, as well as TP policy projects
- **Disputes Firm of the Year:** the best overall disputes firm in its jurisdiction based on its record of resolving disputes and court wins across all tax fields
- **Indirect Tax Firm of the Year:** the best overall indirect tax firm in its jurisdiction based on its record advising clients on indirect tax matters, as well as its innovation in producing impactful solutions

These awards will be given for the following jurisdictions:

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| • Africa | • Finland | • Luxembourg | • South Africa |
| • Austria | • France | • Malta | • Spain |
| • Baltic States ² | • Germany | • Middle East ⁵ | • Sweden |
| • Belgium | • Greece | • Netherlands | • Switzerland |
| • CEE ³ | • Hungary | • Nigeria | • Turkey |
| • CIS ⁴ | • Ireland | • Norway | • UK |
| • Cyprus | • Israel | • Poland | • Ukraine |
| • Denmark | • Italy | • Portugal | |

¹ Jurisdiction and Individual award categories may be split to include winners from Advisory companies (accountancies / economists) and Law firm to recognise the key and unique roles each play in the tax and transfer pricing arena, where able.

² Baltic States: Estonia, Latvia, and Lithuania

³ CEE: Albania, Bosnia and Herzegovina, Bulgaria, Croatia, Czech Republic, Kosovo, Montenegro, North Macedonia, Romania, Serbia, Slovak Republic, and Slovenia

⁴ CIS: Armenia, Azerbaijan, Georgia, Kazakhstan, Moldova

⁵ Middle East: Bahrain, Jordan, Kuwait, Lebanon, Oman, Qatar, Saudi Arabia, and UAE

Note: categories may be added or modified based on quantity and quality of submissions

Regional Awards

The regional awards will go to firms that demonstrated an outstanding record in the relevant category at a pan-EMEA regionwide level.

For consideration in any of the Regional awards categories, a direct submission must be made through the awards portal.

The Firm of the Year award categories are:

- Diversity & Inclusion Firm of the Year
- Best Newcomer
- ESG Firm of the Year
- CJEU Firm of the Year
- Tax Innovator of the Year
- Tax Technology Firm of the Year
- Tax Compliance and Reporting Firm of the Year
- Tax Policy Firm of the Year
- Indirect Tax Firm of the Year
- Tax Litigation and Disputes Firm of the Year
- Transfer Pricing Firm of the Year
- Tax Firm of the Year

The criteria for the above awards are:

- **Diversity & Inclusion Firm of the Year:** the winning firm will not only need to show a strong record for, and commitment to, initiatives promoting diversity, equity and inclusion within their own firm, the markets and wider industry over the review period, but will also need to demonstrate that its diversity policy has had a positive impact on its performance and client offering. Where possible, please include examples of projects and statistics.
- **Best Newcomer Firm of the Year:** will go to the best performing and most promising young tax firm that has been set up in a jurisdiction in the EMEA region in the past five years (incorporation no earlier than 2018). Evidence of sophisticated, impactful, and complex work during the review period will be a key factor.
- **ESG Firm of the Year:** will be awarded to the firm that shows a strong record for and commitment to initiatives promoting ESG within their own firm, the markets and wider industry, over the review period, but will also need to demonstrate that their ESG policy has had a positive impact on their performance and client offering. Where possible, please include examples of programmes and statistics.
- **CJEU Firm of the Year:** the winning firm will need to demonstrate a market-leading record providing tax litigation advice in cases that were decided by the European Court of Justice (CJEU). For cases to be eligible, the proceedings may have commenced before the review period but the final decision, after all appeals, must have been delivered before January 31 2024.
- **Tax Innovator Firm of the Year:** seeks to reward pure innovation. Judges will consider a single innovation or a series of innovations that have come into live production and that solve real world-problems for customers, or improve, strengthen or clarify the tax environment. This could include innovative proposals that develop tax policy, rules, frameworks and treatment; bring certainty to new areas of business; or provide clients with a new way of handling a tax issues.

Note: categories may be added or modified based on quantity and quality of submissions

- **Tax Technology Firm of the Year:** will award a firm for its development and application of a piece of technology that has come into live production and that solves real world-problems for clients. We will consider the firm's work in developing the technology; how the technology has helped the firm to better support clients; and how the technology has transformed a client's approach to tax. Judges will look at impact, efficiency savings, sophistication, and precedent value.
- **Compliance and Reporting Firm of the Year:** the winning firm will have demonstrated an exceptional record in tax compliance and reporting for clients during the awards period, including: the delivery of sophisticated reporting solutions for clients; multi-jurisdictional projects; or matters with complex or uniquely challenging compliance demands.
- **Tax Policy Firm of the Year:** will recognise a firm for its contribution to the development of national or multinational tax policy in consultation with public authorities between February 1 2023 - January 31 2024. The importance and impact of the policy change will be considered, along with the role that the firm played in its development. Results of a firm's contributions should be included in the submission.
- **Indirect Tax Firm of the Year:** the winning firm will have demonstrated exceptional performance in delivering sophisticated tax advice on complex, challenging and high-stakes cross-border or domestic indirect tax work during the awards period.
- **Tax Litigation and Disputes Firm of the Year:** will go to the firm with the most impressive court wins during the review period. The award will reflect a firm's achievements in resolving / concluding disputes decided by courts in EMEA. To be considered, the final decision on proceedings, after all appeals, must have been delivered before January 31 2024.
- **Transfer Pricing Firm of the Year:** will go to the best transfer pricing firm in EMEA during the awards review period, based on a firm's record in delivering sophisticated advice in cross-border or domestic TP work. We will pay particular attention to the delivery of multi-jurisdictional client solutions and TP projects that involve new or developing frameworks.
- **Tax Firm of the Year:** will recognise the best overall tax firm in EMEA, based on performance and impact across tax, indirect tax, disputes, policy, innovation, diversity and inclusion, and technology. Impact across the region as a whole and beyond national borders will score highly.

Note: categories may be added or modified based on quantity and quality of submissions

Impact Deal and Case Awards

ITR will award the most impactful deals and cases that closed between February 1 2023 and January 31 2024. While ITR will consider deal/case highlights which were included in the ITR World Tax rankings submissions or recommended during research, firms are invited and encouraged to submit their most impactful deals/cases to the awards portal. The latter is the most effective way of drawing our attention to high impact deals/cases.

The four key metrics for judging deals/cases are:

- **Size/value:** only where size/value is a direct indicator of a matter's impact on the market and where it added to the complexity and challenges of that matter
- **Innovation:** did a deal/case address tax issues that were novel or untested? Did the matter set any precedents, or will it change how similar matters in the future are approached or resolved? Did the matter result in any rule clarifications or changes?
- **Complexity:** did the matter have complexities that were out of the ordinary? Did they require specialist advice across different disciplines? Were there other challenges that compounded the matter: number of parties, political sensitivities, public scrutiny, timing etc
- **Impact:** was the matter transformative for the client's business? Has it had a wider impact on the industry/sector?

Cases must have been decided by a court in EMEA. To be considered, the final decision on proceedings, after all appeals, must have been delivered before January 31 2024.

Individual Awards¹

Practice Leader of the Year

Candidates must be a practice leader; they must either be actively leading the tax or indirect tax practice in the firm, or the TP or tax disputes and litigation practice.

Award winners will need to demonstrate the best record in having led their practice in the relevant area: tax (including all areas of tax), indirect tax, litigation and disputes and TP. The awards will consider a candidate's record in leading their team on client matters, as well developing the firm's practice to better service clients and for the betterment of the firm.

The research team will also consider individuals that led on the most impactful cases/deals in each market.

The award categories for practice leaders will be:

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| • Indirect Tax Practice Leader of the Year | • Transfer Pricing Practice Leader of the Year |
| • Tax Litigation and Disputes Practice Leader of the Year | • Tax Practice Leader of the Year |

Rising Stars

Candidates must be an emerging leader within your practice; they must have no more than 15 years professional experience, be under 40 years old, and be acting at leadership level within the tax, TP, tax disputes and litigation, or indirect tax practice.

Note: categories may be added or modified based on quantity and quality of submissions

Award winners will need to demonstrate top level record of work in their relevant practice area. The awards will consider a candidate's record of professional accomplishments, as well as their influence within the practice and their thought leadership.

The award categories for Rising Stars will be:

- Indirect Tax Rising Star
- Tax Litigation & Disputes Rising Star
- Transfer Pricing Rising Star
- Tax Rising Star

In-house Awards

In-House Teams of the Year

There is a dedicated nomination form for all in-house awards. Awards will be based on the work handled by a team or individual between February 1 2023 and January 31 2024, as well as a team or individual's performance, achievements and influence in supporting their companies. The awards will recognise industry-leading in-house teams and individuals in tax, indirect tax, disputes and transfer pricing.

Nominees must be based in the Americas. They may be part of a wider tax team, or work across several tax areas, but the examples presented must highlight achievements specific to the relevant award category.

There will be in-house awards recognising the achievements of both in-house tax teams and individual in-house counsel. The in-house team awards will include the following categories:

- In-house Tax Team of the Year
- In-house Transfer Pricing Team of the Year
- In-house Indirect Tax Team of the Year
- In-house Tax Technology Team of the Year
- In-house Diversity & Inclusion Team of the Year
- In-house Compliance and Reporting Team of the Year

In-House Leaders of the Year

Individual awards will be based on an in-house tax director's work, including deals/cases; transformative projects; team development; and industry-wide advocacy, influence and thought leadership. Candidates will need to demonstrate an outstanding record in leading their team on projects that made a material difference to the company; in championing the importance of good tax planning and practice at the highest level of the company; or in influencing tax developments through industry associations or participation in government consultations.

Individual in-house awards will cover the following categories:

- In-house Tax Leader of the Year
- In-house Transfer Pricing Leader of the Year
- In-house Indirect Tax Leader of the Year

Note: categories may be added or modified based on quantity and quality of submissions