

# Tax Essay Competition

Students at any stage of their university education undertaking any course of study, including those who have graduated from an undergraduate or postgraduate programme in the last 2 years (but have not secured commenced or completed pupillage), are invited to participate in the Devereux Chambers Tax Essay Competition.

No previous knowledge of tax law is required, and there is no prescribed format for the entries.

**Members of chambers will judge the entries, and award the following prizes:**

- **Winner: £750 + mini pupillage in Chambers.**
- **Runners-up (up to 2 prizes at the judges' discretion): £125**

**The topic for the 2024/2025 competition is:**

***“Tax academics increasingly, though by no means uniformly, support replacement of the income tax with a progressive consumption tax. Whether this is the right way to go is clearly a matter of opinion...”***  
**Shaviro, D., “Replacing the Income Tax with a Progressive Consumption Tax”, (2004), Tax Notes.**

**A tax system based on income and gains is less suitable for the UK, compared to one based on consumption. Do you agree?**

Entries should be no more than **1000 words** (including any footnotes and citations), but there is no requirement to use up all of the word count. Clear and concise presentation is encouraged.

Entries should be sent to **'[taxessay@devchambers.co.uk](mailto:taxessay@devchambers.co.uk)'** in a word document, no later than **5pm on Friday 10 January 2025**. Please cite your full name, university, year of graduation (if applicable) and contact details in the covering email. We intend to announce the prizes by **Monday 3 February 2025**.