REGULATIONS:
1. The Prize will be known as the Deloitte Prize in Taxation.
2. The value of the Prize will be $150.
3. The Prize will be awarded annually to the full-time student achieving the highest mark in course COMLAW 301.
4. The Prize will be awarded by the University of Auckland Council upon the recommendation of the Head of the Department of Commercial Law.
5. In the event of a tie, the Head of the Department of Commercial Law shall determine, in consultation with Deloitte Touche Tohmatsu if the Prize may be shared.
6. The Prize shall not be awarded if there is no candidate of sufficient merit.
7. The University of Auckland Council has the power to amend or vary these regulations, in consultation with Deloitte Touche Tohmatsu provided that there is no departure from the main purpose of the Prize.

The Prize was originally established by the firm of Touche Ross and Company, Chartered Accountants, which merged into Deloitte Ross Tohmatsu in 1990 and became Deloitte Touche Tohmatsu in 1993. All these companies have been characterized by a keen interest in the development, understanding and administration of New Zealand taxation systems. The aim of the Prize is to encourage students who share that interest.

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