Deloitte Prize in Taxation

**Code:** P660  
**Faculty:** Business & Economics  
**Applicable study:** COMLAW 301  
**Closing date:** By nomination  
**Tenure:** Prize  
**For:**  
**Number on offer:** One  
**Offer rate:** Annually  
**Value:** $150

**Description**

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.

**Selection process**

- Nomination is made to the Scholarships Office  
- The Prize will be awarded by the University of Auckland Council upon the recommendation of the Head of the Department of Commercial Law

**Regulations**

1. The Prize will be known as the Deloitte Prize in Taxation.  
2. One Prize will be awarded annually and will be of the value of $150.  
3. The Prize will be awarded annually to the full-time Bachelor of Commerce student who achieved the highest mark in course COMLAW 301 Taxation. As a minimum standard, the student must have achieved at least an A- grade. In the event of a tie, the Prize will be awarded to the student who achieved the highest mark in the examination.  
4. The Prize will be awarded by the University of Auckland Council upon the recommendation of the Head of the Department of Commercial Law (or nominee).  
5. The Prize may not be shared.  
6. The University of Auckland Council is not obliged to make an award if it is determined there is no candidate that meets the criteria and/or no candidate of sufficient merit.  
7. The University of Auckland, in consultation with the donor, can amend or vary these regulations provided that there is no departure from the main purpose of the Prize.