

FELLOWSHIP RULES

DISSERTATION ROUTE

1. Candidates must submit a dissertation proposal using the proposal form. The proposal must include:
 - Working title
 - Brief synopsis of your topic – approximately 250 words
2. Approval of the dissertation proposal is at the sole discretion of the Council.
3. The proposal form does **not** have to be accompanied by the registration fee of £200. This is only payable once the dissertation proposal has been approved.
4. Registration is valid for three years from the date of notification of approval by the Council after which re-registration and a further fee at the appropriate rate will be required. Subject to the approval of the Council, a dissertation proposal may be changed within the three year period without a further fee being charged.
5. The subject matter of the dissertation must be related to the UK tax system. Dissertations dealing with matters of international or supranational tax policy will be acceptable so long as the effects on and/or relationship with the UK tax system are included. Likewise, dissertations which carry out comparative studies of the UK's tax system with those of other countries will be acceptable. Dissertations may also cover matters of general fiscal policy or public finance, so long as the subject matter is also related to the UK tax system. Further guidance as to subject matter is given in the Fellowship Guidance Notes. Where appropriate (e.g. in a dissertation which takes an aspect of the current UK tax system as its subject and which draws on the author's practical experience) adequate consideration should be given to the commercial and legal background to the topic so that such matters as company law, trust law, contract law and generally accepted accounting principles are discussed where relevant.
6. The dissertation must be personal to the author. This means that the dissertation must contain the author's own original analysis of the issues under consideration and/or should synthesise existing material on the subject matter in a new way.

An electronic copy of the dissertation should be submitted together with the hard copies.

7. The dissertation must be fully referenced. This means that all books, articles and other sources (such as a firm's in-house technical materials) used must be cited in the text by way of footnotes. Where quotations are used these should be clearly identified as such and properly referenced. A full bibliography should be provided.

In keeping with generally accepted practice in legal writing, this should be a full footnote citation system such as the Oxford Standard for the Citation of Legal Authorities (OSCOLA). Guides to and examples of OSCOLA and other full footnote citation systems are widely available, online and in print. Suitable modifications may be made for foreign language material and other material not sufficiently addressed by the citation system, as long as any such citations are consistent with the citation system.

In the context of the dissertation, the purpose of citation is two-fold: to acknowledge the source of an idea, an argument a quotation or other material and to make it easy for the reader to check the source, either for accuracy or to read further. For these reasons, regardless of the referencing system used, a number of pieces of information should be included in each reference, to ensure that the reference can be traced and avoid the possibility of accidental misattribution or academic bad practice.

When citing a book, you should include:

- the full name(s) of the author(s);
- the title and edition of the work;
- the publisher and year of publication; and
- the page(s) from which the information is drawn

When citing a journal, you should include:

- the full name(s) of the author(s);
- the title of the article;
- the title, publication year, volume and issue number of the journal; and
- the page(s) from which the information is drawn.

When citing a legal case, piece of legislation or report, you should include:

- the full title (including the parties' names in the case of legal cases);
- the year of judgment, effective date and/or publication date;
- the volume, law or report number (if there is one);
- the judge or author, where relevant; and
- the page(s) or section(s) from which the information is drawn.

When citing a webpage, you should include:

- the name of the authoring individual(s) or organisation;
- the title of the website and article;
- the full web address (URL); and
- the date on which the information was published (if available) and the date on which the webpage was viewed.

Bibliography

Dissertations should contain a full bibliography. Your bibliography should list references in alphabetical order by authors' last names. Where more than one publication by the same author has been used, the publications should be listed in chronological order with the oldest item first. The bibliography may be divided into sections (e.g. books, journal articles, websites, etc).

8. The dissertation should normally be between 10,000 and 25,000 words.
9. The dissertation should be presented in accordance with the instructions in the Fellowship Guidance notes as to page layout, margins and spacing. The candidate's reference number should be clearly marked on the outer cover but there should be no mention of the candidate's name either on the cover or anywhere else in the work.

As Fellowship candidate, you are expected and required to adhere to a high standard of academic practice. The CIOT takes offences such as plagiarism very seriously and, if judged to have engaged in academic bad practice in the conduct of your dissertation, you may, receive an automatic fail.

While a distinction will always be made between accidental instances of misattribution (such as resulting from a typing error or use of an unrecognised citing convention in a footnote), and deliberate attempts to pass someone else's work off as one's own, you are strongly advised to double check that all uses of external sources are properly and correctly referenced, with the author and text indicated in the footnotes and bibliography.

The CIOT reserves the right to use checking plagiarism software to screen dissertations for unattributed or improperly attributed use of the work of others. By submitting a dissertation, you consent to the submission of the text to plagiarism checking software. Processing by such software may involve inclusion of the text in the software's database. This does not affect ownership of or copyright in the dissertation, which remains with the author.

Examples of external sources which need to be referenced include:

- Direct quotations;
- Arguments or conclusions from other authors which you have summarised or paraphrased;
- Extracts from external sources which you have reproduced or adapted anywhere in the extended essay (in appendices as well as the main body of the work);
- Images or graphical depictions which you have reproduced or adapted anywhere in the dissertation (in appendices as well as the main body of the work);
- Ideas which you have previously presented in an earlier work; and

As a general rule of thumb, if you have depicted or referred to an idea, conclusion, quote or piece of data which is not original to your dissertation, even if it is your own idea, conclusion, quote or piece of data from another work, it should be referenced.

10. Dissertations will be reviewed as quickly as possible by two independent reviewers, normally within three or four months, but the Council reserves the right to take such longer time as may be needed to complete its review.
11. In cases of failure to reach the required standard the Institute will provide a short report to the candidate outlining the principal areas of deficiency. The report will indicate whether a revised submission making good the deficiencies identified will be permitted. The decision of Council is final. Candidates are encouraged to make use of the provision for dissertation supervision and guidance as far as possible, as detailed in the Fellowship Guidance Notes. It is hoped that instances of failure will be rare.
12. The Council reserves the right to require the candidate to attend a viva voce examination on the submitted dissertation. Such a viva will be conducted by any person or persons authorized by the Council at a time and place laid down by the Council.
13. By submitting a dissertation to the CIOT, candidates grant the CIOT a non-exclusive, royalty free licence to publish it in whole or in part in *Tax Adviser* (the CIOT's monthly and online journal), on the CIOT website, and/or otherwise, if the dissertation is approved. The CIOT also reserves the right to make available any dissertation which has been approved for reading or photocopying. Any application for the CIOT to waive these rights must be made at the time of submission and will be judged on its own merits, with the decision of the CIOT being final. Copyright will remain vested in the authoring candidate.
14. An Institute Fellowship prize may at the discretion of the Council be awarded to the candidate who, in the sole opinion of the Council, achieves the highest standard in any calendar year.
15. The Council reserves the right to amend the rules as to dissertation at any time but the rules applying at the date of the application for dissertation approval will remain valid throughout the period of registration.
16. Three hard copies of the dissertation plus a soft copy should be submitted. The soft copy should be sent to education@ciot.org.uk in either MS Word (.doc or .doc x) or PDF format. The hard copy should be posted to the CIOT Office at the following address:

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