



Chartered
Institute of
Taxation

Excellence in Taxation

BODY OF WORK ROUTE TO FELLOWSHIP

RULES

1. Candidates must submit a body of work proposal using the proper proposal form. The proposal must include:
 - Working title
 - Brief synopsis of your body of work, which highlights the areas of originality in your work.
2. Approval of the body of work is at the sole discretion of the Council.
3. All entry forms must be accompanied by a registration fee of £200 which is refundable only if the body of work proposal is not 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 body of work proposal may be changed within the three year period without a further fee being charged.
5. The subject matter of the body of work must be related to the UK tax system. Bodies of work 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. Bodies of work 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 Dissertation Guidance Notes, which may be helpful to candidates submitting a body of work.
6. The body of work must be personal to the author. This means that the body of work must contain the author's own analysis of the issues under consideration and/or should synthesise existing material on the subject matter in an original way. Updating an existing body of work is not sufficient to qualify. If the update is substantial, it may be considered. In the cases of barristers, it is confirmed that learned opinions (suitably anonymised) constitute original work.
7. The body of work must exhibit the quality of scholarship (see Appendix). Reviewers will examine the body of work for quality of analysis and originality or authoritativeness of the work by virtue of clarity and comprehensiveness of subject treatment or a combination of these qualities.
8. Recognising that the body of work will probably not be written especially for CIOT fellowship purposes Council will not insist on publication rights.

9. The volume of the body of work will be at the discretion of Council.
10. Four copies are required to be submitted.
11. Bodies of work will be reviewed as quickly as possible by two independent reviewers, normally within three months, but the Council reserves the right to take such longer time as may be needed to complete its review.
12. 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. It is hoped that instances of failure will be rare.
13. The Council reserves the right to require the candidate to attend a viva voce examination on the submitted body of work. 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.
14. The Council reserves the right to amend the rules as to bodies of work at any time but the rules applying at the date of the application for approval will remain valid throughout the period of registration.

APPLICABILITY OF THE ORIGINALITY AND SCHOLARSHIP CRITERIA TO BODY OF WORK MATERIALS

Type of work	Originality	Scholarship	Comments
Learned opinions of barristers	This should be achieved via application of law to the particular facts on which the opinion is sought.	This can be achieved via knowledge of relevant law and interpretation of the law, and via knowledge of precedent.	By their very nature, opinions ought to demonstrate adequate levels of originality and scholarship.
Articles in refereed journals, e.g. British Tax Review	Full articles in <i>British Tax Review</i> and other refereed tax journals (e.g. <i>Journal of International Taxation</i>) are invariably original in nature.	This is assured by the peer review process, which can be extremely tough. A wide range of references is the norm.	This element of a body of work unlikely to present problems regarding originality or scholarship.
Textbooks/ Chapters in textbooks where candidate is original author	Most tax textbooks on tax technical subjects will find their originality in terms of the way in which the material is synthesised and summarised The Institute will seek confirmation from the author as to the extent to which the research/original drafting has been delegated, e.g. to junior staff.	This is likely to be found in the analysis of the law which may take the form of analysis of: <ul style="list-style-type: none"> • Its relation to other sources of law, whether previous law, other sources of tax law or other types of law altogether • Its application to particular situations • Critique of the law 	The Institute will assess the extent to which the text merely reproduces the original sources of law – in some texts, this can account for at least half the page count. If the aim of the book/chapter is to explain a specialist area of the law to non-specialists the criteria of clarity may carry greater weight. Hence the Institute may be able to accept a lower degree of originality and scholarship, depending on the aim of the publication.
Articles in the tax weeklies	The Institute will be looking for evidence of original thought. There is not really the space in such articles to undertake the breadth of synthesis and summary which might constitute a sufficient degree of originality in a textbook chapter. A good	To score highly on the scholarship criteria, such articles will need to demonstrate an in-depth understanding of, and the ability to express clearly, an area of taxation which is technically difficult or little known. Analysis of the effects of the law is essential. Good examples are the two articles by Donald Pearce-	As per the existing guidelines, a series of articles are more likely to achieve the requisite depth of analysis and level of originality than one-off articles. Evidence of the author as a regular and leading contributor on a particular topic will carry weight with the reviewer.

APPENDIX

	<p>example of the type of article which meets the originality criteria would be John Cullinane’s: “M & S The Third Way?” <i>Tax Journal</i>, 9 May 2005.</p>	<p>Crump in <i>Tolley’s Practical Tax</i> “SDLT for the Employment Practitioner” 9 March 2004 and 27 February 2004.</p>	<p>Only full articles, rather than one-page conference summaries, book reviews or short case summaries, are considered acceptable.</p> <p>It is unlikely that articles in the tax weeklies will score highly on both originality and scholarship due to the lack of space available to show off these attributes. However, John Cullinane’s article, for example, whilst not dwelling on the technicalities, shows a keen appreciation of the law and should, if part of a collection of articles of similar standard, meet the scholarship criteria.</p>
<p>Contributions to technical updating services, e.g. Simons, CCH</p>	<p>Evidence is needed as to the extent to which the author has contributed to the present content.</p> <p>Such evidence may take the form of :</p> <ul style="list-style-type: none"> • longevity in the job • “before and after” sets of the material. • Whether the material relates to new or to well established law. 	<p>The Institute will assess scholarship in terms of :</p> <ul style="list-style-type: none"> • How well the material contributed by the candidate add to current understanding of the law in question? • How much does the candidate’s work add to the existing analyses of the law? <p>Unless the work relates to a substantive body of new law (e.g. SDLT or pre-owned assets) so that there is little in the way of existing materials, it is unlikely work on technical updating services will be a suitable vehicle to demonstrate the requisite level of scholarship.</p>	<p>The problem with this type of material is that the contributions of the candidate are likely to be incremental in nature.</p> <p>The Institute may limit acceptance of this type of material to instances where the subject matter is a substantive piece of new legislation.</p> <p>Again, confirmation as to the level of delegation of the research and initial preparation of the material will be required.</p>
<p>Conference materials</p>	<p>Such materials can range from a convenient, easily digestible summary of law, (e.g. at a practitioner updating seminar) to a work of</p>	<p>The following factors will be taken into account when scholarship in conference materials is assessed:</p>	<p>Conference materials prepared for practitioner conferences will be treated in much the same way as articles in the tax weeklies (see above).</p>

	<p>considerable originality, to several thousand words at an academic conference.</p>	<ul style="list-style-type: none"> • The level of detail – some conference materials are in outline form only • The aim of the paper – routine technical updating or presentation of in depth analysis of a specialist topic at a high-level specialist conference? • The degree to which the paper critiques the law as opposed to summarising and giving “layman’s explanations”. 	<p>If material is put forward that has been presented at academic conferences, the standing of the conference will be taken into account.</p> <p>The Institute acknowledges that there is fierce competition for space at the best conferences, with papers subjected to thorough peer review.</p>
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