Joining the Fellowship



01 March 2019

Sam Dewes provides an overview of the benefits of becoming a CIOT Fellow, and looks at different routes to Fellowship

Key Points

What is the issue?

Very few CTA associates try to attain Fellowship of the CIOT.

What does it mean to me?

All CTA associates are encouraged to consider becoming a Fellow and thereby gain the designated letters ‘CTA (Fellow)’. One way to do this is to write a dissertation.

What can I take away?

Writing a dissertation is a rewarding challenge which carries a number of benefits to the author such as: an improvement in your writing and researching skills; the opportunity to become an expert in an area of your choice; and the likelihood that doors will be opened for you when you finish it.

Fans of *The Hobbit* will know the opening scenes of the story where Bilbo is called to go on an adventure. Initially he is fiercely resistant – as a creature of habit he is only too aware of the risks associated with change. He is later quoted as saying, 'it is a dangerous business, Frodo, going out of your door.'

Here in Britain we are entering the month of March. Having given up on our New Year's resolutions our thoughts may be turning to giving up something else for Lent. However, I would encourage readers to fight off the winter blues and use this time to seek out a new challenge in the tax world.

While studying for my CTA exams back in 2015, I was inspired by my tutor to think about my options post-qualification and try to become a Fellow of the CIOT. Since then I have been on a journey that finished this year following a successful submission of my dissertation to the Institute.

For many tax associates the thought of spending their own time researching and writing about tax holds little allure. Given the demands of the working world this is quite understandable. Some prefer the 'cut and thrust' of tax practice to the 'cut and paste' of tax literature. The route to Fellowship, though, can be immensely rewarding and it is open – indeed encouraged – for *all* CTA qualified members. However, very few have accepted this invitation and ventured out of the door: of the 18,600 members of the CIOT only 362 are Fellows.

My hope is that this brief summary of how to become a Fellow will encourage others to see this option as a worthwhile adventure to embark upon – one that will further your development and contribute to the wider tax profession.

What are the routes to fellowship?

At present there are two ways to become a Fellow of the CIOT: you can either submit a body of work or a dissertation. In each case, a proposal (including a synopsis) must be sent to the CIOT for approval – after which the member has three years to submit the final work.

The body of work route is for members who have published technical writing on UK tax such as articles, textbooks or conference materials. The work must be personal to the author – simply updating material will not suffice.

Members may instead write a dissertation on a self-composed title. The essential characteristics of a dissertation are that it displays a high degree of originality, critical analysis and technical accuracy. The suggested length is between 10,000 and 25,000 words although, as I discovered, the upper limit has a bit of flexibility.

A dissertation can also be written as part of a Masters degree in Taxation from the University of Birmingham. It is therefore possible to achieve Fellowship and an MSc for the same piece of work (although it will be marked separately for each qualification). The advantage of this route is that you will be provided with a supervisor.

The uptake for writing a dissertation has been quite slow – since 1990 only 103 members have obtained Fellowship via this route and only four proposals were submitted to the CIOT last year. Having chosen this route myself, I would like to share my experience of what it involves and why you might choose to do it too.

What does writing a dissertation involve?

The process usually starts by thinking around a subject that you would like to write about. For me, there were two areas of tax that caught my attention: the treatment of illegitimate children in ITEPA 2003 and the inability of certain children with same-sex parents to determine their domicile of origin. The thread that linked the two areas was the subject of families which is, for me, another topic of interest. The tax related issues gave me license to look at aspects of family law – in particular the question of what it means to be a legal parent, or a legal child, of another person.

The second phase is to research the subject you have chosen. There are numerous resources that can be used to do this, notably the British Library and the Maughan Library at King’s College London (where CIOT members are able to sign up as readers). During the research phase the parameters of the dissertation should become clearer as you find themes that you would like to focus on and dead-ends are identified.

The next phase is the most obvious – at some point you have to start putting pen to paper. As with any writing, there are times when the words flow easily and other

times when a single sentence represents a full evening's work. I also learned that part of the writing phase is honing a style appropriate to the work being done. Do not be discouraged if after finishing a draft you have to go back and revise large sections.

The final stage is the most painstaking – editing and reviewing your work can seem like an endless chore but is essential to ensuring the accuracy of your writing.

In many ways the process of writing a dissertation is the same as writing a piece of advice to a client but on a much larger scale. Given the size of the task it is highly recommended that you find someone who is able to support you and review your work as you go along.

Why would you write a dissertation?

For many readers of this magazine, the stress of learning for and taking tax exams will be remembered with a degree of distress. For others, the ordeal will be a present reality. Evenings, weekends and holidays will have been spent digesting tax law and practising questions. Once qualified, why would anyone want to return to the books?

Another way of looking at it is to ask what better way to spend the time that would otherwise have been used for studying?! After all, the discipline of writing a dissertation is very different from taking exams. For one, the topic you are looking at has been chosen by you rather than *for* you. In addition, the timescales and deadlines are to a large extent set by you too (which can be both a blessing and a curse).

Writing a dissertation is one of many meaningful ways of occupying your free time. I would suggest that there are several benefits associated with it too, for example: you can improve certain skills that are likely to be directly applicable in your work; you can become an expert in a particular area; and, you can gain the satisfaction of setting a difficult target and achieving it. Philip Baker has also written in this magazine about the importance of spending time on academia as well as your practice work.

For me, though, the real benefit – or, dare I say enjoyment – comes from finding something that you are interested in and studying it in detail. This does not mean that you should wait around for a fascinating tax problem to present itself. Your

interest in a subject is likely to develop during the research phase. Nevertheless, it should mean thinking about how you can make your dissertation original (usually this makes it more interesting) perhaps by offering a fresh perspective on a subject or by combining a number of subjects together in a new way. The CIOT website has a list of successful dissertation titles which vary from ‘Would a flat tax simplify the UK’s Corporation Tax legislation and reduce company compliance costs?’ to ‘Money Laundering and the collection of Tax in the UK’. Gordon Buist, who also became a Fellow last year, wrote his dissertation on whether recent UK tax policy has unduly penalised British SMEs.

In the end, my dissertation took me to some (presumably) unchartered territory for the tax adviser. As I tried to set out every possible way of being, or becoming, a legal parent and a legal child, I found that the law in this regard can be extremely complicated. When I started, I certainly had not envisaged learning about all of the different ways of creating an embryo!

My research also led me to look at the full history of domicile law in search of some answers to the question of how children with same-sex parents determine their domicile of origin. At present, a legitimate child takes their father’s domicile, and an illegitimate child takes their mother’s domicile, as their domicile of origin at birth. Where a child has same-sex parents these rules do not function correctly. In my dissertation I made some suggestions about how this problem could be resolved.

Since finishing my dissertation I have tried to take this issue a bit further, most recently through correspondence with the Justice Secretary David Gauke MP. Given the importance of the concept of domicile of origin to the law (and tax law in particular), I would like the government to address this legal imbalance as soon as possible so that all individuals can be clear on how their domicile of origin is determined, regardless of their family situation.

In summary, there is much to be gained from the process of writing a dissertation and a number of doors will be opened for you when you have finished it. So don’t rule out the possibility of taking on a new adventure in tax this year. There will, undoubtedly, be many reasons not to – Bilbo certainly had good reason to stay at home – but where his exploits led to the Fellowship of the Ring, so yours could lead to a Fellowship of the CIOT.