CIOT New Fellows 2023

Briefings



24 January 2024

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Body of work

- **Grahame Jackson:** International exchange regimes, their application and practical consequences
- **Harriet Brown:** How information exchange changed the world (of tax): the development and application of international information exchange in the UK, its overseas territories and beyond
- **Stephen Daly:** Tax authority, advice and the public
- **Andy Wood:** Cryptocurrencies and other digital assets: tax law and practice
- **Thomas Dalby:** Employee share schemes equity reward for private companies.

Dissertation

- **Hannah Hurley:** Why did the film tax incentives in Finance Act (No.2) 1992 and Finance Act (No.2) 1997 fail? Are the incentives provided by Part 15 CTA

2009 destined to follow?

- **David Currie:** The VAT exemption for the management of special investment funds: a review of their design, impact and alternatives.