New CIOT Fellows and their dissertations

Briefings



03 February 2026

CIOT is delighted to welcome and congratulate our new Fellows who were admitted to fellowship in 2025:

- Thomas Nicholls: Dissertation – Transfer of assets abroad (charges on transferors): Limitations and interpretation in light of recent litigation and changes to the legislation.
- James Davin: Dissertation – Is property in a private foundation ‘settled property’ for IHT purposes?