

THE INSTITUTE OF INDIRECT TAXATION

ADMISSION TO FELLOWSHIP

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THE INSTITUTE OF INDIRECT TAXATION

HOW TO BECOME A FELLOW

Fellowship of the Institute of Indirect Taxation is a status afforded to those persons who can demonstrate a considerable depth of knowledge and ability in the study and/or practice of indirect taxation.

Upon registration as a Fellow of the Institute the current annual membership fee becomes due. Credit is given in respect of current Associate membership fees already paid.

Admission to Fellowship entitles the Fellow to use the designatory letters FIIT.

A certificate recognising Fellowship of the Institute will be issued. The fee for the certificate is £60.00 + VAT to include postage and packing.

Fellowship to the Institute is obtained by submitting an acceptable thesis, the subject matter of which must first be agreed with the Council of the Institute.

There is a fee of £60.00 + VAT payable to the Institute on submission of an application form for consideration of the thesis title and subject matter.

Acceptance of a thesis subject proposal is at the sole discretion of the Council of the Institute against whose decision there is no appeal. On acceptance of the thesis title and subject, there is a Fellowship candidate registration fee payable to the Institute of £120.00 + VAT.

There is an annual registration fee payable after the first year of registration of £40.00 + VAT. Thereafter, Fellowship candidates do not have to be registered for any specified period of time before they are able to submit their thesis.

Fellowship candidate registration will, however, be reviewed every three years if the candidate has not submitted an acceptable thesis.

Registration as a Fellow of the Institute will follow the acceptance of the thesis by the Council of the Institute.

Admission to Fellowship by thesis is a recognition that the Fellow has shown the ability to research and consider in detail a selected subject within the field of indirect taxation and present the results of such research in the form of a suitably arranged thesis. Such thesis must include the writer's own interpretation and comment. The presentation of such thesis must accord with the regulations for thesis submission laid down by the Council of the Institute. The Council of the Institute reserves the right to amend such requirements and regulations as it sees fit.

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REGULATIONS FOR THE SUBMISSION OF THESES

1. The thesis must be the work of the Fellowship candidate. Where other works are referred to they must be acknowledged in suitable form. Where permission is required to quote from such works this must be obtained by the candidate.
Bibliographical citation should follow either the Harvard System or the Numeric System (BS5605: 1978)
2. After consideration of the thesis the Council of the Institute may require that a viva voce examination of the candidate be conducted.
The time and place of such a viva voce examination will be determined by the Council
3. Theses should be a minimum of 15,000 words and a maximum of 30,000 words unless a greater length is agreed with the Council of the Institute.
4. The thesis must be in typed form on single sheets of A4 paper.
All typed work should be presented spaced with 1.5 or 2.00
5. Three copies of the thesis in the form acceptable to the Institute shall be submitted. These are not returnable to the candidate.
The Institute will maintain at least one of the copies for the Institute research library.
6. Two copies of the thesis are to be bound showing the thesis title on the front. Where there is a spine, the title should be shown on the spine.
One copy of the thesis should be bound showing the thesis title and author's name on the front. Where there is a spine, the title and author's name should be shown on the spine.
7. The Institute reserves the right to publish any section or the whole of the thesis or use the information and text of the thesis for any purpose.
8. Where a candidate has authored any work that is suitable for admission as a Fellowship thesis but the work is in a published form that does not comply with the Institute rules for thesis the Council of the Institute may permit such submission upon application. The decision of the Council is final and without right of appeal.

Rules for Fellowship of the Institute of Indirect Taxation

1. Definitions

1.1 In these rules, unless the context otherwise requires, the following words and phrases shall have the following meanings:

“the Appropriate Committee”	the committee charged with the conduct of fellowship matters by the Council and in default the Education Committee;
“the Council”	the Council of the Institute and/or such committee or person authorised to act in its stead for these purposes;
“the Institute”	The Institute of Indirect Taxation, a company limited by guarantee registered in England under number 261672;
“the Prescribed Length”	such length as the Council shall from time to time designate as the Prescribed Length for these purposes and in default a minimum of 15,000 words and a maximum 30,000 words;
“the Prescribed Time Limit”	such conditions and limits as to time as the Council shall from time to time designate as the Prescribed Time Limit for these purposes and in default registration as an Associate member of the Institute in accordance with 4 below and submission of a completed thesis within three years from the registration of the topic in accordance with 5.2 below.

1.2 The headings used in these rules are for ease of reference only and do not affect the construction of any of their provisions.

2. Designation a Fellow may use

A person awarded a fellowship of the Institute shall be entitled to use the letters “FIIT” after their name in accordance with the rules of the Institute.

3. Award of Fellowship

The Council on the recommendation of the Appropriate Committee or of its own motion may award a person a Fellowship of the Institute on the fulfilment of the conditions set out below.

4. Conditions for award of a Fellowship

4.1 The conditions to be satisfied for the award of a fellowship are:

- a. registration in accordance with 5 below of the proposed topic and thesis to be written and its continued registration from the date of first registration to the date of the award of the fellowship;
- b. submission of the thesis in accordance with 6 below;
- c. recommendation in accordance with 7 below of the award of a fellowship of the Institute by the examiners;

- d. payment of all fees;
- e. compliance with any direction or requirement of the Council.

4.2 The Council may in its absolute discretion vary any of the conditions set out in 4.1 above as regards all or any persons seeking to become fellows of the Institute. Such variation may include waiving of any condition or conditions and the imposition of further conditions. In the exercise of such discretion the Council shall not be required to look at any other case or group of cases other than the one before it.

4.3 The Council shall have power to award an honorary fellowship of the Institute to such person or persons as they in their absolute discretion may think fit. The Council may prescribe the designation to be used by a person in such circumstances.

4.4 The decision of the Council in respect of any matters referred to explicitly or implicitly in these regulations shall be final and conclusive and binding on all persons. No person who has sought to become a fellow of the Institute shall challenge the decision of the Council in respect of matters governed by these rules otherwise than in accordance with these rules.

5 Register of Topics

5.1 The Council shall keep a register of the topics proposed for a thesis and the date on which the topic in question was registered and such other matters (if any) as the Council may think fit. This register shall in the absence of manifest error be conclusive of matters of registration.

5.2 A topic proposed for a thesis shall be registered if the Council in its absolute discretion is satisfied that it is a suitable topic and that appropriate examiners can be found to examine a thesis on that topic and on the satisfaction of any conditions (including, for example, the payment of a fee) that the Council shall impose in any particular case or generally.

5.3 A topic may be removed from the register if the Council in their absolute discretion think fit. The Council may give reasons for such removal from the register but shall be under no obligation to do so.

6. Regulations as to time, length etc.

To comply with 4.1.c above subject to 4.2 above the thesis must:

- a. be submitted within the Prescribed Time Limit;
- b. not exceed the Prescribed Length;
- c. meet any other conditions laid down in general or as regards that particular thesis by the Council including conditions as to:
 - i. form of the thesis;
 - ii. presentation of the thesis;
 - iii. number of copies of the thesis to be presented;
 - iv. time and place of presentation; and
 - v. any other matters prescribed by the Council.

7. Examiners etc.

7.1 The Council shall appoint such examiner or examiners as they think fit to examine and report upon a thesis submitted for fellowship of the Institute. In their report the examiners shall state whether or not the examiners recommend the award of a fellowship of the Institute. If the examiners disagree as to the recommendation that should be made they shall state this in their report and the recommendation shall be treated as a recommendation not to recommend the award of a fellowship of the Institute. The Council may then proceed in the matter as the Council in its absolute discretion thinks fit.

7.2 The examiners appointed to examine and report upon a thesis may hold a viva voce examination (ie an interview) of the applicant

8. Copyright etc.

On submission of the thesis the copyright in it shall be held by the person seeking admission to fellowship on trust for the Institute absolutely and the applicant will if so requested do all such things as may be necessary to vest the copyright in the Institute or such person or persons as the Institute may direct. The Institute may consent to such licences as the candidate may request such consent not to be unreasonably withheld.

9. Appeals

The Council may (but shall not be required to) lay down an appeals procedure for these purposes which shall be final and conclusive. A person who has sought to become a fellow of the Institute shall be contractually bound to accept the decision reached under such an appeals procedure as final and conclusive and shall in no way seek to challenge such a decision either in whole or in part.

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FELLOWSHIP APPLICATION FORM

PERSONAL DETAILS

NAME OF CANDIDATE

ADDRESS.....

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.....POST CODE.....

TEL.NO (daytime).....FAX. NO.....

EMAIL ADDRESS.....

To be completed by IIT Members

ASSOCIATE MEMBERSHIP NO.DATE OF ADMISSION.....

To be completed by direct applicants to membership

NAME AND ADDRESS OF EMPLOYER

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FOR OFFICE USE ONLY	FELLOWSHIP
CANDIDATE NUMBER	DATE RECEIVED
SENT TO	APPROVED
REPLY	
NOTES	

PROPOSED THESIS TITLE

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SCOPE AND COVERAGE OF
PROPOSED THESIS RESEARCH AREA.....

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(continue on separate sheet if necessary)

REASON AND NEED FOR
SELECTING THIS AREA
OF RESEARCH

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(continue on separate sheet if necessary)

I have read the Rules for Fellowship of the Institute of Indirect Taxation and agree to abide by them

Signature.....Date.....