

# **THE INSTITUTE OF INDIRECT TAXATION**

## **GUIDELINES FOR CANDIDATES FOR ADMISSION TO FELLOWSHIP BY THESIS**

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### **Guidelines for Candidates for Admission to Fellowship**

A great deal of work is required to research, write and prepare a thesis which will meet the Institute's demanding criteria for admission to a Fellowship. It is a significant commitment, which encroaches on working, leisure and family life.

The following guidelines are designed to assist candidates before, during and at the submission stages for their thesis.

#### 1. Motive

1.1 First, you must be clear what your motives are for wanting to be admitted as a Fellow by way of thesis. You are unlikely to obtain any tangible material benefits from your work. You would add to your human capital and it would enhance your professional status, knowledge and accomplishments. This is clearly something you value, or you would not be considering this step.

1.2 The best motive would be that you would enjoy writing on one of the indirect taxes; this is something you want to do; and you need a framework and goal in which to organise and direct this activity.

1.3 In short, whatever other benefits you hope to obtain, you must regard writing a Fellowship thesis as something worth doing for its own sake.

#### 2. Selection of topic.

2.1 The most important and most difficult part of writing a thesis or dissertation is selecting a topic. If you select the right topic for you, and make a clear plan for the work, the writing of the thesis will follow naturally. If you do not select a suitable topic, the thesis will lack a core of relevance and will just drift.

2.2 What is the right topic? If you have special knowledge of some aspect of one of the indirect taxes as a result of your work or previous studies, that is a good point from which to start. That will give you a particular insight, you will know what is familiar and what is unfamiliar, and you will be able to develop a subject with which you can identify.

2.3 Many candidates will not have this advantage. Casting around for a subject at large is challenging. What seems original and novel to you may be well-trodden ground for others. Indirect tax is such a large subject that one cannot cover all areas. However, because it is an evolving subject, new and interesting topics will always be coming along. The problem is to identify them.

2.4 The most common mistake is to choose a wide, diffuse and over-ambitious subject. Topics must be focussed.

2.5 Having selected (hopefully) a range of topics and having done some preliminary reading, it is essential to go and discuss the topic with an experienced colleague. If you have difficulties in this regard the Institute may be able to suggest someone.

2.6 You must expect in this process to take up and reject a number of topics before finally settling on your subject.

### 3. The key question

3.1 For every thesis or question, the key question which you must be able to answer is: what does this work prove, what proposition does this work establish? This is summed up in the saying: 'Every thesis must have a thesis.'

3.2 This key proposition needs to be stated in at most two or three sentences. It is essential because (a) it gives you a goal towards which to aim, and (b) it gives you a test of relevance and irrelevance. Everything in your thesis must be relevant to your key proposition.

### 4. List of chapters

4.1 Having established your broad subject and key theme, you need to draw up a list of chapters.

4.2 Ideally the chapters should follow each other in logical progression.

4.3 Having drawn up your list of chapters, you then start organising and collecting material chapter by chapter.

## 5. Sources

5.1 At the same time draw up a list of sources. These can be legal materials, court case reports, official reports, business statistics, interviews etc. Be enterprising. Do not think that the whole world is contained on the internet, and all you have to do is refer to and cite a series of websites.

5.2 Think which sources are relevant to which chapter.

5.3 Every time you use a source, add it to your bibliography.

## 6. Writing your thesis

6.1 Writing a thesis is 10% inspiration, 90% perspiration. It is a job of work. You need a timetable and a plan. You must do regular work on your thesis. The longer the intervals in between work on it, the more difficult it is to resume.

6.2 You need a target date for completion, as well as dates for the intervening stages.

6.3 Try and be realistic in drawing up your plan.

6.4 It is very common to get bogged down in the opening chapters and so to lose control of the work. It is much better to press on, and rewrite earlier chapters once the work as a whole has begun to form.

6.5 Writing is a solitary business, and it is a good idea to consult people as you go along.

## 7. Plagiarism

7.1 Plagiarism – taking large dollops of materials from the internet and incorporating it into a thesis – is now a major problem and major temptation.

7.2 Resist the temptation. There are two rules. Scholars always acknowledge their sources. And as the saying goes: what profit it a man, if he gain the whole world and lose his own soul?

## 8. Presentation

8.1 Matters like grammar, punctuation, consistent style and appearance are important because they show professionalism, thought and care.

8.2 Down the ages the indispensable aid for thesis writers has been *Hart's Rules for Compositors and Readers at the University Press Oxford*. You are recommended to obtain a copy before you start writing.

## 9. Completion

9.1 The word limit is flexible: 15,000 – 30,000 words. It is often better to write a first draft which exceeds the word limit. You will probably find that there is repetition and irrelevance. You can then shorten and thereby improve the work.

9.2 Before submitting your thesis, do ensure that it has been read by someone whose knowledge and judgment you trust. The Institute's standards for admission to Fellowship by thesis are necessarily high, and it is much better to remove problems and avoid disappointment and waste of effort before submitting your work.