

STEP



Society of Trust and Estate Practitioners

Writing Your Thesis Paper

The purpose of this leaflet is to give guidance to candidates as to what is required from them no matter which topic they choose.

STEP would encourage any student who is unsure about the wording of a question or perceives ambiguity in it to contact the STEP office.

All candidates attempting to join the Society by this route will, by definition, be experienced practitioners well used to writing on legal issues and translating those issues into language that clients and fellow professionals can understand. Candidates are therefore expected to be able to express their views with similar clarity in their essay papers.

Content:

- The level required of the paper is equivalent to Masters Degree level and should be of a quality equivalent to a published article in a professional journal.
- The papers will be required to be presented under the Law of the jurisdiction in which the topics have been set and will be judged on the Law at the date the paper was written. Where substantial changes to the law have been announced candidates should include reference to these.
- The paper also tests the candidate's practical knowledge as a practitioner and should demonstrate that the candidate has both a theoretical and a practical knowledge of the subject.
- Submissions must be written in a way which conveys the technical requirements of the subject but is also comprehensible to a layman.
- Candidates are required to consider and include relevant legislation, case law, revenue practice, current accounting principles and administration procedures appropriate to the subject chosen. The statement of principle without appropriate

support does not demonstrate an appropriate standard.

- In certain circumstances a review of old law by way of background is helpful but not when the summary of the old law is longer than the part of the answer dealing with the new position. Any summary of old law, if used, should be useful in informing the understanding of the current position.
- Candidates should do plenty of research. Consider recent cases, but do not omit older and leading cases that have established the principle that the paper is concerned with.
- Only relevant material should be included. When the paper is assessed the assessors will disregard irrelevant or repetitive passages that serve only to pad out the paper. Answers should be confined to the particular question and all aspects should be considered in a full and balanced manner.
- Papers should be written in a logical order and cover all aspects of the question. Omitting an area of the question inevitably reduces the chances of a successful assessment.
- Candidates should be aware of any new policies or changes in practice and procedure by the Revenue or authority relevant to your jurisdiction.
- Candidates should ensure that easily verifiable factual information is correct.
- Each paper is expected to be the work of the candidate submitting. Papers that are identified as copies of other papers will be rejected. Each candidate should conduct his or her own research using text books, practice manuals, court reports, published articles etc. All material quoted from such sources should be correctly attributed. In house briefing notes and STEP study texts are not appropriate reference materials.
- Where research has been conducted using the internet the same requirements for attribution apply. Text should not be copied from the work of others, particularly from the internet, and where this is identified papers will be rejected.

Format:

You must put your Student Number on the right hand side of each page of your papers. Please display this number clearly. Do not put your name or firm on any of your papers. This is to ensure anonymity in the marking process. Papers containing names or companies may not be accepted.

Generally style and content should be equivalent to the standard of a published professional article.

Papers should be between 2,500 and 3,000 words in length, excluding the list of source materials. Papers that are less than 2,500 words are unlikely to contain sufficient work of quality to be successful and papers that are substantially less than 2,500 will be rejected.

Papers can only be accepted if they comply with the following:

- Are on a subject from those provided
- Include a word count
- List the source materials (excluding this from the paper's word count)
- Are submitted in English
- Are typewritten and double spaced
- Are on one side of the paper only with a 1 inch margin on the left
- Are submitted loose-leaf, i.e. not bound
- Clearly display the date on which the paper was completed
- Candidates are encouraged to include everything that they wish to say in the body of the paper itself and to use footnotes for subsidiary points and references only.
- Should have been reviewed by the candidate to ensure there are no typing errors. The person assessing the paper will judge what is written and cannot read into the paper that which is mistakenly omitted.
- Candidates are advised to remove word processor references from submitted papers.

Terms & Conditions

- **Before submitting papers a candidate must have been admitted as a QP student member of the Society (an admission fee and annual membership subscription apply).**
- The Society will issue annually (July) the appropriate subjects for which papers may be submitted. The subjects will be issued under four topics, a maximum of one question from each topic can be chosen.
- In order to qualify for full membership, three papers must be successfully completed. A candidate need not complete the papers in one year but must do so during the maximum four year period allowed for student membership.
- Registration for the entry papers will need to be made by **30 November** in the appropriate year. When registering the candidate will be required to complete the QP registration form.
- An entry fee of £200.00 per paper will be payable on submission of papers. Please **DO NOT SEND** any payment before submission of papers. **Results will not be released to students owing any outstanding fees (application, submission or subscription fees).**

- Although the student will retain copyright of the papers, STEP reserves the right to publish the papers on the Members only section of the Website. President's prize winners will also be invited to submit an article for the Journal based on their winning paper.
- Papers shall be submitted on the understanding that the Society retains the right, and will do so on a random basis, to call for an oral presentation to be made on the subject presented as and when it shall so decide.
- Results are released by post mid- August of each year. The decision of the Society as to the acceptance or rejection of a paper shall be final.
- All papers for which you have registered for must be submitted **by 30th April** of the appropriate year to:

**The Membership Department
STEP Office
Artillery House (South)
11-19 Artillery Row
London
SW1P 1RT**

If you have any queries, please phone the STEP Office on **+44 (0)20 7340 0500**.

Submission of the paper(s) for which you have registered will signify your agreement to these terms & conditions. You must keep a copy of your thesis paper(s).

CPD

Students can claim work done on their papers towards their CPD.

4 hours CPD has to be done with accredited suppliers, but students can count their dissertation work towards their other 12 hours.

Appeals Procedure

Students have 28 days from the date they receive their results to appeal.

Examiners are asked to indicate for each paper they review whether that paper should be classified as a Pass, Fail or Marginal. If marked as Marginal the paper is automatically referred to a second Examiner for review.

If a candidate requests, he/she can be sent (free of charge) a copy of the Examiners comments (Examiners are asked to give reasons for and comment on failed papers).

If a candidate requests a remark then the Examiner Co-ordinator will determine a third party to re-examine the paper and provide a detailed Examiners report . A fee will be charged of which the amount will be determined by the QP Committee.

The decision of the second Examiner is final, however if a candidate is not satisfied by the above procedures he/she may apply to the Chairman of the QP Committee who may in exceptional circumstances at his/her discretion either review any disputed paper him/her self or refer it to another Examiner for review. In the case of disagreement between two or more Examiners the decision of the Chairman of the QP Committee shall be final and conclusive.