

## Administrative Rule-making in Tax Law

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| <b>Funding mode/funder:</b>                            | College Scholarship, University Scholarship and Professional body.                                                                                                                                                                                                                                  |                                                                                     |
| <b>Start and End date:</b>                             | 2013-2016                                                                                                                                                                                                                                                                                           |                                                                                     |
| <b>1. Brief summary of what the research is about.</b> | My doctoral thesis examines administrative rule-making in Tax Law                                                                                                                                                                                                                                   |                                                                                     |
| <b>2. What are the research questions?</b>             | What is the underlying justification for soft-law? What is the current framework for soft-law in the UK tax system? Does this framework abide by the principles underpinning the justification for soft-law? What changes can be made to the system in order to better align with these principles. |                                                                                     |
| <b>3. What, if any, outputs so far?</b>                | 3 peer reviewed Journal articles (British Tax Review, Public Law and the Journal for Social Welfare and Family Law) and a book chapter (Studies in the History of Tax Law).                                                                                                                         |                                                                                     |
| <b>4. What outputs are planned?</b>                    | Hopefully my doctoral thesis can be turned into a standalone monograph                                                                                                                                                                                                                              |                                                                                     |
| <b>5. What is the anticipated impact?</b>              | Hopefully to introduce a more co-ordinated and fair system for soft-law in the UK tax system.                                                                                                                                                                                                       |                                                                                     |

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| <b>6. Comments / additional information / requests for data or input from the broader administrative justice community</b> | As an early career researcher, I am not particularly experienced in actually getting my ideas adopted and so would like some input on how best to get ideas picked up. More generally, my writing seeks to pursue administrative justice for the individual and I am always open to exploring new avenues for ameliorating the situation of taxpayers. |
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