Terms of CIOT grants

1. Please read carefully these terms and all guidance notes within the form. When applying for a CIOT grant, you agree to abide by all terms and instructions within this document.
2. Projects are funded for a duration of 12 to 18 months.

Purpose of CIOT grants

1. The CIOT wishes to encourage high quality relevant research that will contribute to the following charitable objective of the CIOT:

“to advance public education in and promote the study of the administration and practice of taxation and the principles of economic and political science in relation to taxation.”

1. The CIOT is entirely apolitical and will not consider applications where there is a political motive or bias.

Quantum of grants

1. CIOT grants can be up to a maximum of £10,000. However, most grants are in the region of £3,000 to £5,000 and larger grants are only likely to be made in exceptional circumstances.

Qualifying and Non-Qualifying Expenditure

1. This form requests details of funding applied for, to be broken down as follows:
   1. research assistant costs
   2. transcription costs
   3. travel and subsistence
   4. printing, postage and other consumables
   5. specialist software
   6. secretarial services
   7. data purchases
   8. interview costs
   9. other relevant expenditure
2. Grants are not available to meet general living expenses or any tuition or similar costs. Grants are available only to meet the specific costs of research to be carried out, either at the sponsoring institution or in the field.
3. The CIOT may, in specific circumstances, cover teaching buy-out excluding indirect costs. The reasons for funding should be explained, along with details of how the cost has been calculated.
4. Where the costs cannot be calculated accurately at the time of the application, reasonable estimates should be provided. The CIOT will award the grant on the basis that the costs will be detailed when incurred and the grant will be adjusted accordingly. See also Quantification of grants, below.
5. The CIOT does not generally fund capital costs, such as books. However, in exceptional circumstances, grants might be made for capital costs, such as where the books are not available in the research institute’s library and cannot otherwise be obtained within the relevant time frame.
6. Similarly, the CIOT does not give grants for attendance at conferences, symposia, etc. under normal circumstances.

Quantification of grants

1. To the extent possible, the financial requirements should be quantified as accurately as possible. Where the potential for price rises is known, a reasonable contingency can be built into the application.
2. Where accurate quantitation is not possible – which should be exceptional – reasonable estimates should be made of the likely costs.
3. In general, the CIOT expects applicants to use the lowest reasonable costs in their applications. Some examples are given in this paragraph of what the CIOT considers to be reasonable – this list is not exhaustive. Taxis should not be used where public transport is available. Air fares and rail fares should be in standard or economy classes, unless, exceptionally, a higher class is cheaper through special offers, etc. The CIOT expects applicants to be able to evidence that higher class fares are/were cheaper than standard or economy class. Similarly, hotel accommodation should be reasonable for the location, basic rather than luxury, although we do not expect researchers to go without basic comforts. For example, Premier Inn and Travelodge rather than Hilton Radisson. These costs should be considered in the round, however, so that it might be cheaper to stay in a more expensive hotel nearer the research location, taking into account daily travel costs, as well as accommodation.
4. The CIOT may request an account of expenditure incurred after the event, so successful applicants will be expected to retain all relevant paperwork and to make it available to the CIOT, if required. This will invariably be the case where the initial grant has been based on estimated costs.

Data protection

1. Information given in the application will be treated in confidence by the CIOT. It will also be sent in confidence to independent referees.
2. Data included within the application and any subsequent correspondence will be processed in accordance with our privacy notice. By signing the application, you agree to processing of data in accordance with this policy: <https://www.tax.org.uk/ciot-privacy-notice>

Reporting requirements and acknowledgement of funding

1. Short quarterly email progress reports must be submitted.
2. Researchers are expected to produce results within the agreed schedule, other than in exceptional circumstances.
3. Applicants must agree to present an interim report to CIOT. An article comprising or based on that report may be published in Tax Adviser, the main technical journal of the Institute.
4. All CIOT-funded projects must acknowledge the funding in the way stipulated by the CIOT at the time of publication of articles or when giving presentations or in conference papers.
5. All funded projects must be supported by a final report that may be published in Tax Adviser. All funded projects must acknowledge the funding provided by the CIOT.
6. Note that authors must be available to attend meetings in order to provide clarifications on the progress, findings and conclusions.

Application process

1. All applications must be completed using this form.
2. Any queries when completing this form should be addressed via email: [education@ciot.org.uk](mailto:education@ciot.org.uk)
3. All application forms must be emailed to [education@ciot.org.uk](mailto:education@ciot.org.uk).

Researchers’ Information

* An MS Word or PDF copy of the curriculum vitae (CV) of the principal researcher and co-applicants must accompany the proposal form.
* If the applicant is an institution (e.g. research centre) details must be provided in similar manner to a CV.

**Principal Applicant**

|  |  |
| --- | --- |
| Name |  |
| Professional Affiliation |  |
| Position(s) held |  |
| Address |  |
| Email |  |
| Phone |  |

**Co-Applicant**  *Please append details on a separate sheet if there is more than one.*

|  |  |
| --- | --- |
| Name |  |
| Professional Affiliation |  |
| Position(s) held |  |
| Address |  |
| Email |  |
| Phone |  |

Main Project Information

|  |  |
| --- | --- |
| Project Title |  |
| Total Grant Requested (GBP) |  |
| Project Timescale |  |
| Name of Principal Researcher |  |
| Professional Affiliation |  |

## Objectives of the Project (maximum of 500 words)

* Please address key research objectives within each main research questions.

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## Review of prior research (maximum of 800 words)

* Brief review of prior research (academic and other).
* Should be kept succinct, highlighting points that are likely to influence the main research questions.

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## Methodology (maximum of 500 words)

Please include:

* Rationale for the choice of method(s) of analysis selected.
* Description of data collection method.
* Description of data approach analysis.
* If interviews are applicable, a draft of the questionnaire should be presented along with details of sampling and expected response rates.
* If secondary data sources are to be used, then a detailed description should be presented.

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## Expected Outputs (maximum of 500 words)

This section should include details of the anticipated impact and influence of the project on the profession and how this will be achieved. Notes:

* Expected outputs can include number of papers expected, publication expectation, etc.
* Please include an explanation of how the authors intend to disseminate the results.

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## Meeting the CIOT’s charitable objects (maximum 500 words)

Please identify how the research will support the CIOT’s charitable objects (see ‘Purpose of grant’ above).

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## Impact (maximum of 500 words)

Please explain:

* How the research might complement other work that CIOT is engaged in.
* How the findings might influence policy-making.
* The extent to which research will be breaking new ground or relies on existing findings.

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## Details of Funding

Please refer to the guidelines at the beginning of this form for information on what the CIOT considers to be qualifying and non-qualifying expenditure and on quantification.

Please present detailed requested funding for costs on:

* research assistant costs
* transcription costs
* travel and subsistence
* printing, postage and other consumables
* specialist software
* secretarial services
* data purchases
* interview costs
* other relevant expenditure

| Description | Cost (in £) |
| --- | --- |
|  |  |
| Total cost sought from CIOT |  |

## Proposed Timetable (maximum of 200 words)

Projects are funded for a duration of 12 to 18 months. Please:

* Provide a clear timeframe with possible milestones indicated.
* Identify key project stages. Ongoing project performance will be measured against the mentioned milestones.

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## References and Bibliography (maximum of 2 pages)

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## Referees

* Provide details of 2 academic referees and at least one non-academic referee.
* Make sure the referees will be available to be contacted by the CIOT.

**Academic Referees**

|  |  |
| --- | --- |
| First Referee | Second Referee |
| Name | Name |
| Position | Position |
| Email | Email |
| Telephone | Telephone |

**Non-Academic referees**

* At least one must be provided

|  |  |
| --- | --- |
| First Referee | Second Referee |
| Name | Name |
| Position | Position |
| Email | Email |
| Telephone | Telephone |

I/we have read and understand the information and conditions attached to this application for funding.

I/we agree to abide by these conditions, and I agree to the processing of data in accordance with CIOT’s privacy policy.

To complete your application, please sign below and return this form and your abstract to [education@ciot.org.uk](mailto:education@ciot.org.uk).

Signature of Principal Researcher Date

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Signature of Co-Applicant Date

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(All applicants should sign – please add signatures accordingly if there are more than two applicants.)