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. Students must be undertaking either full-time or part-time research towards a PhD in taxation at a UK university although students who are registered for an M.Phil. and who intend to upgrade to a PhD before submission may apply.
3. Grants will not be given to PhD students until they have completed their first year.

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 or 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.
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. An annual report both by the recipient and their supervisor will be required summarising progress.
2. Copies of any published articles (copyright permitting) written during the course of the PhD should be sent to the CIOT.
3. Articles, presentations and conference papers must acknowledge CIOT funding.
4. A copy of the final PhD thesis should be submitted to CIOT. We may ask for your permission to publish a copy on our website and/or invite you to write about your work, for example an article for our Tax Adviser magazine/website.

Final report

1. All funded projects must be supported by a final report that will be published in Tax Adviser. All funded projects must acknowledge the funding provided by the CIOT.

Application process

1. There are two application closing dates each year: 1 April and 1 November.
2. All applications must be completed using this form.
3. Any queries when completing this form should be addressed via email: [education@ciot.org.uk](mailto:education@ciot.org.uk)
4. All application forms must be emailed to [education@ciot.org.uk](mailto:education@ciot.org.uk).

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| **Your details** | | | | |
| Title |  | | | |
| Surname |  | | | |
| Forenames |  | | | |
| Postal address,  including postcode |  | | | |
| Email address |  | | | |
| Telephone number |  | | | |
| Date of birth |  | | | |
| Full address of academic institution at which the PhD is being/to be undertaken |  | | | |
| The research I am undertaking/to be undertaken is  (please tick one) | Full-time |  | Part-time |  |
| **Academic contact/supervisor details**  Please note that a report will be required from them | | | | |
| Name |  | | | |
| Email address |  | | | |
| Telephone number |  | | | |
| **Details of your PhD research** | | | | |
| When did you begin/will you begin your PhD research? |  | | | |
| I have attached an approximately 500-word abstract of the research I am undertaking/intend to undertake during my PhD.  (Please tick here to confirm) | | | |  |
| Please explain below:   * what you intend to use the CIOT grant for (referring to the guidelines at the beginning of this form) * any other sources of funding you have received and * any other sources of funding you have applied for | | | | |
|  | | | | |
| Please provide estimated costings and the total grant requested (referring to the guidelines at the beginning of this form), and giving a breakdown using the following categories:   * research assistant costs * transcription costs * travel and subsistence * printing, postage and other consumables * specialist software * secretarial services * data purchases * interview costs * other relevant expenditure | | | | |
| Item | | | | Cost £ |
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| Total grant requested | | | | £ |

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

I 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 |  |
| Date |  |

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