CIOT Guidance notes to research grant application form

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."

These notes provide guidance on the application of the CIOT research grant form by section. Any enquiries should be addressed to via email to education@ciot.org.uk

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

Researchers' information

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

Main project information

- Brief description of project

Objectives

- Address key research objectives within each main research questions.

Review

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

Methodology

- 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.

Expected outputs

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

- Must agree to present an interim report to CIOT.
- An article comprising or based on that report will be published in Tax Adviser, the main technical journal of the Institute.
- It is a requirement of CIOT funding that a report of the research be submitted to the CIOT.
- All CIOT-funded projects must acknowledge the funding in the way stipulated by the CIOT at the time of publication of articles.
- Expected outputs can include number of papers expected, publication expectation, etc.
- An explanation of how the authors intend to disseminate the results is required.

CIOT Guidance notes to research grant application form

Meeting the CIOT's charitable objects and integration with CIOT research areas

- Identification of how the research will support the CIOT's charitable objective (noted above).
- Identification of which area(s) of research the proposed project is more likely to benefit.

Impact

- Contributions to current research topics in the area.
- Contributions to CIOT research areas.
- How the findings might influence policy-making.
- Identification of the extent to which research will be breaking new ground or relies on existing findings.

Details of funding

- CIOT grants can be up to a maximum of £10,000.
- Grants may cover all direct costs attributable to the project.
- Overheads/indirect costs are unlikely to be covered.
- 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
- The CIOT may, at its discretion, cover teaching buy-out excluding indirect costs. The reasons for funding should be outlined with details of how the cost is calculated.

Proposed timetable

- Projects are funded for a duration of 12 to 18 months.
- Provide a clear timeframe with possible milestones indicated.
- Key project stages must be identified and ongoing project performance will be measured against the mentioned milestones.
- Short quarterly/monthly email progress reports must be submitted.
- Researchers are expected to produce results within the agreed schedule, other than in exceptional circumstances.
- Authors must be available to attend meetings in order to provide clarifications on the progress, findings and conclusions.

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.