

Chartered Institute of Taxation (CIOT) Guidance Notes to Research Grant Application Form

The CIOT wishes to encourage high quality relevant research that will have an impact on the profession and/or businesses. These notes provide guidance on the application of the CIOT research grant form by section. Any enquiries should be addressed to Andy Brodrick via email: abrodrick@ciot.org.uk

Researchers Information

- 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.

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.

Benefits to Members and Integration with CIOT Research Areas

- Identification of how the research will benefit Members.
- 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
 - interviews costs
 - other relevant expenditure
- The CIOT may in specific circumstances, 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 duration of 12 to 18 months.
- Provide a clear time frame 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.