



The Home of International Taxation

Short-term grants



Visit us at [ibfd.org](https://www.ibfd.org)

Short-term grants to conduct research at IBFD's headquarters in Amsterdam are awarded to qualified students of developing countries who do not have the necessary resources and wish to become proficient in the study of international and comparative taxation, provided that their studies are supervised by a professor of tax law or tax sciences at a university. This initiative starts at the beginning of 2025. We aim to award four grants per calendar year, one grant per quarter. The award decision will be taken quarterly. Interested parties have the opportunity to apply for the research grant until the 15th of the last month of each quarter. The first deadline to apply for the grant is: Saturday 15 March 2025. The remainder of the deadlines in 2025 are: 15 June, 15 September and 15 December, respectively. All applications will be evaluated by IBFD until the end of the same month. The results will be made known to the applicants in the first week of the next quarter.

Eligibility

Students who are citizens or permanent residents of developing countries are eligible. For the purposes of this initiative, "developing countries" are those nations classified as either "economies in transition" or "developing economies by region" on the classification listed in Tables B and C of the Country Classification provided by the United Nations in the World Economic Situation and Prospects Report, which is updated on a yearly basis. For the first quarter of each year, the previous year's report will be taken into account. People already studying in a developed country at the time of the application, even if they are citizens or permanent residents of developing countries, are eligible for the grant if they fulfill all the mentioned requirements. However, they will not be given priority since the scholarship is addressed primarily to people studying in developing countries.

A candidate is not eligible for this grant if they received any financial support or grant from IBFD for any purpose, including but not limited to funding a travel and/or research stay, for the same calendar year. The grant recipient should not be holding another grant from, or receive funding from, IBFD that would provide any overlapping benefits in the same calendar year.

Requirements:

Applicants should fulfil the following requirements:

- Be currently enrolled in a university for studies leading to a Master's or doctorate degree (preference is given to doctoral students, and additional requirements apply to Master's students (see below)). A certified copy of a certificate of enrolment or similar evidence of enrolment is required. The document issued by the university cannot be more than two months old from the date of the application.
- The research being undertaken in their studies must be supervised by a professor of tax law or tax sciences. A letter of recommendation from the supervising professor must accompany and support the application.
- A declaration that the student does not have the necessary resources or means to perform research in Amsterdam other than with this short-term grant must be included in the application.
- A declaration that the student is not (and has not been) employed by IBFD must be included in the application.
- At the time of the application, Master's students including Adv. LLM and LLM students should (i) be in the research phase of their Master's; (ii) have their research stay supervised by a tax law or tax sciences professor from their home university; and (iii) research a topic that is different from that of their LLM/Master's thesis. A declaration confirming the fulfilment of these requirements must be included in the application.
- All candidates are required to provide, together with their application, a plan of the research to be conducted at IBFD if they receive the grant. At the end of their research stay, they will provide a report of their research activities to be assessed by IBFD (a two-page report is sufficient).
- Adequate proof of citizenship or permanent residency in a developing country is required (for more information about which countries are considered "developing countries", please see the eligibility section above).
- Applicants should be open to publishing the results of their research in an IBFD periodical.

Terms of Award

The selected candidate will have to sign a grant agreement with IBFD separately in order to receive the grant.

IBFD will provide a grant of EUR 3,000 gross to partly cover the expenses of the research stay (costs such as visa, transport and travel, accommodation and food). This amount constitutes the total grant amount to be paid. The amount of the grant will be transferred (excluding bank transfer costs - if any - to be borne by the candidate and to be deducted from the total amount during the money transfer) to a personal bank account in the name of the grant recipient. Half of the grant amount will be transferred after the grant recipient has provided proof of a flight/train or other medium of transportation ticket that indicates the period of their stay in Amsterdam, together with an invoice. The remaining half will be transferred at the end of the research stay, after a positive evaluation of the two-page report on their research activity by IBFD. The grant recipient is solely responsible for arranging all the relevant aspects of their research stay (e.g. visa, transport and travel, accommodation and food).

The research stay has to last a minimum of three weeks (21 days) and a maximum of 90 days. The grant amount remains unchanged and will not be affected by the length of stay. The research should be conducted at a time when the IBFD Library is open to the general public. In principle, the stay should be carried out within two months from the award of the grant, but a later starting date may be agreed in extenuating circumstances.

The grant is non-renewable.

Application

Applications should be sent to academic@ibfd.org together with the following documentation:

- > a motivation letter;
- > a short CV; and
- > proof of fulfilment of the requirements mentioned above.

The following should be indicated in the subject of the e-mail containing the above-mentioned documents:

Application for a short-term research grant – name and surname of the applicant.

