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Research Centre for Tax Policy Research

PUBLISHED 04 JUL 2022 | LAST UPDATED 01 AUG 2022

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Application type: Research Centre

Application deadline:

21 September 2022, 13:00 CEST

Relevant thematic areas for this call:

Democracy, administration and renewal

Target groups: Research organisations

Funding scale: NOK 30 000 000-30 000 000

Amount of funding presumed available for this call for proposals:

up to NOK 60 000 000

Project duration: 60-60 months

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Important dates

10 Aug 2022: Date call is made active

21 Sep 2022: Application submission deadline

01 Jan 2023: Earliest permitted project start

01 Apr 2023: Latest permitted project start

31 Mar 2028: Latest permitted project completion

Purpose

The purpose of the call is to generate knowledge about tax policy and economics and contribute to building a robust tax policy research environment in Norway by establishing two centres for tax policy research. Both new and established centres can apply for funding through this call.

The call's academic goals are that research at the centre(s) shall:

- trigger economic research (theoretical and empirical) on tax of high international quality
- produce results of relevance to the formation of Norwegian tax policy
- develop knowledge about how taxes are perceived and complied with
- provide input to the development of methods and instruments in the tax administration

Funding is available for the five-year period 2023–2027. The centre can include or draw on research resources from several other institutions and expert environments.

Call for proposals

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About the call for proposals

Funding of up to NOK 60 million is available for research centres for tax policy research.

We will prioritise projects that take one or both of the following approaches:

- theoretically-based research, where econometric studies or simulation models, for example in combination with theory development, are applied to assess the characteristics of and basis for changes to the Norwegian tax system
- empirically-based research on Norwegian microdata that help to explain behaviour and the effects of different taxes or of the Norwegian tax administration, including compliance with regulations

Based on the list above, we will prioritise research on the following topics:

Tax basis and effects on the real economy

- how different taxes or changes to taxes affect choices between work and leisure

- behavioural changes and tax as an incentive for restructuring, including its impact on climate measures
- the effects on consumers' decisions of VAT and special taxes, differences in rates and changes in rates
- tax on company and capital income, including taxation of shareholders and the effects on saving and where investments are made
- taxation of international and multinational companies, including the OECD's proposal for a new distribution of the right to tax between countries and the introduction of a minimum tax (Pillar 1 and Pillar 2)
- taxation of property, including housing capital and income from owning or letting one's own house
- the tax basis from natural resources that can form the basis for ground rent (a return higher than the normal return) and how ground rent tax should be designed.

Effects of distribution

- tax incidence, i.e. passing on the costs of tax from those paying the tax to other groups through prices
- tax as a means of evening out differences between people or households
- assessing how different taxes will interact with each other based on distribution considerations, for example taxes on income, assets or inheritance
- the effects of different taxes on the geographical distribution of income and assets
- potential redistribution through compensation for increased environmental taxes
- local right to tax as a distribution policy instrument

Compliance and tax administration

- whether the digital economy necessitates changes to the tax system and the tax administration
- tax avoidance and tax evasion, including the placement of funds and movement of persons between jurisdictions
- international cooperation and coordination of tax rules, including the OECD's framework for BEPS (Base Erosion and Profit Shifting)
- consequences of new methods and instruments in the tax administration, e.g. the use of machine learning and artificial intelligence
- acceptance of tax and support for the Norwegian tax system

It is important to be aware of the interconnections between the different topics to shed light on many of these issues. Therefore, it will often be relevant to combine research questions from two or three main topics, preferably within a joint theoretical or empirical framework.

We will also emphasise that the centres' research

- encourages more people to take an education in tax policy through programmes at PhD and master's degree level

- contributes to international knowledge exchange and research collaboration on tax
- strengthens communication and the dissemination of tax research of relevance to the authorities, other users and public debate
- creates arenas for researchers, authorities, students and other users, among other things through an annual conference.

You can read more about this initiative in the document [Ny satsing på skatteforskning 2022–2027](#) ('new tax policy initiative 2022–2027').

Also see [the portfolio plan for Democracy, Administration and Renewal](#).

You will find more detailed information about the project type Research Centre – Research Institution-based Strategic Project in the [Requirements and Guidelines for a Research Institution-based Strategic Project](#). This information can be useful when writing the grant application.

The Norwegian-language call for proposals is the legally binding version.

Who is eligible to apply?

Approved Norwegian research organisations may apply.

See the list of [approved Norwegian research organisations](#).

Who can participate in the project?

Requirements relating to the Project Owner

The Project Owner must be a research organisation.

The research organisation listed as the Project Owner in the application form must have authorised the submission of the grant application to the Research Council.

The Project Owner submits the application on behalf of all the partners.

Requirements relating to project managers

In the application, the project manager is the same person as the centre director.

The project manager must have an approved doctorate or have achieved professor/associate professor qualifications before the deadline for submitting applications. For the purposes of this call, you are also qualified if you hold or have held a position as *forsker 1* (research professor), *forsker 2* (senior researcher) or *seniorforsker* (senior researcher) in the institute sector.

Requirements relating to employment

The project manager must be employed by the research institution (the host institution).

If a centre director has not been appointed by the host institution by the application deadline, a signed confirmation from the centre director (see the template 'Confirmation for Centre Director' at the end of this call) must be submitted stating that she/he will be employed in a position equivalent to at least 80 per cent of a full-time position by the host institution and the centre, and be

based at the host institution for the main part of the period every year.

Other requirements

You must appoint an advisory committee for the centres that must include international experts in tax policy research and key users of the research.

You must organise an annual meeting/conference for researchers and key users of the research. Responsibility for organising this event can be divided between the two centres or the centres can take turns.

Requirements relating to partners

The centre must cooperate with other research groups in Norway and abroad. All partners must actively contribute to planning, following up and disseminating the results generated by the centre's research activities and ensure that the new knowledge is taken into use.

Research at the centre shall help to further develop the research field and increase the quality of tax policy research in Norway. There will therefore only be limited funding available for international research organisations. If you are planning to allocate funding abroad, the project description must explain how this will help to further develop the research field in Norway.

What can you seek funding for?

The Research Council can provide NOK 30 million in funding per centre under this call. There is a requirement for at least 20 per cent own funding. This means that you can apply for a maximum of NOK 30 million spread over a five-year period. Depending on available future funding, the period may be extended by a further five years based on our evaluation.

The Research Council will not award funding that constitutes state aid under this call.

You can apply for funding to cover the actual costs necessary to carry out the project. You will find detailed and important information about what to enter in the project budget on our website.

Stays abroad for doctoral and post-doctoral fellows must be covered within the framework of the funding provided for the centre. The centre is thereby not included in the Research Council's special scheme for funding for research stays abroad for doctoral and post-doctoral fellows.

Calculation of funding

You can apply for funding for budgeted project costs. Payroll costs must be based on the lump-sum rates for research fellows for project partners in Norway.

Conditions for funding

Projects must commence between 1 January 2023 and 1 April 2023, and you can apply for funding from the Research Council for 2023. The latest permitted completion date for the project is 31 March 2028.

The Research Council's requirements relating to allocations and disbursement of funding for the first year and any pledges and payments for subsequent years are set out in the **General Terms and Conditions for R&D Projects**, available in

their entirety on the information page [What the contract involves](#).

If your project is granted funding, the following must be in place when you revise the application:

- From 2022, all grant recipients that are research organisations or public sector bodies (Project Owners and partners) must have a [Gender Equality Plan \(GEP\)](#) available on their website. This must be in place when they sign the grant agreement for projects we have awarded funding. The requirement does not apply to the business sector, special interest organisations or the non-governmental sector.
- The Research Council requires full and immediate open access to scientific publications; see [Plan S – open access to publications](#).
- You must prepare a data processing plan for any research data that will be processed in the project in connection with the revised application. Research data must be made available in accordance with the FAIR principles (Findable, Accessible, Interoperable and Reusable).
- The Project Owner organisation is responsible for selecting which archiving solution(s) to use for storing research data generated during the project. This must be specified in the data management plan for the project.

Relevant thematic areas for this call

This call targets complex challenges and knowledge gaps. This means that it is to some extent possible to supplement the research on tax policy with other economics subjects or other disciplines. If you choose to do so, your application must clearly state the disciplines you plan to include in the centre's research.

Democracy, administration and renewal

TAX ECONOMICS RESEARCH

Practical information

Requirements for this application type

You may revise and resubmit your application form multiple times up to the submission deadline for applications. We recommend that you submit your application as soon as you have filled in the grant application form and included all mandatory attachments. After the deadline, it is the most recently submitted version of the grant application that will be processed.

- The application and all attachments must be submitted in English.
- All attachments must be uploaded in PDF format.
- The centre's start-up date must be no later than 1 April 2023, and funding must be sought from the Research Council for 2023. The last permitted end

date for the centre is 31 March 2028.

Mandatory attachments

- A project description (maximum 20 pages) using the standard template available for download at the end of the call.
- the CV of the project manager (centre director) using the standard template available for download at the end of the call.
- the CVs of other key members of the project team using the standard template available for download at the end of the call.

Applications that do not meet the requirements listed above will be rejected.

Optional attachments

- proposals for up to three referees who are considered qualified to assess the application. We are not obliged to use the experts proposed by the applicant

All attachments must be submitted together with the application. We will not accept attachments submitted after the deadline for applications unless we have requested further information.

We will not assess documents and websites linked to in the application, or other attachments than those specified above. There is no technical validation of the content of the attachments you upload, so please make sure that you upload the correct file for the selected type of attachment.

Assessment criteria

We assess applications in light of the objectives of the application type in question and on the basis of the following criteria:

Excellence

The extent to which the centre is ambitious, innovative and advances the research front

- Assess scientific creativity and originality.
- The extent to which hypotheses and research questions are innovative and courageous.
- The extent to which the centre has the potential to generate new knowledge that advances the research front, including significant development/renewal of theories, methods, experiments or empirical knowledge.

The quality of the centre's R&D activities

- Assess the quality of research questions, hypotheses and project objectives, and the extent to which they are clearly described.
- The extent to which the theoretical approach, research design and choice of methods are credible and appropriate, and interdisciplinary perspectives are sufficiently considered.
- The extent to which research conducted at the centre takes sufficient consideration of social responsibility, ethical issues and gender dimensions.
- The extent to which the centre satisfactorily addresses users/stakeholders' knowledge.

Impact

Potential impacts of the proposed research

- The extent to which the centre's planned results can contribute to addressing important scientific challenges, both now and going forward.
- The extent to which the centre's planned results can address important challenges in the sector(s), both now and going forward.
- The extent to which competence building and the centre's planned results will form the basis for value creation in the Norwegian business and/or public sector.
- The extent to which the centre describes impacts that constitute added value from organising a major research initiative as a research centre.
- The extent to which the centre's planned results are relevant to the UN Sustainable Development Goals or have the potential to address other important societal challenges, both now and going forward.
- The extent to which the potential impacts are clearly formulated and credible.

Communication and utilisation

- Assess the quality and scope of communication and involvement activities targeting relevant stakeholders/users.
- The extent to which partners are involved in the work of utilising the centre's results.

Implementation

Quality of the project manager (centre director) and project group

- The extent to which the project manager (centre director) has relevant expertise and experience and is qualified to lead an initiative of this scale.
- The extent to which the project participants complement one another, and the project group has the necessary expertise to effectively implement the centre initiative.

The quality of the centre's organisation and management

- The extent to which the centre will be efficiently organised, including whether the resources allocated to the different work packages are sufficient and in accordance with the centre's objectives and deliveries.
- The extent to which the centre's tasks are distributed in a way that ensures all project participants have a clear role and sufficient resources to fulfil that role.
- The extent to which the management and governance of the centre are expediently organised, including risk and innovation management.
- The extent to which the partners contribute to the management and implementation of the centre.

The quality and extent of international cooperation

- The extent to which the scope and quality of international collaborative activities are in keeping with the centre's objectives.

Gender balance in the centre's project group

- If the gender balance in the centre's management team (centre manager and research managers) is poor, the extent to which the centre have an expedient plan in place to support the development of researcher talents of the under-represented gender to qualify for senior-level positions?

Relevance to the call for proposals

The extent to which the project satisfies the guidelines and stipulations set out in the call for proposals.

Administrative procedures

Applications will be assessed by an international referee panel. The administration will then write a recommendation to the granting authority. The granting authority will make the final decision regarding the approval or rejection of grant applications.

See also: [Processing applications](#).

We expect to publish which applications have been awarded funding in December 2022.

Download templates



Template for Project Description - Research Centre for Tax Policy
Research.docx



Template for CV researchers.docx

* MANDATORY ATTACHMENT

Download all templates

About the results of the application assessment process

Total amount sought	NOK 90 000 000
Amount awarded	NOK 60 000 000
Total number of applications	3
Number of approved applications	2

Approved applications

Project no. ▾	Organization ▾	Project title ▾	Subject ▾	Sought ▾	Published
341289	Norges miljø- og biovitenskapelige universitet	Skattdforsk - Centre for Tax Research	Skatteøko nomisk forskning	NOK 30 000 000	09.12.20

Approved applications

Project no. ▾	Organization ▾	Project title ▾	Subject ▾	Sought ▾	Published
341250	Universitetet i Oslo	Norwegian Fiscal Studies - A Centre for Research in Public Finance	Skatteøkonomisk forskning	NOK 30 000 000	09.12.20

Messages at time of print 5 December 2023, 00:53 CET

No global messages displayed at time of print.