



Planning and Writing a Grant Proposal: Tips for Success

Kerrie Sadiq

What my project is about

International Tax in the Digital Age: A Blueprint for Allocating Profits

This project aims to investigate tax avoidance by multinational enterprises in the age of the digital economy. It addresses the difficult problem of determining the location in which profits are made. The project expects to generate new knowledge in international tax by developing a blueprint for allocating profits of multinational enterprises between jurisdictions that aligns with profit making activity and reduces international tax avoidance. A systematic structure for allocating profits of multinational enterprises will address the important problem of tax base erosion caused by profit shifting. This will provide the significant benefit of developing a major tool in securing Australia's revenue base in the digital age.

How is it funded?

- Future Fellowships provide “4-year fellowships to outstanding Australian mid-career researchers”.
- The objectives of the *Future Fellowships* scheme are to:
 - support excellent basic and applied research and research training by outstanding mid-career researchers to be recruited and retained by universities in continuing academic positions
 - support national and international research collaboration
 - enhance the scale and focus of research in Australian Government priority areas

ARC Future Fellowships 2023



Formal Process

- Outcomes are based on advice from the ARC Selection Advisory Committee (SAC) which:
 - assigns independent assessors to review the applications
 - assesses applications and reviews assessments made by independent assessors
 - reviews candidates' comments on assessors' reports
 - ranks each application relative to the others on the basis of the application, the assessors' reports and candidates' responses to those assessments
 - assesses and recommends budgets;
- and, advice from the ARC's National Competitive Grants Program (NCGP) Eligibility Committee which:
 - considers eligibility issues identified by ARC staff, the members of the ARC College of Experts or independent assessors
 - where required, seeks advice from the ARC's Medical Research Advisory Group
 - make recommendations to the CEO in respect of ineligible applications.

Assessment Criteria

- Investigator/Capability (50%)
- Project quality and innovation (25%)
- Benefit (15%)
- Feasibility and strategic alignment (10%)

Outcomes

Table 2. Comparison of application numbers, success rates, requested and allocated funds for approved Future Fellowships applications from 2021 to 2022

Funding year	Applications considered	Applications approved	Success rate (%)	Requested funds over project life for all applications considered (\$)	Requested funds over project life approved applications (\$)	Funds allocated over project life approved applications (\$)	Return rate for approved applications (%)
2021	675	100	14.8	\$676,822,277	\$100,291,555	\$93,020,678	92.78
2022	627	100	15.9	\$645,938,071	\$103,014,716	\$94,249,836	91.5

Outcomes

Table 3. Application numbers, success rates, requested and allocated funds for approved Future Fellowships applications 2022

Salary Level	Applications considered	Applications approved	Success rate (%)	Requested funds over project life for all applications considered (\$)	Requested funds over project life approved applications (\$)	Funds allocated over project life approved applications (\$)	Return rate for approved applications (%)
Level 1	140	24	17.1	\$ 121,083,669	\$21,066,284	\$ 19,093,859	90.6
Level 2	236	39	16.5	\$237,573,794	\$39,234,087	\$35,796,579	91.2
Level 3	251	37	14.7	\$287,280,608	\$42,714,345	\$39,359,398	92.1
Total	627	100	15.9	\$645,938,071	\$103,014,716	\$94,249,836	91.5

How do you get a grant?

- What's your passion?
- What grant are you applying for?
- Are you eligible?
- Read about the grant (instructions, previous successes, ...)
- Plan, and then plan some more.
- Write, re-write, and then write it again.
- Seek feedback (and listen!).
- The details matter.
- Budget?

START EARLY

What do you write?

- Who is your audience?
- Why are you the person to do the project?
- What makes you stand out?
- Why does this work need to be done?
- Why do you need money?
- What are your outputs?
- What impact will this grant have if successful?

TELL A STORY

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International Tax in the Digital Age

Conservative estimates of the loss of tax revenue in Australia due to multinational entities avoiding paying tax is approximately AU\$4.2 billion per year. There is a rapidly diminishing capacity of nations to secure any share of the profits of multinational entities by any tax or other means in the current technological environment. In a post COVID environment, addressing the tax challenges of the digitisation of the economy, ensuring multinational enterprises pay taxes, and developing approaches to meet the need to collect more tax revenues are likely to provide even greater impetus to reach fiscal solutions to international tax avoidance. The [project team](#) is generating new knowledge in international tax by developing a blueprint for allocating profits of multinational enterprises between jurisdictions that aligns with profit making activity and reduces international tax avoidance. This will provide the significant benefit of developing a major tool in securing Australia's revenue base in the digital age.



Our events

[Find out more](#)



Project team

[Meet our people](#)

News

Kerrie Sadiq comments on why the OECD's proposed Pillar One and Pillar Two needs to be introduced in Australia

The Global Minimum Tax and its Effects on Countries' Tax Regimes


Diagnosing the Corporate Income Tax Compliance Burden: A Cross-Country Assessment

The Impact of the Global Minimum Tax Proposal

Rethinking Noncommercial Loss Rules During Times of Hardship

CRICOS No.00213J

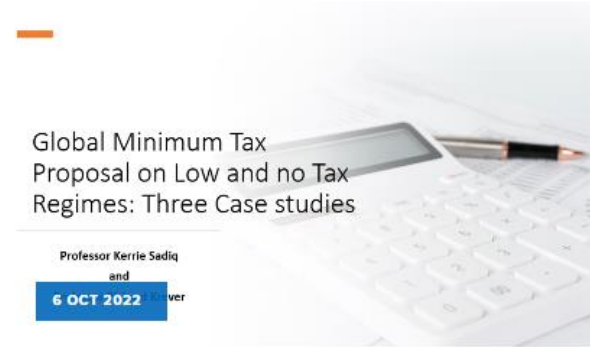
<https://research.qut.edu.au/international-tax/>





Kerrie Sadiq comments on why the OECD's proposed Pillar One and Pillar Two needs to be introduced in Australia

By [Kerrie Sadiq](#)
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Diagnosing the Corporate Income Tax Compliance Burden: A Cross-Country Assessment

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The Impact of the Global Minimum Tax Proposal

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Why we need to reform Australia's international tax regime

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AUG 30 2022

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Read our response to the Treasury Consultation Paper "Government Election Commitments: Multinational Tax Integrity and Enhanced Transparency" outlining why the measures should be adopted as soon as possible: [MNE Tax Integrity](#)

Global agreement on corporate taxation: addressing the tax challenges arising from the digitalisation of the economy

20 days left to have your say

Date: 04 October 2022 - 01 November 2022

Consultation Type: Consultation Paper

Email: contact.internationaltax@treasury.gov.au

Key Documents

[Consultation paper](#) - PDF 781.18 KB

[Consultation paper](#) - DOCX 794.33 KB


[October 2021 statement \(OECD\)](#) - PDF 214.7 KB

[GloBE model rules and commentary \(OECD\)](#) - PDF 4.47 MB

On 8 October 2021 [Australia and over 130 other countries endorsed proposed international corporate tax reforms](#) to address the challenges arising from the digitalisation of the economy. These reforms were developed by the OECD Inclusive Framework on Base Erosion and Profit Shifting and presented as a two-pillar solution that would help ensure that multinationals pay their fair share of tax in the jurisdictions in which they operate.

Impact of the Global Minimum Tax Proposal: A Case Study Approach





Why a case study?

- Allows us to move on from questions such as:
 - Will Pillar Two be implemented?
 - What is Pillar Two trying to achieve?
 - How will the technical aspects of Pillar Two work?

(These are all important questions and have been addressed in the literature)

THANK YOU