The Nuala Brice Scholarship

Briefings

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Doctoral students are warmly encouraged to apply for a new CIOT scholarship to support their research in tax.

The Chartered Institute of Taxation is delighted to introduce the Nuala Brice Scholarship to support doctoral study and invest in the future of tax.

Nuala Brice had a long and distinguished career at the Law Society and in tax law before retiring as a judge of the Tax Tribunals (and several other tribunals) in 2009. She was awarded an Honorary Fellowship of the Institute of Indirect Taxation in 2010, before it merged with the Chartered Institute of Taxation.

Nuala valued education enormously, regarding it as a fundamental enabler of opportunity. She undertook her PhD, ‘The tax treatment of the family unit’, at University College London part-time while working, completing the degree in 1983.

The aim of the Nuala Brice Scholarship is to help students pursuing a PhD at a UK university to undertake high-quality, relevant research that will contribute to the

CIOT’s primary charitable objective: ‘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’.

Open to those undertaking, or about to undertake, a PhD in taxation at a UK university, the scholarship offers up to £5,000 each year.

Funding can be used towards tuition fees or essential research costs. Full details are set out on the application form. Applicants must have secured a place on a PhD programme and will be assessed on academic merit, the quality and relevance of their research and, where appropriate, their need for financial support.

Applications for the 2026/27 academic year close on 6 September 2026. Those interested are encouraged to apply and to share the opportunity widely with students, researchers and academic networks. More information is available at www.tax.org.uk/nuala-brice-scholarship.

The Institute very much believes that great research – in turn stimulating analysis, ideas and debate which both inform and influence the development of tax law and policy into the future – is of enormous value, particularly given the profound impacts that tax has on so many aspects of people’s lives. It is hoped that the scholarship will help doctoral students make progress at a pivotal moment in their tax research careers.