Scholarship Exemption Declaration Form

Please read the Notes overleaf before completing this Form

1. Personal Details

Name of Student	
Address	
PPS No.	

2. Course Details

Name & address of College / University	
Nature of degree / qualification being pursued	
Brief summary of course / research undertaken	
Hours of attendance	

3. Scholarship Details

Name & address of Sponsor	
Amount of scholarship	
Period, with dates, of duration of scholarship	

4. Declaration

I declare that -

- ⇒ I am in receipt of full-time instruction at an educational establishment;
- ⇒ the object of the scholarship is the promotion of my education rather than the promotion of research through me;
- ⇒ there is no element of service (directly or indirectly) between the sponsor and I or between the colleges/university and I;
- ⇒ the scholarship does not arise from an office or employment (directly or indirectly) with the sponsor or with the college/university;
- ⇒ all the particulars in this form are correct to the best of my knowledge and belief.

Signature _____ **Date** _____

NOTE: It is an offence to make a false declaration for the purposes of obtaining a tax exemption.

REVENUE

Notes re Scholarship Exemption

Section 193 Taxes Consolidation Act 1997

Section 193 Taxes Consolidation Act 1997 provides that income arising from a scholarship is exempt from tax where the following conditions are satisfied:

(a) the individual in receipt of the scholarship must be in receipt of full-time instruction at an educational establishment;

(b) the object of the scholarship must be the promotion of the education of the holder rather than the promotion of research through the holder;

(c) there must be no element of service (directly or indirectly) between the sponsor and the student;

(d) the award must not arise from office or employment (directly or indirectly) with the sponsor;

(e) If the scholarship is provided from a trust fund or scheme to persons connected with the sponsor (i.e. an employee, a member of the household of an employee, a director or a member of the household of a director connected directly or indirectly with the sponsor) then not more than 25% of all such payments from the trust fund or scheme can be made to such persons.

The scholarship holder must complete and sign the attached Scholarship Exemption Declaration Form. The completed form should be returned to, and retained by, the appropriate administration office in the college / university.

Exemption from income tax in respect of scholarship income is on a self-assessment basis. This exemption applies to income arising from scholarships in respect of undergraduate and postgraduate courses but it is Revenue's view that the exemption does not apply to income in respect of a fellowship.

Where a doubt arises as to whether the scholarship exemption is due, the matter may be referred to

Personal Income Tax Branch
Income and Capital Taxes Diviision
2nd Floor, New Stamping Building
Dublin Castle
Dublin 2 (Tel: 6475000)