

Scholarship Exemption Declaration Form

Please read the Notes overleaf before completing this Form



1. Personal Details

Name of Student

Address (include Eircode)

PPSN

2. Course Details

Name and address (include Eircode) of College / University

Nature of degree / qualification being pursued

Brief summary of course undertaken

Hours of attendance

3. Scholarship Details

Name and address (include Eircode) 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.

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 an office or employment (directly or indirectly) with the sponsor;
- (e) scholarship payments from a trust fund or scheme to persons connected to the sponsor cannot exceed 25% of all such trust or scheme payments. A connected person is an employee, a member of the employee's household, a director or a member of the director's household.

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. It is Revenue's view that the exemption does not apply to income in respect of a fellowship.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our [Privacy](https://www.revenue.ie) page on www.revenue.ie. Details of this policy are also available in hard copy upon request.