

**Instructions for completing Scholarship Exemption Declaration Form
for John & Pat Hume doctoral fellowships & doctoral scholarship award holders**

June 2017

Please read carefully instructions provided below AND on the last page of this document before completing the Scholarship Exemption Declaration Form. The Scholarship Exemption Declaration Form must be completed **in full**.

Section 1 Personal Details

Please complete in full. “PPS Number” (“Personal Public Service Number) is mandatory, scholarship cannot be paid to scholars without PPS number.

If you do not have PPS Number:

Please leave this blank empty, complete all other information, sign and return the form to Graduate Studies Office. Once you have your PPS number you will provide it to us. Note that you will have to apply for PPS number as soon as you arrive to Ireland. You will not be able to apply for PPS number if you are not living in the country. The University will have to wait for your PPS number to start paying your scholarship so please remember to take care of this matter as soon as you can.

Please consult the following website for information about the PPS number and how to apply for it:

http://www.citizensinformation.ie/en/social_welfare/irish_social_welfare_system/personal_public_service_number.html

Section 2 Course Details

“Nature of degree” will for most Hume scholars be PhD. In case you will register for Research Master in year one and will progress to PhD in year 2, please write “Research Master to progress to PhD” in this blank.

“Brief summary of course/research undertaken” – you should write the title of your proposed research project (even if provisional only at the moment).

Other fields are either pre-populated or self-explanatory.

Section 3 Scholarship Details

“Amount of Scholarship” will be either “€16,000 per year” or “€9,000 per year”, depending on the award offered to you. The amount is specified in your letter of offer and on the award acceptance form.

“Period, with dates, of duration of scholarship” will in most cases be “01/10/2017 – 30/09/2021”. If you intend to start your PhD programme as January registered student, please write in this blank “01/02/2018 – 31/01/2022”. Dates must be stated in the day/month/year format as specified in these instructions.

Section 4 Declaration

If you meet eligibility criteria for Scholarship Exemption as outlined in the Form and instructions on the last page, please sign and date the form.

If you do not meet eligibility criteria for Scholarship Exemption, you are NOT ELIGIBLE for the John & Pat Hume doctoral fellowship or doctoral scholarship. If this is a case please contact Maynooth University Graduate Studies Office without delays.

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	National University of Ireland, Maynooth, Co. Kildare
Nature of degree / qualification being pursued	
Brief summary of course/ research undertaken	
Hours of attendance	Full-time

3. Scholarship Details

Name & address of Sponsor	National University of Ireland, Maynooth, Co. Kildare
Amount of scholarship	per year
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 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
DTIID
2nd Floor, New Stamping Building
Dublin Castle
Dublin 2 (Tel: 6475000)