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Maynooth University HEA Costed Extension Fund

Students are required to be completed the Section 193 form in order to enable to set up the student’s account for which the transfer of payment of the stipend is paid from a particular date and for a set duration. Without completion of this payment details cannot be set up.

**(Section 193 Taxes Consolidation Act 1997)**

**Section 193**

**To be completed by the Student. NB\*** Read notes overleaf before completing this form.

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| 1. **Personal Details**
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| Name of Student: |  |
| Address (include Eircode): |  |
| PPS No: |  |

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| **2. Course Details** |
| Name & address (include Eircode) of College/ University: | **Maynooth University, Maynooth, Co Kildare** |
| Nature of degree/qualification being pursued: | **PhD** |
| Brief summary of course/research undertaken: |  |
| Full time or Part time: |  |

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| **3. Scholarship Details** |
| Name & address of Sponsor (include Eircode): | **HEA Covid 19 Costed Extension**  |
| Amount of scholarship:*‘Scholarship’* usually refers to stipend and fees but in this form Revenue is only looking for stipend. | € (stipend) (Please insert total amount as indicated in letter of offer) |
| Period (with dates) of duration of scholarship (dd/mm/yy):  | (Please indicate start and end dates as stated in letter of offer) |

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| **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 college/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.

**Original 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**

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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) 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.