

Scholarship Exemption Declaration Form



Please read the Notes overleaf before completing this Form

1. Personal Details

Name of Student

Peter McCarthy

Address (include Eircode)

12 Vesta Gardens, Dublin Ireland D18 V56

PPS No.

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2. Course Details

Name & address (include Eircode) of College / University

Trinity College Dublin College Green
Dublin 1
D02 R590

Nature of degree / qualification being pursued

Choose which ever is appropriate to your degree

Brief summary of course / research undertaken

Student must fill section

Hours of attendance

35 or 40 hrs per week (Student must be registered full-time to be eligible for stipend payment.)

3. Scholarship Details

Name & address (include Eircode) of Sponsor

Trinity Research Doctorate Award Trinity College
College Green Dublin 1
D02 R590

Amount of scholarship

€ 25,000 Per annum

Period, with dates, of duration of scholarship

01/09/2025 to 31/08/2029 (Please ensure this date matches the Start and Termination Date on your Graduate Student Proposal Form.)

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 Peter McCarthy

Date

07/08/2025

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.