

Temporary measures in relation to the scholarship exemption

Section 193 of the Taxes Consolidation Act 1997 (TCA) provides that income arising from a scholarship is exempt from income tax.

The scholarship must be held by a person receiving full-time instruction at a university, college, school or other educational establishment.

Students claiming the scholarship exemption must complete and sign the Scholarship Exemption Declaration Form, which is available on the Revenue website, and return it to the administration office in the college or university. The following information is provided on the form:

- name of student;
- address of student;
- PPS number of student;
- course details;
- name and address of sponsor;
- amount of scholarship; and
- period, with dates, of duration of scholarship.

As a result of COVID-19 related travel restrictions, there may be a limited number of cases where a student/individual may be unable to travel to the State and obtain a PPSN from the Department of Employment Affairs and Social Protection (DEASP) to begin their scholarship and, therefore, he/she would not qualify for the exemption from income tax.

For the purposes of the scholarship exemption, Revenue is prepared to disregard such presence outside the State **only** under the following conditions:

- the student/individual fulfils all other conditions under Section 193 TCA 1997;
- the student/individual is present in another jurisdiction as a result of COVID-19 related travel restrictions, and would otherwise have been present in the State;
- the student/individual and the college/university must maintain a record of the facts and circumstances of the **bona fide** relevant presence outside the State, for production to Revenue if evidence that such presence resulted from COVID-19 related travel restrictions is requested; and
- the student obtains a PPSN at the first available opportunity upon arriving in the State.

In all cases, the Student Exemption Declaration Form should be completed and confirmation of the student PPSN should be provided to the college/university once it is obtained from DEASP.

Further information on the scholarship exemption can be found [here](#).