

# STUDENT GRANT APPLICATION FORM 2005 – 2006

HIGHER  
EDUCATION  
GRANT SCHEME  
2005

VOCATIONAL EDUCATION  
COMMITTEES' SCHOLARSHIP  
SCHEME  
2005

THIRD LEVEL  
MAINTENANCE GRANTS  
SCHEME FOR TRAINEES  
2005

MAINTENANCE GRANTS  
SCHEME FOR STUDENTS  
ATTENDING POST-LEAVING  
CERTIFICATE COURSES  
2005

For Official Use Only

Student's Name:

Student Ref No

**CLOSING DATE: 31 AUGUST 2005**

The Local Authority/VEC may accept an application which is not received on time and, at its own discretion, treat such application as if it had been received on time.

In order to be considered for a maintenance grant in respect of a course in further or higher education under one of the above schemes, please complete this application form. **Please consult the Notes Booklet which accompanies this application form before completing the application form.**

Each section **MUST** be completed. If a section does not apply in your case please write N/A (not applicable) clearly across the section. You **must** tick (✓) an answer box for each question. **THE PPS NUMBER OF THE APPLICANT MUST BE INSERTED.** Failure to complete each section will constitute an incomplete application and it will be returned to you. This will delay the timely processing of your application and delay payment in respect of a successful application.

Details of the scheme relevant to your application are available on request from your Local Authority/VEC or from the Department of Education and Science website [www.education.ie](http://www.education.ie).

**If you are experiencing difficulty in completing your application form all queries should be directed to your Local Authority/VEC, as appropriate.** It is the responsibility of the applicant to ensure that all the required documentation is submitted.

## PLEASE COMPLETE THE FOLLOWING QUESTION

**Q. Please tick (✓) which of the following courses you wish to pursue?**

| Post Leaving Certificate Level | Higher Certificate | Ordinary Degree | Honours Degree | Postgraduate (please specify level below) |
|--------------------------------|--------------------|-----------------|----------------|---|
|                                |                    |                 |                |   |

LA/VEC contact details:

## For Office Use Only

| Date of Receipt of Original Application | Returned to Applicant on | Completed Application Resubmitted on: | Decision           |
|---|--------------------------|---------------------------------------|--------------------|
|   |                          |                                       | Approved / Refused |
|   |                          |                                       | Decision Date:     |



# PERSONAL INFORMATION

## CANDIDATES DETAILS

(Please print clearly)

Q.1  
Candidate's name:  MALE:  FEMALE:

Permanent Address

Phone No:  Mobile:  Email:

Nationality:  Date of Birth  Year of Leaving Cert:

CAO/CAS/UCAS No.  Candidate's PPS No  Tax District:

(PPS No. must be inserted)

### Q.2 Category of Candidate [please (✓) tick]

Candidate other than a mature student  Mature Candidate dependent on parents  Independent Mature student

### Q.3 Are you [please (✓) tick]:

| Married                  | Single                   | Cohabiting               | Separated                | Divorced                 | Widowed                  |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

### Q.4 Candidate's Status prior to commencement of course in the 2005/2006 academic year [please (✓) tick]:

| Employed                 | Unemployed               | Retired                  | Student                  | Other (please Specify)   |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Occupation of Candidate:

Q.5 (a) Candidate's Address from 1st October 2004

Q.5 (b) Parent(s) Address from 1st October 2004

### Q.6 Are your parents [please (✓) tick]?

| Married                  | Single                   | Cohabiting               | Separated                | Divorced                 | Widowed                  | Other (specify)          |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

### Q.7 Personal details of...

|                    | Father/Guardian                     | Mother/Guardian                     | Candidate's Spouse*                 |
|--------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Name in full:      |                                     |                                     |                                     |
| Permanent Address: |                                     |                                     |                                     |
|                    |                                     |                                     |                                     |
|                    |                                     |                                     |                                     |
| Telephone No.:     |                                     |                                     |                                     |
| PPS No.:           |                                     |                                     |                                     |
| Tax District:      |                                     |                                     |                                     |
| Nationality:       |                                     |                                     |                                     |
| Occupation:        |                                     |                                     |                                     |
| Status:            | [please (√) tick appropriate box]   | [please (√) tick appropriate box]   | [please (√) tick appropriate box]   |
|                    | Employed <input type="checkbox"/>   | Employed <input type="checkbox"/>   | Employed <input type="checkbox"/>   |
|                    | Unemployed <input type="checkbox"/> | Unemployed <input type="checkbox"/> | Unemployed <input type="checkbox"/> |
|                    | Retired <input type="checkbox"/>    | Retired <input type="checkbox"/>    | Retired <input type="checkbox"/>    |
|                    | Student <input type="checkbox"/>    | Student <input type="checkbox"/>    | Student <input type="checkbox"/>    |
|                    | Other <input type="checkbox"/>      | Other <input type="checkbox"/>      | Other <input type="checkbox"/>      |

\*Spouse means each person of a married couple who are living together or a man and woman who are not married to each other but are cohabiting as a husband and wife

### Q.8 Details of other Family Members:

Please give details of children (including foster children) under the age of sixteen years on 1 October 2004, or over sixteen years attending a full-time course of studies at an educational institution or medically certified as permanently unfit for work

| Surname | First Name | Date of Birth | School/College Attended |
|---------|------------|---------------|-------------------------|
|         |            |               |                         |
|         |            |               |                         |
|         |            |               |                         |
|         |            |               |                         |

Details of any of the above children who will be attending full time third level education, PLC course, Student Nurse, Garda Training, CERT & Teagasc Course or full time course of further education in Northern Ireland, for 2005/2006 academic year. Documentary evidence is required in respect of each child attending one of the courses listed.

| Surname | First Name | Name of College | Course & Year | Awarding Grant Auth. |
|---------|------------|-----------------|---------------|----------------------|
|         |            |                 |               |                      |
|         |            |                 |               |                      |
|         |            |                 |               |                      |

## Q.9 PREVIOUS PLC/3RD LEVEL COURSES

Are you currently attending a PLC/3rd Level Course?

Yes  No

Do you hold an F.E.T.A.C. (N.C.V.A.) or equivalent qualification? (e.g. PLC Course)?

Yes  No

Have you ever commenced a F.E.T.A.C. (N.C.V.A.) course (e.g. PLC Course)?

Yes  No

If YES please complete the following:

When did you commence the course? \_\_\_\_\_ When did you leave the course? \_\_\_\_\_

Do you hold an Undergraduate qualification? (e.g. Certificate, Diploma or Degree)?

Yes  No

Have you ever commenced an Undergraduate course (Certificate., Diploma, Degree)?

Yes  No

If YES please complete the following:

When did you commence the course? \_\_\_\_\_ When did you leave the course? \_\_\_\_\_

Do you hold a Postgraduate qualification?

Yes  No

Have you ever commenced a Postgraduate course (Postgraduate Diploma, Masters, PhD)?

Yes  No

If YES please complete the following:

When did you commence the course? \_\_\_\_\_ When did you leave the course? \_\_\_\_\_

Are you in receipt of a Postgraduate Research Grant for the 2005/06 academic year?

Yes  No

If Yes please state amount

€

Are you in receipt of any grants/awards payable from public funds, including public funds from other EU Member States?

Yes  No

If YES please give details: \_\_\_\_\_

Have you made a previous application for a student support grant?

Yes  No

If YES, when? \_\_\_\_\_ and to whom? \_\_\_\_\_

Candidates who previously attended or are currently attending full-time 3rd level / PLC courses must supply the following information in respect of each year of each course

### PREVIOUS ACADEMIC HISTORY

|                    |                      |                      |                      |                      |
|--------------------|----------------------|----------------------|----------------------|----------------------|
| Academic Year:     | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Name of Course:    | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Year of Course:    | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Name of College:   | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Grant/Scholarship: | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Result:            | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Qualification:     | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

*Documentary evidence is required in respect of each course completed or part completed*

If you do not have sufficient space in the above table to insert information in respect of your previous academic history you may insert further information on page 15 of this application form.

## INCOME FROM EMPLOYMENT

e.g PAYE (Irish & Foreign)

|  | Father's/Guardian's | Mother's/Guardian's | Candidate's | Candidate's Spouse*<br><small>(*if applicable)</small> |
|--|---------------------|---------------------|-------------|--|
| Gross Income For the year ended 31 December 2004 (the tax year 2004)                                       | (a)                 | (a)                 | (a)         | (a)  |
| (a) Name of Employer   |                     |                     |             |  |
| Gross Income   | €                   | €                   | €           | €  |
| (b) Name of Employer   |                     |                     |             |  |
| Gross Income   | €                   | €                   | €           | €  |
| (c) Name of Employer   |                     |                     |             |  |
| Gross Income   | €                   | €                   | €           | €  |
| Total Gross Income (including Benefit-in-Kind) (as per P60s/P45s and P21 - i.e. PAYE Balancing Statement ) | €                   | €                   | €           | €  |
| (e) Less Superannuation/PRSA Contributions* (not deducted by employer)                                     | €                   | €                   | €           | €  |
| <b>(f) Total for Reckonable Income Purposes*</b>   | €                   | €                   | €           | €  |
|  | $(f = (a+b+c) - e)$ |                     |             |  |

\*The pay figure on the P60/P45 is already net of superannuation and PRSA deductions processed through the employer's payroll. The amounts to be entered here are additional payments, made directly by the employee. Please note that a P60 (from employer) and a 2004 P21 PAYE Balancing Statement (prepared by your local tax office and available only from there) for the year ended 31 December, 2004 (the tax year 2004) must be submitted. Expenses directly related to employment as per P21 should be deducted from gross income. If employment is terminated during the period 1 January 2004 to 31 December 2004 (tax year 2004), a P45 (from previous employer) must be submitted. The foreign equivalent of a P21 is also acceptable.

### DETAILS OF DIRECTORSHIPS HELD

|   | Father/Guardian | Mother/Guardian | Candidate | Candidate's Spouse<br><small>(if applicable)</small> |
|---|-----------------|-----------------|-----------|--|
| State Company Name(s) and Percentage Shareholding |                 |                 |           |  |
|   |                 |                 |           |  |
|   |                 |                 |           |  |

Please include any income from Directorships in Section 1 above.

## INCOME FROM SOCIAL WELFARE/HEALTH SERVICE

**Type of Payment**  
e.g. Unemployment Benefit,  
Social Welfare Pension,  
Supplementary Welfare Allowance,  
Rent Allowance etc.

**Amount Received  
Weekly**

**Amount Received  
in the year ended 31  
December 2004 (the  
tax year 2004)**

### Father's/Guardian's Income from Social Welfare

|     |   |   |
|-----|---|---|
| (a) | € | € |
| (b) | € | € |

Does the Payment include\*:-

(c) a Q.A.A. Yes  No

(d) a C.D.A. Yes  No

If Yes, for how many children?

### Mother's/Guardian's Income from Social Welfare

|     |   |   |
|-----|---|---|
| (a) | € | € |
| (b) | € | € |

Does the Payment include\*:-

(c) a Q.A.A. Yes  No

(d) a C.D.A. Yes  No

If Yes, for how many children?

### Candidate's Income from Social Welfare

|     |   |   |
|-----|---|---|
| (a) | € | € |
| (b) | € | € |

Does the Payment include\*:-

(c) a Q.A.A. Yes  No

(d) a C.D.A. Yes  No

If Yes, for how many children?

### Income from Social Welfare for Candidate's Spouse

|     |   |   |
|-----|---|---|
| (a) | € | € |
| (b) | € | € |

Does the Payment include\*:-

(if applicable) (c) a Q.A.A. Yes  No

(d) a C.D.A. Yes  No

If Yes, for how many children?

CDA=Child Dependent Allowance    QAA= Qualified Adult Allowance

All payments from the Health Services in respect of Rent Allowance, Supplementary Welfare Allowances (SWA), etc. must be entered above

*It will be necessary to submit a statement from the Department of Social and Family Affairs and if applicable, the relevant health board or their foreign equivalents showing the total amount(s) received in the year ended 31 December 2004 (the tax year 2004). This statement should include the date payment commenced and the date payment ceased, if applicable.*

*\* The Department of Social and Family Affairs statement should indicate whether a Q.A.A. is payable and, if so, the amount. The statement should also indicate, if applicable, the number of C.D.A.s paid and the rate of allowance.*

## INCOME FROM PENSIONS OTHER THAN SOCIAL WELFARE PENSION

|  | Description of Source of Income | Gross Amount in the year ended 31 December 2004 (the tax year 2004) |
|--|---------------------------------|---|
| <b>Father's/Guardian's Income from Pensions</b>    | (a)                             | €   |
|  | (b)                             | €   |
| <b>Mother's/Guardian's Income from Pensions</b>    | (a)                             | €   |
|  | (b)                             | €   |
| <b>Candidate's Income from Pensions</b>            | (a)                             | €   |
|  | (b)                             | €   |
| <b>Income from Pensions for Candidate's Spouse</b> | (a)                             | €   |
|  | (b)                             | €   |

(\*if applicable)

Please note that a P60 (from employer) and a 2004 P21 PAYE Balancing Statement (prepared by your local tax office and available only from there) received for the year ended 31 December 2004 (the tax year 2004) must be submitted.

**If retirement took place during the year ended 31 December 2004 (the tax year 2004), it will be necessary to complete the following:**

Name of Person who Retired:

Date of Retirement:

Gross Amount of Lump Sum:  € ÷ Number of Years of Service:

= Reckonable Portion of Lump Sum for full year  €

The following documents must be submitted -

A letter from employer and/or body administering pension showing:

- Date employment ceased
- Number of years in that employment
- Gross amount of Lump Sum if received within the year ended 31 December 2004 (the tax year 2004).
- Gross Annual Pension

## INCOME FROM SELF EMPLOYMENT, INCLUDING FARMING

|   | Father/Guardian            | Mother/Guardian          | Candidate                | Candidate's Spouse<br><small>(if applicable)</small> |
|---|----------------------------|--------------------------|--------------------------|--|
| Description of Trade or Business  | <input type="text"/>       | <input type="text"/>     | <input type="text"/>     | <input type="text"/>                                 |
| Address at which Business is carried on                                   | <input type="text"/>       | <input type="text"/>     | <input type="text"/>     | <input type="text"/>                                 |
| Accounts cover the period from  | to                         | to                       | to                       | to   |
| If exempt from filing Tax Returns please tick                             | <input type="checkbox"/>   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>                             |
| Profit (Loss) adjusted for Income Tax purposes                            | (a) € <input type="text"/> | € <input type="text"/>   | € <input type="text"/>   | € <input type="text"/>                               |
| Add Interest on Capital Expenditure (Complete Schedule A, Refer to NOTES) | (b) € <input type="text"/> | € <input type="text"/>   | € <input type="text"/>   | € <input type="text"/>                               |
| Remuneration Adjustment (Complete Schedule B, Refer to NOTES)             | (c) € <input type="text"/> | € <input type="text"/>   | € <input type="text"/>   | € <input type="text"/>                               |
| Finance Lease Payments  | (d) € <input type="text"/> | € <input type="text"/>   | € <input type="text"/>   | € <input type="text"/>                               |
| Less Retirement Annuity /PRSA Contributions                               | (e) € <input type="text"/> | € <input type="text"/>   | € <input type="text"/>   | € <input type="text"/>                               |
| Total Income from Self Employment   | (f) € <input type="text"/> | € <input type="text"/>   | € <input type="text"/>   | € <input type="text"/>                               |
|   | (f = (a+b+c+d)-e)          |                          |                          |  |

If insufficient space, use page 15 at back of form.

### The following documents must be submitted -

#### ACCOUNTS

Final accounts for each business for a year ending between 1 January 2004 and 31 December 2004. The accounts extracts pages from your return of income do not satisfy the accounts requirement.

#### TAX ASSESSMENTS

Original Notice of Assessment for 2004.

or

If exempt from filing a Return of Income for the year ended 31 December 2004 (the tax year 2004), it will be necessary to submit a current letter from the Revenue Commissioners confirming same.

#### ADJUSTED PROFIT COMPUTATION

for the tax year 2004.

## RENT AND OTHER INCOME FROM LAND AND PROPERTY

**In the case of rental or other income from Irish and/or Foreign Property/Land, Insert the following information:**

|  | Father/Guardian   | Mother/Guardian   | Candidate   | Candidate's Spouse<br><small>(if applicable)</small>    |
|--|---|---|---|---|
| Address of Property/Land:  | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> |
|  | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> |
|  | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> |
| Description<br><small>(eg. Lodgers, House, Land, Acreage, etc.)</small>                                | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> |
|  | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> | <input style="width: 100%; height: 20px;" type="text"/> |
| Profit (Loss) adjusted for Income Tax purposes for the year ended 31 December 2004 (the tax year 2004) | (a) € <input style="width: 80%;" type="text"/>          | € <input style="width: 80%;" type="text"/>              | € <input style="width: 80%;" type="text"/>              | € <input style="width: 80%;" type="text"/>              |
| Add Interest on Capital Expenditure (Complete Schedule A, Refer to NOTES)                              | (b) € <input style="width: 80%;" type="text"/>          | € <input style="width: 80%;" type="text"/>              | € <input style="width: 80%;" type="text"/>              | € <input style="width: 80%;" type="text"/>              |
| Remuneration Adjustment (Complete Schedule B, Refer to Notes)  | (c) € <input style="width: 80%;" type="text"/>          | € <input style="width: 80%;" type="text"/>              | € <input style="width: 80%;" type="text"/>              | € <input style="width: 80%;" type="text"/>              |
| Finance Lease Payments   | (d) € <input style="width: 80%;" type="text"/>          | € <input style="width: 80%;" type="text"/>              | € <input style="width: 80%;" type="text"/>              | € <input style="width: 80%;" type="text"/>              |
| Section 23/<br>Section 27 Relief   | (e) € <input style="width: 80%;" type="text"/>          | € <input style="width: 80%;" type="text"/>              | € <input style="width: 80%;" type="text"/>              | € <input style="width: 80%;" type="text"/>              |
| Less Retirement Annuity /PRSA Contributions  | (f) € <input style="width: 80%;" type="text"/>          | € <input style="width: 80%;" type="text"/>              | € <input style="width: 80%;" type="text"/>              | € <input style="width: 80%;" type="text"/>              |
| Total Income from Land and Property  | (g) € <input style="width: 80%;" type="text"/>          | € <input style="width: 80%;" type="text"/>              | € <input style="width: 80%;" type="text"/>              | € <input style="width: 80%;" type="text"/>              |
|  | (g = (a+b+c+d+e)-f)                                     |   |   |   |

If insufficient space, use page 15 at back of form.

### The following documents must be submitted -

#### ACCOUNTS

Final accounts for the year ended 31 December 2004 (the tax year 2004). The accounts extracts pages from your return of income do not satisfy the accounts requirement.

#### TAX ASSESSMENTS

Original Notice of Assessment for 2004.

*or*

If exempt from filing a Return of Income for the year ended 31 December 2004 (the tax year 2004), it will be necessary to submit a current letter from the Revenue Commissioners confirming same.

#### ADJUSTED PROFIT COMPUTATION

for the tax year 2004.

## GROSS INCOME FROM DEPOSIT ACCOUNTS/INVESTMENTS/ SPECIAL SAVINGS INCENTIVE ACCOUNTS

Gross Income for the  
year ended 31  
December 2004 (the tax  
year 2004)

|  | Name of Institution |   |
|--|---------------------|---|
| <b>Father's/Guardian's</b>                   | (a)                 | € |
|  | (b)                 | € |
| <b>Mother's/Guardian's</b>                   | (a)                 | € |
|  | (b)                 | € |
| <b>Candidate</b>                             | (a)                 | € |
|  | (b)                 | € |
| <b>Candidate's Spouse</b><br>(if applicable) | (a)                 | € |
|  | (b)                 | € |

It will be necessary to submit supporting documentation from relevant Institution, e.g. Building Society, Post Office, Credit Union, etc.

## INCOME FROM MAINTENANCE ARRANGEMENTS, SEPARATION/DIVORCE AGREEMENTS, SETTLEMENTS, TRUSTS, COVENANTS, ESTATES, ETC.

Details are required of income under any of the above headings other than for the exception on page 7 of Notes

|  | <b>Father/Guardian</b> | <b>Mother/Guardian</b> | <b>Candidate</b> | <b>Candidate's Spouse</b><br>(if applicable) |
|--|------------------------|------------------------|------------------|--|
| Description of sources of income                             |                        |                        |                  |  |
| Total in the year ended 31 December 2004 (the tax year 2004) | €                      | €                      | €                | €  |

## DISPOSAL OF ASSETS & RIGHTS

Details are required of all disposal of assets and rights other than for the exceptions listed on page 8 of Notes

|                       | <b>Father/Guardian</b> | <b>Mother/Guardian</b> | <b>Candidate</b> | <b>Candidate's Spouse</b><br>(if applicable) |
|-----------------------|------------------------|------------------------|------------------|--|
| Total from Schedule C | €                      | €                      | €                | €  |

It will be necessary to complete Schedule C on page 13 of this form and transfer totals here.

## GIFTS & INHERITANCES

**Details are required of all gifts and inheritances other than for the exceptions listed on page 9 of Notes**

|                       | Father/Guardian                            | Mother/Guardian                            | Candidate                                  | Candidate's Spouse<br><small>(if applicable)</small> |
|-----------------------|--|--|--|--|
| Total from Schedule D | € <input style="width: 80%;" type="text"/> | € <input style="width: 80%;" type="text"/> | € <input style="width: 80%;" type="text"/> | € <input style="width: 80%;" type="text"/>           |

*It will be necessary to complete Schedule D on page 13 of this form and transfer totals here*

## INCOME FROM SOURCES NOT SHOWN ELSEWHERE

If income was received in the year ended 31 December 2004 (the tax year 2004) from any source not already included in Sections 1 to 9 inclusive, details must be supplied

|                            | Father/Guardian                            | Mother/Guardian                            | Candidate                                  | Candidate's Spouse<br><small>(if applicable)</small> |
|----------------------------|--|--|--|--|
|                            | € <input style="width: 80%;" type="text"/> | € <input style="width: 80%;" type="text"/> | € <input style="width: 80%;" type="text"/> | € <input style="width: 80%;" type="text"/>           |
| Source of Income (Specify) | <input style="width: 80%;" type="text"/>   | <input style="width: 80%;" type="text"/>   | <input style="width: 80%;" type="text"/>   | <input style="width: 80%;" type="text"/>             |
|                            | <input style="width: 80%;" type="text"/>   | <input style="width: 80%;" type="text"/>   | <input style="width: 80%;" type="text"/>   | <input style="width: 80%;" type="text"/>             |

## SUMMARY OF RECKONABLE INCOME

for the period 1 January 2004 to 31 December 2004 (the tax year 2004)

|  | Father/Guardian                                | Mother/Guardian                                | Candidate                                      | Candidate's Spouse<br><small>(if applicable)</small> |
|--|--|--|--|--|
| Employment and Directorships   | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>           |
| Social Welfare/Health Service  | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>           |
| Pensions<br><small>(inclusive of reckonable portion of lump sum)</small> | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>           |
| Self Employment, Farming   | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>           |
| Land & Property  | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>           |
| Deposit Accounts/Investments/SSIA  | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>           |
| Maintenance Arrangements etc.  | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>           |
| Disposal of Assets/Rights  | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>           |
| Gifts & Inheritances   | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>           |
| Other Sources  | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/>           |
| Less Candidate's Earnings from Holiday Employment                        | € <input style="width: 80%;" type="text"/> N/A | € <input style="width: 80%;" type="text"/> N/A | € <input style="width: 80%;" type="text"/>     | € <input style="width: 80%;" type="text"/> N/A       |
| Total  | (a) € <input style="width: 80%;" type="text"/> | (b) € <input style="width: 80%;" type="text"/> | (c) € <input style="width: 80%;" type="text"/> | (d) € <input style="width: 80%;" type="text"/>       |

**\* Reckonable Income for Grant Purposes**

**Total (a) + (b) + (c) + (d)**

\*€

## DECLARATIONS AND AUTHORISATIONS

I/We have read and understand the relevant maintenance grant scheme\*, which governs the award of grants. I/We have also referred to the Notes booklet which forms part of this *Application Form*.

I/We authorise the Local Authority/VEC processing this application, and the Department of Education and Science to make such enquiries as they see fit in connection with this application. I/We authorise the Local Authority/VEC and the Department of Education and Science to make enquiries and seek any documents they consider necessary to enable them to process this application.

I/We authorise the Local Authority/VEC and the Department of Education and Science to refer any information provided as part of this application to the Revenue Commissioners and/or the Department of Social and Family Affairs.

I/We authorise the Revenue Commissioners and the Department of Social and Family Affairs to supply any relevant information or documents from their records (*including my/our tax returns*) to the Local Authority or VEC and the Department of Education and Science and to make any enquiries and seek any documents they consider necessary to enable them to assist the Local Authority or VEC to process this application.

I/We authorise the Local Authority/VEC and the Department of Education and Science to transfer information from my/ our grant application to a central database which may be accessed by the Revenue Commissioners and the Department of Social and Family Affairs.

I/We authorise the Local Authority, or VEC as the case may be, to transfer the *Application Form and supporting documentation* to another Local Authority or VEC if it becomes necessary to process this application under a different scheme.

I/We declare that the Reckonable Income for Grant Purposes amounts to € \_\_\_\_\_, (i.e. the amount entered in the summary on page 11) that it has been computed in accordance with the accompanying NOTES which I/we have read, and that no sources or amounts have been omitted.

**I/We accept that failure to provide accurate information through a deliberate material omission or inaccuracy, will result in LOSS OF GRANT AND REPAYMENT OF ANY PORTION OF A GRANT ALREADY RECEIVED.**

**I/We declare that to the best of my/our knowledge and belief, all the information given in this form is true, complete and accurate in every particular.**

*Signed and dated by:*

### A. INDEPENDENT MATURE CANDIDATE

Signature of Candidate:  Date:  /  /200

Signature of Candidate's Spouse/Partner:  Date:  /  /200

*Signed and dated by:*

### B. ALL OTHER CANDIDATES

Signature of Candidate:  Date:  /  /200

Signature of Candidate's Father/Guardian:  Date:  /  /200

Signature of Candidate's Mother/Guardian:  Date:  /  /200

\* Details of the scheme relevant to grant applications are available on request from the Local Authority/VEC or from the Department of Education and Science website [www.education.ie](http://www.education.ie)

**SCHEDULE C**

**Calculation to establish gain or (loss) on disposal of Assets or Rights in the year ended 31 December 2004 (the tax year 2004)**

| Person disposing of Assets / Right. i.e. Father, Mother, Candidate, Candidate's Spouse | Date of Disposal | Description of Assets or Rights | Date of Acquisition | Original Cost | Enhancement Expenditure | Total Cost | Disposal Price | Incidental Costs of Disposal | Net Disposal Price | Actual Gain or (Loss) | Years Held | Gain (Loss) for Grant Purposes |
|--|------------------|---------------------------------|---------------------|---------------|-------------------------|------------|----------------|------------------------------|--------------------|-----------------------|------------|--------------------------------|
|  |                  |                                 |                     | A             | B                       | C (A+B)    | D              | E                            | F (D-E)            | G (F-C)               | H          | I (G+H)                        |
|  |                  |                                 |                     | €             | €                       | €          | €              | €                            | €                  | €                     |            | €                              |
|  |                  |                                 |                     | €             | €                       | €          | €              | €                            | €                  | €                     |            | €                              |
|  |                  |                                 |                     | €             | €                       | €          | €              | €                            | €                  | €                     |            | €                              |
|  |                  |                                 |                     | €             | €                       | €          | €              | €                            | €                  | €                     |            | €                              |
|  |                  |                                 |                     | €             | €                       | €          | €              | €                            | €                  | €                     |            | €                              |
|  |                  |                                 |                     | €             | €                       | €          | €              | €                            | €                  | €                     |            | €                              |

**SCHEDULE D**

**Calculation to establish the net value of Gifts and Inheritances in the year ended 31 December 2004 (the tax year 2004)**

| Recipient of Gift or Inheritance i.e. Father, Mother, Candidate, Candidate's Spouse | Disposer's Name | Disposer's Address | Date of Gift or Death | C.A.T. File Number, if any | Brief Description of Gift or Inheritance | Market Value of Gift or Inheritance | Liabilities and Costs, if any | Consideration, if any | Value before C.A.T. | C.A.T. Paid, if any | Net Value |
|---|-----------------|--------------------|-----------------------|----------------------------|--|-------------------------------------|-------------------------------|-----------------------|---------------------|---------------------|-----------|
|   |                 |                    |                       |                            |  | A                                   | B                             | C                     | D (A-B-C)           | E                   | F (D-E)   |
|   |                 |                    |                       |                            |  | €                                   | €                             | €                     | €                   | €                   | €         |
|   |                 |                    |                       |                            |  | €                                   | €                             | €                     | €                   | €                   | €         |
|   |                 |                    |                       |                            |  | €                                   | €                             | €                     | €                   | €                   | €         |
|   |                 |                    |                       |                            |  | €                                   | €                             | €                     | €                   | €                   | €         |
|   |                 |                    |                       |                            |  | €                                   | €                             | €                     | €                   | €                   | €         |
|   |                 |                    |                       |                            |  | €                                   | €                             | €                     | €                   | €                   | €         |

## THE FOLLOWING IS A LIST OF DOCUMENTS MOST FREQUENTLY REQUIRED FOR EACH CATEGORY OF APPLICANT

### *Original documentation should be submitted (copies not acceptable)*

(Please tick the documentation you have attached)

| ✓ | <b>Document Description</b>   |
|---|---|
|   | Original Long Form Birth Certificate  |
|   | Proof of Independent Residence <b>from</b> 1st October 2004 (i.e. rent book, utility bills) |
|   | Exam results  |
|   | Separation Agreement AND Maintenance Agreement  |
|   | Divorce Agreement AND Maintenance Agreement   |
|   | Maintenance Agreement - to be submitted with either Separation or Divorce Agreement         |
|   | Official Refugee Status sanction from Department of Justice                                 |
|   | Marriage Certificate  |
|   | Passport  |
|   | Evidence of EU nationality  |
|   | Foster Care arrangement   |
|   | Legal Guardianship  |
|   | Adoption  |

In certain circumstances further documentation may be required.

Documentation in respect of income:

(Documentation is required in respect of the income of the person(s) on whom the means assessment must be carried out:

- Income details of parents(s)/guardian(s) of students other than mature;
- Income details of parents(s)/guardian(s) and of student for dependent mature students;
- Income details of student, and that of spouse/partner, if an independent mature student)

| ✓ | <b>Document Description</b>   |
|---|---|
|   | P21 - i.e. PAYE Balancing Statement (prepared by your local tax office and available only from there) |
|   | P60 for each employment   |
|   | P45 if employment ceased  |
|   | Notice of Assessment, Accounts (self employment)  |
|   | Social Welfare Statement  |
|   | Interest Certificates (interest on Deposit accounts)  |
|   | Schedule A (Refer to Section 4 of the NOTES booklet)  |
|   | Schedule A (Refer to Section 4 of the NOTES booklet)  |

In certain circumstances further documentation, or clarification of documentation submitted, may be required.

### **Supplementary Documentation:**

You may be asked by your Local Authority/VEC to have one of the following forms completed and stamped in the college you will be attending. You should ensure you get this form completed as soon as possible and return it to your awarding body.

- Form FA1
- Form FA2
- Form SA1





# HIGHER EDUCATION GRANTS SCHEME, 2005

Name of Local Authority: \_\_\_\_\_

## CLAUSE 1: DEFINITIONS

In this scheme:

### 1.1 "approved course " means -

- (a) a **full-time** undergraduate course of not less than two year's duration or a **full-time** postgraduate course of not less than one year duration pursued in one of the approved institutions listed in Appendix 1(A) and 1(B);
  
- (b) a **full-time** undergraduate course of not less than two year's duration pursued in a university or third-level institution which is maintained or assisted by recurrent grants from public funds in another E.U. Member State, with the exception of the following:
  - (i) Courses in Colleges of Further and Higher Education (other than courses which are at Higher National Diploma level or higher);
  - (ii) Courses provided in a college which are offered in private commercial third level colleges in the State, and which are validated by that college;
  - (iii) Courses in colleges akin to private commercial colleges in Ireland;
  
- (c) a **full-time** undergraduate course of a minimum duration of one year in one of the approved institutions listed in Appendix 1(A) which represents progression from a FETAC Level 5 (formerly known as FETAC (NCVA) Level 2 qualification) qualification and which leads to the award of a qualification of third level standard following a terminal examination;  
and
  
- (d) a **full-time** undergraduate course of a minimum duration of one year in one of the approved institutions listed in Appendix 1(A) which represents progression from a Level 7 (Ordinary Bachelor Degree or National Diploma) course to an "add-on" Level 8 (Honours Bachelor Degree) course.

**"candidate"** means the person in respect of whom a grant is being sought;

**"candidate other than a mature candidate"** means every candidate, other than a mature candidate, who is eligible to be considered under this scheme;

**"mature candidate"** means a candidate who is at least 23 years of age on the 1st of January of the year of entry or re-entry to an approved course;

**"mature candidate dependent on parents"** means a mature candidate who was ordinarily resident with his/her parents from 1 October, 2004;

**"independent mature candidate"** means a mature candidate who was not ordinarily resident with his/her parents from 1 October, 2004;

**"dependent children"** means children, including foster children, of a candidate's parents or guardians or children of an independent mature candidate, as the case may require, who, on 1 October 2004, were:

- (i) under 16 years of age, or
- (ii) 16 years of age or over and
  - (a) are attending a full-time course of study at an educational institution and are dependent on their parents, or
  - (b) are medically certified as permanently unfit for work;

**"lecture fee"** means the amount invoiced by an institution up to such limit as is approved by the Minister for Education and Science;

**"Local Authority"** means the County Council or City Council named in the subtitle of this scheme;

**"normal residence"** means the permanent or ordinary address of the candidate's parents or guardians from 1 October, 2004. In the case of an independent mature candidate, his/her normal residence means the permanent or ordinary address of the independent mature candidate from 1 October 2004.

**“reckonable income”** means-

- (a) all amounts\* received or receivable by an individual without reference to his/her residence or domicile, from both Irish and foreign sources, which are liable to Irish Income Tax, Irish Capital Gains Tax or Irish Capital Acquisitions Tax, or which would be so liable but for exemptions and relief’s contained in Irish legislation, and
- (b) Corresponding amounts received or receivable by individuals resident in another E.U. Member State which are liable to Income Tax, Capital Gains Tax, Inheritance or Gift Taxes of that State, or which would be so liable but for exemptions and reliefs contained in the legislation of that State.

\* The following Social Welfare and Health Board Payments should be excluded in the calculation of reckonable income:

- Child Benefit,
- Family Income Supplement,
- Disability Allowance (where paid to the candidate),
- Blind Pension (where paid to the candidate),
- Means Tested One Parent Family Payments,
- Orphan's Pensions,
- Back to Education Allowance,
- Foster Care Allowance,
- Domiciliary Care Allowance and
- Carer’s Allowance;

[**Note:** The specific calculations of the amount of reckonable income under the various headings are contained in the application form and the accompanying notes].

**"re-entering"** means entering as a mature candidate following a break of at least one year and having previously attended a course approved for the purposes of either the Higher Education Grants Scheme or the VEC Scholarship Scheme

**"spouse"** means each person of a married couple who are living together, or a man and woman who are not married to each other but are cohabiting as husband and wife.

**“student services charge”** means the charge payable by students attending an approved university or third-level institution in Ireland, which covers examination fees, registration and student services.

## **CLAUSE 2: AWARD OF GRANTS**

- 2.1.** The Local Authority shall award grants for higher education to eligible candidates in accordance with the provisions of the Local Authorities (Higher Education Grants) Acts, 1968 to 1992 and the terms of this Scheme. Where candidates satisfy all the terms and conditions of the relevant scheme, the provisions of Section 6 of the Local Authorities (Higher Education Grants) Act, 1968, shall be deemed to be satisfied and grants may be paid to candidates without further reference to the Minister.
- 2.2.** A candidate shall not be eligible to hold a grant under this Scheme if s/he holds:
- (i) a scholarship/grant awarded by another Local Authority, a Vocational Education Committee or the Department of Education and Science, or
  - (ii) any other award payable from public funds, or
  - (iii) the equivalent of (i) or (ii) from another E.U. Member State.

The provisions at (ii) or (iii) do not include awards such as scholarships, prizes or bursaries, made by the institution being attended or postgraduate research grants where the grant received does not exceed a specified amount, which for the 2005/06 academic year, is specified to be €12,700. In addition the provision at (ii) does not include awards to candidates under the Student Assistance Fund, the Millennium Partnership Fund and the Fund for Students with Disabilities.

## **CLAUSE 3: PERSONS TO WHOM THIS SCHEME APPLIES**

The scheme applies to:

- 3.1.** Candidates who are entering an approved course for the first time in the 2005/06 academic year
- 3.2.** Mature candidates, who in the 2005/06 academic year, are:
- a) re-entering in order to complete an approved course at undergraduate level for the first time, or
  - b) re-entering in order to pursue or complete an approved course at postgraduate level for the first time, or
  - c) with reference to Clause 7.7, mature candidates who already hold a postgraduate qualification and are re-entering to progress to a further postgraduate course which represents progression.

- 3.3 Candidates, who having attended but not successfully completed an approved course, are returning following a break of at least five years in order to pursue an approved course at the same level in the 2005/06 academic year (i.e. Second Chance Students);
- 3.4 Subject to clause 7.6, candidates who have entered an approved course in Ireland prior to the 1996/97 academic year and are now entering an approved course outside of Ireland, for the first time in the 2005/06 academic year.

#### **CLAUSE 4: ELIGIBILITY OF CANDIDATES**

To be eligible for a grant under this Scheme, a candidate shall fulfil the following conditions as to residence, age, academic attainments, means and nationality.

##### **4.1. Residence**

- 4.1.1 The candidate's parents or guardians, or, in the case of an independent mature candidate, the candidate herself/himself, shall have been ordinarily resident in the administrative area of the Local Authority from 1 October 2004. The **Local Authority** shall have discretion to waive this requirement in exceptional circumstances.
- 4.1.2 Candidates who are E.U. nationals and who do not satisfy the residency requirement are eligible to apply for a means-tested **fees only** grant in respect of approved courses in the Republic of Ireland, provided they have been ordinarily resident, for a purpose other than wholly or mainly to receive full-time education, in an E.U. Member State from 1 October, 2004. Such candidates shall apply to the Local Authority in which the college they propose to attend is situated.
- 4.1.3 A candidate shall not be eligible for a grant from more than one Local Authority.

##### **4.2 Age**

A candidate shall be at least 17 years of age on 1 January 2006

### **4.3 Academic Attainments**

**4.3.1** Any candidate who, having sat the Leaving Certificate examination, secures a place on an approved course shall be deemed to have fulfilled the Leaving Certificate examination attainment condition for the purposes of this Scheme.

**4.3.2** Candidates who, having sat such school terminal examinations held and ordinarily sat in another E.U. Member State, secure a place on an approved course shall be deemed to have fulfilled the school terminal examination attainment condition for the purposes of this Scheme.

**4.3.3.** A mature candidate, who secures a place on an approved course, shall be deemed to fulfil the school terminal examination attainment condition for the purposes of this Scheme.

### **4.4 Means**

**4.4.1.** For the award of a grant in respect of the 2005/06 academic year, a candidate's reckonable income shall conform to the income limits set out in Appendix II. The reckonable income shall be determined by the Local Authority on the basis of information supplied in the Application Form, in accordance with the requirement of the accompanying Notes booklet. The 2005/06 Application Form and Notes form part of this Scheme.

**4.4.2.** For the award of a special rate of maintenance grant in respect of the 2005/06 academic year, a candidate's reckonable income shall conform to the income limits set out in Appendix III. The reckonable income shall be determined by the Local Authority on the basis of information supplied in the Application Form.

**4.4.3** In the case of a candidate other than an independent mature candidate, the candidate's reckonable income shall be that of the candidate and of the candidate's parents or guardians, except where the candidate's parents are divorced, legally separated or it is established to the satisfaction of the Local Authority that they are separated, in which case, the candidate's reckonable income shall be that of the candidate and of the parent with whom the candidate resides. [Note: See Section 7 of the accompanying Notes for criteria applied by the Local Authority in establishing separation.]

**4.4.4** In the case of an independent mature candidate, the candidate's reckonable income shall be that of the candidate and her/his spouse, if applicable.

**4.4.5.** A candidate's reckonable income shall be the income for the period 1<sup>st</sup> January, 2004 to 31<sup>st</sup> December, 2004 (the tax year, 2004)

**4.4.6.** For the award of a special rate of maintenance grant a candidate's reckonable income must, as at 31 December 2004, include one of the payments listed in Appendix III

#### **4.5** **Nationality**

**4.5.1** Candidates must:

- hold E.U. Nationality; or
- have Official Refugee Status; or
- have been granted Humanitarian Leave to Remain in the State; or
- have permission to remain in the State by virtue of marriage to an Irish national residing in the State, or be the child of such person, not having EU nationality; or
- have permission to remain in the State by virtue of marriage to a national of another EU Member State who is residing in the State and who is or has been employed, or self-employed, in the State, or be the child of such a person, not having EU nationality; or
- be nationals of a member country of the European Economic Area (EEA) (see Appendix V) or Switzerland.

#### **CLAUSE 5: VALUE OF GRANTS**

**5.1.1.** The value of grants shall be in accordance with the annual rates specified by the Minister for Education & Science. The rates so specified for the 2005/06 academic year are set out in Appendix II.

**5.1.2.** The value of the special rates of maintenance grant shall be in accordance with the annual rates specified by the Minister for Education and Science. The rates so specified for the 2005/06 academic year are set out in Appendix IV.

**5.1.3.** Students pursuing approved courses in other EU Member States (including in Northern Ireland) should be paid the value of the grant in the currency of the country in which they are studying unless they indicate that they wish to have their grant paid in Euro. In the case of a non-euro currency, the conversion rate shall be that prevailing on the date of conversion.

## **5.2 Maintenance Grants**

- 5.2.1** Full and part maintenance grants shall be payable at either adjacent or non-adjacent rates. The **Local Authority** shall decide the rate applicable in each particular case, in accordance with paragraphs **5.2.3 to 5.2.6 below**.
- 5.2.2** The special rates of maintenance grant shall be payable at either adjacent or non-adjacent rates. The Local Authority shall decide the rate applicable in each particular case, in accordance with paragraphs 5.2.3 to 5.2.6 below.
- 5.2.3** Except in the case of mature students the adjacent rate of maintenance grant shall be payable in the case of a grantholder whose normal residence is 15 miles or less from the college which s/he is attending.
- 5.2.4** The non-adjacent rate of maintenance grant shall be payable in all other cases, including the case of all mature candidates who qualify, having been assessed either as a dependent or independent mature candidate.
- 5.2.5** Where a maintenance grant is payable in accordance with Clause 7.3 (in respect of compulsory study abroad), the non-adjacent rate of maintenance grant shall be payable for the duration of the grantholder's study abroad.
- 5.2.6** Grantholders who are required to participate in off campus placement as an integral part of their course may have their grant entitlement paid in the normal manner. Where the College requires a grantholder in receipt of the adjacent rate of grant to re-locate from his/her residence in order to undertake a placement of not less than one academic term/semester, the non-adjacent rate of grant may be paid for the duration of such placement.

## **5.3 Lecture Fee Grants**

- 5.3.1** Where a candidate is not eligible for free tuition under the Free Fees Initiative and is pursuing an approved course at undergraduate level in an institution listed in Appendix I(A), the Local Authority may award a full or part grant in respect of the candidate's lecture fee, as defined in Clause 1, subject to the terms of this Scheme.
- 5.3.2** Where a candidate is pursuing an approved course at post-graduate level in an institution listed in Appendix I(A) or I(B), the Local Authority may award a full or part grant in respect of the candidate's lecture fee, as defined in Clause 1, subject to the terms of this Scheme.

**5.3.3** Where a candidate is pursuing an approved course in another E.U. Member State no tuition fees shall be payable except in the case of candidates attending post-graduate courses in an institution listed in Appendix I(B).

#### **5.4 Grant in respect of Student Services Charge**

**5.4.1** Where a candidate qualifies for a maintenance grant and is pursuing an approved course to which the Free Fees Initiative applies or, would have qualified for a lecture fee grant but for the Free Fees Initiative, the Local Authority shall, where applicable, award the candidate a grant in respect of the student services charge of up to €750. This grant shall be paid directly to the college/institution by the Local Authority.

Where a candidate qualifies for a maintenance grant and is pursuing an approved course at postgraduate level the Local Authority shall award a grant in respect of the student services charge of up to €750 provided the charge and the tuition fee does not exceed the maximum fee limit. This grant shall be paid directly to the college/institution by the Local Authority.

#### **5.5 Field Trips**

**5.5.1** Compulsory field trips may be funded for eligible grantholders provided the tuition fee, student services charge and the cost of the field trip does not exceed the maximum fee limit.

### **CLAUSE 6: ACCEPTANCE OF GRANTS**

**6.1** Where a Local Authority offers a candidate a grant under this Scheme, the candidate shall confirm to the Local Authority the title of the course s/he proposes to follow within such period after notification of the offer of a grant as the Local Authority may stipulate.

**6.2** Where a candidate is offered a grant under this Scheme, but does not pursue an approved course in the 2005/06 academic year, the offer of a grant shall be deemed to have lapsed.

### **CLAUSE 7 TENURE OF GRANTS**

**7.1** A grant awarded under this Scheme shall be provisional for the 2005/06 academic year and shall not be continued in any subsequent academic year, unless the Local Authority is satisfied that the provisions of this Scheme continue to be complied with fully.

**7.2** A grant is tenable for the normal duration of the approved course and is renewable annually subject to satisfactory attainment and the approval of the Local Authority, subject to the terms of Clause 7.6. Grants may not be paid in respect of a repeat year of study on the same

course. A Local Authority shall have discretion to waive this provision in exceptional circumstances, such as certified serious illness.

**7.3** Where grantholders, as part of their approved course, are required to attend foreign university courses for a period of up to one year, a maintenance grant may continue to be paid where the period abroad does not affect the normal duration of the approved course.

**7.4** Grants awarded under this Scheme shall be tenable only in respect of attendance at approved courses.

**7.5** A grant under this Scheme shall not be tenable in respect of a course, or part of a course, to which the Third Level Maintenance Grants Scheme for Trainees, 2005 applies.

**7.6** Apart from the special provisions for second chance students in Clause 3.3, candidates who have previously pursued an undergraduate course approved for the purposes of the Higher Education Grants Scheme, the Vocational Education Committees' Scholarship Scheme or the Third Level Maintenance Grants Scheme for Trainees (formerly ESF Scheme) shall not receive a grant under this Scheme until they have completed an equivalent period of study at undergraduate level, irrespective of whether or not a grant was paid previously. A Local Authority shall have discretion to waive this provision in exceptional circumstances, such as certified serious illness. Grants shall not be paid to candidates who already hold a Level 8 (Honours Bachelor Degree qualification or equivalent qualification) and are pursuing a second such qualification. However, notwithstanding this condition the following candidates may be deemed eligible for grant aid:

(i) Candidates who already hold a Level 6 qualification (Higher Certificate or National Certificate) or Level 7 (Ordinary Bachelor Degree or National Diploma) and are progressing to a Level 8 (Honours Bachelor Degree) course, without necessarily having received an exemption from the normal duration of the course;

(ii) Candidates who have satisfactorily completed two years of a Level 7 (Ordinary Bachelor Degree or National Diploma) course, and gain admission through exemption, to year two of a Level 8 (Honours Bachelor Degree) course.

**7.7.1** Candidates who have previously pursued a postgraduate course approved for the purposes of the Higher Education Grants Scheme or the Vocational Education Committees' Scholarship Scheme shall not receive a grant under this Scheme until they have

completed an equivalent period of study at postgraduate level irrespective of whether or not a grant was paid previously. A Local Authority shall have discretion to waive this provision in exceptional circumstances, such as certified serious illness. Grants shall not be paid to candidates who already hold a postgraduate qualification and are pursuing a second postgraduate qualification. However, notwithstanding this condition candidates who:

- (i) on completion of a one year post-graduate course which has not led to the conferral of a qualification, gain admittance to the second year of a post-graduate course;
- OR
- (ii) already hold a postgraduate qualification and are progressing to a further postgraduate course which represents progression

may be deemed eligible for grant aid.

For the purposes of this clause postgraduate qualifications at Level 8 are deemed to be progression.

Grant aid for postgraduate students shall be limited to a maximum of four years.

- 7.8** A grantholder who, during the course of his/her studies, wishes to change course or faculty or defer his/her grant must obtain the prior approval of the Local Authority.

#### **CLAUSE 8: CHANGE IN CIRCUMSTANCES**

- 8.1** The eligibility of a person to whom this Scheme applies for the award of a grant, or the level of the grant awarded, may be assessed or re-assessed by the Local Authority in the event of changes of circumstances relating to the following:

- (a) the candidate's reckonable income, within the meaning of Clause 4, which is likely to be permanent (i.e. likely to obtain for the duration of the approved course or for the foreseeable future);
- (b) the number of dependent children;
- (c) the number of children
  - (i) in full-time third level education
  - (ii) attending a recognised PLC course, student nurse training or student Garda training;

- (iii) participating in a Fáilte Ireland (formerly known as CERT) course of at least one year's duration;
  - (iv) attending a full-time Teagasc course in Agricultural College;
  - (v) attending a recognised full-time further education course, of at least one year's duration, in Northern Ireland;
- (d) normal residence;
- (e) Nationality, where the candidate becomes an Irish National or the national of another EU Member State.
- 8.2** The income limits applicable under this Scheme in cases under clause 8.1(a) or (b) or (c) above shall be those of the scheme of the year in which the change of circumstances occurs.
- 8.3.** Where an adverse change in the reckonable income occurs awards or adjustments in cases assessed under this clause shall normally be made with effect from the college term in which the change in circumstances occurs.
- 8.4.** Where a positive change in reckonable income occurs during an academic year, any grant awarded shall continue to be paid until the end of that academic year. However such grantholders shall be re-assessed before the grant is renewed for the following academic year.
- 8.5.** The amount of the lecture fee, student services charge and maintenance elements of the grant payable in respect of a college term shall be one-third of the annual rate.

#### **CLAUSE 9: POSTGRADUATE COURSES**

- 9.1** A grantholder who was in receipt of a higher education grant to pursue an undergraduate course may have the grant continued in order to pursue an approved course at postgraduate level subject to the terms and conditions of this scheme.

#### **CLAUSE 10: PAYMENT OF GRANT**

- 10.1** The lecture fee grant, payable to grantholders in accordance with Clause 5 (3.1), shall be paid, subject to the maximum lecture fee approved by the Minister for Education and Science, by the Local Authority to the college concerned on receipt of an invoice from the college for the lecture fee for the grantholder. This shall be subject to the refund in full of the

lecture fee if the grantholder does not register or take up a place, or is in receipt of assistance towards the lecture fee from any other source.

- 10.2** Subject to the maximum lecture fee approved by the Minister for Education and Science, no lecture fee grant shall exceed the E.U. rate of fee payable in respect of any approved course.

The maximum fee limit shall apply as follows:

- (i) All Undergraduate courses not approved under the terms of the Free Fees Initiative and
- (ii) all Post-graduate courses: €5,028.

In regard to the Professional Practice Course 1 and the Professional Practice Course 2 (formerly known as the Professional & Advanced Course) at the Incorporated Law Society the following arrangements shall apply:

Professional Practice Course 1:

- (i) The tuition fee payable will be subject to 2/3 of the maximum fee limit applicable on commencement of the Professional Practice Course 1
- (ii) Two instalments of the maintenance grant will be payable at the current rate.

Professional Practice Course 2:

- (i) The tuition fee payable will be 1/3 of the maximum fee limit applicable on commencement of the Professional Practice Course 2
- (ii) One instalment of the maintenance grant will be payable at the current rate.

- 10.3** The Local Authority shall pay the grantholder's maintenance grant (if any) in three equal instalments, as early as possible in each term, and the individual payable orders shall be addressed to the grantholder c/o the Bursar's Office of the College.

## **CLAUSE 11: APPLICATION FOR GRANTS**

- 11.1** Grant applications shall be made on the official application form\* which is available from the Local Authority. This form, which covers applications for both the ordinary and special rates of maintenance grant, duly completed must be received by the Local Authority not later than **31st August 2005** the Local Authority may however accept an application which is not received on time and may, at its own absolute discretion, treat such application as if it had been received on time.

\*The 2005/06 Application Form and Notes form part of this Scheme.

- 11.2** A candidate whose application is deemed to be late may have his/her application processed and be awarded a grant from the commencement of the following year of his/her course.

**11.3.** It shall be a condition for the award of a grant under this Scheme that, in connection with the processing of the application, the parents/guardians of a candidate or, in the case of an independent mature candidate, the candidate herself/himself and her/his spouse, if applicable, authorises: -

- (i) the Local Authority and the Department of Education and Science, to seek the assistance of and supply any relevant information and documents to, the Revenue Commissioners;
- (ii) the Revenue Commissioners and the Department of Social and Family Affairs to supply any relevant information or documents from their records to the Local Authority and the Department of Education and Science and to make any enquiries and seek any documents they consider necessary to enable them to assist the Local Authority and the Department of Education and Science;
- (iii) the Local Authority, to transfer the application form to the relevant VEC or another Local Authority should that become necessary.
- (iv) the Local Authority/the Department of Education and Science to transfer information from the grant application to a central database which may be accessed by the Revenue Commissioners and the Department of Social and Family Affairs.

#### **CLAUSE 12: DISCLOSURE OF INFORMATION**

**12.1.** Details of the amount of grant payable under this Scheme in respect of a grantholder may be made available to other Government Departments/Offices and public service agencies, subject to compliance with the Data Protection Acts, 1988 and 2003. Local Authorities are requested to ensure that Council Officials, Elected Members and Relevant External Members are aware that data in relation to students grant applications may not be published and any data held by the Local Authorities in relation to individual students is subject to the terms of the Data Protection Acts 1988 and 2003.

#### **CLAUSE 13: DECLARATION OF INCOME AND OTHER INFORMATION**

**13.1** A declaration of reckonable income shall be made by the candidate and the candidate's parents or guardians or, in the case of an independent mature candidate, by the candidate and the candidate's spouse, if applicable, and they shall submit to the Local Authority such information and documentation as may be required by it to process the application in full. It will be the responsibility of candidates to ensure that the statement of income and other details sought is full and complete in every respect. **If a candidate's failure to provide this full and complete information be the result of a deliberate material omission or inaccuracy, the candidate(s) shall be liable to prosecution, loss of grant and repayment, with interest, of any portion of a grant already received.**

**CLAUSE 14 DETERMINATION OF DISPUTES**

- 14.1** Where an applicant has been refused a grant under this Scheme by a Local Authority, he or she may appeal that decision to that Local Authority. Where, following the exhaustion of this appeal procedure, the applicant is of the view that the Local Authority has interpreted or construed this Scheme incorrectly, he or she may submit his or her question or dispute as to that interpretation or construction to the Minister for Education and Science, whose determination thereon shall be final.

## APPENDIX I(A)

### **INSTITUTIONS APPROVED FOR THE PURPOSES OF THE 2005 SCHEME**

National University of Ireland, Dublin  
National University of Ireland, Cork  
National University of Ireland, Galway  
National University of Ireland, Maynooth  
Trinity College Dublin  
Dublin City University  
University of Limerick  
National College of Art & Design, Dublin  
National College of Ireland, Dublin.  
Athlone Institute of Technology  
Blanchardstown Institute of Technology  
Institute of Technology, Carlow  
Cork Institute of Technology  
Dundalk Institute of Technology  
Galway-Mayo Institute of Technology  
Letterkenny Institute of Technology  
Limerick Institute of Technology  
Institute of Technology, Sligo  
Institute of Technology, Tallaght  
Tipperary Rural & Business Development Institute  
Institute of Technology, Tralee  
Waterford Institute of Technology  
Dublin Institute of Technology  
Dún Laoghaire Institute of Art, Design & Technology  
Church of Ireland College of Education, Dublin  
Coláiste Mhuire, Marino, Dublin  
Mary Immaculate College, Limerick  
St. Angela's College, Lough Gill, Sligo  
St. Catherine's College, Sion Hill, Dublin  
St. Patrick's College of Education, Drumcondra, Dublin.  
Froebel College of Education, Sion Hill, Dublin.

Pontifical University of Maynooth  
*In respect of the following courses:*

- Hons. Bachelor Degree in Theology [3 years]
- Hons. Bachelor Degree in Theology & Arts [3 years]

- Postgraduate Diploma in Christian Communication & Development [1 year]
- MA Degree in Theology [2 years]

Shannon College of Hotel Management

*In respect of the following courses:*

- Diploma in International Hotel Management [4 years]
- BBS in International Hotel Management – Honours [4 years]

St. Nicholas Montessori College

*In respect of the following courses:*

- BA in Montessori Education [3 year]
- BA (Hons) in Montessori Education [1 year]
- Higher Diploma in Arts in Montessori Education [1 year]

St Patrick's College, Thurles

*In respect of the following courses:*

- B.A. (Honours) in Education, Business Studies and Religious Studies [4 years]

Holy Ghost College, Kimmage Manor

*In respect of the following courses:*

- Post Graduate Diploma in Development Studies [1 year]
- MA in Development Studies [2 years]

Mater Dei Institute of Education

*In respect of the following courses:*

- Bachelor of Religious Studies [4 years]
- BA in Irish Studies and Religious Studies [3 years]
- MA of Religious Science [1 year]
- Graduate Diploma of Religious Studies [1 year]
- Graduate Diploma in Theological Studies [1 year]
- MA in School Chaplaincy and Pastoral Care [1 year]
- MA in Healthcare Chaplaincy [2 years]
- MA in Religion and Culture [1 year]
- MA in Religion and Education [1 year]
- MA in Religious Education (Primary) [1 year]

Milltown Institute of Theology and Philosophy, Dublin

*In respect of the following courses:*

- Higher Certificate in Arts in Philosophical Studies [2 years]
- BA (Honours) in Philosophy [3 years]
- BA (Honours) in Theology & Philosophy [4 years]
- BA (Honours) in Theology & Pastoral Care [4 years]
- BA (Honours) in Theology & Anthropology [4 years]
- Postgraduate Diploma in Arts in Spirituality [1 year]
- Postgraduate Diploma in Arts in Applied Spirituality [1 year]
- MA in Spirituality [1 year]
- MA in Philosophy by Research
- MA in Theology by Research
- MA in Biblical Studies [1 year]
- MA in Faith & Culture Studies [1 year]
- PhD in Philosophy by Research
- PhD in Theology by Research

All Hallows College, Drumcondra

*In respect of the following courses: -*

- BA (Hons) in Theology & Philosophy [4 years]
- BA (Hons) in Theology & Psychology [4 years]
- BA (Hons) in Theology & English Literature [4 years]
- BA (Hons) in Theology & Spirituality [4 years]
- Post Graduate Diploma/MA in Leadership and Pastoral

- Care [1 year]
- MA in Pastoral Studies by Research [2 years]
- Graduate Diploma in Holistic Development for Pastoral Ministry [1 year]
- Post Graduate Diploma/MA in Holistic Development for Pastoral Ministry
- Master of Arts in Humanities [2 years]
- PhD in Humanities by Research [3/4 years]

St. Patrick's College, Carlow

*In respect of the following courses: -*

- BA (Ordinary) in Humanities {Philosophy, Theology and Arts} [3 years]
- BA (Honours) in Theology
- Higher Certificate in Arts in Applied Social Studies in Social Care [2 years]
- BA (Ordinary) in Applied Social Studies in Social Care [1 year add-on]
- BA (Honours) in Humanities (Philosophy, Theology and Arts) [4 years]
- BA (Honours) in Applied Social Studies in Social Care [1 year add-on]

Royal College of Surgeons in Ireland

*In respect of the following courses: -*

- NUI Degree of BSc (Hons) in Physiotherapy [6 years]
- BSc in Physiotherapy (NUI Award) [4 years]
- NUI Post Graduate PhD [3 years]
- NUI Post Graduate MD [2 years]
- NUI Post Graduate MSc [1 year]
- NUI Post Graduate M Med Sci [1 year]
- NUI Post Graduate M Med Sci by Research [1 year]
- NUI Degree BSc (Hons) in Pharmacy [4 years]

The Law Society of Ireland, Blackhall Place

*In respect of the following courses: -*

- Professional Practice Course 1 [26 Sept – mid-April]
- Professional Practice Course 2 [12 weeks]

The Honourable Society of Kings Inns

*In respect of the following courses: -*

- Barrister-at-Law Degree [1 year]

Montessori College, (A.M.I.) Milltown,

*In respect of the following courses: -*

- two year full-time course leading to the International Montessori Diploma
  - three-year full-time course leading to the International Montessori Diploma
- Note :** Graduates of the three year diploma course may be recognised:
- (i) to teach in special schools for mentally handicapped, emotionally disturbed or multiple handicapped children or children who are deaf or hard of hearing;
  - (ii) to serve as qualified substitute teachers in National Schools;
- and**
- (iii) for appointment to resource teaching posts for children with special needs in mainstream national schools.

## APPENDIX 1 (B)

Queen's University, Belfast

University of Ulster

St. Mary's College of Education, Belfast

**in respect of the following courses:**

- the course for the award of the B.Ed. Degree of the Queen's University, Belfast
- Postgraduate Certificate in Education.
- BA (Hons) Degree in Liberal Arts

Stanmillis College, Belfast

**In respect of the following courses:**

- the course for the award of the B.Ed Degree of the Queen's University, Belfast
- the Postgraduate Certificate in Education

**HIGHER EDUCATION GRANTS SCHEME 2005**

Reckonable Income Limits for the ordinary rates of grant+  
(for the period 1<sup>st</sup> January, 2004 to 31<sup>st</sup> December 2004 (the tax year 2004))

| <b>Number of Dependent Children</b> | <b>Full Maintenance and Full Fees</b> | <b>Part Maintenance (75%) and Full Fees</b> | <b>Part Maintenance (50%) and Full Fees</b> | <b>Part Maintenance (25%) and Full Fees</b> | <b>Part Tuition Fees (50%) only*</b> |
|-------------------------------------|---------------------------------------|---|---|---|--------------------------------------|
| <b>Less than 4</b>                  | €5,485                                | €7,695                                      | €9,915                                      | €2,130                                      | €4,350                               |
| <b>4 – 7</b>                        | €8,990                                | €11,430                                     | €13,865                                     | €6,305                                      | €8,740                               |
| <b>8 or more</b>                    | €12,335                               | €14,980                                     | €17,625                                     | €9,265                                      | €12,910                              |

*\*Full Student Service Charge is paid where income is at or below this level.*

+ In the 2005/06 academic year where 2 or more children (or the candidate's parent) are pursuing a course of study listed below the reckonable income limits may be increased by €4,295 where there are 2 such children, €8,590 where there are 3 such children and so on, by increments of €4,295.

- (i) attending full-time third level education
- (ii) attending a recognised PLC course, student nurse training or student Garda training
- (iii) participating in a CERT course of at least one years duration
- (iv) attending a full time Teagasc course in an agricultural college
- (v) attending a recognised full-time further education course, of at least one year's duration, in Northern Ireland

## HIGHER EDUCATION GRANTS SCHEME, 2005

### Maintenance Grants Rates

|                               | <b>Non-Adjacent Rate</b> | <b>Adjacent Rate</b> |
|-------------------------------|--------------------------|----------------------|
| <b>Full Maintenance</b>       | €3,020                   | €1,210               |
| <b>Part Maintenance (75%)</b> | €2,265                   | € 905                |
| <b>Part Maintenance (50%)</b> | €1,515                   | € 605                |
| <b>Part Maintenance (25%)</b> | € 755                    | € 305                |

## Special Rate of Maintenance Grant

For the award of a special rate of maintenance grant in respect of the 2005/06 academic year, a candidates reckonable income (for the period 1 January, 2004 to 31 December 2004, the tax year 2004) shall not exceed: -

▪ **€15,626**

⇒ net of standard exclusions (as set out in Clause 1 of this Scheme)

and

⇒ net of Child Dependant Increase (C.D.I.) paid by the Department of Social and Family Affairs

As at 31 December 2004, this reckonable income must include one of the social welfare payments listed below.

### **LIST OF ELIGIBLE PAYMENTS**

#### ***1. SOCIAL ASSISTANCE PAYMENTS***

Blind Person's Pension  
Carer's Allowance  
Deserted Wife's Allowance  
Disability Allowance  
Farm Assist  
Lone Parent's allowance  
Unemployment Assistance (where held for 391 days or more)  
Old Age (Non-Contributory) Pension  
One parent family payment  
Orphans (Non-Contributory) pension  
Pre-retirement allowance  
Prisoner's Wife's Allowance  
Widow's/Widower's (Non-Contributory) Pension

## **2. SOCIAL INSURANCE PAYMENTS**

Carer's Benefit  
Deserted Wife's Benefit  
Invalidity pension  
Unemployability Supplement  
Occupational Injuries Death Benefit (Orphan's pension)  
Occupational Injuries Death Benefit (pension for a widow or widower)  
Old Age Contributory Pension  
Orphan's (Contributory) Allowance  
Unemployment Benefit (continuous for at least 12 months)  
Widow's/Widower's (Contributory) Pension  
Retirement Pension

## **3. Family Income Supplement (FIS)**

## **4. DESIGNATED PROGRAMMES**

Back to Education Allowance  
Back to Work Allowance (Employees)  
Back to Work Enterprise Allowance  
Community Employment Scheme  
FÁS Training Programmes, including Apprenticeships  
Job Start  
Part time job incentive scheme  
Vocational Training Opportunities Scheme (VTOS)

## **5. Others**

- a) In receipt of payments under the Fáilte Ireland Skills Programme equivalent to a social welfare payment;
- b) In receipt of payments under the FIT (Fastrack to IT) initiative equivalent to a social welfare payment;
- c) Participants on a training course approved by a Government Department, State Agency or Area Partnership and who were in receipt of an eligible payment prior to progressing to the programme;
- d) Grant aided employees in social economy enterprises;
- e) In receipt of payments under the Senior Traveller Training Centre programmes.

*Special Rates of Maintenance Grant for 2005/06*

| <b>Grant</b>               | <b>Standard Grant</b> | <b>Top – Up Amount</b> | <b>Total Grant</b> |
|----------------------------|-----------------------|------------------------|--------------------|
| <b>Adjacent Rate</b>       | €1,210                | €35                    | <b>€1,145</b>      |
| <b>Non – Adjacent Rate</b> | €3,020                | €2,335                 | <b>€5,355</b>      |

**EEA Countries**

Austria  
Belgium  
Cyprus  
Czech Republic  
Denmark  
Estonia  
Finland  
France  
Germany  
Greece  
Hungary  
Iceland  
Ireland  
Italy  
Latvia  
Liechtenstein  
Lithuania  
Luxembourg  
Malta  
Netherlands  
Norway  
Poland  
Portugal  
Slovakia  
Slovenia  
Spain  
Sweden  
United Kingdom

ACCOMPANYING  
**NOTES**  
STUDENT GRANT  
APPLICATION FORM  
2005 - 2006



**P.L.C.**  
MAINTENANCE  
GRANTS SCHEME FOR STUDENTS  
ATTENDING POST LEAVING  
CERTIFICATE COURSES 2005

**H.E.G.**  
HIGHER EDUCATION GRANTS  
SCHEME 2005

**V.E.C.**  
VOCATIONAL EDUCATION  
COMMITTEES' SCHOLARSHIP  
SCHEME 2005

**T.L.T.**  
THIRD LEVEL MAINTENANCE  
GRANTS SCHEME FOR  
TRAINEES 2005





## ***Application Form Notes for:***

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| Section 4               | 4 - 5 |
| Section 5               | 6     |
| Section 6               | 7     |
| Section 7               | 7-8   |
| Section 8               | 8 - 9 |
| Section 9               | 9-10  |
| Section 10              | 10    |
| Change in Circumstances | 11    |

## Completing The Grant Application Form

Each Section of the application **MUST** be completed. If a Section does not apply in your case please write **N/A** [not applicable] clearly across the Section. Failure to complete a Section will constitute an incomplete application and it will be returned to the applicant.

### Personal Information

Candidate means the person applying for the grant.

Documentary evidence will be required as proof of Permanent/Ordinary address from 1st October 2004, such as telephone, gas, E.S.B. or cable TV bills.

**"Candidate other than a mature candidate"** means every candidate, other than a mature candidate, who is eligible to be considered under the grant scheme.

**"Mature candidate dependent on parents"** means a candidate who is at least 23 years of age on the 1st of January of the year of entry or re-entry to an approved course and who was ordinarily resident with his/her parents from 1 October, 2004.

**"Independent mature candidate"** means a candidate who is at least 23 years of age on the 1st of January of the year of entry or re-entry to an approved course and who was not ordinarily resident with his/her parents from 1 October, 2004.

Candidates original birth certificate showing date of birth must be supplied as part of the Supporting Documentation.

### Sections 1 & 3 - Income from Employment/Pensions

State the total gross Irish income and foreign income earned in the year from all Irish and foreign employments and pensions, whether or not they are exempted, or relieved, from Irish income tax.

The amounts to be entered are the actual gross amounts earned in the year ended 31 December 2004 (the tax year 2004) - generally what is shown on the P60s/P45s and the P21 - i.e. PAYE Balancing Statement or, if applicable, their foreign equivalent.

When a person's P60/P45 includes amounts paid in the tax year 2004, but which were earned in previous tax years (as happens when overtime, commission, bonuses, salary increases are paid significantly in arrears) then the person may elect to inform the Inspector of Taxes and have the prior year amount excluded from the P21 - i.e. PAYE Balancing Statement for the year ended 31 December 2004.

Where a person makes such an election it will apply consistently to all the years for which grant applications are made - i.e. the previous year(s) and future years will be subject to adjustment

A candidate's total income must be included in this Section; however, a deduction will be allowed for reasonable holiday earnings.

**SUPPORTING DOCUMENTATION** required to be submitted with the Application Form:

- P21 - i.e. PAYE Balancing Statement or its foreign equivalent, and
- P60 or its foreign equivalent, and, if applicable,
- P45 or its foreign equivalent,
- A letter from employer and / or body administering pension.

## ● Superannuation/PRSA Contributions

Payments made in respect of superannuation and PRSA contributions are deductible for grant purposes at the amount allowed for income tax purposes in respect of the earnings of the 2004 tax year only – i.e. no deduction is allowed for “unrelieved” payments of prior years. The documentation required is a copy of the receipt from the provider financial institution.

## ● Foreign Income

Where an individual has foreign income, the amounts to be entered in Section 1 are the equivalent amounts that would be computed if the income arose in Ireland.

## ● Holiday Earnings

A **CANDIDATE’S** earnings from holiday employment is the Candidate’s reasonable earnings from employment outside of term time.

## ● Redundancy

The amount to be entered in relation to payments on cessation of, or change in conditions of employment, is the gross amount received, divided by the number of years in the employment - no deduction for threshold relief is allowed. Please show your calculation of this amount, supported by a letter from the employer stating the amount paid and the number of years of employment.

## Section 2 - Income from Social Welfare/Health Service

- The **SUPPORTING DOCUMENTATION** which is required is a written statement from the Department of Social & Family Affairs and, if applicable, the relevant Health Board, or their foreign equivalents, showing: *Name of Recipient / Name of Scheme / Amount Received / Date payment commenced / and if applicable, Date payment ceased.* The following payments are excluded from the reckonable income calculation:

- Child Benefit (i.e. Children’s Allowance),
- Family Income Supplement payments,
- Means Tested One Parent Family payments,
- Disability Allowance (where paid to candidate),
- Blind Pension (where paid to candidate),
- Orphan’s Pensions,
- Back to Education Allowance,
- Foster Care Allowance,
- Domiciliary Care Allowance,
- Carer’s Allowance.

## Section 4 - Income from Self Employment/Farming

The amount to be entered is the adjusted Profit/(Loss) for Income Tax purposes from all self-employment activities (both Irish and foreign) whether or not they are exempted, or relieved, from Irish income tax.

Where a self-employed person is exempt from filing Returns of Income, he/she should enter in Section 4 his/her estimate of profit/(loss) from his/her business.

Where a self-employed person has foreign income, the amount to be entered in Section 4 is the equivalent amount that would be computed if the income arose in Ireland.

### CLARIFICATION POINTS:

- Capital allowances are deductible from the adjusted profit for tax purposes in determining an individual's income tax liability - but they are **not** deductible in computing *Reckonable Income* for grant purposes.
- Compensation in respect of a temporary suspension of a milk quota must be included in income from self employment. (*Page 9 deals with the disposal of a milk quota*).
- Penalties incurred under the super-levy are deductible expenses for Reckonable Income purposes.
- Costs incurred in respect of leasing a milk quota are deductible expenses for *Reckonable Income* purposes.

### SUPPORTING DOCUMENTATION required to be submitted with the *Application Form*:

- Copy of Accounts (*i.e. Trading Account, Profit and Loss Account, Capital Account and Balance Sheet*) for each business for a year ending between 1 January 2004 and 31 December 2004. Where the normal course of dealing with the Inspector of Taxes is by way of documentation other than accounts, this documentation will satisfy the accounts requirement for *Reckonable Income* purposes.
- Computation of Profit/(Loss) for income tax purposes for the tax year 2004.
- Copy of tax year 2004 *Notice of Assessment* or its foreign equivalent.
- If applicable, current letter from the Inspector of Taxes excluding an individual from the Returns filing provisions.

### Finance Leases

A Finance Lease is one which transfers to the lessee substantially all the risks and rewards of owning an asset. All other leases are Operating Leases. Finance Lease payments are not deductible in computing Reckonable Income.

### Retirement Annuities and PRSA Contributions

Payments made in respect of Retirement Annuities and PRSA Contributions are deductible for grant purposes at the amount allowed for income tax purposes in respect of the earnings of the tax year 2004 only – i.e. no deduction is allowed for “unrelieved” payments of prior years. The amounts should be entered once only – i.e. in either Section 4 or 5, but not both.

**SUPPORTING DOCUMENTATION** required to be submitted with the *Application Form* is a copy of the receipt from the provider financial institution.

## ● **SCHEDULE A – Interest on Borrowings for Capital Expenditure Purposes**

Interest on borrowing for capital expenditure purposes is not deductible in computing Reckonable Income. Where the Accounts contain an Interest Expense, a **SCHEDULE** should be prepared (using the sample format below) and the relevant amount for interest on borrowing for capital expenditure purposes entered in Sections 4 and 5.

| LENDER   | PURPOSE OF BORROWING | INTEREST EXPENSE |
|--|----------------------|------------------|
| _____  | _____                | € _____          |
| _____  | _____                | € _____          |
| _____  | _____                | € _____          |
| <b>Total per Accounts:</b>                     |                      | € _____          |
| <b>Total for Capital/Expenditure Purposes:</b> |                      | € _____          |

## **SCHEDULE B – Wages/Remuneration Adjustment**

Adjustments are required in respect of certain remuneration payments:

- Remuneration paid to individuals—other than Qualifying Casual Workers or siblings of the candidate—where PAYE/PRSI regulations were not applied. Total amount included in accounts:
- Remuneration paid to dependent siblings (whether or not PAYE/PRSI regulations were applied). Total amount included in accounts:
- Remuneration paid to non-dependent siblings where PAYE/PRSI regulations were not applied. Total amount included in accounts:
- Remuneration paid to non-dependent siblings (in accordance with PAYE/PRSI regulations) in excess of market rates:

|                                   |   |       |
|-----------------------------------|---|-------|
|                                   | € |       |
| Total amount included in Accounts |   | _____ |
| Less market rates of pay          |   | _____ |
| Excess Pay:                       |   | _____ |

### **Total remuneration adjustment:**

A separate **SCHEDULE** must be prepared for each business.

Amount of adjustment  
€

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## Section 5 - Rent and Income from Land/Property

- Address: State postal address for property; if postal address is not available for land, state townland where land is located.

The amount to be entered is the adjusted Profit/(Loss) for Income Tax purposes from all land and property (both Irish and foreign) whether or not it is exempted, or relieved, from Irish income tax.

Where a person is excluded from filing Returns of Income, he/she should enter in Section 5 his/her estimate of profit/(loss) from land and property.

Where a person has foreign income from land and property, the amount to be entered is the equivalent amount that would be computed if the income arose in Ireland.

### ● CLARIFICATION POINT

- Capital allowances (*including those claimable under Urban Renewal Relief legislation*) are deductible from the adjusted profit for tax purposes in determining an individual's income tax liability - but they are **not** deductible in computing *Reckonable Income* for grant purposes.

### ● SUPPORTING DOCUMENTATION required to be submitted with the *Application Form*:

- Copy of Accounts (*i.e. Profit and Loss Account, Capital Account and Balance Sheet*) for the year ended 31 December 2004.
- Where the normal course of dealing with the Inspector of Taxes is by way of documentation other than Accounts, this documentation will satisfy the accounts requirement for *Reckonable Income* purposes.
- Computation of Profit/(Loss) for income tax purposes for the tax year 2004.
- Copy of tax year 2004 *Notice of Assessment* or its foreign equivalent.
- If applicable, current letter from the Inspector of Taxes excluding an individual from the Returns filing provisions.

## Section 23 Relief

Section 23 relief under the 1981 Finance Act/Section 27 relief under the 1988 Finance Act.

**Finance Leases** (as previously detailed in Section 4)

**Retirement Annuities and PRSA Contributions** (as previously detailed in Section 4)

**Schedule A** Interest on Capital Expenditure,  
(as previously detailed in Section 4)

**Schedule B** Wages/Remuneration Adjustment,  
(as previously detailed in Section 4)

## Section 6 - Gross Income from Deposit Accounts/Investments/SSIA

- Insert the gross amount for all income derived from deposit accounts, loans, investments, etc - both Irish and foreign - whether or not they are exempted, or relieved, from Irish income tax and/or foreign taxes.
- For the purpose of Section 6, investments include savings certificates, life assurance bonds and other financial instruments where the interest/profit is accumulated and paid out as a lump sum at the end of the investment period. Where such financial instruments, both Irish and foreign, are held, a proportion of the interest/profit must be included in *Reckonable Income*. This annual amount is calculated by dividing the accumulated interest/profit at the end of the investment period by the number of years over which it will have accumulated. For example, €5,000 invested in 2000 to realise €7,500 after five years would have an annual income of €500 (i.e. €2,500 divided by 5) for reckonable Income purposes for the year ended 31 December 2004. The annual interest should be time-apportioned in the year in which the investment is made, and in the year in which it is realised, where these periods are less than a full year.
- The amount of interest to be included in respect of each Irish loan or deposit account (*including special savings accounts to which 20% DIRT applies*) is the gross amount, i.e. the sum of the net interest received plus the Irish tax deducted, if any.
- The amount of income to be included in respect of Special Savings Incentive Accounts (SSIA's) is the government grant earned on the savings in the relevant tax year plus, in the case of savings accounts, the gross interest earned in the relevant tax year, and, in the case of investment accounts, the investment profit earned in the relevant tax year. Investment losses sustained in the relevant tax year are deductible.
- The amount of income to be included in respect of distributions from Irish companies is, in *all* cases, the net amount received plus the tax credit.
- The amount to be included in respect of foreign interest and dividends is the € equivalent of the gross amount earned before deduction of foreign tax, if any.

## Section 7 - Income from Maintenance Arrangements etc.

Other than for the exception stated below, details are required of all income - both Irish and foreign - from all Settlements, Trusts, Covenants, Estates, Maintenance Arrangements, etc, whether or not they are exempted, or relieved, from Irish income tax. In all cases, gross income should be shown.

The exception is:

- Income received by a **Candidate** who is not an **Independent Mature Candidate** under a covenant from his/her **Parents/Guardians** need not be included.

The criteria specified for the purpose of establishing marital separation are as follows

- |   |    |
|---|----|
| (1) current deserted wives benefit book   | or |
| (2) current lone parents allowance book   | or |
| (3) maintenance agreement/order/divorce decree  | or |
| (4) an affidavit sworn before a Commissioner for Oaths/Peace Commissioner that he/she is separated. |    |

- The position in relation to the assessment of Reckonable Income of separated persons who elect for joint income tax assessment is, that the maintenance payment received by the parent with whom the candidate resides has no tax attaching to it, and, therefore, the amount as stated in the maintenance agreement represents the gross amount.

## Section 8 - Disposal of Assets & Rights

- Other than for the exceptions stated below, details are required of all gains and losses on the disposals of assets and rights - both Irish and foreign - whether or not they were exempted, or relieved, from Irish Capital Gains Tax, or foreign equivalent.

### ● THE EXCEPTIONS ARE:

The disposal of a principal private residence, except where the sale price reflects development value.

In the case of an **Independent Mature Candidate**

- disposals between **Spouse** and **Candidate**,
- disposals from **Spouse** or **Candidate** to their dependent children.

In the case of all other **Candidates**:

- disposals between **Parents/Guardians**,
- disposals from **Parents/Guardians** to the candidate,
- disposals from **Parents/Guardians** to their dependent children.

PLEASE COMPLETE SCHEDULE C, PAGE 13 OF THE APPLICATION FORM

### CLARIFICATION POINTS:

- The amount to be included in respect of each disposal is the actual gain or loss, calculated as set out in SCHEDULE C, divided by the number of years for which the asset or right was held.
- Original Cost should include incidental costs, e.g. freight, etc.
- Disposal Price is the gross sale price, or, if the transaction is not at arms length, state the market value. If market value is being used, place a capital 'M' following the figure being inserted in the Disposal Price column.
- Incidental Costs of Disposal includes costs such as advertising, sales commission, etc.
- Years Held should be rounded to the nearest whole year.
- Indexation of cost is not allowable for Reckonable Income purposes.

- Compensation for the disposal of a milk quota is in respect of the disposal of an asset. The calculation is as follows:

a) Determination of fraction sold: 
$$\frac{\text{Quota compensation}}{\text{Reduced value of land} + \text{quota compensation}}$$

b) Determination of gain/(loss): 
$$\begin{array}{r} \text{Quota compensation} \\ \text{Less} \\ \text{Cost of all land} \times \text{fraction at(a)}. \end{array}$$

c) Amount to be included in schedule C: 
$$\frac{\text{Gain/(loss) at (b) divided by}}{\text{number of years for which land was held.}}$$

- Gains on disposal of shares acquired under an approved profit sharing scheme or share option scheme are to be included in *Reckonable Income*. The amount to be included is the net sale proceeds (the shares have a nil acquisition cost) divided by the number of years over which they were held.
- For *Reckonable Income* purposes, the gain on the encashment or maturity of a life assurance policy must be declared. The calculation is as follows:

[amount realised on encashment or maturity of life assurance policy minus the amount(s) paid in premiums] divided by [the number of years for which the premiums were paid].

**SUPPORTING DOCUMENTATION** required to be submitted with this Application Form:

- Computation of Capital Gain for the tax year 2004 already supplied or to be supplied to the Inspector of Taxes.

## Section 9 - Gifts & Inheritances

- Other than for the exceptions stated below, details are required of all gifts and inheritances - both Irish and foreign - whether or not they were required to be reported for Capital Acquisitions Tax purposes.

The exceptions are:

- In the case of an **Independent Mature Candidate**:
  - gifts and inheritances between a **Candidate** and **Spouse** need not be declared.
- In the case of all other **Candidates**, the following need not be declared:
  - gifts and inheritances between **Parents/Guardians**,
  - gifts and inheritances received by the **Candidate** from **Parents/Guardians**.

PLEASE COMPLETE SCHEDULE D, PAGE 13 OF THE APPLICATION FORM

## C.A.T. / Disponer

C.A.T. means Capital Acquisitions Tax.

Disponer means the person who provided the gift or inheritance.

### Section 10 - Other Sources of Income

*Examples of income to be included in Section 10 are:*

- Sums received after the discontinuance of a business - e.g. the realisation of debtors considered uncollectable when the business ceased trading.
- Fees or commissions earned outside an individual's main employment or self-employment.
- Gains from prize bonds, lotteries, gambling or sweepstakes.
- Where income arises from Woodland Operations the information should be submitted in the following format:

#### **Schedule E – Income from Woodlands**

Total income from woodlands for a year ending between 1 January 2004 and 31 December 2004 (inclusive of grants/annual premia, etc.)

Value of standing trees at the beginning of the year

**Add** Total expenditure on woodlands in the year

**Less** Value of standing trees at the end of the year

**Total income from woodlands** (a) minus (b)

*transfer this total (c) to Section 10*

(a) € \_\_\_\_\_

€

€

€ \_\_\_\_\_

(b) € \_\_\_\_\_

(c) € \_\_\_\_\_

## Change in Circumstances

### **Change in Reckonable Income which is likely to be permanent.**

- Under the means test provisions of the student support schemes, a candidate's reckonable income is that for the year ended 31 December 2004 - the tax year 2004.

Where an individual experiences a change in circumstances at any time during the period 1<sup>st</sup> of January 2004 to the last term of the 2005/2006 academic year, which may effect their reckonable income, they may apply to their Local Authority/VEC to have their eligibility for grant aid assessed or reassessed.

Such assessments are dealt with as follows:

- **Positive change in circumstances** occurring during the period referred to above will not affect eligibility to grant aid in the 2005/2006 academic year. However, eligibility to grant aid in subsequent academic years will be based on income to the 31 December of the year prior to renewal of grant aid.
- **Adverse change in circumstances** occurring during the period referred to above. Eligibility for grant aid will be based on revised income rather than income for the year ended 31 December 2004.
- **Overtime Payments**

Where it can be proved without doubt that overtime payments are not of a recurrent nature, the Local Authority or VEC may disregard such payments when assessing the reckonable income of grant applicants. A letter from the employer stating that the overtime will not recur in the current tax year should be submitted with the application. In addition, it will be necessary to provide evidence, e.g. by way of a P60, of gross salary for the preceding tax year also, i.e. provide a P60 for both the 2004 **and** the 2003 tax years. Where overtime has been disregarded as reckonable income all such cases will be reassessed for the following academic year.