Important Information:

Please use the Scholarship Proposal Kit (SPK) to establish a research scholarship for a candidate enrolled in any of the following programs: Masters of Philosophy, Masters by Research or PhD.

The standard duration of postgraduate scholarships should normally not exceed one and a half years for a Masters of Philosophy, two years for a Masters by Research and three years for a PhD (with allowance for a possible six month extension).

Scholarships created using this SPK will have the same conditions as the Australian Postgraduate Award unless otherwise stipulated. If alternative conditions are proposed, the SPK must still have the following basic conditions:

- The SPK can only be used for a scholarship - working conditions cannot be imposed
- Scholarship payments will stop once, and only when, the scholarship period has finished, the student has submitted their thesis or withdrawn, or when the candidature has been terminated.
- Additional benefits from external funding bodies must either be included in the proposed amount, or to be paid directly to the student. These will not be paid separately by GRS.

Scholarships set up as total over period cannot be adjusted in any way

The SPK cannot be processed until all sections are complete and signatures provided.

Instructions for completing:

If the scholarship is to be funded from a project that has not yet been opened, please contact the UNSW GMO (http://www.gmo.unsw.edu.au/) to arrange opening of an account.

Once a project has been established, and a student has been identified, please complete Part A. Please provide Part B to the student for completion upon commencement of their studies. Email the completed SPK to the relevant Graduate Research School email address (as indicated by the candidate in Part B, section 1).
Domestic candidates: domestic.grs@unsw.edu.au

International candidates: international.grs@unsw.edu.au

- If the funding is from an external source:
  - Attach relevant documentation
  - External funding for research scholarships is counted as eligible income for the Higher Education Research Data Collection (HERDC). It is therefore important to ensure that any external funds, meeting the definition of research, are included in the collection. If you are unsure whether the funding meets this definition, please contact the Grants Management Office.

- This SPK has been designed to ensure that all parties involved have a clear understanding of the conditions and benefits of the scholarship. Please give a copy of the completed SPK to the candidate to ensure they are aware of the conditions and entitlements available under their Scholarship. Further information on the establishment and administration of new scholarships is available from the Graduate Research School on extension 55500.

**Taxation of Scholarships**

A scholarship are exempt from income tax under Division 51 of the ITAA1997. A scholarship will be exempt from income tax if

1. Made to a full-time student at a school, college or university, and
2. Made by way of a scholarship, bursary, educational allowance or educational assistance, and
3. Not subject to the exceptions set out in s51-35, as listed below

A scholarship will not be exempt from income tax if any of the following apply

1. a Commonwealth education or training payment, or an education entry payment under Part 2.13A of the Social Security Act 1991
2. a payment by an entity or authority the condition that the student will (or will if required) become, or continue to be, an employee of the entity or authority
3. a payment by an entity or authority the condition that the student will (or will if required) enter into, or continue to be a party to, a contract with the entity or authority that is wholly or principally for the labour of the student;
4. a payment under a scholarship where the scholarship is not provided principally for educational purposes;

For further information regarding taxation, please visit the Australian Taxation Office website