



Information Sheet

Scholarship Proposal Kit

Important Information:

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

The standard duration of postgraduate scholarships should normally not exceed two years for a Research Masters, and four years for a Research Doctorate.

Scholarships created using this SPK will have the same conditions and rate as the Australian Government's Research Training Program (RTP) 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will stop once, and only when, the scholarship period has finished, the candidate has submitted their thesis or withdrawn/discontinued, or when the candidature has been terminated.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 candidate. These will not be paid separately by GRS.

Scholarships set up as a total amount over a specific period **cannot** be adjusted in any way. Should a candidate holding an in total over period scholarship submit, discontinue, or have their candidature terminated, the remaining amount will be paid out to them.

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 (<https://research.unsw.edu.au/about-research-grants-contracts-rgc>) to arrange opening of an account.

Once a project has been established, and a candidate has been identified, please complete Part A. Please provide Part B to the candidate 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

Scholarships are exempt from income tax under Division 51 of the ITAA1997 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:

<http://calculators.ato.gov.au/scripts/axos/axos.asp?CONTEXT=&KBS=iScholarship.XR4&go=ok>