



SETTING UP A POSTGRADUATE SCHOLARSHIP

These notes are drafted for academics that have funding available to pay a full scholarship or a top up scholarship to a research higher degree student. Please go through the following questions if you are unfamiliar with the process.

1. What is the source of funds? How much? For how long?

- Internal - Is it linked to a Research Consultancy of an academic? Is the student required to do any work for the scholarship?

If not, please complete the [Appointment of Scholarship Holder & Commencement of Award Form](#) and email or fax to Admin Officer Scholarships on research.scholarships@qut.edu.au or fax: 07 3138 1304. Note: the student will need to be enrolled before they can be paid a scholarship (as per 5. below).

- External - QUT requires a contract for all fully funded scholarships from an external source. The contract deals with Intellectual Property for the student and provides information to determine the tax status of the scholarship. Please refer to [Setting up a Contract](#).
- When the contract is signed, please supply details of the funding to the Administrative Officer Scholarships so that an offer can be made to the student. Please use the [Student Information Form](#).

2. Is the Scholarship Tax Exempt?

Please complete the [Interactive Decision Tool](#), provided by the Australian Taxation Office (ATO), to determine whether the scholarship is tax exempt.

If after completing the above, the student is unsure as to whether they should be paying tax on their scholarship, they can apply to the Australian Taxation Office for a ruling. The scholarship will be taxed until the ruling is received.

The following scholarships are currently deemed tax exempt by the Australian Taxation Office and recipients do not need to apply for a ruling:

Full time payments for APA, APAI, QUTPRA, QUTFBA, Women's Re-Entry, OJW, any other awards funded entirely from QUT's funds which satisfy Australian Taxation Office conditions for tax exemption.

Note: all part time scholarships are taxable.

3. Have you got a student?

- Advertisements can be placed through Corporate Communications (x 82999) if you wish to advertise externally. The cost is charged to your individual Faculty or school account.

The amount of detail you want in the advertisement will be determined by your budget. Advertisements should include the following:

Name of scholarship, type of scholarship (Masters or PhD), duration, stipend (eg tax exempt and indexed annually if following the APA rate), any additional benefits, areas of research, selection criteria, application procedure (eg attach resume, referee reports), contact name and email, phone, closing date and web site for application form.

- An item can be added to the Research Student Centre [External Scholarships Website](#) and loaded on the national database [JASON](#) (Joint Academic Scholarship Online Network). Please send an [email](#) to the Admin Officer Scholarships listing the details of the scholarship for the advertisement.

4. Have you provided the student with something in writing?

Unless there are questions about the taxable status of the scholarship, the offer can be made by the faculty or school. If you are in doubt about the taxable status, please contact the Admin Officer Scholarships before you make an offer to the student.

- Have you made the student a formal offer and provided a response form? When the student has returned the Response Form, please provide a copy of the Offer Letter, Response and any Conditions of Award (if they vary from the QUT Funded rules) and [Appointment of Scholarship Holder & Commencement of Award Form](#) to Admin Officer Scholarships.
- If the student is being offered an APAI, please complete the [APAI Student Information Form](#) and fax (07 3138 1304) or [email](#).
- The Conditions of Award can be based on the [QUT Funded Awards Rules](#) or you can modify them and provide the modified version to the student with the offer letter.

5. Is the student currently enrolled on Callista?

- QUT can only pay a tax exempt scholarship to a full time enrolled student
- If the student is enrolled part time, the scholarship will be taxable.