

Part 37-00-13

Higher Education Grants Schemes Verification of Income Details for SUSI Grant Applications

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1. Introduction

This manual explains the circumstances in which verification of income details may be requested for student grant applications by Student Union Support Ireland (SUSI), and how the documentation can be supplied. See also Tax and Duty Manual Part [37-00-11](#).

2. Student Grant Applications

Since 2013, Revenue has provided income details to SUSI to assist in the processing of student grant applications. This data sharing is provided under relevant legislation and is fully covered by Data Exchange Agreements.

The majority of student grant applicants are not required to submit income related documentation (e.g. End of Year Statement (P21), Acknowledgement of Self-Assessment*, etc.) as part of the SUSI application process. The data exchange reduces the number of contacts to Revenue from customers seeking such documentation. Therefore, there is no need for staff to issue income verification documentation, and customers that request it can be advised of the above arrangements.

3. Request for Further Clarification

In some exceptional circumstances, SUSI may request further clarification of income from applicants, such as Revenue documentation (e.g. End of Year Statement (P21), Acknowledgement of Self-Assessment*, etc.). In these circumstances, where callers satisfy you that SUSI has specifically requested such documentation, the documentation should be supplied to the customer. Wherever possible the customer should be encouraged to use Revenue's online services.

Business taxpayers should use ROS when making their return and self-assessment; and PAYE taxpayers should request the End of Year Statement (P21) in myAccount (see *PAYE Services: Review your tax*).

Districts may continue to be asked for additional documentation (in the form of certificates or letters, etc.) other than that being supplied in the normal way. Since under self-assessment rules, income as returned is accepted without a determination being made, Revenue officials are **not in a position to certify** a person's income for any external purpose and should not do so.

*Districts should be aware that, depending on the circumstances of the case, Revenue may issue an acknowledgement of a customer's Self-Assessment, a Notice of Self-Assessment raised by Revenue on the customer's behalf, or a Revenue assessment. See also Tax and Duty Manual Part [37-00-11](#).