

## Financing adult learning database

<b>Name of the instrument - Local language</b>	Tax incentive for companies
<b>Name of the instrument - English translation</b>	Tax incentive for companies
<b>Scheme ID</b>	117
<b>Country</b>	 Ireland
<b>Reporting year</b>	2015
<b>Type of instrument</b>	Tax incentive for companies
<b>Type of entry</b>	Single instrument

<b>Short description</b>	Companies can deduct training costs from their taxable profits.
<b>Short description of the related instruments</b>	nap

<b>Level of operation</b>	National
<b>Name of a part of the country</b>	nap
<b>Name of the region (for regional instruments)</b>	nap
<b>Name of the sector (for sectoral instruments)</b>	nap
<b>Relevance</b>	Key scheme
<b>Legal basis</b>	Taxation Consolidation Act 1997 Annual Finance Acts - that are the legal basis for the Annual Government Budget
<b>Year of implementation</b>	1997
<b>Eligible group(s)</b>	All companies
<b>Group(s) with preferential treatment</b>	None
<b>Education and training eligible</b>	Any job-related formal and non-formal education and training

<b>Source of financing and collection mechanism</b>	State (loss of tax revenue) company
<b>Eligible costs</b>	Fees and other costs related to education and training
<b>Frequency of the use</b>	Each year
<b>Volumes of funding</b>	na
<b>Beneficiaries/take up</b>	na
<b>Monitoring/evaluation reports available</b>	na
<b>Most relevant webpage - in English</b>	na
<b>Most relevant webpage - local language</b>	na
<b>Sources</b>	Taxation Consolidation Act 1997 Annual Finance Acts - that are the legal basis for the Annual Government Budget