

Financing adult learning database

Name of the instrument - Local language	tTax relief for tuition fees in respect of third level education
Name of the instrument - English translation	Tax relief for tuition fees in respect of third level education
Scheme ID	111
Country	 Ireland
Reporting year	2015
Type of instrument	Tax incentive for individuals
Type of entry	Single instrument

Short description	Adults can deduct the costs related to their education and training (fees) from their taxable incomes. The state co-funding - in the form of foregone tax revenues - equals to eligible costs multiplied by the tax rate (20% to 40% in 2015). The eligible education and training activities include certain undergraduate and postgraduate courses and certain training courses in information technology and foreign languages. For the deduction, a ceiling is introduced (in 2014, EUR 7 000 for undergraduate courses and EUR 315 -1 270 for ICT and language courses).
Short description of the related instruments	nap

Level of operation	National
Name of a part of the country	nap
Name of the region (for regional instruments)	nap
Name of the sector (for sectoral instruments)	nap
Relevance	Key scheme
Legal basis	Section 473A, Taxes Consolidation Act, 1997 (NB: Finance Act of 1995 provided for tax relief for tuition fees. All legislation relating to tuition fees that had been passed prior to 1997 was incorporated in the Taxes

	Consolidation Act 1997. Also, changes made to tuition tax relief after 1997 were retrospectively incorporated into the Act)
Objective(s) and target(s)	To provide assistance to students who are required to pay third-level tuition fees.
Year of implementation	1995
Year of latest amendment	2011
Operation/management	Revenue Commissioners administer and manage the system (in conjunction with the Department of Education and Skills).
Eligible group(s)	Repeat students and part-time students studying in private or publicly funded third level institution or in such an institution in another EU Member State and paying fees.
Group(s) with preferential treatment	None
Education and training eligible	Certain full-time and part-time undergraduate courses of at least 2 years duration, post-graduate courses of at least 1 but not more than 4 years duration; certain training courses in information technology and foreign languages of less than 2 years duration.
Source of financing and collection mechanism	State (loss of tax revenue) individual
Financing formula and allocation mechanisms	Tax relief reduces taxable income, at the standard rate of income tax (20%) subject to the maximum level of tuition fees allowable: - for undergraduate courses: fees of maximum EUR 7 000 per course - for ICT and languages: fees ranging from EUR 315 to EUR 1 270 per course.
Eligible costs	Fees only
Frequency of the use	Each year
Volumes of funding	The overall volume of EUR 21 000 000 was spent on the scheme in 2013.
Beneficiaries/take up	In 2013, 28 200 individuals made use of the tax incentive.
Monitoring/evaluation reports available	na
Most relevant webpage - in English	http://www.revenue.ie/en/tax/it/leaflets/it31.html
Most relevant webpage - local language	http://www.revenue.ie/en/tax/it/leaflets/it31.html
Recent changes	In 2011 , the scope of tax relief was expanded to include

	the student contribution charge as well.
Sources	http://www.revenue.ie/en/tax/it/leaflets/it31.html