


Financing adult learning database

Name of the instrument - Local language	Detrazione Irpef per spese di istruzione e formazione
Name of the instrument - English translation	Tax credits - costs related to training are deducted from the tax due.
Scheme ID	252
Country	 Italy
Reporting year	2015
Type of instrument	Tax incentive for individuals
Type of entry	Single instrument

Short description	The individual can ask for a tax credit (deduction from the tax due) of 50% of the amount of expenses related to courses and 75% of 50% of expenses related to travel accommodation and meals with his/her tax return.
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
Legal basis	Article 19, clause 1, letter e of the Presidential Decree n. 917 of 1986.
Objective(s) and target(s)	The regulatory provision contained in the Presidential Decree 917/1986, Article 19 is on the determination of tax credits.
Year of implementation	1986
Operation/management	Ministry of economy / Agency of revenue for control and inspection
Eligible group(s)	Individuals

Group(s) with preferential treatment	None
Education and training eligible	Higher education (ISCED11 4 and 5) and Academic level (ISCED11 6 and 7 and 8); CVET related to skill maintenance or improvement.
Source of financing and collection mechanism	State (loss of tax revenue) individual
Financing formula and allocation mechanisms	50% of the amount of expenses related to participation in conferences, seminars, updating courses can be deducted from the tax due. 75% of 50% of expenses related to travel costs, accommodation are considered tax credits.
Eligible costs	Fees and other costs related to education and training
Frequency of the use	Each year
Volumes of funding	na
Beneficiaries/take up	na
Organisation responsible for monitoring/evaluation	Ministry of Economy.
Monitoring/evaluation reports available	http://www.finanze.gov.it/export/download/entrate_tributarie_2014/Bolle...
Most relevant webpage - in English	na
Most relevant webpage - local language	na
Sources	http://www.altalex.com/documents/codici-altalex/2014/12/10/tuir-testo-u...