




Name of the instrument in English	Training tax allowance
Country	 Ireland
Type of instrument	Tax incentives

Level of operation	National
Part of the country where the instrument applies	nap
Region(s) in which the instrument applies	nap
Sector(s) in which the instrument applies	nap
Legal basis	Taxation Consolidation Act 1997 and Annual Finance Acts
Objective(s) and target(s)	To incentivise employers to provide training to employees (including apprentices)
Year of introduction	1997
Year of termination	No foreseen end to the instrument (on-going)
Governance (management, operation, monitoring and evaluation)	Department of Finance is responsible for the overall management, monitoring/evaluation of the instrument and day-to-day operation. Revenue Commissioners are also involved.
Eligible group(s)	All companies
Education and training eligible	The instrument supports apprenticeship and other types of education and training. It applies to all levels.
Source of financing and collection mechanism	State (loss of tax revenue)
Financing formula and allocation mechanisms	The maximum amount/share of eligible expenditure that a company may deduct is not specified (no limit).
Eligible costs	Costs of materials and equipment, travel and subsistence, training and examination fees.
Volumes of funding	na
Beneficiaries/take up	The data on beneficiaries is not available. The total number of employers from which tax was collected by

	national tax collection agency: 207,737.
Monitoring/evaluation reports available	na
Sources	Department of Finance, http://www.finance.gov.ie

Related financing adult learning database instrument

Tax incentive for companies

 Ireland

Tax incentive for companies

Related apprenticeship schemes

Employer-led apprenticeship

 IRELAND

Source URL: <https://www.cedefop.europa.eu/tools/financing-apprenticeships/financing-instruments/training-tax-allowance-0>