

Relief for fees paid for part-time third level education. FA96 s15(1) to (5) and (8); FA97 s7 475.—(1) In this section—

“academic year”, in relation to an approved course, means a year of study commencing on a date not earlier than the 1st day of August in a year of assessment;

“appropriate percentage”, in relation to a year of assessment, means a percentage equal to the standard rate of tax for that year;

“approved college”, in relation to a year of assessment, means a college or institution in the State, or a college or institution in another Member State of the European Communities providing distance education in the State, which—

(a) provides courses to which a scheme approved by the Minister under the Local Authority (Higher Education) Grants Acts, 1968 to 1992, applies, or

(b) operates in accordance with a code of standards which from time to time may, with the consent of the Minister for Finance, be laid down by the Minister,

and which the Minister approves of for the purposes of this section;

“approved course” means a part-time undergraduate course of study in an approved college which—

(a) is of at least 2 academic years' duration, and

(b) in the case of a course provided by a college to which paragraph (b) of the definition of “approved college” relates, the Minister, having regard to a code of standards which from time to time may, with the consent of the Minister for Finance, be laid down by the Minister in relation to the quality of education to be offered on such approved course, approves of for the purposes of this section;

“the Minister” means the Minister for Education and Science;

“qualifying fees”, in relation to an approved course and an academic year, means the amount of fees chargeable in respect of tuition to be provided in relation to that course in that year and which, in relation to a course to which paragraph (b) of the definition of “approved course” relates, the Minister, with the consent of the Minister for Finance, approves of for the purposes of this section;

“qualifying individual” means—

(a) an individual other than an individual who has been conferred with a certificate, diploma or degree in respect of the completion by him or her of an undergraduate course of study of not less than 2 academic years' duration, or

(b) an individual who has been conferred with a certificate or diploma as referred to in paragraph (a) and who is pursuing an approved course in respect of which the approved college certifies that the certificate or diploma, as the case may be, with which he or she has been conferred, has qualified him or her for exemption for one or more years of study from the normal duration of the approved course but is not otherwise an individual who is not a qualifying individual for the purposes of paragraph (a).

(2) Subject to this section, where for a year of assessment a qualifying individual proves that he or she has on his or her own behalf made a payment in respect of qualifying fees in respect of an approved course for the academic year in relation to that course commencing in that year of assessment, the income tax to be charged on the qualifying individual for that year of assessment, other than in accordance with section 16 (2), shall be reduced by an amount which is the lesser of—

(a) the amount equal to the appropriate percentage of the aggregate of all such payments proved to be so made, and

(b) the amount which reduces that income tax to nil.

(3) Notwithstanding subsection (2), where for any year of assessment—

(a) the spouse of a qualifying individual is assessed to tax in accordance with section 1017, and

(b) qualifying fees are paid by the qualifying individual, or paid by that spouse on behalf of the qualifying individual, in respect of an approved course for the academic year in relation to that course commencing in that year of assessment,

then, relief under this section shall, except where section 1023 applies, be granted to the spouse of the qualifying individual in respect of the qualifying fees so paid as if he or she were a qualifying individual and the qualifying fees had been paid by him or her on his or her own behalf.

(4) For the purposes of this section, a payment in respect of qualifying fees shall be regarded as not having been made in so far as any sum in respect of or by reference to such fees has been or is to be received directly or indirectly by the qualifying individual from any source whatever by means of grant, scholarship or otherwise.

(5) (a) Where the Minister is satisfied that a college, within the meaning of paragraph (b) of the definition of “approved college”, or an approved course in that college, no longer meets the appropriate code of standards laid down, the Minister may by notice in writing given to the approved college withdraw, with effect from the year of assessment following the year of assessment in which the notice is given, the approval of that college or course, as the case may be, for the purposes of this section.

(b) Where the Minister withdraws the approval of any college or course for the purposes of this section, notice of its withdrawal shall be published as soon as may be in *Iris Oifigiúil*.

(6) On or before the 1st day of July in each year of assessment, the Minister shall furnish the Revenue Commissioners with full details of all—

(a) courses,

(b) colleges, and

(c) the amount of qualifying fees for the academic year commencing in that year of assessment in respect of courses referred to in paragraph (a),

which the Minister has approved of for the purposes of this section.

(7) Where for the purposes of this section any question arises as to whether—

(a) a college is an approved college, or

(b) a course of study is an approved course,

the Revenue Commissioners may consult with the Minister.