

Relief for fees paid for training courses. FA97 s8(1) to (7) and (10) and (11) 476.—(1) In this section—

“An Foras” means An Foras Áiseanna Saothair;

“approved course provider” means a person providing approved courses who—

(a) operates in accordance with a code of standards which from time to time may, with the consent of the Minister for Finance, be agreed between An Foras and the Minister, and

(b) is approved of by An Foras for the purposes of this section;

“approved course” means a course of study or training, other than a postgraduate course, provided by an approved course provider which—

(a) is confined to—

(i) such aspects of information technology, or

(ii) such foreign languages,

as are approved of by the Minister, with the consent of the Minister for Finance, for the purposes of this section,

(b) is of less than 2 years' duration,

(c) results in the awarding of a certificate of competence, and

(d) having regard to a code of standards which from time to time may, with the consent of the Minister for Finance, be agreed between An Foras and the Minister in relation to—

(i) the quality and standard of training to be provided on the approved course, and

(ii) the methods and facilities to be used by the course provider in delivering the course and in assessing competence,

is approved of by An Foras for the purposes of this section;

“certificate of competence”, in relation to an approved course, means a certificate awarded in accordance with the standards set out in the code of standards referred to in paragraph (d) of the definition of “approved course” and certifying that a minimum level of competence has been achieved by the individual to whom the certificate is awarded;

“foreign language” means a language other than an official language of the State;

“the Minister” means the Minister for Enterprise, Trade and Employment;

“qualifying fees”, in relation to an approved course, means the amount of fees chargeable in respect of tuition to be provided in relation to such course where the net amount of such fees are not less than £250 and to the extent that they do not exceed £1,000.

(2) (a) In this subsection, “appropriate percentage”, in relation to a year of assessment, means a percentage equal to the standard rate of tax for that year.

(b) Subject to this section, where an individual proves that—

(i) he or she has on his or her own behalf made a payment in respect of qualifying fees in respect of an approved course, and

(ii) has been awarded a certificate of competence in respect of that course,

the income tax to be charged on the individual, other than in accordance with section 16 (2), for the year of assessment in which that certificate of competence is awarded shall be reduced by an amount which is the lesser of—

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

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

(3) Where for a year of assessment in which an individual is awarded a certificate of competence—

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

(b) qualifying fees are paid by the individual, or paid by that spouse on behalf of the individual, in respect of the approved course,

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

(4) Relief under this section shall not be given in respect of an individual for a year of assessment in respect of more than one approved course.

(5) 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 either directly or indirectly by an individual from any source whatever by means of grant, scholarship or otherwise.

(6) An Foras, where it is satisfied that an approved course provider, or an approved course provided by

an approved course provider, no longer meets the appropriate code of standards laid down, may by notice in writing given to the approved course provider withdraw the approval of that course provider or approved course, as the case may be, from such date as it considers appropriate, and this section shall cease to apply to that course provider or that course, as the case may be, with effect from that date.

(7) (a) As soon as may be practicable after An Foras has—

(i) approved a course provider or a course for the purposes of this section, or

(ii) withdrawn such approval,

An Foras shall notify the Revenue Commissioners in writing of such approval or withdrawal of approval.

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

(i) a course provider is an approved course provider, or

(ii) a training course is an approved course,

the Revenue Commissioners may consult with An Foras.

(8) Any relief under this section shall be in substitution for and not in addition to any relief to which the individual might be entitled to in respect of the same payment under any other provision of the Income Tax Acts.

(9) This section shall come into operation on such date as may be fixed by order of the Minister for Finance.