



Tax Relief on College Fees



Tax relief is available at the standard rate of income tax (20%) on fees paid for:

- Approved courses in approved colleges in Ireland and EU
- Part-time courses on behalf of students who do not have a third level qualification
- Post graduate courses in private and public funded third level colleges in non-EU member states.

Tax relief is available for repeat years for individuals taking more than one course and for individuals already holding a third level qualification.

For 2014 the first €2,750 (Full Time Courses) and €1,250 (Part Time Courses) of fees is disregarded for tax relief purposes.

Where families have two or more children in third level education on, a full time basis and where both are liable to the student contribution charge, tax relief will be available on the total fees paid less the disregarded amount.

The maximum relief available is €5,000. Any repayment of fees must be adjusted for.

In 2015 the disregarded amount will increase to €3,000 (Full Time Courses) and €1,500 (Part Time Courses).

Payment of Tuition Fees in instalments

Where fees are paid in instalments and any such amounts are paid in a tax year following the year in which the academic year of the approved course commenced, the relief for fees relating to that academic year may be granted either:

- in the tax year during which the academic year of the approved course commenced, or
- in the tax year in which the instalment was paid.

However, relief will only be granted in respect of amounts actually paid, subject to the maximum relief available in that academic year.

How is the relief claimed?

The relief can be claimed either by submitting an annual tax return at the end of the tax year to review your tax liability, or a claim can be made during a tax year for that year once the fees have been paid. In this case an amended Tax Credit Certificate showing the relief due will be issued to you.

To apply, complete the application form, available either on www.revenue.ie or phone your Revenue office to request same.

Full details are available in the Revenue Leaflet on [Tax Relief for Third Level Education Fees](#).

If you would like to receive more information,
please don't hesitate to contact us on:

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