

Tax relief for third-level fees

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Introduction

You may be able to claim tax relief on tuition fees paid for approved:

- Undergraduate courses
- Postgraduate courses
- Information technology (IT) and foreign language courses.

[Lists of courses and colleges approved](#) for relief each year are published on the Revenue website.

You can claim tax relief as long as you have actually paid the fees, either on your own behalf or on behalf of another person.

You **cannot** claim tax relief on:

- Examination or administration fees
- Any part of the tuition fees that is met directly or indirectly by a grant, a scholarship or otherwise, e.g. where fees are reimbursed by an employer.

Read more about [tuition fees and the Student Contribution](#).

Payments that qualify for tax relief

Tax year 2011 onwards

The maximum amount of fees (including the **Student Contribution**) that can qualify for tax relief is €7,000 per person per course.

Full-time student: There is no tax relief on the first €2,750 spent on tuition fees (including the Student Contribution) for the [2014/2015 academic year](#).

Part-time student: There is no tax relief on the first €1,375 spent on tuition fees (including the Student Contribution) for the 2014/2015 academic year.

More than one student: If you are claiming for more than one student, you will get full tax relief on tuition fees (including the Student Contribution) for the second or subsequent students.

You can find examples of [how the tuition fees tax relief works \(pdf\)](#) on the Revenue website.

Tax years before 2011

You are not allowed to claim tax relief on the student services charge (now the Student Contribution) and tax relief is available on qualifying tuition fees up to a maximum of €5,000.

Courses that qualify for tax relief

Undergraduate courses

Tax relief is available for tuition fees paid for:

- Approved full-time and part-time undergraduate courses in both private and publicly funded third-level colleges in the State
- Approved full-time and part-time undergraduate courses in both private and publicly funded third-level colleges in any EU member state. This includes courses in medicine, veterinary medicine, dentistry and teacher training.
- Full-time and part-time undergraduate courses operated by colleges in any EU member state providing distance education in the State.

Conditions for granting tax relief for undergraduate courses

- Courses must be for at least two years' duration
- Colleges and courses within the State must be approved by the Department of Education and Skills