Tax Relief on Tuition Fees

The following information is for guidance purposes only.
Please refer to the Revenue Commissioners website How to claim relief on tuition fees for full details of the scheme.

1. What You Can Claim

- You can claim tax relief on qualifying tuition fees, including the student contribution fee.
- Levies (e.g. IT Levy, Garda Vetting, Graduation Levy, Placement Levy, Theatre Studies Levy) cannot be claimed for tax relief.
- Funded fees (e.g. scholarship, grants, employer payment) cannot be claimed.
- If you receive a fee refund after claiming relief, you must notify Revenue within 21 days.

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2. Maximum Amounts

- Maximum claim per course, per person, per academic year: €7,000. See 'Approved Courses' below for undergraduate & postgraduate eligibility.
- Disregard amount is the part of the fee that Revenue ignores when calculating your tax relief. You don't get tax relief on this portion. Disregard amounts (subtracted before calculating relief):
    - Full-time course: €3,000 disregarded
    - Part-time course: €1,500 disregarded
- Relief rate: 20% of the balance after the disregard.

Examples:

1. **Full-time course, €8,000 paid:**
   €7,000 (capped) – €3,000 (disregard amount) = €4,000 × 20% = **€800 tax relief**
2. **Part-time course, €3,800 paid:**
   €3,800 (paid) – €1,500 (disregard amount) = €2,300 × 20% = **€460 tax relief**

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3. Who Can Claim

- The person who actually paid the fees (student, parent, or guardian).
- If you pay for multiple students, the disregard amount applies only once per tax year.

Examples for multiple students:

1. **Parent pays €7000 for full-time fees for child 1 plus €3,500 for part-time fees for child 2.**
   €10,500 (total paid) – €3,000 (disregard amount) = €7,500 × 20% = **€1,500 tax relief**

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4. How to Claim

1. Claim online via Revenue's myAccount (under *Tuition Fees* in "Tax Credits and Reliefs"): Online services - revenue.ie
2. Keep receipts and proof of payment (e.g., Fees payment receipt from your student portal in Unit-e) for at least six years in case Revenue requests them.

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5. Approved Courses

- Undergraduate programmes must be of a duration of at least two academic years.
- To qualify for relief for postgraduate courses, you must already have an undergraduate degree or equivalent qualification. A postgraduate course must be of a duration of at least one academic year but no longer than four academic years.
- Revenue's online list of approved courses may not include all courses, if yours is missing:
    1. Request a confirmation of attendance letter from the Student Academic Administration (SAA) office in MIC. Email: SAA@mic.ul.ie
    2. Download your fee receipt from your student portal at Register.mic.ul.ie to support your claim.

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6. Paying in instalments

MIC's fees can be paid in advance of commencing the course or split into two instalments, due in September and January.
For instances where fees are paid in two instalments you have a choice to claim:

1. The full tax relief in a single year or
2. Split between two years.

Usually, claiming in a single year is more tax advantageous. Please see the Revenue Commissioners website for examples: Paying tuition fees in instalments