

**L.N. 179 of 2014****INCOME TAX ACT  
(CAP. 123)****Deduction (Apprentices and Work Placements) Rules, 2014**

IN exercise of the powers conferred by article 14(2) and 96 of the Income Tax Act, hereinafter referred to as "the Act", the Minister for Finance has made the following rules:-

**1.** (1) The title of these rules is the Deduction (Apprentices and Work Placements) Rules, 2014. Citation and commencement.

(2) These rules shall come into force as from the year of assessment 2015, in respect of work placements and apprenticeships commencing on or after 1st January 2014.

**2.** In these rules, unless the context otherwise requires - Definitions.

"apprenticeship" shall have the same meaning as that assigned to it by article 29 of the Employment and Training Services Act, as approved by the Employment and Training Corporation; Cap. 343.

"qualifying person" means an employer who provides a "work placement" or "apprenticeship" in his trade or business;

"work placement" means the provision of training to a "trainee", ("trainee" having the meaning assigned to it by article 29 of the Employment and Training Services Act), as approved by the Employment and Training Corporation. Cap. 343.

**3.** (1) Where a qualifying person provides a work placement or an apprenticeship in the year preceding the year of assessment, a deduction equivalent to €600 for each work placement and €1,200 for each apprenticeship shall be allowed against the said person's income charged to tax for such year of assessment: Deductions.

Provided that the deduction shall only be allowed where the work placement or apprenticeship, as the case may be, is of at least 6 months continuous duration:

Provided further that, to the extent that the deduction cannot be wholly set off against the income of the qualifying person for the year during which the expenditure was incurred, it shall be carried forward and set off against the income of subsequent years in succession:

Provided also that, where the qualifying person is an individual, to the extent that the deduction cannot be wholly set off against the income of the individual or of his spouse, where applicable, for the aforesaid year, it shall be carried forward and set off against the income for subsequent years in succession.

(2) The deduction shall only be allowed where the qualifying person does not benefit from any deduction, tax credit or any other form of assistance in relation to the said expenditure by the Government or any Government entity.

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