

## [07-01-37] Exemption in respect of certain expenses of State Examinations Commission examiners

### **Section 195C of the Taxes Consolidation Act 1997**

*Created January 2016*

Section 195C of the Taxes Consolidation Act 1997 provides for an exemption from income tax in respect of payments made by the State Examinations Commission to, or on behalf of, an examiner in respect of expenses of travel and subsistence incurred by the examiner solely for examination purposes.

‘examiner’ is defined as a person who is an employee of the State Examinations Commission (SEC) for examination purposes. However, an Examinations and Assessment Manager is specifically excluded as it is the only category of permanent employee of the SEC who could otherwise fall within the definition of ‘examiner’.

‘examination purposes’ means the development or marking of examination papers or other examination materials, or the carrying out of invigilator duties at an examination.

‘examination’ means any examination standing specified in Schedule 2 to the Education Act 1998.

Payments to which the exemption applies may not exceed the Civil Service approved rates for mileage and subsistence as set down from time to time by the Minister for Public Expenditure and Reform.

‘Travel’ is defined as travel by car, motorcycle, taxi, bus or rail.

The exemption applies to payments made on or after 1 January 2016.

As a consequence of the income tax exemption, payments which come within the exemption are also exempt from USC and PRSI.