

[15-01-01] Third Level College Fees
Sections 473A and 476 TCA 1997

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PART A

TAX RELIEF AVAILABLE FOR TUITION FEES PAID BY AN INDIVIDUAL IN RESPECT OF THIRD LEVEL EDUCATION

A.1 Introduction

Tax relief at the standard rate (20%) of tax is available in respect of tuition fees paid by an individual in respect of Third Level Education [Section 473A TCA 1997].

For the 2012 tax year, the maximum annual tax relief for tuition fees (including the Student Contribution of €2,250 or €1,125) is €7,000 @ 20% per individual per course. No other fees (e.g. administration fees, examination fees, capitation fees) qualify for tax relief

The first €2,250 of all fees claimed by an individual does not attract tax relief where any one of the students to whom the claim refers is a full time student.

The first €1,125 of all fees claimed by an individual does not attract tax relief where all of the students to whom the claim refers are part-time

Note: The disregard of €2,250 or €1,125, as the case may be, is based on a claim, the subject of which may be one or more students. The general effect of this approach to granting relief is that all claimants will get full tax relief on the Student Contribution for 2nd and subsequent students in their claim.

For the 2011 tax year, the maximum amount of qualifying fees in respect of which tax relief can be claimed is €7,000 @ 20% (standard rate). This figure includes the student contribution. No other fees (e.g. administration fees, examination fees, capitation fees) qualify for tax relief

The first €2,000 of all fees claimed by an individual does not attract tax relief where any one of the students to whom the claim refers is a full time student.

The first €1,000 of all fees paid by an individual does not attract tax relief where all of the students to whom the claim refers are part-time students.

Note - Where a claim for tax relief on tuition fees for tax years 2011 and subsequent tax years is made wherein the receipt from the relevant third level institution erroneously describes the student contribution of €2,000 or €1,000 (€2,250 or €1,125 for 2012 et seq.) as a registration fee, claims should not be disallowed on that basis alone.

For tax years prior to 2011, the maximum amount of qualifying fees in respect of which tax relief can be claimed is €5,000 @ 20% (standard rate). Relief does not extend to items such as registration fees or administration fees.

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A.2 Who can claim the relief?

An individual can claim tax relief on fees paid on behalf of him/herself and/or on behalf of any other individual for Third Level courses provided he/she has paid the qualifying fees.

The claim may be in respect of a number of students – the maximum amount allowable (i.e. €7,000 @ 20% for 2012 and 2011 and €5,000 @ 20% for 2010) applies per course / per student rather than per claim.

For the tax year 2012:

- the first €2,250 of all fees claimed by an individual does not attract tax relief where any one of the students to whom the claim refers is a full time student; and
- the first €1,125 of all fees claimed by an individual does not attract tax relief where all the students in respect of whom the claim refers are part-time students

For the tax year 2011:

- the first €2,000 of all fees claimed by an individual does not attract tax relief where any one of the students to whom the claim refers is a full time student; and
- the first €1,000 of all fees claimed by an individual does not attract tax relief where all the students in respect of whom the claim refers are part-time students.

A.3 How may the relief be claimed?

The relief can be claimed either on the individual's tax return at the end of the tax year or a claim can be made during a tax year for that tax year **once the fees have been paid** and the relief can be granted in the determination of tax credits. A claim form is attached to the Explanatory Leaflet IT 31 *Tax Relief for Tuition Fees*.

Details of any payment received or to be received towards the fees must accompany the claim. These include grants, scholarships, payment by an employer and any other payments in respect of relevant fees.

A.4 Refusal of claims for relief

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

A.5 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, then the relief for fees relating to that academic year may be granted either -

- (a) in the tax year during which the academic year of the approved course commenced;

or

- (b) the tax year in which the instalment was paid.

However, relief will only be granted in respect of amounts actually paid and subject to the maximum relief of €7,000 / €5,000 (whichever is applicable) @ 20% per *academic* year.

A.6 Payment of tuition fees in advance

Where an individual pays college fees “upfront” (e.g. to avail of a discount), relief can be allowed:

- if details of actual amounts due for each year are available, then that amount is allowed each year for the duration of the course - subject to the ceiling of €7,000 / €5,000 per year, or
- if no breakdown of fees is available, the relief can be apportioned evenly over the duration of the course.

A.7 Criterion for tax relief

A criterion for eligibility for the tax relief is that, for a year of assessment, an individual pays qualifying fees. Qualifying fees means tuition fees (including Student Contribution post 1 January 2011) in respect of an *approved course* at an *approved college*.

A.8 Tuition Fees - Examples of the consequence of the changes implemented after 1 January 2011

For the tax years 2011 and subsequent tax years, the tax relief is allowable in respect of tuition fees including the Student Contribution. No other fees (e.g. administration fees, examination fees, capitation fees) qualify for tax relief .

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For the tax year 2010 and prior tax years, the tax relief is confined to tuition fees only and does not extend to items such as registration fees, administration fees, examination fees, capitation fees.

Tuition fees that are, or will be, met directly or indirectly by grants, scholarships, employer contribution or other means are to be deducted in arriving at the net fees qualifying for tax relief.

Parent with just one child in third level

Full-time student in a public college	Student registration fees	Student contribution	Tax relief
2010	€1,500	Not applicable	Nil (student registration fees not allowable)
2011	Not applicable	€2,000	Nil (€2,000 - €2,000 disregard = nil)
2012	Not applicable	€2,250	Nil (€2,250 - €2,250 disregard = nil)

Part-time student in a public college	Student fees	Student contribution	Total amount of claim	Tax relief
2010	€5,000	Not applicable	€5,000	€1,000 (€5,000 @ 20%)
2011	€5,000	€2,000	€7,000	€1,200 (€7,000 – disregard of €1,000 = €6,000 @20%)
2012	€5,000	€2250	€7,250	€1,175 (Max €7,000 – disregard of €1,125 = €5,875 @20%)

Full-time student in a private college	Student fees	Student Contribution	Total amount of claim	Tax relief
2010	€8,000 (excluding registration fees, etc)	Not applicable		€1,000 (qualifying fees restricted to €5,000 @ 20%)
2011	€8,000	€2,000	€10,000	€1,000 (qualifying fees restricted to €7,000 – disregard of €2,000 = €5,000 @20%)
2012	€8,000	€2,250	€10,250	€950 (qualifying fees restricted to €7,000 – disregard of €2,250 = €4,750 @ 20%)

Part-time student in a private college	Student fees	Student contribution	Total amount of claim	Tax Relief
2010	€5,000 (excluding registration fees etc)	Not applicable	€5,000	€1,000 (€5,000 @20%)
2011	€5,000	€2,000	€7,000	€1,200 (€7,000 – disregard of €1,000 = €6,000 @ 20%)
2012	€5,000	€2,250	€7,250	€1,175 (Max €7,000 – disregard of €1,125 = €5,875 @20%)

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Parent with three children in third level education

All three full time students in public colleges	Student registration fee	Student contribution	Total amount of claim	Tax Relief
2010	Three registration fees of €1,500 per student		Nil	Nil (student registration fees not allowable)
2011		Three student contributions of €2,000 paid for each student	€6,000	€800 (€6,000 - €2,000 disregard @ 20%)
2012		Three student contributions of €2,250 paid for each student	€6,750	€900 (€6,750 - €2,250 disregard @ 20%)

All three part-time students in public colleges	Student Fees	Student Contributions	Total Amount of Claim	Tax Relief
2010	€15,000	Not applicable	€15,000	€3,000 (€15,000 @ 20%)
2011	€15,000	€6,000	€21,000	€4,000 (€21,000 – disregard of €1,000 = €20,000 @ 20%)
2012	€15,000	€6,750	€21,750	€ 3,975 (Max 7,000 per student €21,000 – disregard of €1,125 = €19,875 @ 20%)

All three full-time students in private colleges	Student Fees	Student Contributions	Total Amount of Claim	Tax Relief
2010	€24,000 (€8,000 each)	Not applicable	€24,000	€3,000 (restricted to €5,000 per student = €15,000 @ 20%)
2011	€24,000 (€8,000 each)	€6,000	€30,000	€3,800 (relief restricted to €7,000 per student = €21,000 – disregard of €2,000 = €19,000 @ 20%)
2012	€24,000 (€8,000 each)	€6,750	€30,750	€3,750 (relief restricted to €7,000 per student = €21,000 – disregard of €2,250 = €18,750 @ 20%)

The same result if one student is full-time and the other two are part-time.

These examples are premised on a parent who is within the tax net paying the third level fees. Different scenarios may arise where the student pays the fees or where a parent is not in the tax net to benefit from tax relief.

A.9 Approval of Colleges and Courses

In order to qualify for relief from income tax, colleges and courses must comply with a *Code of Standards* that is set down by the Minister for Education and Skills. **The Minister for Education & Skills does not approve individual colleges and courses.** The responsibility for approving colleges and courses lies with:

- (i) the Higher Education Authority (H.E.A.) for Public Colleges (such as UCD, Trinity College, etc.); and
- (ii) the Higher Education & Training Awards Council (H.E.T.A.C) for Private Colleges and Institutes of Technology.

If colleges and courses meet the criteria set out in the *Code of Standards* that is approved by the Minister for Education and Skills, then tax relief may be granted in respect of tuition fees paid in respect of such courses. HEA / HETAC notify the Department of Education and Skills of the relevant colleges and courses which then forwarded to Revenue for publication on Revnet and Revenue.ie

NOTE: Not all approved courses will necessarily be listed under the various approved colleges. However, provided the course meets the criteria as set out in Section 473A TCA 1997, tax relief may be granted.

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Private Colleges

Private Colleges which contact Revenue in order to have their college/courses approved for tax relief purposes, should be informed to apply to the Tax Evaluation Unit in H.E.T.A.C. to have their college and relevant higher education courses evaluated.

A. 10 Approved Courses

Category 1 - Approved Undergraduate Courses

To qualify for the tax relief, undergraduate courses **must be of at least 2 academic years duration**. Such courses include full-time and part-time courses -

- in publicly funded third level institutions in the State (including institutions providing courses to which the Higher Education Grants Scheme applies);
- in private colleges (undergraduate courses in private colleges must be approved by H.E.T.A.C.);
- full-time and part-time courses in approved third level institutions in any European Union member State; and
- full-time and part-time courses operated by colleges in any European Union member State providing distance education in the State.

Category 2 - Approved Postgraduate Courses

To qualify for the tax relief, postgraduate courses must -

- be for at **least one academic year but no more than 4 academic years** in duration;
- lead to a postgraduate award based on either a thesis or an examination.

Such courses include:

- courses in private and publicly funded colleges in the State;
- courses in a university or publicly funded colleges in another European Union member State including such colleges that provide distance education in the State; and
- courses in a university or publicly funded third level college in countries outside the European Union.

In addition, the individual taking the postgraduate course must already have a primary degree or an equivalent qualification.

Note – See Paragraph A.12 below re ‘lists’.

A.11 Approved Colleges

Section 473A TCA 1997 defines the meaning of an ‘approved college’. There are 4 categories of ‘approved colleges’ –

- certain colleges in the State – see Paragraph A.12;
- EU colleges providing ‘distance education’ in the State – see Paragraph A.13;
- EU colleges – see Paragraph A.14;
- Non-EU colleges – see Paragraph A.15.

A.12 Approved Colleges in the State

Lists of approved colleges (and the majority of qualifying courses of those colleges) are contained in a number of ‘lists

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

List 1 Publicly Funded Colleges in the State

All courses of at least two years duration in these approved colleges qualify for relief **unless** the college has been approved **only** in respect of the specific courses listed.

The majority of claims are likely to be in relation to tuition fees paid to universities and colleges in the State. In some instances, the relevant undergraduate course that is the subject of a claim for relief **may not be on List 1. Notwithstanding this, relief may be allowed in respect of tuition fees payable to one of the ‘mainstream’ universities or colleges in the State if the course falls within the definition of an ‘approved’ undergraduate course as described in Paragraph A.9 above.**

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List 2 Private Colleges in the State

To qualify for relief, courses in these private colleges **must be on the list**.

List 3 Part-time undergraduate courses in public and private colleges in the State.

To qualify for relief, part-time undergraduate courses in these public and private colleges **must be on the list**.

List 4 Postgraduate courses in public and private colleges in the State.

In some instances, the relevant post-graduate course that is the subject of a claim for relief may not be on List 4. Notwithstanding this, relief may be allowed in respect of tuition fees payable to one of the ‘mainstream’ universities or colleges in the State if the course falls within the definition of an ‘approved’ post-graduate course as described in Paragraph A.9 above.

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

A.13 Distance Education Colleges

Approved colleges for the purpose of relief include a college or institution in another EU Member State that provides distance education courses in the State.

- (a) in respect of which the Higher Education Grants Scheme applies; **OR**
- (b) which operates in accordance with a code of standards which from time to time may, with the consent of the Minister for Finance, be laid down by the Minister for Education and Science and which H.E.T.A.C. approves for the purposes of this section.

The courses offered at (b) have to be approved by H.E.T.A.C for the tuition fees to qualify for tax relief.

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

A.14 Colleges in another EU Member State

Approved colleges for the purpose of relief includes any university or similar institution of higher education in a EU Member State, (other than the State) which is -

- publicly funded; or

- a duly accredited University or Institution of Higher Education in other European Union member States

Note: Open University courses qualify for relief provided the course falls within the definition of an “approved course” as described in A.9 above.

A.15 Colleges in a non-EU Member State (postgraduate courses only)

Approved colleges for the purpose of relief include any university or similar institution of higher education in a non-EU Member State, which is –

- publicly funded;
- or duly accredited Universities and Institutions of Higher Education in non European Union member States

Note - Courses in such colleges **will not appear on any list** – see Paragraph A.16 below re type of letter to be requested in such cases.

A.16 Type of letter to issue re Colleges mentioned in Paragraphs A.14 and A.15

Claims for tax relief in respect of courses outside the State should be accompanied by a letter from the relevant University of similar institution of Higher Education, indicating that it is either:

- maintained or assisted by recurrent grants from public funds of that country; or
- a duly accredited University or Institution of Higher Education in the country in which it is situated.

Once a letter has been received confirming the above, and the conditions as set down in Section 473A TCA 1997 in relation to an “approved course” (see Paragraph A.10) relief may be granted.

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PART B

TAX RELIEF AVAILABLE IN RESPECT OF TUITION FEES PAID BY AN INDIVIDUAL IN RESPECT OF CERTAIN TRAINING COURSES IN FOREIGN LANGUAGES AND INFORMATION TECHNOLOGY

B.1 The relief

Tax relief at the standard rate of income tax is available in respect of fees paid for approved training courses. The course fees paid must not be less than €315 and not more than €1,270 (these refer to the course fee and are not simply an amount per annum).

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

B.2 Tuition Fees

Tuition fees that are or will be met directly or indirectly by grants, scholarships, employer contribution or other are to be deducted in arriving at the net fees qualifying for tax relief.

The tax relief is confined to tuition fees only and does not extend to items such as registration fees or administration fees.

B.3 Who can claim the relief?

With effect from 1 January 2007 an individual can claim tax relief on fees paid on behalf of him/her self and on behalf of any other individual for courses in Information Technology/Foreign Languages as long as he/she has paid the qualifying fees.

B.4 Refusal of claims for relief

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

B.5 Approved Courses

An approved course is one that –

- is confined to Information Technology or Foreign Languages;
- is of less than two years duration;
- results in the awarding to successful candidates of a certificate of competence (**and not just a certificate of attendance**); and

- has been approved by An Foras Áiseanna Saothar (FÁS) for the purposes of Section 476 TCA 1997.

B.6 Approved Course Provider

An approved course provider is a person who is approved of by FAS for the purposes of Section 476 TCA 1997

B.7 Lists of Approved Courses and Course Providers

Lists of -

- approved Foreign Languages Courses and Course Providers; and
- approved Information Technology Courses and Course Providers

are contained on the Revenue website <http://www.revenue.ie>.

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

B.8 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 approved course commenced, then 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
- the tax year in which the instalment was paid.

However, relief will only be granted in respect of amounts actually paid.

B.9 How may the relief be claimed on tuition fees paid by an individual in respect of certain training courses in foreign languages and information technology?

The relief can be claimed either on the individual's tax return at the end of the tax year or during the tax year in his/her Certificate of Tax Credits **once the fees have been paid**. A receipt from the course provider containing the following information (where relevant) should accompany the claim:

- Name and address of course provider;
- Name and address of the student;

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- Title of course and its duration;
- Indication as to whether the course is full-time or part-time;
- Amount of tuition fees and training course fees paid and the academic year to which they relate;
- Name and address of the individual who has paid the fees, if not paid by the student; and
- Confirmation that the course provider is an approved course provider for the purposes of tax relief for training course fees.

Also required is a certificate of competence or a statement from the course provider certifying that the required minimum level of competence was achieved and the date that a certificate of competence in respect of the approved course was awarded.

Details of any payment, received or to be received, towards the fees, must accompany the claim. These include grants, scholarships, payment by an employer and any other payments in respect of relevant fees.

B.10 Restriction re two or more courses

Relief shall not be given for a year of assessment in respect of more than one approved course.

1. Full-time Undergraduate Courses in the State

Type of Course	Type of College	Criteria	Note
Full-time undergraduate	College which is approved for the Local Authority (Higher Education) Grants Scheme	The course must be of at least 2 years duration	See List 1 for the relevant tax year for publicly funded colleges
Full-time undergraduate	College which is not approved for the Higher Education Grants Scheme (i.e. private colleges)	The course must be - <ul style="list-style-type: none"> ▪ of at least 2 years duration; and ▪ approved by the Minister for Education & Science 	See List 2 for the relevant tax year for private colleges

2. Part-time Undergraduate Courses in the State

Type of Course	Type of College	Criteria	Note
Part-time undergraduate	College which is approved for the Higher Education Grants Scheme	The course must be of at least 2 years duration	See List 3 for the relevant tax year for part-time undergraduate course in public and private colleges in the State.
Part-time undergraduate	College which is not approved for the Higher Education Grants Scheme (i.e. private colleges)	The course must be - <ul style="list-style-type: none"> ▪ of at least 2 years duration; and ▪ approved by the Minister for Education & Science. 	See List 3 for the relevant tax year for colleges and courses that qualify for tax relief.

3. Postgraduate Courses in the State

Type of Course	Type of College	Criteria	Note
Postgraduate	College which is approved for the Higher Education Grants Scheme	(a) The course must - <ul style="list-style-type: none"> ▪ be of not less than one academic year but not more than four academic years; ▪ lead to a postgraduate award based on either a thesis or an examination; and (b) the individual must already hold a degree or equivalent qualification.	See List 4 for the relevant tax year colleges and courses that qualify for tax relief. N.B. - See Par. A.11 re unlisted courses
Postgraduate	College which is not approved for the Higher Education Grants Scheme (i.e. private colleges)	(a) The course must - <ul style="list-style-type: none"> ▪ be of not less than one academic year but not more than four academic years; ▪ lead to a postgraduate award based on either a thesis or an examination; ▪ be approved by the Minister for Education & Science (b) the individual must already hold a degree or equivalent qualification.	See List 4 for the relevant tax year colleges and courses that qualify for tax relief.

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4. Distance Education in the State provided from another EU Member State

Type of Course	Type of College	Criteria	Note
Part-time undergraduate	College or institution in another EU Member State which is approved for the Higher Education Grants Scheme here	The course must be of at least 2 years duration	If in doubt, contact ICTD for guidance.
Part-time undergraduate	College which is not approved for the Higher Education Grants Scheme here (i.e. private colleges)	The course must be - <ul style="list-style-type: none"> ▪ of at least 2 years duration; and ▪ approved by the Minister for Education & Science 	If in doubt, contact ICTD for guidance.

Type of Course	Type of College	Criteria	Note
Postgraduate	College or institution in another EU Member State, which is approved for the Higher Education Grants Scheme here.	(a) The course must - <ul style="list-style-type: none"> ▪ be of not less than one academic year but not more than four academic years; ▪ lead to a postgraduate award based on either a thesis or an examination; and (b) the individual must already hold a degree or equivalent qualification.	If in doubt, contact ICTD for guidance.
Postgraduate	College or institution in another EU Member State which is not approved for the Higher Education Grants Scheme (i.e. private colleges)	(a) The course must - <ul style="list-style-type: none"> ▪ be of not less than one academic year but not more than four academic years; ▪ lead to a postgraduate award based on either a thesis or an examination; ▪ be approved by the Minister for Education & Science (b) the individual must already hold a degree or equivalent qualification.	If in doubt, contact ICTD for guidance.

Type of Course	Type of College	Criteria	Note
Full-time and part-time undergraduate OR Postgraduate	Open University	The course must be of at least 2 years duration (a) The course must - <ul style="list-style-type: none"> ▪ be of not less than one academic year but not more than four academic years; ▪ lead to a postgraduate award based on either a thesis or an examination; ▪ be approved by the Minister for Education & Science (b) the individual must already hold a degree or equivalent qualification.	If in doubt, contact ICTD for guidance.

5. Undergraduate Courses outside of the State

Type of Course	Type of College	Criteria	Note
Full-time undergraduate OR Part-time undergraduate	University or similar institution of Higher Education in an EU Member State (other than the State) which is <ul style="list-style-type: none"> ▪ maintained or assisted by recurrent grants from public funds of that or other EU Member State (including the State); or ▪ is a duly accredited university or institution of higher education in the EU Member State in which it is situated. Note - This includes the Open University.	The course must be of at least 2 years duration.	Request letter as outlined in Paragraph A.15

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6. Post Graduate Courses outside State

Type of Course	Type of College	Criteria	Note
Postgraduate Course in an another EU Member State	University or similar institution of Higher Education in an EU Member State (other than the State) which is <ul style="list-style-type: none"> ▪ maintained or assisted by recurrent grants from public funds of that or other EU Member State (including the State); or ▪ is a duly accredited university or institution of higher education in the EU Member State in which it is situated. 	(a) The course must - <ul style="list-style-type: none"> ▪ be of not less than one academic year but not more than four academic years; ▪ lead to a postgraduate award based on either a thesis or an examination; and (b) the individual must already hold a degree or equivalent qualification.	Request letter as outlined in Paragraph A.15
Postgraduate Course in a country outside of the EU	Any university or similar institution of higher education in any country, other than an EU Member State, which – <ul style="list-style-type: none"> ▪ is maintained or assisted by recurrent grants from public funds of that country; OR ▪ is a duly accredited university or institution of higher education in the country in which it is situated. 	(a) The course must - <ul style="list-style-type: none"> ▪ be of not less than one academic year but not more than four academic years; ▪ lead to a postgraduate award based on either a thesis or an examination; and (b) the individual must already hold a degree or equivalent qualification.	Request letter as outlined in Paragraph A.15