

shall, subject to *subsection (4)*, be issued by the Minister not later than 6 months after the relevant date.

- (4) The Minister shall issue a certificate where an application is made in accordance with the procedures established by the Minister in that behalf.
- (5) A certificate issued by the Minister under this section shall be valid until the end of the calendar year in which it is issued. 5

PART 5

AMENDMENT OF STUDENT SUPPORT ACT 2011

Definition (*Part 5*)

13. In this Part, “Act of 2011” means the Student Support Act 2011. 10

Amendment of section 2 of Act of 2011

14. Section 2 of the Act of 2011 is amended by the insertion of the following definition after the definition of “relevant Minister”:

“ ‘relevant specified jurisdiction’ means—

- (a) a country that, as respects a class of person standing prescribed under section 14A(1) for the purposes of section 14(1)(aa), is specified in the regulations concerned under section 14A(1) prescribing that class, or 15
- (b) where a class of person stands prescribed under section 14A(3) for the purposes of section 14(1)(aa), Northern Ireland;”. 20

Amendment of section 7 of Act of 2011

15. Section 7 of the Act of 2011 is amended, in subsection (1), by—

- (a) the substitution, in paragraph (e), of “including the State,” for “including the State, or”,
- (b) the substitution, in paragraph (f), of “subsection (2), or” for “subsection (2).”, 25
and
- (c) the insertion of the following paragraph after paragraph (f):
 - “(g) an educational institution that provides higher education and training and which—
 - (i) is situated in a relevant specified jurisdiction, and 30
 - (ii) is maintained or assisted by recurrent grants from public funds of that jurisdiction or of any Member State including the State.”.

Amendment of section 8 of Act of 2011

16. Section 8 of the Act of 2011 is amended—

(a) in subsection (2)(k), by—

(i) the insertion, in each of subparagraphs (i) and (ii), of “or (g)” after “section 7(1)(e)”, 5

(ii) the substitution, in clause (II) of subparagraph (ii), of “Member State, or” for “Member State;”, and

(iii) the insertion of the following subparagraph after subparagraph (ii):

“(iii) in the case of a qualification awarded following the successful completion of a course at an institution mentioned at section 7(1)(g)— 10

(I) if such recognition is provided for by those laws in the following manner, in a manner provided for by the laws of a relevant specified jurisdiction that correspond to the arrangements, procedures and systems referred to in subparagraph (i), or 15

(II) if such recognition is not provided for by those laws in that manner, then otherwise in accordance with the laws of the relevant specified jurisdiction;”,

and 20

(b) in subsection (3)(c)(i), by the insertion of “or (iii)” after “paragraph (k)(ii)”.

Amendment of section 14 of Act of 2011

17. Section 14 of the Act of 2011 is amended—

(a) in subsection (1)—

(i) by the insertion of the following paragraph after paragraph (a): 25

“(aa) a person, other than a person to whom paragraph (a)(i), (ii) or (iii) refers, who is a person of a class that stands prescribed under section 14A(1) or (3) for the purposes of this paragraph;”,

(ii) in paragraph (d), by the substitution of “paragraph (a) or (aa)” for “paragraph (a)”, and 30

(iii) in paragraph (e), by the substitution of “paragraph (a), (aa)” for “paragraph (a)”,

(b) in subsection (2), by the substitution, in each of paragraphs (a) to (c), of “subsection (1)(a) or (aa), as the case may be” for “subsection (1)(a)”,

(c) by the substitution, in subsection (4), of the following subparagraph for subparagraph (i) of paragraph (b): 35

- “(i) is temporarily resident outside of the State by reason of pursuing a course of study or post-graduate research at an educational institution outside of the State but within—
- (I) a Member State, or
- (II) a relevant specified jurisdiction, 5
- leading to a qualification that is recognised in accordance with the laws of the Member State or the relevant specified jurisdiction for the recognition of qualifications that correspond to the arrangements, procedures and systems referred to in section 8(2)(k)(i), or if such recognition is not provided for by those laws in that manner then otherwise in accordance with the laws of the Member State or the relevant specified jurisdiction, and”, 10
- (d) in subsection (6)—
- (i) by the deletion of “either”, 15
- (ii) in paragraph (a), by the deletion of “or”,
- (iii) in paragraph (b), by the substitution of “of 1997), or” for “of 1997).”, and
- (iv) by the insertion of the following paragraph after paragraph (b):
- “(c) a person who has a right to enter and be present in the State by reason of— 20
- (i) an arrangement between the Government and the government of the United Kingdom relating to the lawful movement of persons between the State and the United Kingdom, or
- (ii) an arrangement (other than that referred to in subparagraph (i)) between the State and a relevant specified jurisdiction.”, 25
- (e) in subsection (7), by—
- (i) the insertion of “or, where subsection (1)(aa) applies, in a relevant specified jurisdiction” after “subsection (1)(a)”, and
- (ii) the substitution of “paragraph (a), (aa)” for “paragraph (a)”, 30
- and
- (f) in subsection (8), by—
- (i) the insertion of “or, where subsection (1)(aa) applies, in a relevant specified jurisdiction” after “subsection (1)(a)”, and
- (ii) the insertion of “or, as the case may be, the relevant specified jurisdiction” after “any of the states”. 35

Operation of section 14 of Act of 2011 (prescribing of certain matters)

18. The Act of 2011 is amended by the insertion of the following section after section 14:

“**14A.**(1) Where the Minister is satisfied to do so, having—

- (a) regard to any of the matters specified in subsection (2),
 - (b) consulted with the Higher Education Authority, and
 - (c) obtained the consent of the Minister for Finance,
- he or she may prescribe a class of person, being a national of a country (not being the State or any other state referred to in section 14(1)(a)) specified in the regulations concerned prescribing that class, for the purposes of section 14(1)(aa). 5
- (2) The following matters or any of them are the matters to which the Minister shall have regard for the purposes of prescribing a class of person pursuant to subsection (1): 10
 - (a) whether there are reciprocal arrangements in place with the country specified, as mentioned in subsection (1), in the regulations concerned (the ‘specified country’);
 - (b) the requirement for the development of skills and knowledge in sectors of the economy or employment identified as requiring such development of skills and knowledge following advice received by the Minister from such person who has an interest or expertise in educational matters or the development of skills and knowledge as the Minister considers appropriate to consult for that advice; 15
 - (c) the nature and level of the qualification to be awarded to a person, falling within the class proposed to be prescribed, on the successful completion by him or her of the course concerned; 20
 - (d) resources available for the provision of student support;
 - (e) any other matters which in the opinion of the Minister are proper matters to be taken into account having regard to the objective of enabling persons to attend courses of higher education, and the contribution that nationals of the specified country can make to higher education in the State. 25
 - (3) Notwithstanding subsection (1), where the Minister is satisfied to do so because he or she considers that it is necessary having regard to any of the relevant purposes mentioned in subsection (4), he or she may prescribe a class of person, being a national of the United Kingdom, or an Irish citizen, for the purposes of section 14(1)(aa). 30
 - (4) The following are the relevant purposes to which the Minister shall have regard when prescribing a class of person pursuant to subsection (3): 35
 - (a) promoting greater tolerance and understanding between the people of the State and Northern Ireland;
 - (b) promoting the exchange of ideas between the people of the State and Northern Ireland; 40
 - (c) promoting a greater understanding of, and respect for, the diversity of cultures on the island of Ireland;

(d) promoting greater integration and cooperation between the people of the State and Northern Ireland.”.

Free Fees Initiative

19. In respect of the Free Fees Initiative for third level education in the State, periods of residency in the United Kingdom shall be treated similarly to periods of residency in the EEA and citizens of the United Kingdom shall be treated similarly to citizens of the EEA. 5

PART 6

TAXATION

CHAPTER 1

Definitions 10

Definitions (Part 6)

20. In this Part—

“Act of 1997” means the Taxes Consolidation Act 1997;

“Act of 1999” means the Stamp Duties Consolidation Act 1999;

“Act of 2010” means the Value-Added Tax Consolidation Act 2010. 15

CHAPTER 2

Income Tax

Amendment of section 42 of Act of 1997

21. Section 42(1) of the Act of 1997 is amended by the substitution of the following definition for the definition of “relevant State”:

“ ‘relevant State’ means—

(i) a Member State of the European Union, or

(ii) not being such a Member State, an EEA State which is a territory with the government of which arrangements having the force of law by virtue of section 826(1) have been made, 25

and, in addition to what is specified in paragraphs (i) and (ii), shall be deemed to include the United Kingdom.”.

Amendment of section 128D of Act of 1997

22. Section 128D(1) of the Act of 1997 is amended, in the definition of “trust”, by the insertion, after “EEA State”, in each place where it occurs, of “or in the United Kingdom”. 30