



STATUTORY INSTRUMENTS.

**S.I. No. 98 of 2026**

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STUDENT PART-TIME FEE SCHEME FOR SPECIFIED  
UNDERGRADUATE COURSES 2026

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**SCHEDULE 1**

Reckonable Income Limits for the 2026/27 academic year.

**SCHEDULE 2**

Maximum overall limits for a part-time undergraduate fee contribution for the 2026/27 academic year.

S.I. No. 98 of 2026

STUDENT PART-TIME FEE SCHEME FOR SPECIFIED  
UNDERGRADUATE COURSES 2026

I, JAMES LAWLESS, Minister for Further and Higher Education, Research, Innovation and Science, in exercise of the powers conferred on me by section 16 of the Student Support Act 2011 (No. 4 of 2011) (as adapted by the Further and Higher Education, Research, Innovation and Science (Transfer of Departmental Administration and Ministerial Functions) Order 2020 (S.I. No. 451 of 2020), with the consent of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation hereby make the following scheme of grants:-

Part 1

PRELIMINARY AND GENERAL

*Citation*

1. This Scheme may be cited as the Student Part-Time Fee Scheme for Specified Undergraduate Courses 2026.

*Commencement and application*

2. (1) This Scheme shall come into operation on 18 March 2026.

(2) This Scheme applies in relation to the provision of grants to students commencing or attending an approved part-time course in the 2026/27 academic year, where such year begins on or after 1 September 2026, irrespective of whether anything done under this Scheme is done before, on or after 1 September 2026.

*Interpretation*

3. (1) In this Scheme—

“Act” means the Student Support Act 2011 (No. 4 of 2011);

“appeals officer” means a person designated under section 20(1) of the Act;

“approved full-time course” shall be construed in accordance with section 8(1) of the Act and Regulation 4 of the Student Support Regulations. In respect of the rules of eligibility, progression and the determination of an applicant’s class under this scheme it shall also include a course approved under any previous Regulations termed “Student Support Regulations” made by the Minister in respect of a full-time course under the Student Support Act 2011;

“approved full-time higher education course” shall be construed as an approved full-time course at either undergraduate or postgraduate level;

“approved part-time course” shall be construed in accordance with section 8(3) of the Act and Regulation 4 of the Student Part-Time Fee Regulations for Specified Undergraduate Courses 2026. In respect of the rules of eligibility,

*Notice of the making of this Statutory Instrument was published in  
"Iris Oifigiúil" of 20th March, 2026.*

progression and the determination of an applicant's class under this scheme it shall also include a course approved under any previous Regulations termed "Student Part-Time Fee Regulations for Specified Undergraduate Courses" made by the Minister under the Student Support Act 2011;

"approved institution" shall be construed in accordance with section 7(1)(a), (b), (ba), (c) and (f) of the Act and Regulation 3 of the Regulations;

"awarding authority" means the City of Dublin Education and Training Board in accordance with article 4 of the Student Support Act (Appointment of Awarding Authority) Order 2012 — (S.I. No. 161 of 2012) and Part 7 of the Education and Training Boards Act 2013;

"course prescribed in Part C of Schedule 2 of the Student Support Regulations" shall be construed to be any approved full-time course listed in Part C of Schedule 2 of any Regulations termed "Student Support Regulations" made by the Minister in respect of an approved full-time course under the Student Support Act 2011;

"course prescribed in Part D of Schedule 2 of the Student Support Regulations" shall be construed to be any approved full-time course listed in Part D of Schedule 2 of any Regulations termed "Student Support Regulations" made by the Minister in respect of an approved full-time course under the Student Support Act 2011;

"credits" means an acknowledgement of an enrolled learner's completion of a programme or part of a programme of education and training to a particular standard, in this case the European Credit Transfer and Accumulation System (ECTS), the credit system for higher education used in the European Higher Education Area;

"dependent child" shall be construed in accordance with section 16(7) of the Act and article 12(6);

"dependent student" means a class of applicant coming within the meaning of that term in accordance with article 8;

"designated awarding body" means an awarding body as defined in the Qualifications And Quality Assurance (Education And Training) Act 2012 (as amended) and Quality and Qualifications Ireland (QQI);

"independent student" means a class of applicant coming within the meaning of that term in accordance with article 8;

"Member State" means, where the context so admits, Member State of the European Union;

"Minister" means the Minister for Further and Higher Education, Research, Innovation and Science;

"national framework of qualifications" means the framework of qualifications established and maintained pursuant to section 7 of the Qualifications (Education and Training) Act 1999 (No. 26 of 1999);

"postgraduate course" means a course leading to a major higher education and training award at Level 8 (Higher Diploma), Level 9 (Postgraduate Diploma,

Master Degree), Level 10 (Doctoral Degree) on the national framework of qualifications or equivalent awards;

“post leaving certificate course” has the meaning given to it in Regulation 4(a) of the Student Support Regulations;

“Regulations means the Student Part-Time Fee Regulations for Specified Undergraduate Courses 2026 (S.I. No. 99 of 2026);

“relevant persons” include—

- (a) dependent children,
- (b) a dependent student's parent(s), and
- (c) an independent student's spouse, civil partner or cohabitant;

“relevant specified jurisdiction” means the United Kingdom as respects the class of person standing prescribed by virtue of paragraph (3) of Regulation 5 of the Regulations;

“student” shall be construed in accordance with section 14(1) of the Act and Regulation 5 of the Regulations;

“Student Support Regulations” means the Student Support Regulations 2026 (S.I. No. 71 of 2026);

“tuition student” has the meaning given to it by section 14(7) of the Act;

“undergraduate course” means a course leading to a major higher education and training award at Level 6 (Higher Certificate), Level 7 (Ordinary Bachelor Degree), Level 8 (Honours Bachelor Degree) on the national framework of qualifications, or equivalent awards, other than a course known for the time being as a post leaving certificate course;

(2) A word or expression which is used in this Scheme and which is also used in the Act has, unless the context otherwise requires, the same meaning in this Scheme as it has in the Act.

- (3) (a) A reference in this Scheme to an article is to an article of this Scheme, unless it is indicated that reference to some other instrument is intended.
- (b) A reference in this Scheme to a paragraph or subparagraph is to the paragraph or subparagraph of the provision in which the reference occurs, unless it is indicated that reference to some other provision is intended.
- (c) A reference in this Scheme to a Schedule is to a Schedule to this Scheme, unless it is indicated that reference to some other instrument is intended.

Part 2  
SCHEME OF GRANTS

*Persons to whom the Scheme applies*

4. (1) This Scheme applies to students or tuition students who wish to apply for a grant in respect of attendance on an approved part-time course, provided by an approved institution, in the academic year 2026/2027.

(2) An applicant who meets the definition of “student” or “tuition student” and who is attending an approved part-time course provided by an approved institution shall be eligible to be considered for a grant subject to, and in accordance with, this Scheme.

(3) An applicant is a student or tuition student in connection with an approved part-time course if, in assessing his or her application for a grant, the awarding authority determines that the person meets or will meet the definition of a “student” or “tuition student” as construed in accordance with section 14 of the Act and Regulation 5 of the Regulations.

(4) To be eligible for a grant in the academic year under this Scheme, a person who meets the definition of student or tuition student who is pursuing an approved part-time course provided by an approved institution must fulfil the specific eligibility conditions of this Scheme contained in articles 9 to 11 and must have a reckonable income within the limits and other requirements set out in articles 12 to 18.

*Awarding authority*

5. An applicant’s entitlement to a grant shall be assessed by the awarding authority pursuant to article 22.

*Class of grant*

6. For the purposes of this Scheme there shall be a single class of grant, known as a part-time undergraduate fee contribution.

*Part-time undergraduate fee contribution*

7. (1) The awarding authority may award an eligible student or a tuition student pursuing an approved part-time course a part-time undergraduate fee contribution at the rate(s) specified in Schedule 2, where the applicant’s reckonable income is below the reckonable income limit specified in Schedule 1 and where they meet all other eligibility criteria under this scheme.

(2) A student or tuition student in receipt of, or eligible for, full assistance towards their undergraduate fees from any other source, including sponsorship or an award, shall not be eligible for the part-time undergraduate fee contribution under the terms of this Scheme.

(3) A part-time undergraduate fee contribution award shall be subject to a reduction where the student or tuition student is in receipt of, or is eligible for, assistance towards their undergraduate fees from any other source, including sponsorship or an award.

(4) Where the part-time undergraduate fee contribution is subject to a reduction pursuant to paragraph (3), the amount of the reduction shall be equal to the value of the assistance which the person has received or to which he or she is eligible.

#### *Classes of applicant*

8. (1) For the purposes of this Scheme there shall be two classes of applicant as follows—

- (a) independent student; and
- (b) dependent student.

(2) An applicant's class is defined at his or her first point of entry or his or her point of re-entry to an approved full-time higher education course or an approved part-time course and will continue to apply for the duration of his or her studies.

(3) In this Scheme, an “independent student” means a mature student who did not ordinarily reside with his or her parents, or either of them, from October of the year before his or her first point of entry or his or her point of re-entry to an approved full-time higher education course or an approved part-time course and where it is established to the satisfaction of the awarding authority that they are eligible on that basis.

(4) “Mature student” means a student or tuition student who is at least 23 years old on 1 January in the year of entry for the first time or in the year of re-entry to an approved full-time higher education course or an approved part-time course.

(5) “Re-entry”, for the purposes of this Scheme, means a mature student entering an approved full-time course or an approved part-time course following a break in studies of at least three years, having previously attended an approved full-time higher education course or an approved part-time course.

(6) A mature student pursuing an approved part-time course shall be known as a “Second Chance Student” where the student —

- (a) is returning following a full 3-year break in studies; and
- (b) previously attended but did not complete a course; and
- (c) is returning in order to pursue an approved part-time course in the relevant academic year.

(7) Notwithstanding subparagraphs (2) to (6), where an applicant's first point of entry or re-entry to Higher Education is to an Approved Part-Time Course under this scheme the earliest date from which their point of entry or re-entry will be calculated is the date upon which the part-time course was designated as an approved Part-Time Course under any Regulations entitled Student Part-Time Fee Regulations for Specified Undergraduate Courses.

(8) Where a second chance student has attended a course below undergraduate level during the 3-year break in studies, with the exception of courses prescribed in Part C of Schedule 2 of the Student Support Regulations, he or she is regarded as satisfying the conditions of paragraph 6(a), subject to the rules of progression as provided for in this Scheme and Section 2 of the Act.

(9) “Dependent student” means every student or tuition student other than an independent student, as provided for in this Scheme, who is eligible to be considered under this Scheme.

#### *Eligibility exclusions*

9. (1) A student or a tuition student is not eligible for a grant under this scheme if he or she already holds a grant from the awarding authority under this or any other scheme.

(2) A student or tuition student pursuing a post leaving certificate course or postgraduate course is not eligible for a grant under this scheme.

#### *Period of eligibility and progression*

10. (1) A grant awarded under this Scheme shall be awarded only in respect of attendance on an approved part-time course provided by an approved institution, and for the normal duration of such an approved part-time course. A student or tuition student may not, at any one time, qualify for a grant for more than one approved part-time course or approved full-time course.

(2) A grant shall be paid to a student or tuition student where he or she is in “progression”, within the meaning given to that term by section 2 of the Act, irrespective of whether he or she was paid a grant for previous attendance on a course and subject to the terms and conditions of this Scheme.

(3) Subject to paragraph (6), a grant may not be paid in respect of a repeat period of study on the same course.

(4) Subject to this paragraph, paragraphs (2) and (6), and the specific progression conditions in article 11, a grant may not be paid in respect of a repeat period of study on a different course. Notwithstanding this condition, an applicant who, having previously pursued any course, but not completed it, or having completed a course prescribed in Part C of Schedule 2 of the Student Support Regulations which did not lead to an award at level 5 or above, and without completing a course prescribed in Part D of Schedule 2 of the Student Support Regulations, wishes to pursue an approved part-time course, shall be considered for funding in line with the following provisions—

- (a) Having previously attended, but not completed, any post leaving certificate course or equivalent, or having completed a course prescribed in Part C of Schedule 2 of the Student Support Regulations which did not lead to an award at level 5 or above and without completing a course prescribed in Part D of Schedule 2 of the Student Support Regulations, an applicant shall—

- (i) be eligible to be considered for a grant to pursue an approved part-time course.
- (b) Having previously attended, but not completed, any undergraduate course at Level 6 or 7 of the framework of qualifications, or equivalent, an applicant shall—
  - (i) be required to complete an equivalent period of study on an approved part-time course at Level 6 or 7 of the framework of qualifications before being eligible to be considered for a grant, or
  - (ii) be required to complete an equivalent period of study on an approved part-time course at Level 8 of the framework of qualifications before being eligible to be considered for a grant.
- (c) Having previously attended, but not completed, any undergraduate course at Level 8 of the framework of qualifications, or equivalent, an applicant will—
  - (i) be required to complete an equivalent period of study on an approved part-time course at Level 8 of the framework of qualifications before being eligible to be considered for a grant, or
  - (ii) be required to complete an equivalent period of study on an approved part-time course at Level 6 or 7 of the framework of qualifications before being eligible to be considered for a grant.
- (d) Having previously attended, but not completed, any postgraduate course or equivalent, an applicant shall—
  - (i) be eligible to be considered for a grant to pursue an approved part-time course where no more than one year was completed on any postgraduate course, or
  - (ii) be required to complete an equivalent period of study on an approved part-time course where more than one year was completed on any postgraduate course before being eligible to be considered for a grant.

(5) An equivalent period of study shall be construed in accordance with guidelines drawn up by the Minister.

(6) The awarding authority shall have discretion to waive the provisions at paragraphs (3) and (4) in exceptional circumstances, in line with guidelines drawn up by the Minister.

(7) Notwithstanding paragraphs (3), (4), (5) and (6), a second chance student or second chance tuition student, in accordance with articles 8(6) and 8(8), returning in order to pursue an approved part-time course, may be considered eligible for a grant to pursue an approved part-time course, including where this provides for a repeat period of study, subject to the rules of progression, as provided for in this Scheme and section 2 of the Act.

(8) The maximum periods in respect of which a grant may be payable for the purposes of this Scheme are outlined below and are subject to the conditions set out in this Scheme for progression:

*Part-time courses*

- (a) Grant aid shall be limited to funding for a maximum of eight years, or a period of study which would result in 240 credits, whichever is the earlier, for courses at Level 6 and 7 of the framework of qualifications and, within that total, shall be subject to a maximum of—
  - (i) funding for four years, or a period of study which would result in 120 credits, whichever is the earlier, at Level 6;
  - (ii) funding for six years, or a period of study which would result in 180 credits, whichever is the earlier, at Level 7;
- (b) Grant aid shall be limited to a maximum of funding for eight years, or a period of study which would result in 240 credits, whichever is the earlier, for courses at Level 8 of the framework of qualifications, except for courses where the normal duration is longer than this limit.
- (c) For the purposes of calculation under this Article, one year of an approved full-time course shall be taken to equate to 60 credits.
- (d) Subject to subparagraphs (a) to (c), funding in respect of an approved part-time course will be limited to the total number of credits or total number of years for that course as prescribed in the Regulations, whichever the student or tuition student reaches earlier.

*Approved part-time courses — progression*

11. (1) Subject to the general conditions outlined in this Scheme, and the maximum periods specified in article 10(8), the specific progression conditions that apply to participation at an approved part-time course at undergraduate level are set out in this article.

(2) A grant shall not be paid to an applicant who already holds a postgraduate qualification and is pursuing an approved part-time course at undergraduate level, irrespective of whether or not a grant was paid previously.

(3) The progression conditions in respect of study at Level 6 of the framework of qualifications are as follows—

- (a) a student or tuition student who is entering for the first time a course which leads to a higher education and training award, and who wishes to pursue an approved part-time course at Level 6 of the framework of qualifications shall be eligible for a grant;
- (b) a student or tuition student is ineligible if he or she already holds a higher education and training award at or above Level 6 of the framework of qualifications, or equivalent.

(4) The progression conditions in respect of study at Level 7 of the framework of qualifications are as follows—

- (a) a student or tuition student who is entering for the first time a course leading to a higher education and training award, and who wishes to pursue an approved part-time course at Level 7 of the framework of qualifications, shall be eligible for a grant;
- (b) a student or tuition student is ineligible if he or she already holds a third level qualification at or above Level 7 of the framework of qualifications, or equivalent;
- (c) a student or tuition student who already holds a higher education and training award at Level 6 of the framework of qualifications or equivalent and is progressing to an approved part-time course at Level 7 of the framework of qualifications shall be eligible for a grant in respect of a maximum of four years, or 120 credits, whichever the student/tuition student reaches earlier, of an approved part-time course at Level 7 of the framework of qualifications;
- (d) a student or tuition student who completed part of a course at Level 6 of the framework of qualifications or equivalent and gains admission through exemption to the second or subsequent year of an approved part-time course at Level 7 of the framework of qualifications shall be eligible for a grant.

(5) The progression conditions in respect of study at Level 8 of the framework of qualifications are as follows—

- (a) a student or tuition student who is entering for the first time a course which leads to a higher education and training award and wishes to pursue an approved part-time course at Level 8 of the framework of qualifications shall be eligible for a grant;
- (b) a student or tuition student is ineligible if he or she already holds an undergraduate higher education and training award at or above Level 8 of the framework of qualifications, or equivalent;
- (c) a student or tuition student who already holds a higher education and training award at Level 6 of the framework of qualifications or equivalent and is progressing to an approved part-time course at Level 8 of the framework of qualifications shall be eligible for a grant;
- (d) a student or tuition student who already holds a higher education and training award at Level 7 of the framework of qualifications or equivalent and is progressing to an approved part-time course at Level 8 of the framework of qualifications shall be eligible for a grant;
- (e) a student or tuition student who completed part of a course at Level 6 or 7 of the framework of qualifications or equivalent and gains admission through exemption to the second or subsequent year of an approved part-time course at Level 8 of the framework of qualifications shall be eligible for a grant.

## Part 3

## RECKONABLE INCOME

*Reckonable income limits*

12. (1) To be eligible for an award of a grant or any part thereof in respect of any academic year of an approved part-time course, an applicant's reckonable income in the specified reference period shall not exceed the income limits specified on an annual basis by the Minister for each relevant academic year.

(2) There shall be income limits in respect of a part-time undergraduate fee contribution for an approved part-time course.

(3) Different income limits in respect of paragraph (2) will apply in cases where the number of dependent children is—

- (a) less than 4,
- (b) 4-7, or
- (c) 8 or more.

(4) The reckonable income limits in respect of paragraph 2 may be increased by an additional increment where the applicant, plus one or more relevant persons, are attending an approved full-time course, an approved part-time course for the purposes of this Scheme or a full-time course of at least one year's duration in further or higher education and training in the State, any other Member State or a relevant specified jurisdiction leading to a major award at Levels 5 to 10 of the framework of qualifications or to an equivalent qualification made by a designated awarding body in the State, another Member State or a relevant specified jurisdiction.

(5) The income limits for the specified reference period for the academic year are set out in Schedule 1.

(6) The following date is prescribed as the relevant date for this Scheme as regards the definition of “dependent child” in section 16(7) of the Act: 1 October of the year prior to the year in which a student or tuition student, in relation to whose application for a grant a dependent child is relevant, commences a year of study in any year on an approved part-time course.

*Reference period*

13. (1) The reference period within which reckonable income is determined for an academic year shall be 1 January to 31 December of the relevant calendar year specified in Schedule 1.

(2) If the business year differs from the reference period, the income shown in the business accounts for a year which ends between 1 January and 31 December of the relevant year will be considered.

*Persons whose income is considered*

14. (1) Where the applicant is a dependent student, the income of the applicant and his or her parents, as appropriate, shall be taken into account in calculating whether the limit(s) specified is/are exceeded.

(2) Where the dependent student's parents are divorced or legally separated, or it is established to the satisfaction of the awarding authority that they are separated, the reckonable income shall be that of the applicant and of the parent or parents with whom the applicant resides.

(3) Where it is established to the satisfaction of the awarding authority that the dependent student—

- (a) has no living parent, or
- (b) is irreconcilably estranged from both of his or her parents and neither of his or her parents furnishes financial support to him or her (to include foster children and unaccompanied minor refugees), a dependent student may be exempted from having parents' income taken into account.

(4) Where the awarding authority is not satisfied that an applicant meets any of the conditions for being exempt from having his or her parents' income taken into account, it will assess that applicant's application for a grant taking into account parental income.

(5) Where the applicant is an independent student, the income of the applicant and his or her spouse, civil partner or cohabitant, as appropriate, shall be taken into account in calculating whether the limit(s) specified is/are exceeded.

*Determination of reckonable income — general*

15. (1) Reckonable income shall be determined by the awarding authority on the basis of information supplied in the application form and other relevant information and documentary evidence supplied, in accordance with article 25. Where there is income in a currency other than euro, the euro equivalent of the gross amounts must be provided using the Central Bank of Ireland annual average exchange rates for the relevant year.

(2) If the applicant is unsure whether an income, gain or benefit should be included in the calculation of reckonable income, the details including the amounts should be provided when completing the application form.

(3) In calculating reckonable income, the awarding authority shall consider income from all sources, whether it arises in the State or not, including income under the following headings—

- (a) Income from employment (including benefit-in-kind and directorships),
- (b) Social welfare payments,
- (c) Payments from other government departments or state agencies,
- (d) Self-employment or farming,

- (e) Rental and other income from land and property,
- (f) Income from pensions,
- (g) Income from savings, deposit accounts and investments,
- (h) Income from maintenance arrangements,
- (i) Lump sum payments from retirement and redundancy,
- (j) Income from the disposal of assets or rights,
- (k) Gifts and inheritances,
- (l) Income from other sources not mentioned above.

(4) The following payments, known for the purposes of this Scheme as “income disregards”, are not included in calculating reckonable income—

- Accommodation Recognition Payment,
- Adelaide Health Foundation Bursary – mature,
- Adoption Maintenance Allowance,
- Aftercare Allowance,
- All Ireland Scholarship Scheme,
- Back to Work Family Dividend,
- Blind Pension (where paid to the applicant),
- Caranua services support,
- Carer's Allowance,
- Carer's Support Grant (where paid to recipients of the Carer's Allowance and Domiciliary Care Allowance),
- Cessation Turf Cutting Compensation Scheme,
- Child Benefit,
- Community Benefit Education Bursary for the New Children's Hospital,
- Compensation for a personal injury,
- Constant Attendance Allowance
- Co-operative Housing Ireland Scholarship Program,
- Cost of Education Allowance,
- DABS/P-TECH NEIC Bursary,
- Department of Further and Higher Education, Research, Innovation and Science Bursary Schemes,
- Department of Social Protection Temporary Provisions Payment (commonly referred to as the Christmas Bonus payment),
- Department of Social Protection Cost of Living payments,
- Disability Allowance (where paid to the applicant),
- Disablement Benefit (where paid to the applicant),

- Domestic Water Services Refund,
- Domiciliary Care Allowance,
- Dormant Account Funding for Traveller Participation in Higher Education and/or Programme for Access to Higher Education (PATH) Strand 5 funding,
- Exceptional Needs Payments,
- Foster Care Allowance,
- Fuel Allowance,
- Gaeltacht Learning Period Grant,
- Guardian's Payment,
- Household Benefits Package,
- Housing Assistance Payment,
- Independent Living Allowance for Young People in Residential Care,
- Jobseekers Allowance Transition (where paid to the applicant),
- Kickstart Scholarship Fund,
- Living Alone Allowance,
- Mobility Allowance (where paid to the applicant),
- Mortgage Interest Supplement,
- One Parent Family Payments (Means Tested) (where paid to the applicant),
- Pandemic Placement Grant for Student Nurses/Midwives,
- Pandemic Special Recognition Payment,
- Payments made under section 6 of the Supports for Survivors of Residential Institutional Abuse Act 2025,
- Payments received under the Mother and Baby Institutions Payment Scheme,
- Protected Raised Bog Restoration Incentive Scheme,
- Rental Accommodation Scheme,
- Rent Supplement,
- Stardust ex gratia payment,
- Student Assistance Fund,
- Student Grant,
- Subject to Article 7, the first €5,000 of any allowable scholarship programme or bursary award paid to a student or tuition student which is not otherwise disregarded within this Scheme. For the purposes of this disregard, scholarship programme or bursary award means money (excluding stipends) paid to a student or tuition

student for the purpose of the public good and in particular for the purpose of assisting the student or tuition student to pursue an approved full-time course or an approved part-time course at an approved institution,

- TUSLA - NTRIS Employment Support Scheme,
- TUSLA - Educational Support for Children in Care and Aftercare Bursary,
- Tusla Masters of Social Work (MSW) Student Social Work Sponsorship Programme,
- UCD Cothrom na Féinne Scholarship,
- Uversity - Higher Education Bursary for Adult Learners,
- Widowed or Surviving Civil Partner Grant/Bereaved Parent Grant,
- Working Family Payment /Family Income Supplement.

(5) For the purposes of determining the reckonable income of an applicant, the aggregate of any of the following shall be deducted—

- (a) in respect of income from employment, employment-related expenses as approved by the Revenue Commissioners, or equivalent;
- (b) income that the student or tuition student has earned from employment, known as “student earnings”, subject to a maximum limit set out in Schedule 1;
- (c) maintenance payments made under a legally enforceable arrangement to a separated spouse;
- (d) contributions to pension schemes and pension or retirement products, paid in the reference period only, within the limits allowed by the Revenue Commissioners based on age and net relevant earnings;
- (e) overtime payments earned in the reference period that are not recurring payments;
- (f) vouched expenses (including the cost of uniform laundry) claimed under the Travel and Accommodation Scheme for student nurses and midwives on mandatory, supernumerary clinical practice placements throughout their course, as well as the meal allowance of €500 payable to supernumerary nursing and midwifery students in years 1 to 3 of their course; and
- (g) income up to a maximum of €14,000 in respect of Rent a Room Relief, earned in the reference period only and declared to the Revenue Commissioners.

(6) Income from maintenance arrangements”, for the purposes of paragraph (3)(h), includes money or money’s worth actually received as maintenance.

*Determination of reckonable income — self-employment and farming, including rental and other income from land and property*

16. (1) The following adjustments shall be made to the profit or loss shown by the accounts in the reference period in order to calculate reckonable income from self-employment and farming—

- (a) add-back depreciation;
- (b) add-back interest on borrowings which fund the fixed assets of the business or the personal expenditure of the proprietor;
- (c) add-back finance lease payments;
- (d) add-back remuneration in respect of—
  - (i) wages or payments made without applying the PAYE and PRSI regulations, or equivalent regulations;
  - (ii) wages or payments to dependent children; and
  - (iii) wages or payments to non-dependent children where the payment is above the norm for the work undertaken; and
- (e) add-back for personal expenditure charged against the business income.

(2) The income tax adjustment for farm stock relief is disregarded in calculating reckonable income from farming.

(3) In calculating reckonable income from self-employment and farming—

- (a) no allowance is made in respect of tax capital allowance or tax write downs; and
- (b) no allowance is made for any deduction for capital expenditure, regardless of how it is treated for income tax purposes.

(4) In calculating reckonable income in respect of rental and other income from land and property, the adjustments set out in paragraph (1) are made to the profit or loss from land and properties as shown by the statement of rental income and no allowance is made in respect of the matters mentioned in paragraph (3)(a) and (b).

(5) In calculating reckonable income in respect of income from the Agri-Climate Rural Environment Scheme (ACRES) only the ACRES payment made in respect of the reference period, 1 January to 31 December of the relevant calendar year as specified in Schedule 1, is included.

*Determination of reckonable income — secondary income*

17. (1) Regarding investments, including savings certificates, life assurance bonds and other financial instruments, where the interest or profit builds up and is paid out as a lump sum at the end of the investment period, the interest or profit is time-apportioned. The proportion to be included is calculated by dividing the total interest or profit at the end of the investment period by the number of years over which it was accumulated.

(2) If any of the persons whose income is under consideration retired or was made redundant from employment or self-employment in the reference period and received a lump sum, a proportion of the lump sum is taken into account for calculating reckonable income.

In the case of a retirement, the proportion taken into account is the retirement lump sum divided by the number of years pensionable service. In the case of self-employment, the pensionable service is the number of years for which contributions were made to a retirement product.

In the case of redundancy, the proportion to be taken into account is calculated by dividing the lump sum by the number of years of service with the employer.

(3) If any of the persons whose income is under consideration received income from the disposal of assets or rights in the reference period, other than in the case of the exceptions listed in paragraph (4), only a proportion of the gain or loss is taken into account in calculating reckonable income. The amount to be included in reckonable income for each disposal is the actual gain or loss divided by the number of years for which the asset or right was held.

(4) The exceptions referred to in paragraph (3) are—

- (a) the disposal of a principal private residence except where the sale price reflects development value;
- (b) in the case of an independent student—
  - (i) disposals between an applicant and his or her spouse, civil partner or cohabitant; and
  - (ii) disposals from an applicant or his or her spouse to their dependent children; and
- (c) In the case of a dependent student—
  - (i) disposals between parent(s),
  - (ii) disposals from parent(s) to an applicant, and
  - (iii) disposals from parent(s) to their dependent children.

(5) If any of the persons whose income is under consideration made a gain on the realisation of a life assurance policy or units in an investment fund in the reference period, only a proportion of the gain is taken into account in calculating reckonable income.

(6) If any of the persons whose income is under consideration received gifts or inheritances in the reference period, these are included in reckonable income, unless—

- (a) in the case of an independent student, the gifts or inheritances were between the applicant and his or her spouse, civil partner or cohabitant, or
- (b) in the case of a dependent student, the gifts or inheritances were between parents or to the applicant from his or her parent(s).

*Treatment of losses*

18. (1) Losses arising from a trade, other than a trade operated on a non-commercial basis, and losses arising from the disposal of an asset can be offset against all other sources of income in the reference period. However, losses carried forward from a previous year cannot be offset.

(2) Rental losses cannot be offset against other income in the reference period.

## Part 4

## AWARD OF GRANTS

*Offer and award of grant and transfer of status*

19. (1) Where the awarding authority makes a provisional offer of a grant to an applicant under this Scheme, the applicant, where requested to do so, shall confirm to the awarding authority the title of the course he or she proposes to follow, and such other details as requested, within such period after notification of the provisional offer of a grant as the awarding authority may stipulate.

(2) Pursuant to section 18 of the Act, the awarding authority shall determine whether an applicant is eligible to receive a grant under this Scheme having regard to—

- (a) Information furnished by the applicant pursuant to that section of the Act;
- (b) any other information in relation to the application, as appropriate; and
- (c) the Regulations and such criteria as are specified in this Scheme.

(3) Where a student is offered a grant or where a student is awarded a grant under this Scheme, but does not pursue an approved part-time course in the academic year, the offer or award shall be deemed to have lapsed.

(4) A grant is awarded for the normal duration of the approved part-time course but is subject to renewal each academic year. Annual renewal will be based on compliance with the reckonable income limit of the relevant academic year and the student progressing from year to year within the course, having successfully completed the part of the course as required during the previous year. The student will also be required to have registered on, and continue to attend, the same course and to meet all other relevant provisions of this Scheme and schemes appropriate to each relevant academic year. Renewal is subject to the approval of the awarding authority each academic year.

(5) A student who, during the course of his or her studies, wishes to change course or faculty must obtain the prior approval of the awarding authority in order to ensure compliance with this Scheme or a future scheme.

(6) Where an eligible student transfers to another course, the awarding authority shall transfer the student's status as an eligible student to that course where—

- (a) it receives a request from the eligible student to do so; and
- (b) it is satisfied that the terms of the relevant scheme continue to be met.

(7) A student who, having commenced an approved part-time course, wishes to defer his or her grant during the course of his or her studies must obtain the prior approval of the awarding authority. Such student's eligibility will be reassessed on recommencement of the course in order to ensure compliance with the relevant scheme.

*Rates and value — part-time undergraduate fee contribution*

20. The part-time undergraduate fee contribution for an approved part-time course is payable, in accordance with article 7, at the rate(s) specified in Schedule 2. The maximum part-time undergraduate fee contribution payable shall be determined by reference to the number of credits corresponding to the academic year of the course which the applicant is undertaking, in the manner set out in Schedule 2.

*Review of eligibility during academic year*

21. (1) The eligibility of a person to whom this Scheme applies for the award of a grant, or the level of the grant awarded, may be assessed or re-assessed by the awarding authority in the event of changes of circumstances between 1 January following the reference period and the end of the academic year relating to the following—

- (a) the applicant's reckonable income, within the meaning of articles 12 to 18, which is likely to obtain for the duration of the approved part-time course or for the foreseeable future;
- (b) the number of dependent children;
- (c) where a relevant person commences an approved full-time course, an approved part-time course for the purpose of this Scheme or a full-time course of at least one year's duration in further or higher education and training in the State, any other Member State or a relevant specified jurisdiction leading to a major award at Levels 5 to 10 of the framework of qualifications or to an equivalent qualification made by a designated awarding body in the State, another Member State or a relevant specified jurisdiction;
- (d) normal residence;
- (e) nationality or immigration status;
- (f) change of course or institution;
- (g) an amendment to this Scheme or the Regulations during the academic year; a student will only become eligible in these circumstances in respect of any relevant period after such an amendment has come into operation. Where a permanent change by reason of an amendment to this Scheme or the Regulations during the academic year arises, awards or adjustments in cases assessed under this article shall be made with effect from the month in which the change in circumstances occurs.

(2) If there is a change in income of any of the persons whose income is under consideration between 1 January following the reference period and the end of the academic year, and the awarding authority is satisfied that the change in income is likely to obtain for the duration of the approved part-time course or for the foreseeable future, a review of the application may be applied for or, where a student grant application form was not completed for the academic year, an application can be made for a grant under such change in circumstances.

(3) Where the awarding authority is satisfied that a change in circumstances has occurred within the meaning of paragraph (2), the application will be assessed based on current income.

(4) Where a permanent change in the reckonable income occurs, awards in cases assessed under this article shall be made with effect from the month in which the change in circumstances occurs.

(5) The amount of the part-time undergraduate fee contribution in respect of a month shall be one-ninth of the annual rate.

## Part 5

## APPLICATION, PROVISION OF INFORMATION AND PAYMENT

*Appropriate awarding authority*

22. (1) An applicant shall apply to the awarding authority for a grant.
- (2) An applicant shall make an application to the awarding authority if they wish to attend, or will be attending, an approved part-time course provided by an approved institution as set out in the Regulations.
- (3) The awarding authority may as appropriate cancel an application.

*Application time limits*

23. (1) Applications duly completed must be received by the awarding authority not later than 10<sup>th</sup> July 2026.
- (2) The awarding authority may at its discretion accept an application which is not received on time.
- (3) Notwithstanding paragraph (2), an application may not be accepted by the awarding authority later than one month before the end of the academic year to which the application relates.

*Applications generally*

24. (1) An applicant may not apply for, or receive, more than one grant for an approved part-time course or an approved full-time course at any one time.
- (2) An applicant must apply for a grant in connection with each academic year of an approved part-time course by completing and submitting to the awarding authority an application in the format approved by the awarding authority which must be supported by such documentary evidence as required by the awarding authority.
- (3) The awarding authority may take such steps and make such inquiries as it considers necessary including the exchange of data between bodies listed in Schedule 2 of the Act or prescribed by Regulations to determine whether the applicant is an eligible student, whether he or she qualifies for a grant and the amount of a grant payable.
- (4) An applicant shall furnish the awarding authority with the personal, family, financial and other information that the awarding authority may seek in relation to the applicant, the applicant's spouse, civil partner or cohabitant, each parent of the applicant, and any dependent child, as appropriate, and shall produce evidence, in such form as may be required by the awarding authority, to verify the information, in order that the awarding authority may determine whether or not the applicant is eligible to receive a grant.

*Submission of information*

25. (1) An applicant shall furnish to the awarding authority such information as it requests and shall produce evidence in a form acceptable to the awarding authority, in order that the awarding authority may determine whether or not the applicant is eligible to receive a grant.

(2) The awarding authority may stipulate the period of time within which the information, further information or evidence shall be submitted or produced to it.

(3) Without prejudice to article 24(4), the following information shall be furnished to the awarding authority in relation to the applicant and, as appropriate, the applicant's spouse, civil partner or cohabitant, each parent of the applicant, and any other dependent child, as appropriate, namely—

- (a) personal public service number,
- (b) date of birth,
- (c) reckonable income,
- (d) nationality, immigration status and residency,
- (e) information in relation to any matters in this Scheme; and
- (f) normal residence.

(4) In addition, the applicant shall furnish the following information to the awarding authority—

- (a) whether he or she is a mature student, dependent student, independent student or tuition student;
- (b) marital status;
- (c) whether he or she has dependents;
- (d) academic history;
- (e) whether he or she is commencing his or her first year of study, is a student in progression or has previous attendance at further or higher education;
- (f) the approved part-time course that the applicant attends or intends to attend and in respect of which he or she is applying for a grant;
- (g) the approved institution which is providing the course; and
- (h) any funding, awards and financial assistance in relation to his or her course of study.

(5) For the purpose of paragraph (6), the awarding authority may require a written declaration to be signed, or a statement to be made in such other form as it may require, by the applicant and the applicant's parents or, in the case of an independent student, by the applicant and the applicant's spouse, civil partner or cohabitant, if applicable.

(6) It will be the responsibility of the applicant to ensure that all information provided in relation to his or her application is full, complete and accurate in every respect. If such information contains any deliberate material omission or

inaccuracy, the applicant shall be liable to prosecution, loss of grant and repayment of any portion of a grant already received in line with the provisions of sections 23 and 24 of the Act.

(7) A statement, other than a signed written declaration, made in accordance with paragraph (5) in respect of any person referred to in that paragraph may, with the consent of that person, be made on his or her behalf by any other person referred to in that paragraph and it shall not be necessary for the awarding authority to require evidence of any such consent.

#### *Payment of part-time undergraduate fee contribution*

26. The part-time undergraduate fee contribution payable under this Scheme shall be paid by the awarding authority, to the approved institution upon receipt of—

- (a) an appropriate invoice from the approved institution in respect of the applicable part-time undergraduate fee contribution, or some other confirmation as determined by the awarding authority,
- (b) confirmation of registration, as supplied by the approved institution;
- (c) confirmation of whether the student is in receipt of, or eligible for, assistance towards the fee from any other source; and
- (d) where an applicant is renewing their grant:
  - (iv) confirmation that the applicant is progressing in their course;
  - (v) confirmation of the number of credits previously attempted and awarded; and
  - (vi) confirmation of the number of new credits (not repeats) to be undertaken in the upcoming academic year.

#### *Overpayments*

27. Any overpayment made in respect of a grant awarded under this Scheme may be recovered by the paying awarding authority in accordance with section 24 of the Act.

Part 6  
APPEALS

*Appeals to appeals officers*

28. Where an applicant is aggrieved by a determination of the awarding authority under this Scheme he or she may, pursuant to section 20 of the Act, appeal against that determination to an appeals officer designated by the awarding authority under that section.

*Appeals to Appeals Board*

29. Where an applicant is aggrieved by a determination of an appeals officer under section 20(5) of the Act, he or she may, pursuant to section 21 of the Act, appeal against that determination to the Appeals Board.

## SCHEDULE 1

## Reckonable Income Limits for the 2026/27 academic year

1. Reckonable income limits:

The period 1 January 2025 to 31 December 2025 is the reference period for the academic year 2026/2027.

Table A

## Income limits for part-time undergraduate fee contribution

To qualify for:	Part-time Undergraduate Fee Contribution
No. of dependent children	
Less than 4	€64,315
4 to 7	€70,490
8 or more	€76,410
Additional increments that may be applied to the income limits in Table A for part-time undergraduate fee contribution*	
+ increment for each additional relevant person*	+ €4,950

\* Increment which may be applied to the relevant income limits

In the 2026/27 academic year, where the applicant plus one or more relevant persons are attending an approved full-time course, an approved part-time course for the purposes of this Scheme or a full-time course of at least one year's duration in further or higher education and training in the State, any other Member State or a relevant specified jurisdiction leading to a major award at Levels 5 to 10, of the framework of qualifications or to an equivalent qualification made by a designated awarding body in the State, another Member State or a relevant specified jurisdiction, the reckonable income limits for the rate of grant in Table A may be increased by an additional increment as identified.

2. Student Earnings:

A deduction of up to a maximum amount of €8,830 may be applied to student earnings within the reference period.

## SCHEDULE 2

Maximum overall limits for a part-time undergraduate fee contribution for the  
2026/2027 academic year

Number of credits in academic year	Maximum part-time undergraduate fee contribution
0 - 4	€0
5 - 9	€750
10 - 14	€1,500
15 - 19	€2,250
20 - 24	€3,000
25 - 29	€3,750
30 - 34	€4,500
35 - 39	€5,250
40 - 44	€6,000
45 - 49	€6,750
50	€7,500

The Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation consents to the making of the foregoing Scheme.



GIVEN under my Official Seal,  
9 March, 2026.

JACK CHAMBERS,  
Minister for Public Expenditure, Infrastructure, Public  
Service Reform and Digitalisation.



GIVEN under my Official Seal,  
18 March, 2026.

JAMES LAWLESS,  
Minister for Further and Higher Education, Research,  
Innovation and Science.

EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation.)*

This Scheme of Grant is made pursuant to powers conferred on the Minister for Further and Higher Education, Research, Innovation and Science under the Student Support Act 2011.

This Scheme may be cited as the Student Part-Time Fee Scheme For Specified Undergraduate Courses 2026.

BAILE ÁTHA CLIATH  
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