Changes to Legislation: as of 3 November 2026, this Act is up to date with all changes known to be in force.

Number 41 *of* 2000

NATIONAL TRAINING FUND ACT 2000

REVISED

Updated to 19 January 2026

This Revised Act is an administrative consolidation of the *National Training Fund Act 2000*. It is prepared by the Law Reform Commission in accordance with its function under the *Law Reform Commission Act 1975* (3/1975) to keep the law under review and to undertake revision and consolidation of statute law.

All Acts up to and including the *National Training Fund (Amendment) Act 2025* (21/2025), enacted 23 December 2025, and all statutory instruments up to and including the *National Training Fund (Amendment) Act 2025 (Commencement) Order 2026* (S.I. No. 6 of 2026), made 13 January 2026, were considered in the preparation of this Revised Act.

Disclaimer: While every care has been taken in the preparation of this Revised Act, the Law Reform Commission can assume no responsibility for and give no guarantees, undertakings or warranties concerning the accuracy, completeness or up to date nature of the information provided and does not accept any liability whatsoever arising from any errors or omissions. Please notify any errors, omissions and comments by email to
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NATIONAL TRAINING FUND ACT 2000

REVISED

Updated to 19 January 2026

ARRANGEMENT OF SECTIONS

Section

1. Interpretation.
2. National Training Fund.
3. Levy.
4. Rate of levy and supplemental provisions.
5. Collection of levy.
6. Supply of information by the Revenue Commissioners.
7. Payments from the Fund.
8. Offences and penalties.
9. Repeals.
10. Expenses.
11. Short title and commencement.

SCHEDULE

ENACTMENTS REPEALED

ACTS REFERRED TO

Bankruptcy Act, 1988	1988, No. 27
Companies Act, 1963	1963, No. 33
Industrial Training Act, 1967	1967, No. 5
Industrial Training (Apprenticeship Levy) Act, 1994	1994, No. 3
Petty Sessions (Ireland) Act, 1851	14 & 15 Vict., c. 93

Social Welfare (Consolidation) Act, 1993	1993, No. 27
Taxes Consolidation Act, 1997	1997, No. 39

Number 41 *of* 2000

NATIONAL TRAINING FUND ACT 2000

REVISED

Updated to 19 January 2026

AN ACT TO PROVIDE FOR THE IMPOSITION OF A LEVY ON EMPLOYERS, IN RESPECT OF CERTAIN EMPLOYEES, TO BE KNOWN AS THE NATIONAL TRAINING FUND LEVY, TO BE USED TO GIVE SKILLS TO, OR RAISE SKILLS AMONGST THOSE IN, OR SEEKING, EMPLOYMENT, TO PROVIDE FOR THE ESTABLISHMENT OF A FUND IN RESPECT OF THAT LEVY AND THE MANNER IN WHICH THAT FUND SHALL BE ADMINISTERED, TO PROVIDE FOR THE REPEAL OF THE INDUSTRIAL TRAINING (APPRENTICESHIP LEVY) ACT, 1994, AND CERTAIN SECTIONS OF THE INDUSTRIAL TRAINING ACT, 1967, AND TO PROVIDE FOR RELATED MATTERS. [20*th December,* 2000]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

Interpretation.

1.—(1) In this Act—

"Act of 1993" means the Social Welfare (Consolidation) Act, 1993;

"Collector-General" means the Collector-General appointed under section 851 of the Taxes Consolidation Act, 1997;

F1**[**"contribution week" has the same meaning as it has in the Social Welfare Consolidation Act 2005;**]**

"contribution year" means a year of assessment within the meaning of the Income Tax Acts;

"employed contributor" means an employed contributor, within the meaning of the Act of 1993, other than a person to whom—

(*a*) paragraph 12 of Part I of the First Schedule to the said Act, or

(*b*) article 81(1), 82(1), 83(1), 86(1) or 88(1) of the Social Welfare (Consolidated Contributions and Insurability) Regulations, 1996 (S.I. No. 312 of 1996),

applies;

"employment contribution" has the same meaning as it has in the Act of 1993;

"Fund" has the meaning assigned to it by *section 2;*

"levy" has the meaning assigned to it by *section 3;*

"Minister" means the Minister for Enterprise, Trade and Employment;

"reckonable earnings" has the meaning assigned to it by the Social Welfare (Consolidated Contributions and Insurability) Regulations, 1996 (S.I. No. 312 of 1996);

"Social Insurance Fund" has the same meaning as it has in the Act of 1993;

"special contributor" has the meaning assigned to it by the Social Welfare (Consolidated Contributions and Insurability) Regulations, 1996 (S.I. No. 312 of 1996).

(2) In this Act—

(*a*) a reference to a section is a reference to a section of this Act, unless it is indicated that reference to some other enactment is intended, and

(*b*) a reference to a paragraph or subparagraph is a reference 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, and

(*c*) a reference to any enactment shall be construed as a reference to that enactment as amended, adapted or extended by or under any subsequent enactment.

National Training Fund.

2.—(1) There shall stand established, on commencement of this section, a fund which shall be known as the National Training Fund and in this Act is referred to as the "Fund".

(2) The Fund shall consist of a current account and an investment account.

(3) The Minister shall manage and control the current account of the Fund.

(4) The Minister for Finance shall manage and control the investment account of the Fund.

(5) Save where otherwise specifically provided—

(*a*) sums payable into the Fund shall be paid into the current account of the Fund, and

(*b*) sums payable out of the Fund shall be paid out of that account.

(6) Moneys standing to the credit of the current account of the Fund and not required to meet current expenditure shall be transferred to the investment account of the Fund.

(7) Whenever the moneys standing to the credit of the current account of the Fund are insufficient to meet the liabilities of that account, there shall be transferred to that account from the investment account of the Fund such sums as may be necessary for the purpose of discharging those liabilities.

(8) Subject to *subsection (7)*, moneys standing to the credit of the investment account of the Fund shall be invested by the Minister for Finance and income arising from any such investment shall be paid into that account.

(9) Such an investment may take the form of—

(*a*) the application of moneys in the investment account towards the acquisition, holding or disposal of any rights or interests, direct or indirect, in any securities other than shares, or

(*b*) the placing of them in deposit accounts in any financial institution or the investment of them in short term financial products, such as certificates of deposit or commercial paper, issued by any person,

in the currency of the State in or outside of the State.

(10) Without prejudice to *subsection (11)*, transactions of a normal banking nature may be engaged in with regard to any investments made under *subsection (9)*.

(11) Securities acquired pursuant to the application, under *subsection (9)*, of moneys in the investment account of the Fund may, for the purposes of the better management of the Fund, be the subject of loans under stock lending arrangements entered into by or on behalf of the Minister for Finance with other persons.

(12) If in any financial year the amount standing to the credit of the Fund is less than the amount proposed to be paid out from the Fund in that financial year there may be paid into the Fund sufficient amounts to make up the shortfall from moneys provided by the Oireachtas.

(13) Any sum payable into the Fund under *subsection (12)* shall be paid in such manner and at such times as the Minister for Finance may determine.

(14) Accounts of the Fund shall be prepared on an annual basis, in such form and in such manner as the Minister for Finance may direct, and the Comptroller and Auditor General shall examine and certify every such account and a copy thereof, together with the report thereon of the Comptroller and Auditor General, shall be laid by the Minister before each House of the Oireachtas.

F2**[**Levy.

3.— Subject to and in accordance with the provisions of this Act, there is, by virtue of this section, imposed upon, and there shall be payable by, every employer in respect of every employed contributor who is employed by the employer a levy (which shall be known as the "National Training Fund Levy" and in this Act is referred to as the "levy"). **]**

Rate of levy and supplemental provisions.

4.—F3**[**(1) Where in any contribution week a payment is made to or for the benefit of an employed contributor in respect of reckonable earnings of that employed contributor, a levy shall be payable by the employed contributor's employer at the rate of 1.0 per cent of the amount of the reckonable earnings in that week to which that payment relates.**]**

(2) Nothing in *subsection (1)* or any other provision of this Act shall be construed as requiring levy to be paid in relation to a payment of the kind referred to in *subsection (1)* that is made before the commencement of this Act.

(3) An employer shall not deduct from the reckonable earnings of an employed contributor or recover from such contributor any sum in respect of levy paid or payable under this Act.

F4**[**(4) Where, but for this subsection, levy would be payable in respect of an employed contributor under this Act, then if no employment contribution is payable during any period of exemption by virtue of a scheme provided for under regulations made pursuant to section 13(9) of the Social Welfare Consolidation Act 2005 and known as the Employers' Pay-Related Social Insurance Exemption Scheme, in respect of that contributor, levy shall not be payable during that period.**]**

(5) F5**[**...**]**

(6) F5**[**...**]**

(7) F5**[**...**]**

(8) Regulations for the time being in force under section 29A of the Act of 1993 shall apply in relation to levy as they apply in relation to employment contributions.

(9) Levy shall, for the purposes of the collection and recovery of it under *section 5*, be regarded as an employment contribution.

(10) Section 6(1) of the Act of 1993 is amended by the insertion after "under this Act" of "(other than section 6B)".

(11) The Minister for Social, Community and Family Affairs shall pay out of the Social Insurance Fund to the Minister in the financial year 2000 a sum of £120 million.

(12) Moneys held on the commencement of this Act by Foras Áiseanna Saothair for and on account of the levy imposed pursuant to section 21 of the Industrial Training Act, 1967, shall be paid by it, forthwith after such commencement, into the Fund.

F6**[**(13) For the purposes of this section—

"payment" includes a notional payment;

F7**[**"notional payment" has the meaning assigned to it by section 985A (as inserted by section 6 of the Finance Act 2003) of the Taxes Consolidation Act 1997.**]**

F8**[**...**]]**

F9**[**(14) Where, for a year of assessment (within the meaning of the Tax Acts), the Revenue Commissioners and an employer enter into an agreement under a specified provision of the Taxes Consolidation Act 1997 whereby the employer will account to the Revenue Commissioners, in accordance with that provision, in respect of the income tax due on qualifying emoluments (within the meaning of that provision) and where that agreement is not null and void, then, in respect of those qualifying emoluments, the employer as part of that agreement, shall make a payment in respect of reckonable earnings equal to 0.7 per cent of the aggregate of the amount of those qualifying reckonable earnings and the amount of income tax payable under the agreement in respect of them.

(15) In *subsection (14)* "specified provision" means such provision as may be prescribed by regulations made by the Minister for the purposes of that subsection.**]**

Collection of levy.

5.—(1) Where income tax falls due for collection pursuant to F10**[**Chapter 4 of Part 42**]** of the Taxes Consolidation Act, 1997, in respect of an employed contributor, other than a special contributor, any levy payable in respect of the contributor by his or her employer shall be paid by the employer to the Collector-General.

(2) Where the employed contributor is a special contributor, any levy payable in respect of the contributor by his or her employer shall be paid by the employer to the Minister for Social, Community and Family Affairs.

(3) All amounts paid to the Collector-General in respect of levy shall be paid by him or her into the Social Insurance Fund.

(4) All amounts paid to the Minister for Social, Community and Family Affairs in respect of levy shall be paid by him or her into the Social Insurance Fund.

(5) The Act of 1993 is amended by the insertion after section 6A of the following section:

"6B.—The Minister shall make payments out of the Social Insurance Fund into the National Training Fund equalling those paid into the first-mentioned fund pursuant to *subsections (3)* and *(4)* of *section 5* of the *National Training Fund Act, 2000*.".

F11**[**(6) The provisions of any enactment, regulation or rule of court relating to the inspection of records, the estimation, collection and recovery (including the provisions relating to the offset of taxes and appropriation of payments in Chapter 5 of Part 42 of the Taxes Consolidation Act 1997) of income tax, or relating to appeals in relation to income tax, or the publication of names of persons under section 1086 of the Taxes Consolidation Act 1997, shall apply in relation to the National Training Fund Levy which the Collector-General is obliged to collect as if the said levy were an amount of income tax which the employer was liable to remit.**]**

(7) In proceedings instituted by virtue of this Act, a certificate purporting to be signed by or on behalf of, in the case of moneys due pursuant to *subsection (1)*, the Collector-General or, in the case of moneys due pursuant to *subsection (2)*, the Minister for Social, Community and Family Affairs, which states that a specified amount is due and payable by the defendant in respect of levy shall be evidence, until the contrary is proved, that the amount is so due and payable in respect of levy and the certificate shall be deemed, until the contrary is proved, to have been signed by or on behalf of the Collector-General or the Minister for Social, Community and Family Affairs, as appropriate.

(8) For the purposes of this section the rules of court concerned for the time being applicable to civil proceedings shall apply to proceedings by virtue of this section.

(9) There shall be included among the debts which, under section 285 of the Companies Act, 1963, are, in the distribution of the assets of a company being wound up, to be paid in priority to all other debts, levy payable pursuant to *section 3* by the company during the 12 months before the relevant date (being the relevant date within the meaning of the said section 285), and that Act shall have effect accordingly and formal proof of the debts to which the priority is given under this provision shall not be required except in cases where it may otherwise be provided for by rules made under that Act.

(10) *Subsection (9)* shall not apply where a company is wound up voluntarily merely for the purposes of reconstruction or of amalgamation with another company.

(11) There shall be included among the debts which, under section 81 of the Bankruptcy Act, 1988, are, in the distribution of the property of a bankrupt to be paid, subject to section 119 of that Act, in priority to all other debts, all levy payable pursuant to *section 3* by the bankrupt during the period 12 months before the date of the order of adjudication, and that Act shall have effect accordingly, and formal proof of the debts to which priority is given under this subsection shall comply with the provisions of the First Schedule to that Act and any rules of court relating to proof of debt.

(12) *Subsection (11)* shall be construed so as to apply to an arranging debtor in the same manner as it applies to a bankrupt and, accordingly, the reference in that subsection to the period of 12 months before the date of the order of adjudication shall be construed as a reference to the period of 12 months before the date of the presenting of the petition for protection.

Supply of information by the Revenue Commissioners.

6.—So far as may be necessary for the proper administration of this Act, information regarding levy and reckonable earnings of employed contributors in respect of whom levy is payable by their employers which is obtained by the Revenue Commissioners in connection with the collection of income tax or levy may be supplied by them to any person having obligations imposed by any enactment in relation to the collection and recovery of levy or the management or control of the Fund.

Payments from the Fund.

7.—(1) Whenever and so often as the Minister considers that it is appropriate that payments be made from the Fund in respect of a scheme referred to in *subsection (2)*, the Minister may

make payments from the Fund for that purpose of such amounts as are determined by him or her with the consent of the Minister for Finance.

(2) The scheme referred to in *subsection (1)* is a scheme the purposes for which it is established are—

(*a*) to raise the skills of those in employment, or

(*b*) to provide training to those who wish to acquire skills for the purposes of taking up employment, or

(*c*) to provide information in relation to existing, or likely future, requirements for skills in the economy.

F12**[**(2A) The Minister may, for any purpose specified in subsection (1) and with the consent of the Minister for Public Expenditure and Reform, make payments to An tSeirbhís, and any payments so made shall be expended by An tSeirbhís for that purpose only.**]**

F13**[**(2B) Without prejudice to the generality of *subsection (1)*, payments for any purpose specified in *subsection (1)* may include payments for the following:

(*a*) the acquisition of lands, premises, furniture or equipment;

(*b*) the upgrading, construction or reconstruction, including repair and maintenance, of premises.**]**

(3) The consent of the Minister for Finance under *subsection (1)* may be given in relation to amounts to be paid from the Fund in particular periods or by reference to the particular scheme referred to in *subsection (2)* in respect of which payments from the Fund are to be made.

(4) An amount to be paid from the Fund in respect of a scheme shall be so paid to the person or, as the case may be, one or more of the persons administering the scheme.

(5) With respect to the performance generally by the Minister of his or her functions under this section, the Minister shall, from time to time, consult with such representatives of employees and such representatives of employers as he or she considers appropriate.

Offences and penalties.

8.—(1) An employer or the agent of an employer who does not pay levy which is due and payable under *section 3* shall be guilty of an offence.

(2) An employer or an employed contributor or an agent of either of them, who, in purported compliance with any provision of this Act, provides an answer or explanation, makes a statement or produces, lodges or delivers any return, report, certificate or document false in a material particular, knowing it to be false, or being reckless as to whether it is so false, shall be guilty of an offence.

(3) A person who is guilty of an offence under *subsection (1)* or *(2)* shall be liable—

(*a*) on summary conviction, to a fine not exceeding £1,000 or imprisonment for a term not exceeding 12 months or both, or

(*b*) on conviction on indictment, to a fine not exceeding £10,000 or imprisonment for a term not exceeding 3 years or both.

(4) Summary proceedings in relation to an offence under this Act may be brought and prosecuted—

(*a*) in the case of an offence under *subsection (1)*—

(i) where the levy failed to be paid was due to the Minister for Social, Community and Family Affairs, by the Minister for Social, Community and Family Affairs or the Minister,

(ii) where the levy failed to be paid was due to the Collector-General, by the Collector-General or the Minister,

and

(*b*) in the case of an offence under *subsection (1)* or *(2)*, by the Director of Public Prosecutions.

(5) Notwithstanding section 10(4) of the Petty Sessions (Ireland) Act, 1851, summary proceedings for any offence under this Act may be instituted—

(*a*) at any time within 2 years from the date on which the offence was committed, or

(*b*) at any time within 12 months from the date on which evidence that, in the opinion of the person by whom the proceedings are brought, is sufficient to justify the bringing of the proceedings, comes to that person's knowledge,

whichever is the later, but no such proceedings shall be instituted later than 5 years from the date on which the offence concerned was committed.

(6) Where an offence under this Act is committed by a body corporate and is proved to have been so committed with the consent, connivance or approval of or to be attributable to any neglect on the part of a person being a director, manager, secretary or other officer of the body corporate, or any other person who was acting or purporting to act in any such capacity, that person as well as the body corporate shall be guilty of an offence and shall be liable to be proceeded against and punished as if he or she were guilty of the first-mentioned offence.

Repeals.

9.—The enactments mentioned in *column (2)* of the *Schedule* are repealed to the extent mentioned in *column (3)* of that Schedule.

Expenses.

10.—(1) The expenses incurred by any Minister of the Government (other than the Minister for Finance) or the Revenue Commissioners in the administration of this Act shall, to such extent as may be sanctioned by the Minister for Finance, be paid out of moneys provided by the Oireachtas.

(2) The expenses incurred by the Minister for Finance in the administration of this Act shall be paid out of moneys provided by the Oireachtas.

Short title and commencement.

11.—(1) This Act may be cited as the National Training Fund Act, 2000.

(2) This Act shall come into operation on such day as the Minister may appoint by order.

Section 9.

SCHEDULE

ENACTMENTS REPEALED

Number and Year (1)	Short Title (2)	Extent of Repeal (3)
No. 5 of 1967	Industrial Training Act, 1967	Sections 19(3), 21, 24, 25, 27(2) and the Second Schedule.
No. 3 of 1994	Industrial Training (Apprenticeship Levy) Act, 1994	The whole Act.

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NATIONAL TRAINING FUND ACT 2000

REVISED

Updated to 19 January 2026

About this Revised Act

This Revised Act presents the text of the Act as it has been amended since enactment, and preserves the format in which it was passed.

Related legislation

This Act is not collectively cited with any other legislation.

Annotations

This Revised Act is not annotated and only shows textual amendments. An annotated version of this revision is also available which shows textual and non-textual amendments and their sources. It also shows editorial notes including statutory instruments made pursuant to the Act and previous affecting provisions.

Material not updated in this revision

Where other legislation is amended by this Act, those amendments may have been superseded by other amendments in other legislation, or the amended legislation may have been repealed or revoked. This information is not represented in this revision but will be reflected in a revision of the amended legislation if one is available. A list of legislative changes to any Act, and to statutory instruments from 1972, may be found linked from the page of the Act or statutory instrument at
www.irishstatutebook.ie.