

24.02.06.

**9.1 Deputy M.B. Andrews of the Minister for Treasury and Resources regarding tax relief for lower income earners and students who self-funded their professional career development. (OQ.12/2024)**

Will the Minister advise what consideration, if any, has been given to introducing a tax allowance or tax relief for lower income earners or students who self-fund their professional career development?

**Deputy E. Millar (The Minister for Treasury and Resources):**

In the short time that I have been in office, I have not had the opportunity to consider the merits or otherwise of introducing a new tax allowance or relief to support students. Nevertheless, my initial sense is that the tax system is probably not the right place to incentivise and subsidise training costs, primarily because many people, especially low earners such as full-time students, would not fully benefit from any allowance because the tax thresholds are now so high. Following Deputy Andrews' proposition last year, the Government are establishing a skills development fund, and I think that is likely to be a more appropriate way to assist and provide funding to those who are looking to retrain and upskill. I will simply consider it in my tax policy priorities for 2024 and, like my predecessors, I welcome input from all States Members.