

Statutory Document No. 2017/0023



Income Tax Act 1970

INCOME TAX (NURSING EXPENSES) (AMENDMENT) ORDER 2017

Approved by Tynwald: 21 February 2017
Coming into Operation: 6 April 2017

The Treasury makes the following Order under section 39AA(1) of the Income Tax Act 1970.

1 Title

This Order is the Income Tax (Nursing Expenses) (Amendment) Order 2017.

2 Commencement

If approved by Tynwald¹, this Order comes into operation on 6 April 2017 and shall have effect in respect of the income tax year commencing 6 April 2017 and all subsequent years.

3 Relief in respect of nursing expenses

- (1) For the purpose of section 39AA(1) of the Income Tax Act 1970, the prescribed sum is £12,500 multiplied by the lower rate.
- (2) In paragraph (1), “lower rate” has the same meaning as in section 1 of the Income Tax Act 1970.

4 Revocation

Article 3 of the Income Tax (Nursing Expenses) (Amendment) Order 2010² is revoked.

¹ Tynwald approval is required by section 39AA(4) of the Income Tax Act 1970

² SD 17/10

MADE 23 JANUARY 2017

A L CANNAN
Minister for the Treasury

*EXPLANATORY NOTE**(This note is not part of the Order)*

This Order increases the maximum amount a person can claim in respect of nursing expenses from £9,300 multiplied by the lower rate (currently 10%) to £12,500 multiplied by the lower rate.