



INCOME TAX ACT 1970  
INCOME TAX (NURSING EXPENSES) (AMENDMENT)  
ORDER 2006

*Approved by Tynwald*

*21<sup>st</sup> February 2006*

*Coming into operation on 6<sup>th</sup> April 2006*

In exercise of the powers conferred on the Treasury by section 39AA(1) of the Income Tax Act 1970 (a), and of all other enabling powers, the following Order is hereby made :-

**Citation, commencement and interpretation**

1. (1) This Order may be cited as the Income Tax (Nursing Expenses) (Amendment) Order 2006 and, subject to section 39AA(4) of the Income Tax Act 1970, shall come into operation on 6<sup>th</sup> April 2006.

(2) This Order shall apply in respect of the income tax year commencing 6<sup>th</sup> April 2006 and subsequent years.

**Relief in respect of nursing expenses**

2. For the purpose of Section 39AA(1) of the Income Tax Act 1970, the prescribed sum is “£8,670”.

**Revocation**

3. The Income Tax (Nursing Expenses) (Amendment) Order 2005 (b) is revoked.

Made this 25<sup>th</sup> day of January 2006

  
Minister for the Treasury

---

(a) Vol XXI p. 260; section 39AA inserted by section 6 of 1995 c. 12; (b) S.D. No. 31/05

**EXPLANATORY NOTE**

(This note is not part of the Order)

This Order increases, from the 6<sup>th</sup> April 2006, the maximum permitted deduction for nursing expenses from £8,500 to £8,670, being the equivalent of the single persons allowance.