



**INCOME TAX**

**EXTRA STATUTORY CONCESSION**

**NURSING CARE CONTRIBUTION SCHEME 2008**

*Approved by Tynwald*

*16<sup>th</sup> July 2008*

*Coming into operation in accordance with paragraph 1*

Notwithstanding the provisions of the Income Tax Act 1970<sup>1</sup>, the Treasury authorises the following concession -

1. This concession will have effect from 5 October 2008.

**Nursing Care Contribution Scheme**

2. The Assessor of Income Tax will not pursue the liability to income tax in respect of any payments made by the Department of Social Security in respect of the Nursing Care Contribution Scheme 2008.
3. Relief granted under Section 39AA of the Income Tax Act 1970 in respect of nursing expenses shall not include any payments made under the Nursing Care Contribution Scheme 2008.
4. This Concession may be cancelled at any time.

MADE *13<sup>th</sup> June* 2008

*[Signature]*  
.....  
*Minister for the Treasury*

<sup>1</sup> XXI p.260

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***EXPLANATORY NOTE***

*(This note is not part of the Concession)*

This Concession makes any payments made by the Department of Social Security in respect of the Nursing Care Contribution Scheme free of tax.

However any relief granted under section 39AA of the Income Tax Act 1970 in respect of nursing expenses shall not include any payments made under the Nursing Care Contribution Scheme.