



INCOME TAX ACT 1970

**INCOME TAX (NURSING EXPENSES) (AMENDMENT)  
ORDER 2010**

*Approved by Tynwald 16 February 2010  
Coming into operation on 19 February 2010*

The Treasury makes this Order under section 39AA(1) of the Income Tax Act 1970<sup>1</sup>.

**1 Title**

This Order is the Income Tax (Nursing Expenses) (Amendment) Order 2010.

**2 Commencement**

If approved by Tynwald<sup>2</sup>, this Order comes into operation on 19 February 2010 and shall have effect in respect of the income tax year commencing 6 April 2010 and subsequent years.

**3 Relief in respect of nursing expenses**

For the purpose of section 39AA(1) of the Income Tax Act 1970, the prescribed sum is "£9,300".

**4 Revocation**

The Income Tax (Nursing Expenses) (Amendment) Order 2008<sup>3</sup> is revoked.

MADE

*21st January 2010*

Minister for the Treasury

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

<sup>2</sup> As required by section 39AA(4) of the Income Tax Act 1970

<sup>3</sup> SD 25/08

**EXPLANATORY NOTE**

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

This Order increases, from 6 April 2010, the maximum permitted deduction for nursing expenses from £9,200 to £9,300, being the equivalent of the single person's allowance.