

Statutory Document No. 2017/0374



*Income Tax Act 1970*

## **INCOME TAX (NURSING EXPENSES) (TEMPORARY TAXATION) ORDER 2018**

*Approved by Tynwald: 20<sup>th</sup> February 2018*

*Coming into Operation in accordance with article 2*

---

The Treasury makes the following Order under section 115A of the Income Tax Act 1970.

### **1 Title**

This Order is the Income Tax (Nursing Expenses) (Temporary Taxation) Order 2018.

### **2 Commencement**

If approved by Tynwald<sup>1</sup>, this Order comes into operation on the day after it is approved and shall have effect in respect of the income tax year commencing 6 April 2018 and all subsequent years.

### **3 Amendment of the Income Tax Act 1970**

(1) Section 39AA of the Income Tax Act 1970 (relief in respect of nursing expenses) is amended as follows.

(2) After subsection (2), insert –

**(2ZA)** If a deduction is allowed under subsection (1) and the claimant proves either –

- (a) that he also employs, wholly or partly at his own expense, a physiotherapist to attend upon the same person in respect of whom the claimant is allowed that deduction; or
- (b) that he also pays, wholly or partly at his own expense, any fee charged by an adult care home under the *Regulation of Care Act 2013* for a physiotherapist to attend upon a person who resides there and –

---

<sup>1</sup> Tynwald approval is required by section 115A(2) of the Income Tax Act 1970

- (i) that person is the same person in respect of whom the claimant is allowed that deduction; and
- (ii) the fee charged for this attendance is in addition to the fee charged in respect of subsection (1)(b),

the claimant shall be allowed a deduction from his liability to income tax subject to subsection (2ZB).

(2ZB) The deduction from liability to income tax allowed in subsection (2ZA) will be either –

- (a) an amount equal to the cost to the claimant of such employment or fee multiplied by the lower rate provided the amount of such deduction, when added to the deduction allowed under subsection (1), does not in total exceed the maximum deduction allowed in subsection (1); or
- (b) where the total in (a) would exceed the maximum deduction allowed, an amount equal to so much of the cost of the employment or fee multiplied by the lower rate as, when added to the deduction allowed under subsection (1), does not in total exceed the maximum deduction allowed in subsection (1). **22**.

(3) In subsection (2A), for “subsection (1)”, substitute **23** subsection (1) or (2ZA) **22**.

(4) For subsection (3A) substitute –

**23**(3A) For the purposes of this section –

“lower rate” has the same meaning as in section 1; and

“physiotherapist” means a physiotherapist who is registered with the Health Care Professional Council. **22**.

**MADE 25<sup>TH</sup> JANUARY 2018**

**A L CANNAN**  
*Minister for the Treasury*

*EXPLANATORY NOTE*

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

This Order is made under section 115A of the Income Tax Act 1970. It amends section 39AA of that Act to enable a person to claim certain physiotherapy costs, incurred in respect of themselves or a relative, as a deduction from liability to income tax providing the claimant has also been allowed a deduction from liability for nursing expenses incurred in respect of the same individual.