



INCOME TAX ACT 1970

**INCOME TAX (NURSING EXPENSES) (AMENDMENT)
ORDER 2007**

Approved by Tynwald

20th March 2007

Coming into operation on 6th April 2007

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 2007 and, subject to section 39AA(4) of the Income Tax Act 1970, shall come into operation on 6th April 2007.

(2) This Order shall apply in respect of the income tax year commencing 6th April 2007 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 “£8,850”.

Revocation

3. The Income Tax (Nursing Expenses) (Amendment) Order 2006 (b) is revoked.

Made this 28th day of February 2007

Minister for the Treasury

(a) Vol XXI p. 260; section 39AA inserted by section 6 of 1995 c. 12; (b) S.D. No. 46/06

EXPLANATORY NOTE

(This note is not part of the Order)

This Order increases, from the 6th April 2007, the maximum permitted deduction for nursing expenses from £8,670 to £8,850, being the equivalent of the single person's allowance.