

Exemption relating to qualifying expenses of incapacitated persons. CATA 1976 s59A 84.—(1) In this section, “qualifying expenses” means expenses relating to medical care including the cost of maintenance in connection with such medical care.

(2) A gift or inheritance which is taken exclusively for the purpose of discharging qualifying expenses of an individual who is permanently incapacitated by reason of physical or mental infirmity is, to the extent that the Commissioners are satisfied that it has been or will be applied to such purpose, exempt from tax and is not taken into account in computing tax.