

Dependent relative. ITA67 s142; FA77 s1; FA79 s1; FA82 s2 and Sch1 par1; FA97 s146(1) and Sch9 par1(10) 466.—(1) In this section, “specified amount” means the aggregate of the payments to which an individual is entitled in a year of assessment in respect of an old age (contributory) pension at the maximum rate under the Social Welfare (Consolidation) Act, 1993 , if throughout the year of assessment such individual is entitled to such a pension and—

(a) has no adult dependant or qualified children (within the meaning, in each case, of that Act),

(b) is over the age of 80 years (or such other age as may be specified in that Act for the time being in place of the age of 80 years), and

(c) is living alone.

(2) Where for any year of assessment a claimant proves that he or she maintains at his or her own expense any person, being—

(a) a relative of the claimant, or of the claimant's spouse, incapacitated by old age or infirmity from maintaining himself or herself,

(b) the widowed father or widowed mother of the claimant or of the claimant's spouse, whether incapacitated or not, or

(c) a son or daughter of the claimant who resides with the claimant and on whose services the claimant, by reason of old age or infirmity, is compelled to depend, and being an individual whose total income from all sources for that year of assessment does not exceed, or does not exceed by £110 or more, a sum equal to the specified amount, the claimant shall be entitled in respect of each individual whom the claimant so maintains to a deduction of £110 reduced, if the total income of the individual so maintained exceeds the specified amount, by the amount of the excess.

(3) Where 2 or more individuals jointly maintain any individual referred to in paragraphs (a) to (c) of subsection (2), the deduction to be made under this section shall be apportioned between them in proportion to the amount or value of their respective contributions towards the maintenance of that individual.