

Employed person taking care of incapacitated individual. FA69 s3(1), (2) and (4); FA80 s19 and Sch1 PtIII par2; FA96 s3 and Sch1 par2 467.—(1) Subject to this section, where an individual for a year of assessment proves—

(a) (i) that throughout the year of assessment he or she was totally incapacitated by physical or mental infirmity, or

(ii) that, being an individual who for the relevant year of assessment is assessed to tax in accordance with section 1017, the individual's spouse was throughout that year totally incapacitated by physical or mental infirmity, and

(b) that for the year of assessment he or she has employed a person for the purpose of having the care of the individual (being the individual or the individual's spouse) who is so incapacitated,

the individual shall, in computing the amount of his or her taxable income, be entitled to have a deduction made from his or her total income of—

(I) £7,500, if the amount ultimately borne by him or her in the year of assessment in employing the employed person is not less than £7,500, or

(II) the amount so borne, if it is less than £7,500.

(2) Not more than one deduction shall be allowed under this section to any claimant for any year of assessment.

(3) Where for any year of assessment a deduction is allowed to an individual under this section in respect of an employed person, the individual shall not be entitled to a deduction in respect of that person under section 465 or 466.