

Relief for payments made by certain persons in respect of alarm systems. FA96 s5 478.—(1) In this section—

“appropriate percentage”, in relation to a year of assessment, means a percentage equal to the standard rate of tax for that year;

“installation” means the placing in position, including any necessary wiring, drilling, plastering or similar work, of a relevant alarm system;

“qualifying expenditure”, in relation to a qualifying individual, means expenditure incurred in the qualifying period in connection with either or both the provision and installation of a relevant alarm system in a premises which is the qualifying individual's sole or main residence, but does not include any expenditure in so far as it is in respect of the repair, maintenance or monitoring of such an alarm system;

“qualifying individual”, in relation to qualifying expenditure, means an individual who at the time the expenditure is incurred has attained the age of 65 years and who for the greater part of the year of assessment in which the expenditure is incurred lives alone;

“qualifying period” means the period beginning on the 23rd day of January, 1996, and ending on the 5th day of April, 1998;

“relative”, in relation to a qualifying individual, includes a relation by marriage and a person in respect of whom the individual is or was the legal guardian;

“relevant alarm system” means an electrical apparatus which when activated is designed to give notice to the effect that there is an intruder present or attempting to enter the premises in which it is installed.

(2) Where a claimant, being a qualifying individual or a relative of that individual, having made a claim in that behalf, proves that he or she has incurred qualifying expenditure in relation to the qualifying individual, the income tax to be charged on the claimant, other than in accordance with section 16 (2), for the year of assessment in which the expenditure is incurred shall be reduced by an amount which is the least of—

- (a) the appropriate percentage of the qualifying expenditure,
- (b) the appropriate percentage of £800, and
- (c) the amount which reduces that income tax to nil.

(3) Any claim for relief under this section shall be in such form as may be prescribed by the Revenue Commissioners for the purpose and shall be accompanied by a receipt or receipts, as may be appropriate, for the amount of qualifying expenditure incurred; but, where the qualifying expenditure includes expenditure in respect of installation, the receipt in respect of such expenditure shall contain the installer's name and address and the installer's value-added tax registration number or income tax reference number.

(4) Any deduction made under this section shall be in substitution for and not in addition to any deduction to which the individual might be entitled in respect of the same payment under any other provision of the Income Tax Acts.