

Additional amount for widowed parents and other single parents. ITA67 s138A(1) to (6); FA85 s4; FA97 s3(1) and (3) and Sch1 par1(b) 462.—(1) (a) In this section, “qualifying child”, in relation to any claimant and year of assessment, means—

(i) a child—

(I) born in the year of assessment,

(II) who, at the commencement of the year of assessment, is under the age of 16 years, or

(III) who, if over the age of 16 years at the commencement of the year of assessment—

(A) is receiving full-time instruction at any university, college, school or other educational establishment, or

(B) is permanently incapacitated by reason of mental or physical infirmity from maintaining himself or herself and had become so permanently incapacitated before he or she had attained the age of 21 years or had become so permanently incapacitated after attaining the age of 21 years but while he or she had been in receipt of such full-time instruction,

and

(ii) a child who is a child of the claimant or, not being such a child, is in the custody of the claimant and is maintained by the claimant at the claimant's own expense for the whole or part of the year of assessment.

(b) This section shall apply to an individual who is not entitled to a deduction mentioned in paragraph (a) or paragraph (b)(ii) of section 461.

(2) Subject to subsection (3), where the claimant, being an individual to whom this section applies, proves for a year of assessment that a qualifying child is resident with him or her for the whole or part of the year, the claimant shall be entitled—

(a) if he or she is an individual to whom section 461 (b)(i) applies, to a deduction of £2,400, or

(b) if he or she is an individual to whom section 461 (c) applies, to a deduction of £2,900;

but this section shall not apply for any year of assessment in the case of a husband or a wife where the wife is living with her husband, or in the case of a man and woman living together as man and wife.

(3) A claimant shall be entitled to only one deduction under subsection (2) for any year of assessment irrespective of the number of qualifying children resident with the claimant in that year.

(4) (a) The references in subsection (1)(a) to a child receiving fulltime instruction at an educational establishment shall include references to a child undergoing training by any person (in this subsection referred to as “the employer”) for any trade or profession in such circumstances that the child is required to devote the whole of his or her time to the training for a period of not less than 2 years.

(b) For the purpose of a claim in respect of a child undergoing training, the inspector may require the employer to furnish particulars with respect to the training of the child in such form as may be prescribed by the Revenue Commissioners.

(5) (a) No deduction shall be allowed under this section for any year of assessment in respect of any child who is entitled in his or her own right to an income exceeding £720 in that year except that, if the amount of the excess is less than the deduction which would be allowable apart from this subsection, a deduction reduced by that amount shall be allowed.

(b) In calculating the income of the child for the purposes of paragraph (a), no account shall be taken of any income to which the child is entitled as the holder of a scholarship, bursary or other similar educational endowment.

(6) Where any question arises as to whether any person is entitled to an allowance under this section in respect of a child over the age of 16 years as being a child who is receiving full-time instruction referred to in this section, the Revenue Commissioners may consult the Minister for Education and Science.