

Relief for health expenses. ITA67 s195B(3) and (6); FA67 s12(1), (2)(a) and (c), (3), (4) and (5)(a) and (b); FA69 s7; FA72 s9; FA80 s19 and Sch1 PtIII par2; FA86 s5; FA93 s10(1); FA94 s8; FA97 s146(1) and Sch9 PtI par2 469.—(1) In this section—

“dependant”, in relation to an individual, means—

(a) where the individual is a married person who for the year of assessment is allowed a deduction mentioned in section 461 (a), the spouse of the individual,

(b) any person in respect of whom the individual is allowed for the year of assessment a deduction under section 465 or 466, and

(c) a child who for the year of assessment—

(i) (I) is under the age of 16 years, or

(II) if over the age of 16 years at the commencement of the year of assessment, is receiving full-time instruction at any university, college, school or other educational establishment, and

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

“health care” means prevention, diagnosis, alleviation or treatment of an ailment, injury, infirmity, defect or disability, and includes care received by a woman in respect of a pregnancy other than routine maternity care, but does not include routine ophthalmic treatment or routine dental treatment;

“health expenses” means expenses in respect of the provision of health care, being expenses representing the cost of—

(a) the services of a practitioner,

(b) diagnostic procedures carried out on the advice of a practitioner,

(c) maintenance or treatment in a hospital,

(d) drugs or medicines supplied on the prescription of a practitioner,

(e) the supply, maintenance or repair of any medical, surgical, dental or nursing appliance used on the advice of a practitioner,

(f) physiotherapy or similar treatment prescribed by a practitioner,

(g) orthoptic or similar treatment prescribed by a practitioner, or

(h) transport by ambulance;

“hospital” means—

(a) any institution which is provided and maintained by a health board for the provision of services pursuant to the Health Acts, 1947 to 1996,

(b) any institution in which services are provided on behalf of a health board pursuant to the Health Acts, 1947 to 1996,

(c) any hospital, nursing home, maternity home or other institution approved of for the purposes of this section by the Minister for Finance after consultation with the Minister for Health and Children;

“practitioner” means any person who is—

(a) registered in the register established under section 26 of the Medical Practitioners Act, 1978 ,

(b) registered in the register established under section 26 of the Dentists Act, 1985 , or,

(c) in relation to health care provided outside the State, entitled under the laws of the country in which the care is provided to practise medicine or dentistry there;

“qualified person”, in relation to an individual, means the individual personally or any dependant of the individual;

“routine dental treatment” means the extraction, scaling and filling of teeth and the provision and repairing of artificial teeth or dentures;

“routine maternity care” means—

(a) care received by a woman in respect of a pregnancy otherwise than as a patient maintained in a hospital, or

(b) care received by a woman in respect of a pregnancy as a patient maintained in hospital where the total length of the period or periods during which she is so maintained is not more than 14 days or during the first 14 days of such maintenance where the total length of such period or periods is more than 14 days;

“routine ophthalmic treatment” means sight testing and advice as to the use of spectacles or contact lenses and the provision and repairing of spectacles or contact lenses.

(2) (a) Subject to this section, where an individual for a year of assessment proves that in the year of assessment he or she defrayed health expenses incurred for the provision of health care for any one qualified person and the amount of which in the aggregate exceeds £100, the individual shall be entitled, for the purpose of ascertaining the amount of the income on which he or she is to be charged to income tax, to have a deduction of the amount of the excess made from his or her total income.

(b) Where an individual proves that in the year of assessment he or she defrayed health expenses incurred for the provision of health care for qualified persons and which amount in the aggregate to more than £200, the individual shall be entitled, for the purpose of ascertaining the amount of the income on which he or she is to be charged to income tax, to have a deduction of the amount by which the aggregate of the health expenses so computed exceeds £200 made from his or her total income, and such deduction shall be in substitution for and not in addition to a deduction under paragraph (a).

(3) For the purposes of this section—

(a) (i) any expenses defrayed by a married man in a year of assessment shall be deemed to have been defrayed by his wife if for the year of assessment she is to be treated under the Income Tax Acts as living with him and she is assessed to tax in accordance with section 1017, or

(ii) any expenses defrayed by a married woman in a year of assessment shall be deemed to have been defrayed by her husband if for the year of assessment she is to be treated under the Income Tax Acts as living with him and he is assessed to tax in accordance with section 1017,

(b) any expenses defrayed out of the estate of a deceased person by his or her executor or administrator shall be deemed to have been defrayed by the deceased person immediately before his or her death, and

(c) expenses shall be regarded as not having been defrayed in so far as any sum in respect of, or by reference to, the health care to which they relate has been, or is to be, received, directly or indirectly, by the individual or the individual's estate, or by any dependant of the individual or such dependant's estate, from any public or local authority or under any contract of insurance or by means of compensation or otherwise.

(4) Subsections (4) to (6) of section 465 shall, with any necessary modifications, apply for the purposes of determining whether relief is to be granted under this section as they apply in determining whether a deduction is to be allowed under that section; but, where the child's income exceeds the amount specified in subsection (5) of that section, relief under this section shall not be allowed.

(5) In making a claim for a deduction under this section, an individual who, after the end of the year of assessment for which the claim is made, has defrayed or is deemed to have defrayed any expenses relating to health care provided in that year may elect that all deductions to be allowed to him or her under this section for that year and for subsequent years of assessment shall be determined as if those expenses had been defrayed at the time when the health care to which they relate was provided.

(6) Notwithstanding sections 458 (2) and 459 (2)—

(a) any claim for a deduction under this section—

(i) shall be made in such form as the Revenue Commissioners may from time to time prescribe, and

(ii) shall be accompanied by such statements in writing as regards any class of expenses by reference to which the deduction is claimed, including statements by persons to whom payments were made, as may be

indicated by the prescribed form as being required as regard expenses of that class, and

(b) in all cases relief from tax consequent on the allowance of a deduction under this section shall be given by means of repayment.