



**INCOME TAX ACT 1970**

**INCOME TAX (NURSING EXPENSES) ORDER 1998**

*Approved by Tynwald*

17th March 1998

*Coming into operation*

6<sup>th</sup> April 1998

In exercise of the powers conferred on the Treasury by section 39B (1) of the Income Tax Act 1970(a), and of all other enabling powers, the following Order is hereby made :-

**Citation, commencement and application**

1. (1) This Order may be cited as the Income Tax (Nursing Expenses) Order 1998 and, subject to section 39B (4) of the Income Tax Act 1970, shall come into operation on the 6<sup>th</sup> April 1998.
- (2) This Order shall apply in respect of the income tax year commencing 6<sup>th</sup> April 1998 and subsequent years.

**Relief in respect of nursing expenses**

2. For the purposes of section 39B (1) of the Income Tax Act 1970, the prescribed sum is £6,000.

MADE *6th March 1998*

Minister for the Treasury

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(a) Vol. XXI p. 260 ; section 39B inserted by section 6 of 1995 c.12

**EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order increases, from the 6<sup>th</sup> April 1998, the maximum permitted deduction for nursing expenses from £5,000 to £6,000.