



INCOME TAX ACT 1970

**INCOME TAX (NURSING EXPENSES) (AMENDMENT)
ORDER 2002**

Approved by Tynwald 19th March 2002

Coming into operation 6th April 2002

In exercise of the powers conferred on the Treasury by section 39AA(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) This Order may be cited as the Income Tax (Nursing Expenses) (Amendment) Order 2002 and, subject to section 39AA(4) of the Income Tax Act 1970, shall come into operation on 6th April 2002.
- (2) This Order shall apply in respect of the income tax year commencing 6th April 2002 and subsequent years.

Relief in respect of nursing expenses

- For the purpose of Section 39AA(1) of the Income Tax Act 1970, the prescribed sum is "£8,000".

Revocation

- The Income Tax (Nursing Expenses)(Amendment) Order 2001 (b) is revoked.

Made this 8th day of March 2002

Minister for the Treasury

(a) Vol. XXI p. 260; section 39AA inserted by section 6 of 1995 c.12; (b) S.D. No. 30/01

EXPLANATORY NOTE

(This note is not part of the Order)

This Order increases, from the 6th April 2002, the maximum permitted deduction for nursing expenses from £7,700 to £8,000, being the equivalent of the single persons allowance