



**INCOME TAX ACT 1970**

**INCOME TAX (NURSING EXPENSES) (AMENDMENT)  
ORDER 2004**

*Approved by Tynwald*

*17th February 2004*

*Coming into operation*

*6<sup>th</sup> April 2004*

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 interpretation**

1. (1) This Order may be cited as the Income Tax (Nursing Expenses) (Amendment) Order 2004 and, subject to section 39AA(4) of the Income Tax Act 1970, shall come into operation on 6<sup>th</sup> April 2004.

(2) This Order shall apply in respect of the income tax year commencing 6<sup>th</sup> April 2004 and subsequent years.

**Relief in respect of nursing expenses**

2. For the purpose of Section 39AA(1) of the Income Tax Act 1970, the prescribed sum is "£8,225".

**Revocation**

3. The Income Tax (Nursing Expenses) (Amendment) Order 2002 (b) is revoked.

Made this 4<sup>th</sup> day of February 2004

Minister for the Treasury

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(a) Vol XXI p. 260; section 39AA inserted by section 6 of 1995 c. 12; (b) S.D. No. 147/02

**EXPLANATORY NOTE**

(This note is not part of the Order)

This Order increases, from the 6<sup>th</sup> April 2004, the maximum permitted deduction for nursing expenses from £8,000 to £8,225, being the equivalent of the single persons allowance