



INCOME TAX ACT 1970

**INCOME TAX (NURSING EXPENSES) (AMENDMENT)
ORDER 2005**

Approved by Tynwald *15th February* *2005*

Coming into operation in accordance with article 1

In exercise of the powers conferred on the Treasury by section 39AA(1) (b) 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 2005 and, subject to section 39AA(4) of the Income Tax Act 1970, shall come into operation on 6th April 2005.

(2) This Order shall apply in respect of the income tax year commencing 6th April 2005 and subsequent years.

Relief in respect of nursing expenses

2. For the purpose of Section 39AA(1) (b) of the Income Tax Act 1970, the prescribed sum is "£8,500".

Revocation

3. The Income Tax (Nursing Expenses) (Amendment) Order 2004 (b) is revoked.

MADE this 17th day of January 2005

Minister for the Treasury

(a) Vol XXI p. 260; section 39AA inserted by section 6 of 1995 c. 12; (b) S.D. No. 73/04

EXPLANATORY NOTE

(This note is not part of the Order)

This Order increases, from the 6th April 2005, the maximum permitted deduction for nursing expenses from £8,225 to £8,500, being the equivalent of the single persons allowance