

## [15.1.12] Health Expenses – Qualifying Expenses

### Section 469 Taxes Consolidation Act 1997.

Reviewed June 2015

#### Table of Contents

1.	Introduction.....	3
2.	Legislation.....	3
2.1.	What is health care?.....	3
2.2.	What are included as health expenses? .....	3
2.3.	What is the meaning of “practitioner”? .....	4
3.	Information on different types of health expenses .....	5
3.1.	What are “diagnostic procedures carried out on the advice of a practitioner”? .....	5
3.2.	What drugs and medicines qualify for relief? .....	5
3.3.	What tax relief is available in respect of care received in a nursing home or hospital? .....	5
3.4.	What constitutes the supply, maintenance or repair of any surgical, dental or nursing appliance?.....	5
3.4.1.	What to do if in doubt about an appliance .....	5
3.4.2.	Examples of Appliances for which relief is allowable.....	6
3.4.3.	Examples of Appliances for which relief is NOT allowable .....	7
3.5.	What is the meaning of physiotherapy or similar treatment prescribed by a practitioner?.....	7
3.6.	What is orthoptic or similar treatment prescribed by a practitioner? .....	7
3.7.	What costs of transport and accommodation can be allowed as health expenses? ..	7
3.7.1.	Travelling and accommodation expenses within the State .....	7
3.7.2.	Kidney patients.....	8
3.7.3.	Children with life threatening illnesses (including child oncology patients) and children with permanent disabilities.....	8
4.	How to claim for tax relief in respect of health expenses .....	8
4.1.	Overview .....	8
4.2.	Claim Forms: Med 1 and Med 2 (Dental) .....	8
4.2.1.	Form Med 1 .....	8
4.2.2.	Form Med 2 .....	8
4.3.	Receipts .....	8
4.4.	Advance allowance of relief in cases of hardship .....	9
4.5.	What happens where more than one individual contributes to the cost of qualifying health care?.....	9
5.	Granting tax relief for health expenses .....	9
5.1.	Calculation.....	9
5.2.	Nursing home fees in cases where the nursing home resident has income in his or her own right. Note to qualify for relief in respect of nursing home expenditure the nursing home in question must provide qualified nursing care on-site on a 24 hour per day basis.....	10
5.2.1.	Scenario A The nursing home resident does not contribute to the nursing home costs and such costs are met by another person .....	10
5.2.2.	Scenario B The person residing in the nursing home pays some of the nursing home costs from her or his own income with the balance being paid by another person (or persons) and the taxpayers can identify the proportion paid by each.....	10

5.2.3. Scenario C The person residing in the nursing home pays some of the nursing home costs from her or his own income with the balance being paid by another person and the taxpayers cannot identify the proportion paid by each.....	10
5.3. Treatment of insurance or compensation received in respect of health expenses..	11
5.4. Detailed examination (audit) of claims .....	11
5.5. Confidential service re detailed examination .....	12
6. Health care outside the State .....	12
6.1. Claims in respect of tax relief for qualifying health expenses where the relevant health care is obtainable only outside the State. ....	12
6.2. Claims in respect of tax relief for qualifying health expenses where the relevant health care is obtainable within the State but the customer chooses to receive the treatment outside the State. ....	12
7. Relief for health care in respect of specific categories of patients or specific illnesses or disabilities .....	13
7.1. Coeliac patients .....	13
7.2. Diabetic patients .....	13
7.3. Claims re autism and dyslexia.....	13
7.4. Blind person's guide dog.....	13
7.5. In Vitro fertilisation.....	14
7.6. Kidney Patients.....	14
7.6.1. Overview .....	14
7.6.2. Hospital Dialysis Patients .....	14
7.6.3. Home Dialysis Patients .....	14
7.6.4. Chronic Ambulatory Peritoneal Dialysis (CAPD) Patients: .....	15
7.6.5. Matters to consider.....	15
7.7. Home Nursing and Special Nursing .....	15
7.7.1. Home Nursing .....	15
7.7.2. Special Nursing .....	16
7.8. Children with life threatening illnesses, (including child oncology patients), and children with permanent disabilities .....	16
7.9. Cosmetic Surgery .....	17
7.10. Hair restoration .....	18
8. Dental Treatment.....	18
8.1. Overview .....	18
8.2. Claims for Non-Routine Dental Treatment.....	18
8.3. Non-routine Dental Treatment outside the State.....	19
9. Appendix 1 - Kidney patients .....	20
Table A. Hospital dialysis patients (where the patient attends hospital for treatment)	20
Table B. Home dialysis patients (where the patient uses a dialysis machine at home).	20
Table C. Chronic Ambulatory Peritoneal Dialysis (CAPD) patients (where the patient has treatment at home without the use of a dialysis machine).....	21
10. Appendix 2 - Dental treatments for which tax relief is allowable .....	22

## 1. Introduction

This instruction consolidates and updates matters in relation to tax relief for health expenses. There is also an explanatory leaflet on health expenses, [Leaflet IT6](#).

## 2. Legislation

Section 469 of the Taxes Consolidation Act 1997 (as amended by subsequent Finance Acts) provides for tax relief in respect of health expenses incurred for the provision of health care. Only “health expenses” incurred in the provision of “health care” qualify for tax relief.

### 2.1. What is health care?

Section 469 of the Taxes Consolidation Act 1997 defines "health care" as the prevention, diagnosis, alleviation or treatment of -

- a) an ailment;
- b) an injury;
- c) an infirmity;
- d) a defect; or
- e) a disability,

and includes care received by a woman in respect of a pregnancy, as well as routine maternity care. It does not include routine ophthalmic or dental treatment, or cosmetic surgery unless the surgery or procedure is necessary as a result of a physical deformity arising from, or directly related to, a congenital abnormality, personal injury or a disfiguring disease.

Routine ophthalmic treatment means sight testing and advice on the use of glasses or contact lenses and the provision and repair of glasses or contact lenses.

Routine dental treatment means the extraction, scaling and filling of teeth and the provision and repair of artificial teeth or dentures.

### 2.2. What are included as health expenses?

For the purposes of tax relief “health expenses” are expenses in respect of the provision of health care. They consist of:

- a) Doctors and consultants fees;
- b) Diagnostic procedures carried out on the advice of a practitioner (as defined in [Paragraph 2.3](#));
- c) Maintenance or treatment in a hospital or nursing home-provided the expenses are necessarily incurred in association with the services of a practitioner or refer to diagnostic procedures carried out on the advice of a practitioner;
- d) Drugs or medicines prescribed by a doctor, dentist or consultant;

- e) 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;
- h) Transport by ambulance;
- i) Speech and language therapy carried out by a speech and language therapist in respect of a qualifying person;
- j) Educational psychological assessments carried out by an educational psychologist, (who is a psychologist who has expertise in the education of students), in respect of a qualifying person;

Relief in respect of speech and language therapy, or for educational psychological assessments will only qualify for relief where it is provided for a qualifying person who is under the age of 18 years, or, if over the age of 18 years at the start of the tax year, is receiving full-time instruction at any university, college, school or other educational establishment.

The effect of the changes made by Finance (No 2) Act 2013 are that speech and language therapists no longer need to be approved by the Minister for Health and Children, while educational psychologists do not have to be on a register maintained by the Minister for Education and Skills. Psychologists and speech and language therapists are designated professions for the purposes of the Health and Social Care Professionals Act 2005.

In addition to the health expenses listed above certain other expenses are considered to constitute health expenses for the provision of health care for the purposes of tax relief. These are:

- i. Certain items of expenditure in respect of a child suffering from a serious life threatening illness; (See [Paragraph 7.8](#));
- ii. Kidney patients' expenses (up to a maximum amount depending on whether the patient uses hospital dialysis, home dialysis or CAPD); (See [Paragraph 7.6](#));
- iii. Specialised dental treatment; (See [Section 8](#));
- iv. In-Vitro fertilisation. (See [Paragraph 7.5](#).)

### **2.3. What is the meaning of “practitioner”?**

Practitioner means any person who is:

- a) registered in the register established under section 43 of the Medical Practitioners Act 2007;
- b) registered in the register established under section 26 of the Dentists Act 1985;

- c) in relation to health care provided outside the State, entitled under the laws of the country in which the care is provided to practice medicine or dentistry there.

In most cases, there will be no need to enquire whether or not the practitioner may be regarded as a qualifying practitioner for the purposes of Section 469.

However, if there is a doubt that a "practitioner" may be a qualifying practitioner, a note of his or her full name, address and qualifications should be sent (together with any relevant documentation) to Personal Income Tax (No. 1) Branch, Income and Capital Taxes Division, for guidance.

### **3. Information on different types of health expenses**

#### **3.1. What are “diagnostic procedures carried out on the advice of a practitioner”?**

Claims for relief under this heading generally refer to the cost of procedures or treatments carried out by persons who are not qualifying practitioners on patients who are referred for such procedures or treatment by their own doctor (i.e. referred by a registered practitioner as defined in [Paragraph 2.3](#) above).

However, whilst tax relief may be allowed in respect of procedures or treatments carried out by such persons, relief is not due in respect of the cost of drugs, medicines, lotions etc., prescribed by the person providing the treatment as they are not qualified practitioners.

In the case of a psychologist or psychotherapist, relief can only be allowed where the psychologist or psychotherapist is a qualified practitioner as defined by section 469 TCA 1997 or where a patient is referred by a psychiatrist for a diagnostic procedure.

#### **3.2. What drugs and medicines qualify for relief?**

Only drugs and medicines supplied by a pharmacist on prescription from a medical practitioner qualify for relief. (However, see [Paragraphs 7.1](#) and [7.2](#) re Coeliac and Diabetic patients).

#### **3.3. What tax relief is available in respect of care received in a nursing home or hospital?**

Tax relief is allowable provided the expenditure is necessarily incurred in the provision of maintenance and treatment required on the advice of a practitioner or for diagnostic procedures carried out on the advice of a practitioner. Where the expenditure incurred relates to nursing home costs relief will only be allowed where the nursing home provides access to 24-hour nursing care on-site. Relief in respect of qualifying nursing home expenditure will be allowed at an individual's marginal rate of tax.

#### **3.4. What constitutes the supply, maintenance or repair of any surgical, dental or nursing appliance?**

Relief is allowed on the costs incurred on the supply, maintenance or repair of any medical, surgical, dental or nursing appliance used on the advice of a practitioner.

##### **3.4.1. What to do if in doubt about an appliance**

Where there is any doubt that the appliance in question is a medical, surgical, dental or nursing appliance, a certificate from a medical practitioner should be obtained which:

- a) states the nature of the patient's illness,
- b) confirms that the appliance is being used on the advice of a medical practitioner, and
- c) outlines how the appliance will help to prevent, diagnose, alleviate or treat the ailment, injury, infirmity, defect or disability from which the patient is suffering.

The claim should be considered in the light of the information submitted and relief given where the appliance may be regarded as a medical, surgical, dental or nursing appliance.

#### 3.4.2. Examples of Appliances for which relief is allowable

<b>Glucometer Machine</b>	The cost of the provision of a glucometer machine on the advice of a medical practitioner for a diabetic.
<b>Hearing Aid</b>	The cost of the provision of a hearing aid on the advice of a medical practitioner.
<b>Orthopaedic Bed/Chair</b>	Where the patient is suffering from a specific illness or disability the cost of the provision of an orthopaedic bed or chair, on the advice of a medical practitioner, should be allowed.
<b>Wheelchair/ Wheelchair Lift</b>	Expenses incurred in the provision of a wheelchair or wheelchair lift for a person with a disability, on the advice of a medical practitioner, are allowable, but no relief is due for alteration to the building to facilitate a lift.
<b>Exercise Bicycle</b>	Where medical evidence indicates that it is necessary in the provision of health care as set out at <a href="#">Paragraph 2.1</a> the cost may be allowed.
<b>Computer</b>	Where medical evidence is produced that a computer is necessary to alleviate communication problems of a severely incapacitated person, the cost may be allowed.
<b>False Eye</b>	The cost of a false eye is regarded as an expense incurred on the purchase of a medical appliance.
<b>Wigs</b>	Where medical evidence indicates that it is necessary in the provision of health care as set out at <a href="#">Paragraph 2.1</a> the cost may be allowed.

### 3.4.3. Examples of Appliances for which relief is NOT allowable

<b>Car (for a person with a disability)</b>	The cost of the provision of a specially adapted car for a person with a disability is <b>not</b> an allowable health expense.
<b>Construction Work</b>	The cost of structural alterations or improvements to a private residence to facilitate an incapacitated person is <b>not</b> an allowable health expense.
<b>Telephone</b>	The installation of a telephone, the rental of it or the cost of calls is <b>not</b> an allowable health expense.  <b>Exception</b>  See <a href="#">Paragraphs 7.6</a> and <a href="#">7.8</a> re certain categories of kidney patients, child oncology patients, children with life threatening illnesses and children with permanent disabilities.

### 3.5. What is the meaning of physiotherapy or similar treatment prescribed by a practitioner?

Examples of allowable treatments under the heading, physiotherapy, include treatment by a chiropractor, osteopath and bonesetter. However, the treatment must be availed of on prescription by a practitioner. Relief is not allowable where the treatment is on the basis of self-referral.

Acupuncture treatment is not allowable unless carried out by a person who is a qualified practitioner as defined in [Paragraph 2.3](#) above.

### 3.6. What is orthoptic or similar treatment prescribed by a practitioner?

This generally refers to the examination and treatment by exercise of squints and other eye disorders. This treatment will qualify for tax relief when prescribed by a practitioner as defined in [Paragraph 2.3](#) above.

### 3.7. What costs of transport and accommodation can be allowed as health expenses?

Section 469 TCA 1997 provides for tax relief in respect of the costs incurred for transport by ambulance and for maintenance or treatment in connection with the services of a practitioner or with diagnostic procedures carried out on the advice of a practitioner, (as defined in [Paragraph 2.3](#)).

Further queries in relation to travel and accommodation are likely to arise as regards the items contained in the following paragraphs.

#### 3.7.1. Travelling and accommodation expenses within the State

Travelling and accommodation expenses within the State other than as outlined above in respect of transport by ambulance and maintenance or treatment, are not normally to be allowed.

However, where regular on-going treatment or consultation is required and the patient has to travel long distances, the expenses may be admitted. It is not the intention that minor local travelling expenses or occasional travelling, e.g. to undergo an operation (unless by ambulance) be admitted.

### **3.7.2. Kidney patients**

Relief for travel and accommodation costs are covered in [Paragraph 7.6](#) and [Appendix 1](#).

### **3.7.3. Children with life threatening illnesses (including child oncology patients) and children with permanent disabilities**

Relief for travel and accommodation costs in these circumstances are covered in [Paragraph 7.8](#).

## **4. How to claim for tax relief in respect of health expenses**

### **4.1. Overview**

Individuals who incur qualifying health expenses for the provision of health care for themselves or any other individual may claim tax relief by either:

- using Revenue's online service for employees, PAYE Anytime, by logging onto [www.revenue.ie](http://www.revenue.ie), clicking on 'PAYE Anytime' and following the three simple steps to register. The online system is secure and paperless. There is no need to submit paper claims when a transaction is submitted through PAYE Anytime. However, customers are obliged to retain receipts for 6 years as Revenue may ask to view them at a later stage;
- or
- completing and submitting [Form Med 1](#) to their local Revenue Office.

### **4.2. Claim Forms: Med 1 and Med 2 (Dental)**

#### **4.2.1. Form Med 1**

[Form Med 1](#) is the Health Expenses Relief claim form.

**Note:** If an individual uses a Form 11 to make a tax return and claim reliefs and credits, the amount of the health expenses claim may be entered at Panel I on the Form 11 and there is no need to submit a separate Med 1 form but the form must be retained for a period of six years and need only be submitted if the claim is chosen for detailed examination.

#### **4.2.2. Form Med 2**

If the claim includes non-routine dental treatment (see [Section 8](#) and [Appendix 2](#)), the individual must hold a Form [Med 2](#), which is signed and certified by the dental practitioner. The form Med 2 need not be submitted to the Revenue office but must be retained for a period of six years and need only be submitted if the claim is chosen for detailed examination.

### **4.3. Receipts**

Receipts need not be submitted with a claim for tax relief on health expenses. However, they should be retained by the customer for a period of six years and



need only be submitted in the context of a credibility check or if the claim is chosen for detailed examination (see [Paragraph 5.4](#)).

#### 4.4. Advance allowance of relief in cases of hardship

The statutory requirement that relief is to be given by way of repayment after the end of the tax year may be modified in practice in cases of hardship to allow tax relief during the tax year. For example, a PAYE taxpayer may be granted tax relief during the tax year in respect of qualifying nursing home fees paid by him or her.

All such cases will, of course, be subject to lodgement of an end of year claim in the normal way.

#### 4.5. What happens where more than one individual contributes to the cost of qualifying health care?

Where more than one individual contributes to the cost of qualifying health care, each individual can claim relief in respect of the portion paid by him or her. This is most likely to arise with regard to the cost of nursing home fees shared by family members.

### 5. Granting tax relief for health expenses

Subject to a "credibility" check, claims for health expenses are accepted and processed on the basis of the information shown on the claim. In cases of doubt, the customer should be contacted to clarify matters.

#### 5.1. Calculation

Relief in respect of qualifying health expenses is granted at the standard rate of tax. For example, the refund due in respect of expenditure of €5,000 will be €1,000; i.e.

$$€5,000 \times 20\% = €1,000.$$

However, relief in respect of nursing home expenditure is allowed at an individual's marginal rate of tax. If the expenditure incurred includes nursing home fees that portion of the expenses is allowed at an individual's marginal rate of tax and the balance at the standard rate of tax.

#### 2015 Example

A single individual earned €60,000, paid tax of €13,940, and incurred qualifying health expenses of €5,000 of which €3,000 relates to nursing home fees.

Salary		€60,000
Less: nursing home fees		<u>€ 3,000</u>
Taxable income		€57,000
€33,800 x 20%	=	€ 6,760
€23,200 x 40%	=	<u>€ 9,280</u>
Tax payable		€16,040
Less Single credit	1,650	
P.A.Y.E. credit	1,650	

Standard rated Medical Expenses		
2000 x 20%	= 400	€ 3700
Tax due		€12,340

Tax paid	€13,940
Refund due	€ 1,600

Refund due as a result of health expenses made up as follows:

Nursing home fees of 3,000 x 40%	=	€1,200
Medical expenses of 2,000 x 20%	=	€ 400
		<b>€1,600</b>

**5.2. Nursing home fees in cases where the nursing home resident has income in his or her own right. Note to qualify for relief in respect of nursing home expenditure the nursing home in question must provide qualified nursing care on-site on a 24 hour per day basis.**

**5.2.1. Scenario A The nursing home resident does not contribute to the nursing home costs and such costs are met by another person**

Provided the qualifying health expenses criteria are fulfilled, regardless of whether or not the person on whose behalf the cost was incurred has an income in his or her own right, tax relief on the full cost of maintaining an individual in a nursing home may be allowed in cases where the claimant –

- a) has actually incurred such cost; and
- b) has not been reimbursed, directly or indirectly, by the nursing home resident or by a third party in respect of such cost. (If so reimbursed, tax relief may be claimed on the amount paid to the nursing home less the amount reimbursed.)

**5.2.2. Scenario B The person residing in the nursing home pays some of the nursing home costs from her or his own income with the balance being paid by another person (or persons) and the taxpayers can identify the proportion paid by each**

Provided the qualifying health expenses criteria are fulfilled, each person paying nursing home fees to a nursing home is entitled to claim tax relief on the portion paid by her or him which has not been reimbursed, directly or indirectly, by a third party. (If so reimbursed, tax relief may be claimed on the amount paid to the nursing home less the amount reimbursed.)

**5.2.3. Scenario C The person residing in the nursing home pays some of the nursing home costs from her or his own income with the balance being paid by another person and the taxpayers cannot identify the proportion paid by each.**

As in Scenario B above, provided the qualifying health expenses criteria are fulfilled, each person paying nursing home fees to a nursing home is entitled to claim tax relief on the portion paid by her or him which has not been reimbursed, directly or indirectly, by a third party. (If so reimbursed, tax relief may be claimed on the amount paid to the nursing home less the amount reimbursed.)

However, if the taxpayers cannot identify the proportion paid by the nursing home resident, rather than enter into protracted correspondence on the issue, the long standing Revenue practice is to accept that the person resident in the

nursing home has contributed an amount equal to 60% of her or his income towards her or his maintenance.

**Example**

A person resident in a nursing home has income of €8,000 per annum; the nursing home cost in respect of that person amounts to €15,000 per annum and the taxpayers cannot identify the proportion paid by each in respect of the nursing home costs. The amount deemed paid by the nursing home resident and other persons was determined as follows –

Nursing home costs incurred (say) €15,000

Costs deemed paid by nursing home resident (i.e. 60% of €8,000) = € 4,800

Health expenses of €4,800 may be claimed by the person resident in the nursing home.

Balance of costs deemed paid by other person(s) = €10,200

Health expenses of €10,200 may be claimed by the other person or persons who contribute to the nursing home costs.

### 5.3. Treatment of insurance or compensation received in respect of health expenses

Section 469(3)(c) TCA 1997 provides that expenses are not regarded as having been defrayed by the individual in so far as they are recouped in any way by the individual, or by any dependant of the individual, from a public or local authority, or under a contract of insurance or by way of compensation or otherwise.

Where an individual receives damages for personal injury, the amount awarded may cover a variety of items including medical expenses. The medical expenses involved may comprise:

- a) a specific award for **known** expenses; and/or
- b) a lump sum award to cover **potential** expenses.

A specific award will, generally, be vouched amounts applicable to specific expenditure incurred before the award is made. In dealing with claims for medical expenses, no relief is given in so far as the expenses incurred are covered by a specific award.

A lump sum to cover potential expenses will not be related to specific expenses but will be given in anticipation of the claimant having to incur medical expenses in the future on account of his or her injury. Usually a lump sum award will be invested and the expenses paid out of the income generated by the investment. Medical expenses other than those covered by a specific award are treated as being paid primarily out of the claimant's income, (from whatever source), and accordingly a medical expenses claim in respect of expenses incurred after the date of the award, and which are not covered by a specific award, would not be restricted on account of a lump sum award.

### 5.4. Detailed examination (audit) of claims

Subject to a credibility check, claims for health expenses are processed on the basis of the information shown on the claim. In cases of doubt, the claimant will be contacted to clarify matters and may be asked to submit receipts. Receipts will be required where a case is the subject of a Revenue audit.

### 5.5. Confidential service re detailed examination

If a health expenses claim comes up for examination under an audit programme or a credibility check, the customer will be required to verify the expenditure claimed with relevant receipts. The customer has the option of having the claim examined by a Revenue office other than his or her own Revenue office in the interests of confidentiality.

## 6. Health care outside the State

### 6.1. Claims in respect of tax relief for qualifying health expenses where the relevant health care is obtainable only outside the State.

Where certain qualifying health care is available only outside Ireland, the following apply -

- a) the health expenses are allowable provided that the practitioner (GP, consultant or dentist) is entitled under the laws of the country in which the care is provided to practise medicine or dentistry there;
- b) the cost of maintenance or treatment in a hospital, nursing home or clinic is allowable provided the expenses are necessarily incurred in association with the services of a practitioner or refer to diagnostic procedures carried out on the advice of a practitioner;
- c) reasonable travelling and accommodation costs are allowable.

Under item c), the expenses of one person accompanying the patient may also be allowed where the condition of the patient requires it.

Where the patient is a child, the expenses of one parent may generally be allowed and, exceptionally, of both parents where it is clear that both have to be in attendance.

### 6.2. Claims in respect of tax relief for qualifying health expenses where the relevant health care is obtainable within the State but the customer chooses to receive the treatment outside the State.

Where certain qualifying health care is available in Ireland but the customer opts to have the treatment outside the State, the following expenses qualify for tax relief:

- a) the cost of qualifying treatment carried out by a practitioner (GP, consultant or dentist) provided such practitioner is entitled under the laws of the country in which the care is provided to practise medicine or dentistry there; and
- b) the cost of maintenance or treatment in a hospital, nursing home or clinic is allowed provided the expenses are necessarily incurred in association with the services of a practitioner or refer to diagnostic procedures carried out on the advice of a practitioner.

**Note:** The costs of travel and accommodation expenses are **not** allowable in the circumstances covered by this Paragraph.

---

## **7. Relief for health care in respect of specific categories of patients or specific illnesses or disabilities**

### **7.1. Coeliac patients**

Coeliac patients may claim relief in respect of -

- a) qualifying health expenses, and
- b) the cost of gluten-free food products manufactured specifically for coeliacs; (such food may be considered an allowable expense for the purposes of a health expenses claim).

As the condition is generally on-going, a letter, (instead of prescriptions), from a doctor stating that the taxpayer is a coeliac sufferer is acceptable.

If receipts are requested, such receipts are not confined to those from a chemist - receipts from supermarkets, etc., in respect of gluten-free food products manufactured specifically for coeliac patients are also acceptable.

### **7.2. Diabetic patients**

Diabetic patients may claim tax relief in respect of:

- a) qualifying health expenses; and
- b) the cost of food products manufactured specifically for diabetics; (such food may be considered an allowable expense for the purposes of a health expenses claim).

A letter from a doctor stating that the taxpayer is diabetic is acceptable.

If receipts are requested, such receipts are not confined to those from a chemist - receipts from supermarkets, etc., in respect of food products manufactured specifically for diabetics are also acceptable.

### **7.3. Claims re autism and dyslexia**

Many of the claims relating to children with dyslexia or autism relate to the cost of -

- (a) training teachers to train children,
- (b) providing education for such children, and/or
- (c) providing and maintaining assistance dogs.

However, there is no provision in tax law to allow relief for any of these items in the context of being health expenses incurred in the provision of health care as defined in [Paragraph 2.1](#).

### **7.4. Blind person's guide dog**

Where a blind person maintains a trained guide dog supplied by the Irish Guide Dog Association, an agreed sum of €825, (which is the equivalent of a tax credit of €165), may be claimed as a health expense.

---

The qualification criteria for granting this relief is that the individual must be entitled to the Blind Person's Tax Credit under section 468 Taxes Consolidation Act 1997 and also provide written confirmation from the Irish Guide Dogs Association that he or she is the registered owner of a trained guide dog.

Because there is a requirement for certification by a qualified practitioner in order to obtain the Blind Person's Tax Credit, the use of a fully trained guide dog to alleviate the disability is deemed to constitute a health expense, (as defined in Paragraph 2.3), and it is on this basis that the additional relief for health expenses is allowed.

A letter from the Irish Guide Dog Association confirming that the claimant is the registered owner of a guide dog should be submitted with the first claim for relief. The Association has been notified of this requirement. Claimants should not be requested to vouch such claims after that.

### **7.5. In Vitro fertilisation**

For the purposes of Section 469 TCA 1997 "In Vitro fertilisation" may be regarded as treatment in respect of infertility and relief may be allowed in respect of the cost of this treatment where the treatment is carried out by a practitioner (as defined in [Paragraph 2.3](#)).

If the treatment involves maintenance in a hospital (i.e. overnight), relief may be allowed in respect of any expenditure incurred provided the hospital concerned provides access to 24 hour nursing care on-site.

### **7.6. Kidney Patients**

#### **7.6.1. Overview**

Relief may be granted in respect of certain health expenses incurred by kidney patients as follows:

- a) hospital dialysis (where the patient attends hospital for treatment);
- b) home dialysis (where the patient uses a dialysis machine at home); and
- c) Chronic Ambulatory Peritoneal Dialysis - "CAPD" (where the patient has treatment at home without the use of a dialysis machine).

#### **7.6.2. Hospital Dialysis Patients**

The cost of expenses incurred in travelling to and from hospital for treatment should be quantified on the basis of the civil service reduced mileage rate for a car of up to 1500c.c. engine capacity (17 cents per kilometre from 5 March 2009).

Relief will be granted at the standard rate of tax. The claimant should specify the number of trips undertaken and the mileage involved. See [Paragraph A of Appendix 1](#) for rates).

#### **7.6.3. Home Dialysis Patients**

Relief may be allowed under the following headings and **at the rates shown in [Paragraph B of Appendix 1](#)**:

- a) Electricity

- b) Laundry and Protective Clothing
- c) Telephone
- d) Travelling: Qualifying mileage at the appropriate rate per mile/km

**7.6.4. Chronic Ambulatory Peritoneal Dialysis (CAPD) Patients:**

Relief may be allowed under the following headings and **at the rates shown in [Paragraph C of Appendix 1](#)**

- a) Electricity
- b) Laundry and Protective Clothing
- c) Telephone
- d) Travelling: Qualifying mileage at the appropriate rate per mile/km

**7.6.5. Matters to consider**

When a claim from a kidney patient is being considered, it is necessary to establish the appropriate category. It should be noted that it is possible for a patient to move from one category to another.

Where a change takes place during the course of a year, relief for each category should be apportioned as appropriate.

Staff will be informed of changes in the amounts of relief to be given in respect of electricity, telephone, laundry and protective clothing. Staff will be informed of details of the relevant kilometric rate on an annual basis. Where claimants are pressing for settlement of claims before details of the new amounts have been received, an interim repayment based on the previous year's figures may be made.

**7.7. Home Nursing and Special Nursing**

**7.7.1. Home Nursing**

In cases of serious illness where qualified nurses are engaged on the advice of a medical practitioner to provide constant nursing care in the patient's home, tax relief under the heading of health expenses may be allowed where the following conditions are satisfied: -

- a) a medical certificate is provided which -
  - i. shows the nature of the patient's illness,
  - ii. states that constant nursing care by fully-qualified nurses in the patient's home is required, and
  - iii. covers the full period for which home nursing is being claimed;
- b) the nurses providing the nursing care are fully qualified and their full names, addresses and qualifications have been supplied;

- c) receipts are provided in respect of all payments to the nurses and, where necessary, a breakdown of the payments is provided. This is to ensure that relief is given only in respect of the amounts paid which directly relate to the rendering of nursing care and not to the nurse's expenses. Care should be taken to ensure that relief has not been granted in respect of the amount claimed under any other provision of the Income Tax Acts; e.g. claims cannot be allowed under section 467 of the TCA 1997 (Employed Person Taking Care of incapacitated individual).

#### **7.7.2. Special Nursing**

Where the claimant is a patient in a hospital or nursing home, relief under section 469 TCA 1997 may also be allowed in respect of payments made to qualified nurses to provide additional nursing care over and above that ordinarily provided by the institution, if –

- a) the conditions at (b) and (c) outlined for "Home Nursing" ([Paragraph 7.7.1.](#)) are satisfied; and
- b) a medical certificate is submitted which -
- i. shows the nature of the patient's illness;
  - ii. states that constant nursing care over and above that ordinarily provided in the institution is required, indicating the necessity for such additional care; and
  - iii. covers the full period for which the nursing care is being claimed.

#### **7.8. Children with life threatening illnesses, (including child oncology patients), and children with permanent disabilities**

The Oncology Units in children's hospitals are concerned with the care and treatment of children with cancer or other diseases of the blood or marrow; (e.g. severe anaemia).

Apart from obvious health related expenditure, tax relief is also available in respect of other expenditure incurred in respect of children with life threatening illnesses, (including child oncology patients), and children with permanent disabilities who require constant or regular hospital care. Constant or regular hospital care does not necessarily mean a stay in hospital. However, it does imply regular hospital attendance or supervision appropriate to the serious illness.

**The items of expenditure are –**

##### ***Travel***

The cost incurred for the following qualifies for relief -

- a) the cost incurred in transporting (unlimited journeys) the child and accompanying parents or guardians to and from hospital in respect of the patient, and
- b) the cost incurred by the parents or guardians of the child in visiting the hospital when the child is an 'in-patient' where such trips are shown to be essential to the treatment of the child.



If a private car is used, the cost of travel is determined at a rate as per kidney patients at [Appendix 1](#)

**Telephone**

Where the child is being treated at home, a flat rate of €305 to include telephone rental and calls may be claimed where the expenses are incurred for purposes directly connected with the treatment of the child.

The rates for previous years are as follows:

2011 - €310

2012 - €305

2013 - €305

2014 - €305

**Overnight accommodation**

Payments made by the parent or guardian to a hospital, hotel or B&B in respect of overnight accommodation in or near the hospital where the child is a patient where such overnight stay is necessary for the treatment of the child.

**Hygiene products and special clothing**

The cost incurred in respect of these items subject to a maximum of €500 per year.

**Note:** Claims in respect of the cost of minding brothers or sisters of the patient while the parents or guardians attend the hospital are not allowable.

**7.9. Cosmetic Surgery**

Claims in respect of cosmetic surgery or similar procedures are excluded from the definition of “health care” unless the surgery or procedure is necessary to ameliorate a physical deformity arising from, or directly related to, a congenital abnormality, a personal injury or a disfiguring disease. Examples of circumstances where relief may be allowed in respect of expenditure on cosmetic surgery include: -

- a) a defect from birth e.g. cleft lip or cleft palate, birthmarks, etc.
- b) surgery necessary following an accident, or
- c) treatment received in respect of a disfiguring disease.

All cases should be examined on the basis of the claim as submitted and receipts requested if necessary.

Laser treatment for defective eyesight qualifies for relief as this treatment would qualify within the definition of “health care”. Relief may also be allowed in respect of gastric band surgery where a medical practitioner confirms that the treatment is necessary to alleviate a “life threatening condition”.

However relief would not be allowed in respect of cosmetic surgery the purpose of which is to improve one’s appearance for example:

- a) Breast augmentation surgery (unless the surgery is following a mastectomy),
- b) Rhinoplasty (nose reshaping),
- c) Otoplasty (Ear reshaping).

### 7.10. Hair restoration

Hair transplant treatment for androgenetic alopecia, (known as female and male pattern baldness), is considered cosmetic in nature, (see Paragraph 7.9), and is not regarded as the provision of "health care". Accordingly, tax relief is not due in respect of expenditure incurred for hair transplant treatment in such cases.

However, other forms of alopecia, such as scarring alopecia, are different from androgenetic alopecia and must be considered separately. Scarring alopecia, for example, arises because of inflammation or infection of the hair follicles, which results in hair loss. Where ailments such as scarring alopecia are treated with medications to heal the scarring, tax relief can be allowed for the expenses incurred for the medications and the services of a medical practitioner. Hair transplant treatment for scarring alopecia, may also qualify as the provision of health care, if it can be shown that the transplant treatment was not cosmetic and was undertaken for the treatment of a congenital abnormality, a personal injury or a disfiguring disease.

## 8. Dental Treatment

### 8.1. Overview

Section 469 TCA 1997 specifically excludes relief for expenditure incurred on the extraction, scaling and filling of teeth and the provision and repairing of artificial teeth or dentures. These items are excluded from relief even if there is an underlying medical condition that gives rise to the dental treatment or if the treatment in a particular case is considered to be of a non-routine nature.

A treatment for which relief is claimed must be considered in the light of the above exclusion (i.e. relief for the cost of any work carried out may not be allowed where the treatment is the extraction, scaling or filling of teeth, etc.)

If, however, the treatment were, for example, of an orthodontic nature, involving the extraction of a tooth as part of that treatment, relief would be allowed for the cost of the orthodontic treatment **excluding the cost of the extraction**. An exception to this rule is the cost of the surgical extraction of impacted wisdom teeth, which is allowable.

The surgical removal of impacted teeth carried out either in a hospital or in a dental surgery is not to be regarded as "routine dental treatment" within the meaning of section 469 TCA 1997. Relief should, therefore, be allowed for the cost of such surgical removals.

### 8.2. Claims for Non-Routine Dental Treatment.

An individual claiming relief on form MED 1 for non-routine dental treatment must furnish, if required, a form [MED 2](#) (Dental) which is signed and certified by the dental practitioner. The forms are supplied to Dentists through the Irish Dental Association.

A list of treatments for which relief may be allowed is included in [Appendix 2](#).

If requests are received for relief in respect of treatments other than those listed in [Appendix 2](#), you should try to establish whether the treatment involves the extraction, scaling, filling of teeth, or the provision of artificial teeth or dentures.

### **8.3. Non-routine Dental Treatment outside the State**

Non-Routine dental treatment obtained outside the State may be allowed provided the dentist is a qualified practitioner (i.e. entitled under the laws of the country in which the care is provided to practice dentistry there).

A more recent version of this manual is available.

---

## 9. Appendix 1 - Kidney patients

**Table A. Hospital dialysis patients (where the patient attends hospital for treatment)**

Relief in respect of expenditure incurred travelling to and from hospital, (unlimited journeys for all years), may be allowed at the following rates-

	2011	2012	2013	2014
	€	€	€	€
Travelling	€0.27 per mile or €0.17 per km	€0.27 per mile or €0.17 per km	€0.27 per mile or €0.17 per km	€0.27 per mile or €0.17 per km

**Table B. Home dialysis patients (where the patient uses a dialysis machine at home).**

Relief may be allowed in respect of expenditure up to the following amounts –

	2011	2012	2013	2014
	€	€	€	€
Electricity	1910	1935	2006	2100
Laundry and Protective Clothing	1985	1960	1935	1930
Telephone	310	305	305	305
Travelling	€0.27 per mile or €0.17 per km	€0.27 per mile or €0.17 per km	€0.27 per mile or €0.17 per km	€0.27 per mile or €0.17 per km

**Table C. Chronic Ambulatory Peritoneal Dialysis (CAPD) patients (where the patient has treatment at home without the use of a dialysis machine).**

Relief may be allowed in respect of expenditure incurred up to the following amounts:

	2011	2012	2013	2014
	€	€	€	€
Electricity	1508	1530	1585	1660
Telephone	310	305	305	305
Travelling	€0.27 per mile or €0.17 per km	€0.27 per mile or €0.17 per km	€0.27 per mile or €0.17 per km	€0.27 per mile or €0.17 per km

**Note - It is possible for a patient to move from one category to another. Where this happens, relief for each category may be apportioned as appropriate.**

A more recent version of this manual is available.

## **10. Appendix 2 - Dental treatments for which tax relief is allowable**

### **A. Crowns**

These are restorations fabricated outside the mouth and are permanently cemented to existing tooth tissue.

[With effect from 1/1/2008 tax relief is allowed for expenditure on core preparation for crowns and temporary conditioning crowns.]

### **B. Veneers/ Etched Fillings**

These are types of crown.

### **C. Tip Replacing**

This is regarded as a crown where a large part of the tooth needs to be replaced and the replacement is made outside the mouth.

### **D. Post and Core Build-ups**

These are inserts in the nerve canal of a tooth, to hold a crown.

[With effect from 1/1/08 tax relief is allowed for post and core build-ups made from materials other than gold.]

### **E. Inlays**

An inlay is a smaller version of a crown. Tax relief is only allowed if the inlay is fabricated outside of the mouth.

[With effect from 1/1/2008 tax relief is allowed for inlays made from materials other than gold.]

### **F. Endodontics - Root Canal Treatment:**

This involves the filling of the nerve canal and not the filling of teeth.

### **G. Periodontal Treatment:**

Root Planing, which is a treatment of periodontal (gum) disease. Curettage and Debridement which are parts of root planing. Gum Flaps, which is a gum treatment. Chrome Cobalt Splints, if used in connection with periodontal treatment. (If the splint contains teeth, relief is not allowable) Implants following treatments of periodontal (gum) disease which included bone grafting and bone augmentation.

### **H. Orthodontic Treatment:**

This involves the provision of braces and similar treatments.

[With effect from 1/1/2008 tax relief is allowed for the cost of temporary implants in circumstances where they form part of the overall orthodontic treatment.]

---

**I. Surgical Extraction of Impacted Wisdom Teeth:**

Relief is allowable when undertaken in a hospital or by a dentist in a dental surgery.

**J. Bridgework:**

Dental Treatment consisting of an enamel-retained bridge or a tooth-supported bridge is allowable.

**Note:** Tax relief is not available for the cost of scaling, extraction and filling of teeth or the provision of artificial teeth or dentures.

A more recent version of this manual is available.

---