

## Health Expenses – Qualifying Expenses

### Part 15-01-12

This document should be read in conjunction with section 469 of the Taxes Consolidation Act 1997

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## 1 Introduction

This manual provides comprehensive guidance in relation to tax relief for health expenses.

## 2 Legislation

Section 469 of the Taxes Consolidation Act 1997 (TCA 1997) 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:

- an ailment;
- an injury;
- an infirmity;
- a defect; or
- a disability,

and includes care received by a woman in respect of a pregnancy, as well as routine maternity care.

“Health care” does not include the following:

- routine ophthalmic treatment;
- routine 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.

(See [Chapter 12](#) for more information on cosmetic surgery expenses).

Routine ophthalmic treatment means:

- sight testing;
- 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 “Health Expenses”?

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

- a) Doctors’ and consultants’ fees;
- b) Diagnostic procedures carried out on the advice of a [practitioner](#);
- 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 [practitioner](#);
- 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
- j) Educational psychological assessments carried out by an educational psychologist (who is a psychologist who has expertise in the education of students).

Relief in respect of speech and language therapy, or for educational psychological assessments, will only qualify for relief where it is provided for a person who is:

- under the age of 18 years, or,
- if over the age of 18 years at the start of the tax year receiving full-time instruction at any university, college, school or other educational establishment.

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 [Chapter 11](#));
- ii. Kidney patients' expenses (up to a maximum amount depending on whether the patient uses hospital dialysis, home dialysis or CAPD); (see [Chapter 9.6](#));
- iii. Specialised dental treatment; (see [Chapter 13](#));
- iv. In-Vitro fertilisation; (see [Chapter 9.5](#))
- v. Guide Dogs for blind persons; (see [Chapter 9.3](#))
- vi. Assistance Dogs for certain patients. (see [Chapter 9.4](#))

## 2.3 Definition 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.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 3 Types of Health Expenses

### 3.1 Diagnostic Procedures Carried out on Advice of 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 a registered [practitioner](#) as defined in [Chapter 2.3](#) (such as the patient's local GP).

While income tax relief may be allowed in respect of procedures or treatments carried out by such persons, no relief is due in respect of the cost of drugs, medicines, lotions or other items prescribed by the person providing the treatment as the person is not a qualified [practitioner](#).

In the case of a psychologist or psychotherapist, relief is only available where:

- the psychologist or psychotherapist is a qualified [practitioner](#) as defined by section 469 TCA 1997, or
- where a patient is referred by a [practitioner](#) for a diagnostic procedure.

### 3.2 Drugs and Medicines

Income tax relief is available in respect of expenses relating to the supply of drugs and medicines.

Relief is only available where such medicines were supplied on the prescription of a medical [practitioner](#).

Where an individual incurs [prescription charges](#) in order to receive drugs and medicines prescribed by a [practitioner](#), such expenses should qualify for income tax relief.

See Chapters [9.1](#) and [9.2](#) for further information relating to specialist foods purchased by Coeliac and Diabetic patients on the recommendation of a [practitioner](#).

### 3.3 Nursing Home or Hospital Care

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 is allowed at an individual's marginal rate of tax. See [Chapter 5](#) for further information on nursing home fees.

### 3.4 Surgical, Dental or Nursing Appliances

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](#).

#### Appliance Confirmation

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.



### Examples of Allowable Appliances

Below is a list of appliances that Revenue has previously confirmed are allowable health expenses. This list is not exhaustive.

|                                    |                                                                                                                                                                                                                                                            |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Glucometer Machine</b>          | The cost of the provision of a glucometer machine on the advice of a medical <a href="#">practitioner</a> for a diabetic.                                                                                                                                  |
| <b>Hearing Aid</b>                 | The cost of the provision of a hearing aid on the advice of a medical <a href="#">practitioner</a> .                                                                                                                                                       |
| <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 <a href="#">practitioner</a> , 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 <a href="#">practitioner</a> , 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="#">Chapter 2.1</a> the cost may be allowed where the bicycle was purchased on the advice of a medical <a href="#">practitioner</a> .          |
| <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 where the computer was purchased on the advice of a medical <a href="#">practitioner</a> . |
| <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="#">Chapter 2.1</a> the cost may be allowed on the advice of a medical <a href="#">practitioner</a> .                                          |

### Examples of Non-Allowable Appliances

Below is a list of appliances that Revenue has previously confirmed are NOT allowable health expenses. This list is not exhaustive.

|                                                    |                                                                                                                                                                                                                                                                                                                                                                 |
|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Car (for a person with a disability)</b></p> | <p>The cost of the provision of a specially adapted car for a person with a disability is not an allowable health expense.</p> <p><b>Note:</b> there is <a href="#">relief available</a> for Vehicle Registration Tax, VAT and road tax paid under the Disabled drivers and passengers scheme.</p>                                                              |
| <p><b>Construction Work</b></p>                    | <p>The cost of structural alterations or improvements to a private residence to facilitate an incapacitated person is not an allowable health expense.</p>                                                                                                                                                                                                      |
| <p><b>Telephone</b></p>                            | <p>The installation of a telephone, the rental of it or the cost of calls is not an allowable health expense.</p> <p><b>Exception:</b></p> <p>See Chapters <a href="#">9.6</a> and <a href="#">11</a> re certain categories of kidney patients, child oncology patients, children with life threatening illnesses and children with permanent disabilities.</p> |

### 3.5 Physiotherapy or Similar Treatment

Examples of allowable treatments under the heading of physiotherapy include treatment by a

- Physiotherapist,
- Chiropractor,
- Osteopath, or
- Bonesetter.

In order for relief to be available, 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](#) for the purposes of section 469.

### 3.6 Orthoptic or Similar Treatment

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](#) for the purposes of section 469.

### 3.7 Costs of Transport and Accommodation

Section 469 TCA 1997 provides for tax relief in respect of the costs incurred on:

- transport by ambulance, or
- maintenance or treatment costs.

Maintenance or treatment costs that are incurred either in hospitals or elsewhere (for example in clinics or treatment rooms) will qualify for relief where they are necessarily incurred in association with:

- the services of a [practitioner](#), or
- diagnostic procedures carried out on the advice of a [practitioner](#).

#### **Expenses within the State**

Travelling and accommodation expenses within the State, other than those stated in [Chapter 3.7](#), are not normally allowable.

However, where -

- regular on-going treatment or consultation is required, and
- the patient has to travel long distances,

the expenses may be admitted. Individuals should contact their local Revenue office via [myEnquiries](#) if there is a doubt as to whether the expenses are allowable.

Minor local travelling expenses or occasional travelling, e.g. to undergo an operation (unless by ambulance) are not allowed.

#### **Kidney Patients**

Relief for travel and accommodation costs incurred by kidney patients are covered in [Chapter 9.6](#) and [Appendix 1](#).

#### **Children with Life Threatening Illnesses (Including Child Oncology Patients) or Permanent Disabilities**

Relief for travel and accommodation costs incurred in these circumstances are covered in [Chapter 11](#).

## 4 How to Claim

PAYE taxpayers should claim their health expenses by [completing a Form 12 tax return](#) using PAYE Services in myAccount.

Income tax registered taxpayers can claim the tax relief on their Form 11 annual tax return via [ROS](#).

Taxpayers who are unable to use Revenue's online services should contact [Revenue](#).

### 4.1 Receipts

Taxpayers are obliged to retain receipts for 6 years as Revenue may ask to view them at a later stage. Taxpayers can now manage and keep track of their health expenses and other receipts on the Receipts Tracker service which is available in [myAccount and ROS](#).

Taxpayers who choose to upload and save images of their receipts to Revenue storage are not required to keep the original paper receipts provided the uploaded versions are clear, readable and complete.

### 4.2 Med 2 (Non-Routine Dental)

If the claim includes non-routine dental treatment (see [Chapter 13.2](#) and [Appendix 2](#)), the individual must hold a [Form Med 2](#), which is signed and certified by the dental [practitioner](#). This form should not be submitted with your claim but must be retained for a period of 6 years.

Taxpayers can also upload and store the Med 2 form on the Receipts Tracker. In this case, the paper form does not have to be retained if the uploaded form is clear, readable and complete.

### 4.3 Relief in Cases of Hardship

The procedure of affording tax relief by way of repayment after the end of the tax year may be modified 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 remain subject to the requirement to make an end of year claim in the normal way.

#### 4.4 Death Cases

Section 469(3)(b) provides that amounts paid out of the estate of a deceased person in respect of health expenses, as defined in section 469, may be allowed against the tax liability of the deceased individual.

Any payment defrayed out of the estate of a deceased person by his or her executor or administrator is deemed to have been defrayed by the deceased person immediately before his or her death.

Such payments may be claimed under the heading of health expenses against the tax liability of the deceased person by the executor of his or her estate.

#### 4.5 Splitting the Cost of Health Care Between Individuals

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.

#### 4.6 Granting Relief for Health Expenses

Subject to some checks where appropriate, claims for health expenses are generally accepted and processed on the basis of the information shown on the claim. In cases of doubt, the taxpayer should be contacted to clarify matters.

## 5 Nursing Home Care

Income tax relief is available for nursing home care, once the nursing home provides access to 24-hour nursing care on-site.

Relief in respect of qualifying nursing home expenditure is given as a deduction from total income and is therefore allowed at an individual's marginal rate of tax.

### Example

A single individual earned €60,000 in 2020 and incurred qualifying health expenses of €5,000 of which €3,000 relates to nursing home fees. Income tax paid before claiming for any health expenses was €13,640. To note, USC and PRSI have been ignored for the purpose of the example.

|                                                   | €      | €             |
|---------------------------------------------------|--------|---------------|
| Salary                                            | 60,000 |               |
| Nursing Home Fees                                 | 3,000  |               |
| <b>Taxable income</b>                             |        | <b>57,000</b> |
|                                                   |        |               |
| €35,300 x 20%                                     |        | 7,060         |
| €21,700 x 40%                                     |        | <u>8,680</u>  |
|                                                   |        | 15,740        |
| Less                                              |        |               |
| Single Credit                                     |        | 1,650         |
| PAYE Credit                                       |        | 1,650         |
| Standard Rated Medical Expenses<br>(€2,000 @ 20%) |        | 400           |
|                                                   |        |               |
| Tax Due                                           |        | 12,040        |
| Tax Paid                                          |        | <u>13,640</u> |
| Refund Due                                        |        | <b>1,600</b>  |

In this case the individual has sufficient income, which is subject to tax at the higher rate, as a result he/she will obtain relief for the nursing home fees at the higher rate (currently 40%) - see below.

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

|                                   |                                        |
|-----------------------------------|----------------------------------------|
| Nursing home fees of €3,000 x 40% | €1,200 (Relief at marginal rate)       |
| Medical expenses of €2,000 x 20%  | <u>€ 400</u> (Relief at standard rate) |
|                                   | <b>€1,600</b>                          |

**Example**

A single individual earned €42,000 in 2020 and incurred qualifying health expenses of €10,000 of which €9,000 relates to nursing home fees. Income tax paid before claiming for any health expenses was €6,440. To note, USC and PRSI have been ignored for the purpose of the example.

|                                                   |               |               |
|---------------------------------------------------|---------------|---------------|
|                                                   | €             | €             |
| Salary                                            | 42,000        |               |
| Nursing Home Expenses                             | <u>9,000</u>  |               |
| <b>Taxable Income</b>                             |               | <b>33,000</b> |
|                                                   | €33,000 x 20% | 6,600         |
| Less                                              |               |               |
| Single Credit                                     |               | 1,650         |
| PAYE Credit                                       |               | 1,650         |
| Standard Rated Medical Expenses<br>(€1,000 @ 20%) |               | 200           |
| Tax Due                                           |               | 3,100         |
| Tax Paid                                          |               | <u>6,440</u>  |
| Refund Due                                        |               | <b>3,340</b>  |

In this case the individual doesn't have sufficient income taxable at the higher rate of tax to obtain full relief at that higher rate of tax (currently 40%) for the nursing home fees. As set out below, this taxpayer only has the capacity to get relief at the higher rate of tax in respect of €6,700 of the €9,000 expenditure on nursing home fees, with the balance (€2,300) getting relief at the standard rate.

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

|                                        |                                        |
|----------------------------------------|----------------------------------------|
| Nursing home fees of €6,700 x 40%      | €2,680 (Relief at marginal rate)       |
| Nursing home fees of €2,300 x 20%      | € 460 (Relief at standard rate)        |
| Dental Medical expenses of 1,000 x 20% | <u>€ 200 (Relief at standard rate)</u> |
|                                        | <b>€3,340</b>                          |



## The Nursing Home Support Scheme (The “Fair Deal”)

### Overview

The Nursing Homes Support Scheme, also known as the “Fair Deal”, provides financial support to individuals who need long-term nursing home care. The scheme, operated by the Health Service Executive (HSE) covers approved private nursing homes, voluntary nursing homes and public nursing homes.

Individuals who qualify for the scheme undergo a financial assessment. The income and assets of the individual are reviewed to determine what level of contributions the individual is able to make to the cost of his or her own care. The State covers any excess due above this amount. The amount covered by the HSE is known as “State Support”.

Where an individual’s assets include land and property in the State, the contribution based on such assets may be deferred. This means an individual is not required to liquidate his or her assets to fund his or her contribution to the cost of his or her care. Instead, the HSE pays the portion of the contribution (based on assets) to the nursing home on the individual’s behalf. The money advanced by the HSE is collected from the individual’s estate after his or her death. This deferral of the nursing home contributions due is commonly known as the “nursing home loan” or “Ancillary State support.”

See the HSE website for further details on the [Fair Deal Scheme](#).

### Tax Relief Available

Section 469(2)(b) of the Taxes Consolidation Act 1997 provides that individuals who avail of financial support under the Fair Deal Scheme may claim income tax relief in respect of any contributions paid for nursing home care based on their own income and assets.

If the contribution is paid by another individual (such as a relative), that individual will be entitled to relief instead.

Amounts covered by the HSE do not qualify for tax relief in accordance with section 469(2)(c).

Section 469(3)(b) provides that amounts paid out of the estate of a deceased person in respect of health expenses as defined in section 469 may be allowed against the tax liability of the deceased individual.

Therefore, any deferred payment under the “nursing home loan” defrayed out of the estate of a deceased person by his or her executor or administrator is deemed to have been defrayed by the deceased person immediately before his or her death and may be claimed under the heading of health expenses against the tax liability of the deceased person by the executor of his or her estate.

## 5.1 Nursing Home Expenses - Examples

### Scenario A:

Nursing Home Resident Does Not Contribute to Nursing Home Costs - Such Costs Met by Another Person.

Provided the qualifying health expenses criteria are fulfilled, 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 defrayed 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).

### Scenario B:

Nursing Home Resident Pays Some Nursing Home Costs - Balance Paid by Another Person (or Persons).

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.)

### Scenario C:

Nursing Home Resident Has Availed of Financial Support under the Nursing Homes Support Scheme and Must Make a Contribution Towards Care Costs based on his/her Assets (Savings and Properties).

The amount of the individual's contribution is €290 per week. If the individual is not in a position to pay €290 per week and does not want to sell his/her house he or she may apply to defer the payment until after his or her death or the sale of his/her property and receive the "Nursing Home Loan" (Ancillary State Support). This means that the HSE will pay the portion of the contribution relating to the individual's assets on his or her behalf by way of a loan.

These deferred payments will become payable after the death of the individual and, if defrayed out of the estate of a deceased person by his or her executor or administrator, are deemed to have been defrayed by the deceased person immediately before his or her death.

These payments may be claimed under the heading of health expenses against the tax liability of the deceased person by the executor of his or estate and are allowable at the individual's marginal rate of tax.

## 6 Insurance or Compensation Payments

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;
- any dependant of the individual;
- from a public or local authority;
- 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, relate to 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 will be 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 and/or capital (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.

## 7 Verification of Claims

Subject to a verification check where appropriate, 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.

If a health expenses claim comes up for examination under a compliance programme, the taxpayer will be required to verify the expenditure claimed with relevant receipts.

The taxpayer has the option of having the claim examined by a Revenue office other than his or her own Revenue office, as the particular matter may be very sensitive in nature.

## 8 Health Care Outside the State

### 8.1 Care Obtainable Only Outside the State

Where certain qualifying health care is available only outside Ireland, the following applies:

- 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 necessitates it.

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

## 8.2 Taxpayer Chooses to Receive the Treatment Outside the State

Where certain qualifying health care is available in Ireland, but the taxpayer 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](#).
- c) travelling and accommodation costs are **not** allowable.

## 9 Specific Categories of Patients - Specific Illnesses or Disabilities

### 9.1 Coeliac Patients

Coeliac patients may claim relief in respect of:

- a) qualifying health expenses, and
- b) the cost of foods that have been specifically manufactured to be gluten free (excluding gluten free alcohol). 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 foods that have been specifically manufactured to be gluten free are also acceptable.

### 9.2 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.

### 9.3 Blind Patients - Guide Dogs

Where a blind person maintains a trained guide dog, supplied by an organisation accredited 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 of the Taxes Consolidation Act 1997 and
- 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, and it is on this basis that the additional relief for health expenses is allowed.

See Tax and Duty Manual (TDM) [Part 15-01-31](#) for further information on the Blind Person's Tax Credit.

A letter from the organisation which supplied the dog confirming that the claimant is the registered owner of a guide dog should be submitted with the first claim for relief. Claimants should not be requested to vouch such claims after that.

#### 9.4 Assistance Dogs for Certain Patients (Including Children with Autism)

If a person maintains a trained assistance dog, a sum of €825 (which is the equivalent of a tax credit of €165) may be claimed as a health expense similar to the relief allowed to blind individuals who maintain a guide dog.

Assistance dogs are trained to meet the specific needs of their owner which can include the following:

- Help their owner to stand and walk by providing a stable base and forward motion;
- Provide warning of an approaching seizure or a fall in blood sugar levels, to allow the owner to take preventive action;
- Alert a deaf owner to a variety of sounds;
- Help a person dress and undress;
- Bark to raise the alarm in an emergency for example, in the case of a fall or seizure;
- Retrieve items such as a telephone or dropped articles like keys or a bag;
- Help the person or child to get out and about more easily and have a calming effect, especially for children; and
- Detect danger or certain medical symptoms that the person may develop and give warning.

To qualify for the relief in respect of an assistance dog an individual must prove that he or she maintains a trained dog which has been supplied by an organisation accredited by Assistance Dogs Europe (ADEu). Assistance Dogs Europe (ADEu) are the European chapter of Assistance Dogs International (ADI), a worldwide coalition of non-profit programmes that train and place Assistance Dogs.

A statement from the organisation which supplied the dog will be sufficient for the first claim and the relief may be granted each year thereafter during which the individual maintains the dog.

## 9.5 In Vitro Fertilisation (IVF)

For the purposes of section 469 TCA 1997 "In Vitro Fertilisation" (or IVF) 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](#).

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.

## 9.6 Kidney Patients

### 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).

### 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 rounded up to the nearest cent (currently 18c per km or 29c per mile).

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

### Home Dialysis Patients

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

- a) Electricity
- b) Laundry and protective clothing
- c) Telephone
- d) Travelling: qualifying mileage at the appropriate rate per mile/km.



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

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

- a) Electricity
- b) Laundry and protective clothing
- c) Telephone
- d) Travelling: qualifying mileage at the appropriate rate per mile/km.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 10 Private Nursing

### 10.1 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 from a medical [practitioner](#) 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 an Incapacitated Individual).

### 10.2 Special Nursing in a Hospital or Nursing Home

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" ([Chapter 10.1](#)) are satisfied; and
- b) a medical certificate is submitted from a medical [practitioner](#) 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.

## 11 Children with Life Threatening Illnesses, (Including Child Oncology Patients) or Permanent Disabilities

In addition to standard health expenses, additional relief is available for certain expenses 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.

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).

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 set out in the table below.

|                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Travel</b>                                | <p>The cost incurred for the following qualifies for relief:</p> <ul style="list-style-type: none"> <li>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</li> <li>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.</li> </ul> <p><b>Note:</b> If a private car is used, the cost of travel is determined at a rate as per kidney patients at <a href="#">Appendix 1</a></p> |
| <b>Telephone</b>                             | <p>Where the child is being treated at home, a flat rate of €315 to include telephone rental and calls may be claimed where the expenses are incurred for purposes directly connected with the treatment of the child.</p> <p>The rates for previous years are as follows:</p> <p>2018 - €310</p> <p>2017 - €305</p> <p>2016 - €305</p> <p>2015 - €305</p>                                                                                                                                                                                                                                                                                 |
| <b>Overnight Accommodation</b>               | <p>Payments made by the parent or guardian to a hospital, hotel or B&amp;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.</p>                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Hygiene Products and Special Clothing</b> | <p>The cost incurred in respect of these items subject to a maximum of €500 per year.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

**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.

## 12 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,
- personal injury or
- 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 is not allowed in respect of cosmetic surgery, the sole or main purpose of which is to improve one's appearance.

### Hair Restoration

Hair transplant treatment for androgenetic alopecia, (known as female and male pattern baldness), is considered cosmetic in nature, (see [Chapter 2.1](#)), 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.

## 13 Dental Treatment

### 13.1 Overview

Section 469 TCA 1997 specifically excludes relief for expenditure incurred on the:

- extraction, scaling and filling of teeth and
- 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 was, 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.

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

An individual claiming relief for non-routine dental treatment must furnish, if required, a form [Med 2 \(Dental\)](#) which is signed and certified by the dental practitioner.

Forms Med 2 are supplied to Dentists through the Irish Dental Association. The amounts shown on the form Med 2 should be inclusive of all charges incurred in relation to the qualifying treatment including the cost of related diagnostic procedures and any charges for attending the relevant practitioner in relation to the treatment.

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, caseworkers should try to establish whether the treatment involves the extraction, scaling, filling of teeth, or the provision of artificial teeth or dentures.

**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).

## Appendix 1 - Kidney patients

**Table A - Hospital Dialysis Patients (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:

| <b>2015</b>                      | <b>2016</b>                      | <b>2017</b>                      | <b>2018</b>                      | <b>2019</b>                      | <b>2020*</b>                     |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 27c per mile<br>or<br>17c per km | 27c per mile<br>or<br>17c per km | 29c per mile<br>or<br>18c per km | 29c per mile<br>or<br>18c per km | 29c per mile<br>or<br>18c per km | 29c per mile<br>or<br>18c per km |

**Table B - Home Dialysis Patients (Patient Uses Dialysis Machine at Home)**

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

|                                 | <b>2015</b>                      | <b>2016</b>                      | <b>2017</b>                      | <b>2018</b>                      | <b>2019</b>                      | <b>2020*</b>                     |
|---------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Electricity                     | €1,905                           | €1,835                           | €1,790                           | €1,900                           | €2,035                           | €2,035*                          |
| Laundry and Protective Clothing | €1,925                           | €1,925                           | €1,935                           | €1,945                           | €1,965                           | €1,965*                          |
| Telephone                       | €305                             | €300                             | €305                             | €310                             | €315                             | €315*                            |
| Travel                          | 27c per mile<br>or<br>17c per km | 27c per mile<br>or<br>17c per km | 29c per mile<br>or<br>18c per km | 29c per mile<br>or<br>18c per km | 29c per mile<br>or<br>18c per km | 29c per mile<br>or<br>18c per km |

**Table C - Chronic Ambulatory Peritoneal Dialysis (CAPD) Patients  
(Patient has Treatment at Home Without Use of Dialysis /machine)**

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

|                                 | <b>2015</b>                      | <b>2016</b>                      | <b>2017</b>                      | <b>2018</b>                      | <b>2019</b>                      | <b>2020*</b>                     |
|---------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Electricity                     | €1,505                           | €1,405                           | €1,415                           | €1,505                           | €1,610                           | €1,610*                          |
| Laundry and Protective Clothing | €1,925                           | €1,925                           | €1,935                           | €1,945                           | €1,965                           | €1,965*                          |
| Telephone                       | €305                             | €300                             | €305                             | €310                             | €315                             | €315*                            |
| Travel                          | 27c per mile<br>or<br>17c per km | 27c per mile<br>or<br>17c per km | 29c per mile<br>or<br>18c per km | 29c per mile<br>or<br>18c per km | 29c per mile<br>or<br>18c per km | 29c per mile<br>or<br>18c per km |

**\*The amounts of relief to be given in respect of expenses incurred by kidney patients are updated on an annual basis.**

Where a claimant:

- makes a claim for repayment of kidney patient expenses during the year in which those expenses are incurred, and
- meets the criteria in [Chapter 4.3](#),

an interim repayment based on the previous year's figures may be made. Any amounts outstanding for the year will be paid on receipt of an end of year claim.



## Appendix 2 - Dental Treatments for which Tax Relief is Available

The following are examples of non-routine dental treatments for which tax relief is available.

### **A: Crowns**

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

Tax relief is also allowed for:

- expenditure on core preparation for crowns
- 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.

Tax relief is allowed for post and core build-ups made from gold and/or other materials.

### **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.

Tax relief is allowed for inlays made from gold and/or other materials.

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

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

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

The following treatments qualify for tax relief:

- 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 include bone grafting and bone augmentation.

**H: Orthodontic Treatment:**

This involves the provision of braces and similar treatments. Tax relief is also 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.