

A GUIDE TO CLAIMING HEALTH or MEDICAL EXPENSES RELIEF

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Part A - General Information

Introduction

You may claim tax relief in respect of the cost of certain medical expenses paid by you. You cannot claim tax relief for any expenditure which:

- has been, or will be, reimbursed by another body such as the VHI, Quinn Insurance Ltd, Aviva Health Insurance Ltd, the Health Service Executive, or by another body or person
- has been, or will be, the subject of a compensation payment
- relates to routine dental and ophthalmic care.

Further details on the main medical expenses that qualify for relief are given in the Items of Expense section, part B on page 6 of this leaflet.

If you have a query regarding any medical expense, you may contact your Regional PAYE LoCall Service.

Is there a time limit for making a claim?

Yes. A claim for tax relief must be made within 4 years after the end of the tax year to which the claim relates.

In respect of whom may I claim the tax relief?

Claims for 2007 and subsequent tax years:

You may claim tax relief in respect of any qualifying health expenses paid by you in respect of any individual.

Can I claim tax relief on the full cost of the Health Expenses?

Yes, subject to a deduction in respect of any reimbursements that have been or will be made in respect of the expenses claimed for the tax year 2007 and subsequent tax years.

At which tax rate is the relief given?

The following table sets out the rate of tax at which relief is allowed over different years

Rate of tax at which relief is allowed over different years				
	2007	2008	2009	2010
Health Expenses	Highest Rate	Highest Rate	Standard Rate	Standard Rate
Nursing Home Expenditure	Highest Rate	Highest Rate	Highest Rate	Highest Rate

How is the tax relief given if I incur a Health Expense in one tax year and pay for it in a later tax year?

You can choose whether you want to claim the tax relief for the tax year in which the payments were made or for the tax year in which the expenses were incurred.

Example

A hospital stay in December 2010 cost €2,000. €1,000 was paid in December of 2010 and €1,000 was paid in May of 2011. You can claim relief in either of the following ways:

1. claim tax relief on the €2,000 in the 2010 tax year, or
2. claim tax relief on the €1,000 in the 2010 tax year and €1,000 in the 2011 tax year.

What if 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 them.

When can I make a claim?

Claims for tax relief for health expenses incurred in a tax year can only be made after the end of that year (however, see next question).

I am a PAYE worker paying monthly nursing home fees for my mother – Is it possible for me to get the tax relief due on these fees through the PAYE system during the tax year instead of waiting until at the end of the tax year?

Yes, in certain circumstances relief may be granted during the year. You should contact your local tax office with details of your claim. If the claim relates to the year 2010 and subsequent years of assessment the nursing home in question must provide access to 24 hour nursing care on-site.

Note for the year 2009 or previous years the nursing home must be on the Revenue list of approved hospitals and nursing homes available on www.revenue.ie.

In all cases you must submit a completed Med 1 Form in the normal way at the end of each tax year.

How can I claim tax relief in respect of Health Expenses?

You may claim the tax relief by:

- claiming online via Revenue's PAYE Anytime service
- by completing Form Med 1 - Health Expenses Claim for Tax Relief and submitting it to your local Revenue office
- if you use 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 complete a Form Med 1.

If the claim includes non-routine dental treatment (see Dental Expenses section), you must obtain a Form Med 2 - Dental Expenses - Certificate by Dental Practitioner which is signed and certified by the dental practitioner.

Do I need to submit receipts with my claim?

No, claims for health expenses are processed on the basis of the information shown on the claim form. In cases of doubt, the claimant will be contacted to clarify matters and may be asked to submit receipts.

Receipts and Form Med 2 need not be submitted with a health expenses claim; however you must keep all receipts for a period of six years in case your claim is subsequently chosen for detailed examination.

My neighbour works in my local tax office, can I ask to have my Health Expenses claim processed in a different tax office?

Yes, if you do not wish your local office to know the nature of your medical condition you have the option of having the claim examined by a Revenue office other than your local Revenue office. Please submit your claim in a separate sealed envelope attaching your request clearly stating that for reasons of confidentiality you wish to have the claim processed in a different office. Your local district will refer the claim to the appropriate area and advise you of the contact details for your records. Alternatively you may call in person to any of Revenue's information offices, details available at www.revenue.ie and request the case be processed in an area other than your local area.

Can I claim relief on the cost of medical treatment obtained outside the State?

As regards treatment outside the State, the following expenses qualify for tax relief:

- 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 practice medicine or dentistry there
- the cost of maintenance or treatment in a hospital, nursing home or clinic is allowable provided that the nursing home or clinic provides access to 24 hour nursing on site.

Note for the years 2007 to 2009 inclusive the institution must be entered on the Revenue list of approved hospitals and nursing homes

- Where the relevant qualifying health care is only available outside of the State, then the cost of reasonable travelling and accommodation expenses are also allowable. In such cases, 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.

Part B - Items of Expense

What category of Health Expenses qualify for tax relief?

Only health expenses incurred in the provision of 'health care' qualify for tax relief.

What is 'health care'?

'Health care' means prevention, diagnosis, alleviation or treatment of -

- an ailment
- an injury
- an infirmity
- a defect
- a disability

and includes care received by a woman in respect of a pregnancy as well as routine maternity care but does not include

- 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.

What is the meaning of 'Health Expenses'?

Health expenses cover a wide variety of matters and include -

1. Doctors' and consultants' fees
2. Diagnostic procedures carried out on the advice of a practitioner
3. Drugs or medicines prescribed by a doctor, dentist or consultant
4. Maintenance or treatment in a hospital or nursing home provided the expenses are necessarily incurred in connection with the services of a practitioner or refer to diagnostic procedures carried out on the advice of a practitioner
5. Supply, maintenance or repair of any medical, surgical, dental or nursing appliance used on the advice of a practitioner
6. Physiotherapy or similar treatment prescribed by a practitioner
7. Orthoptic or similar treatment prescribed by a practitioner
8. Speech and language therapy carried out by a Speech and Language Therapist for a qualifying child, where a Speech and Language Therapist means an individual approved by the Minister for Health and Children
9. Transport by ambulance
10. Educational psychological assessments for a qualifying child, carried out by an Educational Psychologist who is registered with the Minister for Education and Skills
11. Certain items of expenditure in respect of a child suffering from a serious life threatening illness
12. Kidney patients' expenses (up to a maximum amount depending on whether the patient uses hospital dialysis, home dialysis or CAPD). See Kidney Patients section below.
13. Specialised dental treatment
14. 'In vitro' fertilisation.

The following paragraphs outline the main issues that arise in health expenses claims.

Meaning of hospital, nursing home, maternity home or other similar institution

Hospital means:

- (a) any institution which is provided and maintained by the Health Services Executive for the provision of services pursuant to the Health Acts 1947 to 2008;
- (b) any institution in which services are provided on behalf of the Health Services Executive pursuant to the Health Acts 1947 to 2008; and
- (c) any hospital, nursing home, maternity home or other institution approved of for the purposes of this section by the Minister for Finance after consultation with the Minister for Health and Children.

Must the hospital, nursing home, maternity home or other similar institution be approved?

- If your claim refers to the years 2009 and previous years the hospital, nursing home, maternity home or other similar institution must be approved to qualify. See list of approved hospitals and nursing homes available on www.revenue.ie.
- If the claim relates to the year 2010 and subsequent years the maintenance or treatment expenses incurred must be in association with the services of a practitioner or in connection with diagnostic procedures carried out on the advice of a practitioner. There is no requirement that the institution be entered on the list of approved hospitals and nursing homes for 2010 and subsequent years, however the nursing home must provide access to qualified nursing care on-site on a 24 hour per day basis.

Note: If your claim refers to a hospital or nursing home which does not appear on the list of 'approved' institutions, enquiries can be made to your local Revenue office for confirmation as to whether such hospital or nursing home is, in fact, an approved institution for the purposes of tax relief.

What does 'Practitioner' mean?

Practitioner means any person who is:

1. registered in the register established under section 43 of the Medical Practitioners Act 2007
2. registered in the register established under section 26 of the Dentists Act 1985
3. 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.

Which drugs and medicines can I claim for?

Only the cost of drugs and medicines supplied by a pharmacist, on prescription from a medical practitioner, qualify for relief. (However, see paragraph re coeliacs and diabetics).

Which diagnostic procedures carried out on the advice of a practitioner qualify for relief from income tax?

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

In the case of a psychologist or psychotherapist, relief can only be allowed where the psychologist or psychotherapist is a qualified practitioner as outlined in paragraph "What does Practitioner mean?" or where a patient is referred by a psychiatrist for a diagnostic procedure.

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.
Acupuncture treatment is not allowable unless carried out by a person who is a qualified practitioner as outlined in paragraph "What does Practitioner mean?".

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 who is a qualified practitioner as outlined in paragraph "What does Practitioner mean?".

I am a coeliac and follow a special diet, can I claim tax relief on the cost of my food?

Yes. The cost of gluten-free foods manufactured specifically for coeliacs is an allowable expense for the purposes of a health expenses claim. A letter from a doctor stating that the individual in respect of whom the claim is made has the condition is acceptable. If receipts are requested, qualifying receipts are not confined to those from a chemist - receipts from shops, supermarkets, etc., in respect of gluten-free food products manufactured specifically for coeliac patients are also acceptable.

I am a diabetic and follow a special diet, can I claim tax relief on the cost of my food?

Yes. The cost of food products manufactured specifically for diabetics is an allowable expense for the purposes of a health expenses claim. A letter from a doctor confirming that the individual in respect of whom the claim is made is diabetic is acceptable. If receipts are requested, qualifying receipts are not confined to those from a chemist, doctor, etc. - receipts from shops, supermarkets, etc., in respect of food products manufactured specifically for diabetics are also acceptable.

Can I claim for the cost of Educational Psychologists and or Speech and Language Therapists?

Yes, but only in respect of a child who is either under the age of 18 years or if over 18 years is in full-time education. Health expenses relief is allowed for expenditure incurred in respect of an Educational psychological assessment carried out by an Educational Psychologist and incurred in respect of Speech and Language Therapy carried out by a qualified Speech and Language Therapist.

Can I claim tax relief on the cost of paying for constant nursing care in the home of a seriously ill person?

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:

1. A medical certificate can (if requested) be provided which –
 - a. shows the nature of the patient's illness
 - b. states that constant nursing care by fully-qualified nurses in the patient's home is required, and
 - c. covers the full period for which home nursing is being claimed
2. The nurses providing the nursing care are fully qualified and their full names, addresses and qualifications can be supplied
3. Receipts should be 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 nurses expenses.

I pay for additional nursing care for a patient in a nursing home, can I claim tax relief for this expense?

Where the claim is in respect of a patient in a hospital or nursing home, relief 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 -

1. the conditions at paragraphs (2) and (3) of Can I claim tax relief on the cost of paying for constant nursing care in the home of a seriously ill person? above are satisfied; and
2. a medical certificate can, if requested, be submitted which –
 - a. shows the nature of the patient's illness
 - b. states that constant nursing care over and above that ordinarily provided in the institution is required, indicating the necessity for such additional care and
 - c. covers the full period for which additional nursing is being claimed

Can I claim tax relief on the cost of the supply, maintenance or repair of a surgical, dental or nursing appliance?

Tax relief may be claimed in respect of the costs incurred on the supply, maintenance or repair of any medical, surgical, dental or nursing appliance used on the advice of a practitioner. Where there is any doubt that the appliance in question is a medical, surgical, dental or nursing appliance, a certificate from a medical practitioner may be requested. The certificate should:

1. state the nature of the patient's illness,
2. confirm that the appliance is being used on the advice of the medical practitioner
3. outline 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 will be considered in the light of the information submitted and relief given where Revenue is satisfied that the appliance may be regarded as a medical, surgical, dental or nursing appliance.

Examples of appliances for which relief is allowable include

- **Glucometer machine:** The cost of the provision of a glucometer machine on the advice of a medical practitioner for a diabetic.
- **Hearing aid:** The cost of the provision of a hearing aid on the advice of a medical practitioner.
- **Orthopaedic bed or chair:** 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.
- **Wheelchair or Wheelchair Lift:** Expenses incurred in the provision of a wheelchair or wheelchair lift for a disabled person, on the advice of a medical practitioner, but not for alteration to the building to facilitate a lift.
- **Exercise bicycle:** Where medical evidence indicates that this is necessary in the circumstances set out in paragraph, 'What is health care?' the cost may be allowed.
- **Computer:** Where medical evidence is produced that a computer is necessary to alleviate communication problems of a severely handicapped person the cost may be allowed.
- **False eye:** The cost of a false eye is regarded as an expense incurred on the purchase of a medical appliance.
- **Wig:** Where medical evidence indicates that it is necessary, in the circumstances set out in paragraph, 'What is health care?' the cost may be allowed.

Examples of Appliances for which relief is NOT allowable

- **Car (for disabled person):** The cost of the provision of a specially adapted car for a disabled person.
- **Construction Work:** The cost of structural alterations or improvements to a private residence to facilitate an incapacitated person.

- **Telephone:** The installation of a telephone, the rental of same or the cost of calls.
- **Exception**
Certain categories of kidney patients, child oncology patients, children with life threatening illnesses and children with permanent disabilities; see paragraph Telephone.

Can I claim for relief on the cost of IVF treatment?

For the purposes of Section 469 Taxes Consolidation Act (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 outlined in paragraph "What does Practitioner mean?").
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. If the claim refers to the years 2007 to 2009 inclusive the hospital must be on the Revenue approved list of hospitals (See www.revenue.ie a list of approved hospitals).

I have a trained guide dog supplied by the Irish Guide Dogs for the Blind, can I claim Health Expenses in respect of the costs relating to my dog?

Where a blind person maintains a trained guide dog supplied by the Irish Guide Dogs for the Blind, an annual sum of €825 may be claimed as a health expense and after the first claim this is given as a tax credit in the annual certificate of Tax Credits.

Claimants need not provide evidence of such claims. However, a letter from Irish Guide Dogs for the Blind confirming that the claimant is a registered owner of a guide dog should be submitted for the first claim for relief. Irish Guide Dogs for the Blind has been notified of this requirement.

Note: Assistance dogs provided to autistic children do not qualify for the relief.

Is tax relief allowed on the cost of travel relating to health issues?

Tax relief may be claimed in respect of the cost of transport by ambulance. However, where regular continuing treatment or consultation is required and the patient has to travel long distances, tax relief may be claimed in respect of the cost of the travelling other than by ambulance. It is not the intention that this tax relief be granted for minor local travelling expenses or occasional travelling [e.g. to undergo an operation (unless by ambulance)].

In addition to these, please refer to -

- Paragraph 'Can I claim relief on the cost of medical treatment obtained outside the State?'
- Paragraph 'My child has a life threatening illness or permanent disability and attends hospital on a regular basis'
- Paragraph 'What Health Expenses can Kidney patients claim tax relief for?'

My child has a life threatening illness or permanent disability and attends hospital on a regular basis. I have large travel expenses and pay car parking fees, phone and accommodation costs. Can I claim tax relief on any of these expenses?

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 being permanently in hospital. However, it does imply regular hospital attendance or supervision appropriate to the serious illness. The qualifying items of expenditure are -

Travel

The following qualifies for relief -

1. the cost incurred in transporting [unlimited journeys] the child and accompanying parents or guardians to and from hospital in respect of the patient,
2. the cost incurred by the parents or guardians of the child in visiting the hospital when the child is an 'inpatient' 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 kidney patients section. No relief is available for car parking fees.

Telephone

Where the child is being treated at home, a flat rate of €300 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 rate available in previous years is as follows:

2007	€300
2008	€315
2009	€301
2010	€300

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.

What Health Expenses can Kidney patients claim tax relief for?

Apart from obvious health related expenditure, tax relief is also available under the heading of health expenses in respect of the following:

Hospital dialysis patients

The cost of expenses incurred in travelling to and from hospital for treatment is an allowable expense for the purposes of a health expenses claim. Where a private car is used, the claimant should specify the number of trips undertaken and the kilometres (or mileage) involved. See paragraph A of section on Kidney Patients for rates.

Home dialysis patients

Relief may be allowed under the following headings and at the rates shown in paragraph B of section on Kidney Patients.

- Electricity
- Laundry and protective clothing
- Telephone
- Travelling: Qualifying number of kilometres (mileage) at the appropriate rate per km or mile

Chronic ambulatory peritoneal dialysis (CAPD) patients

Relief may be allowed under the following headings and at the rates shown in paragraph C of section on Kidney Patients.

- Electricity
- Telephone
- Travelling: Qualifying number of kilometres (mileage) at the appropriate rate per km or mile

When making a tax relief claim for health expenses for a kidney patient, claimants should identify the appropriate category. Revenue is aware that it is possible for a patient to move from one category to another, depending on his or her condition. Where a change takes place during the course of a year, relief for each category should be apportioned as appropriate.

Routine Ophthalmic Care

Tax relief is not available for the cost of sight testing or the provision and maintenance of spectacles and contact lenses.

Part C - Dental Expenses

Which dental treatment expenses qualify for tax relief?

Tax legislation 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 an extraction, scaling or filling of teeth, etc.)

If, however, the treatment is, 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 carried out either in a hospital or in a dental surgery, which is allowable.

Claims for non-routine dental treatment

An individual claiming relief on Form Med 1 for non-routine dental treatment must hold 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.

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 practise dentistry there). A Form Med 2 - Dental Expenses Certificate by Dental Practitioner must be completed by the dentist.

Part D - Further Information

This leaflet is for general information only. For further information you can visit www.revenue.ie or contact your Regional PAYE LoCall Service whose number is listed below (within the Republic of Ireland only)

- ♦ **Border and Midlands West Region** **1890 777 425**
Cavan, Donegal, Galway, Leitrim, Longford,
Louth, Mayo, Monaghan, Offaly, Roscommon,
Sligo, Westmeath
- ♦ **East & South East Region** **1890 444 425**
Carlow, Kildare, Kilkenny, Laois, Meath,
Tipperary, Waterford, Wexford, Wicklow
- ♦ **Dublin Region** **1890 333 425**
Dublin (City and County)
- ♦ **South West Region** **1890 222 425**
Clare, Cork, Kerry, Limerick

Please note that the rates charged for the use of 1890 (LoCall) numbers may vary among different service providers.

4-year time limit: A claim for tax relief must be made within 4 years after the end of the tax year to which the claim relates.

If calling from outside the Republic of Ireland, please telephone + 353 1 702 3011

Accessibility: If you are a person with a disability and require this leaflet in an alternative format the Revenue Access Officer can be contacted at accessofficer@revenue.ie

This leaflet is intended to describe the subject in general terms. As such, it does not attempt to cover every issue which may arise in relation to the subject. It does not purport to be a legal interpretation of the statutory provisions and consequently, responsibility cannot be accepted for any liability incurred or loss suffered as a result of relying on any matter published herein.

Revenue Commissioners
March 2011

Appendix 1- Kidney Patients

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 -

Mileage Rates	
2007	€0.36 per mile or €0.23 per km
2008	€0.36 per mile or €0.23 per km
2009	€0.27 per mile or €0.17 per km
2010	€0.27 per mile or €0.17 per km

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 -

Reliefs allowed				
	2007	2008	2009	2010
Electricity	€1,565	€1,935	€1,665	€1,665
Laundry & protective clothing	€1,950	€2,030	€1,940	€1,925
Telephone	€300	€315	€301	€300
Travelling	€0.36 per mile or €0.23 per km	€0.36 per mile or €0.23 per km	€0.27 per mile or €0.17 per km	€0.27 per mile or €0.17 per km

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 -

Reliefs allowed				
	2007	2008	2009	2010
Electricity	€1,235	€1,530	€1,315	€1,315
Telephone	€300	€315	€301	€300
Travelling	€0.36 per mile or €0.23 per km	€0.36 per mile or €0.23 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.

Appendix 2 - Dental Treatments for which Tax Relief is Allowable

1. Crowns

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

(With effect from 1 January 2008 tax relief is allowable for expenditure on core preparation for crowns and temporary conditioning crowns)

2. Veneers or Rembrandt Type Etched Fillings

These are a form of crown.

3. 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.

4. Post and Core Build-ups

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

(With effect from 1 January 2008 tax relief is allowable for post and core build ups made from materials other than gold)

5. 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 January 2008 tax relief is allowable for inlays made from materials other than gold).

6. Endodontics - Root Canal Treatment

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

7. Periodontal Treatment

Root Planing is a treatment of periodontal (gum) disease. Curettage and Debridement is part of root planing. Gum Flaps is a gum treatment. Chrome Cobalt Splint 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.

8. Orthodontic Treatment

This involves the provision of braces and similar treatments.

(With effect from 1 January 2008 tax relief is allowable for the cost of temporary implants in circumstances where they form part of the overall orthodontic treatment.)

9. Surgical Extraction of Impacted Wisdom Teeth

The surgical removal of impacted teeth carried out either in a hospital or in a dental surgery is not regarded as 'routine dental treatment' and relief is therefore allowed for the cost of such surgical removals.

Note: An impacted tooth is one which is so firmly lodged in its socket that it cannot emerge through the gum in the normal way. The impaction may be caused by an overlying bone, or because the tooth has grown in such a way that it has become wedged in against another tooth.

10. 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.