Health Expenses – Qualifying Expenses

Part 15-01-12

Section 469 Taxes Consolidation Act 1997

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Appendix 2 - Dental treatments for which tax relief is allowable.
1. Introduction
This instruction consolidates and updates matters in relation to tax relief for health expenses.

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

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, 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 13);

ii. Kidney patients' expenses (up to a maximum amount depending on whether the patient uses hospital dialysis, home dialysis or CAPD); (See Paragraph 11);

iii. Specialised dental treatment; (See section 15);

iv. In-Vitro fertilisation. (See Paragraph 10.5)
2.3 Who is a “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. 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 10.1 and 10.2 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 is 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**

<table>
<thead>
<tr>
<th><strong>Glucometer Machine</strong></th>
<th>The cost of the provision of a glucometer machine on the advice of a medical practitioner for a diabetic.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Hearing Aid</strong></td>
<td>The cost of the provision of a hearing aid on the advice of a medical practitioner.</td>
</tr>
<tr>
<td><strong>Orthopaedic Bed/Chair</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>Wheelchair/Wheelchair Lift</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>Exercise Bicycle</strong></td>
<td>Where medical evidence indicates that it is necessary in the provision of health care as set out at Paragraph 2.1 the cost may be allowed.</td>
</tr>
<tr>
<td><strong>Computer</strong></td>
<td>Where medical evidence is produced that a computer is necessary to alleviate communication problems of a severely incapacitated person, the cost may be allowed.</td>
</tr>
<tr>
<td><strong>False Eye</strong></td>
<td>The cost of a false eye is regarded as an expense incurred on the purchase of a medical appliance.</td>
</tr>
<tr>
<td><strong>Wigs</strong></td>
<td>Where medical evidence indicates that it is necessary in the provision of health care as set out at Paragraph 2.1 the cost may be allowed.</td>
</tr>
</tbody>
</table>

3.4.3 **Examples of Appliances for which relief is NOT allowable**

| **Car (for a person with a disability)** | The cost of the provision of a specially adapted car for a person with a disability is not an allowable health expense. Note: there is relief available for Vehicle Registration Tax paid under the [Disabled drivers and passengers scheme](#). |

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Cán agus Custaim na hÉireann  
Irish Tax and Customs  

8
3.5 What is the meaning of physiotherapy or similar treatment prescribed by a practitioner?

Examples of allowable treatments under the heading of 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 11.3 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
section 13.

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

4.1       Overview

For PAYE customers, the quickest and easiest way to claim your health expenses
is online using PAYE Services in myAccount. Income tax registered customers can
claim the tax relief on their Form 11 annual tax return.

Customers who are unable to use Revenue’s online service should submit a
Med.1 form to their local Revenue office.

4.2       Receipts

Customers are obliged to retain receipts for 6 years as Revenue may ask to view
them at a later stage. Customers can now manage and keep track of their health
expenses and other receipts on the Receipts Tracker service which is available on
the RevApp or in myAccount and ROS. Customers who chose 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.
4.3 Claim Forms: Med 1 and Med 2 (Dental)

4.3.1 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.

4.3.2 Form Med 2

If the claim includes non-routine treatment (see Section 8 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 (see section 4.2 above)

Customers can also upload and store the Med.2 form on the Receipts Tracker and the paper form will not have to be retained if the documents/receipts are stored on Revenue storage and the uploaded form is clear, readable and complete.

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.

6. Claims by individuals who avail of financial support under the nursing home support scheme

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 make a contribution towards the cost of their care based on their financial situation and the State pays the balance.

For the first 3 years of the nursing home residency an individual must make a contribution based on the value of their home or other property. This contribution may be deferred during the individual’s lifetime. This deferral of the contributions due is known as the “nursing home loan” which is legally referred to as “Ancillary State support” and may be collected from the individual’s estate after their death.

Section 469(2)(b) of the Taxes Consolidation Act 1997 provides that individuals who avail of financial support in the form of the “nursing home loan” may claim tax relief in respect of any other contributions paid for nursing home care based on their own weekly/monthly income and savings, in other words, amounts paid by the individual in addition to the contribution made by the State under the Nursing Home Support Scheme. The amount which is paid by the HSE does not qualify for tax relief in accordance with section 469(2)(c).

Section 469 (3)(b) provides that any 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.
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.

\[ \text{€5,000 x 20\%} = \text{€1,000}. \]

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.

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.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary</td>
<td>€60,000</td>
</tr>
<tr>
<td>Less: nursing home fees</td>
<td>€ 3,000</td>
</tr>
<tr>
<td>Taxable income</td>
<td>€57,000</td>
</tr>
<tr>
<td>€33,800 x 20%</td>
<td>= € 6,760</td>
</tr>
<tr>
<td>€23,200 x 40%</td>
<td>= € 9,280</td>
</tr>
<tr>
<td>Tax payable</td>
<td>€16,040</td>
</tr>
<tr>
<td>Less Single credit</td>
<td>€ 1,650</td>
</tr>
<tr>
<td>P.A.Y.E. credit</td>
<td>€ 1,650</td>
</tr>
<tr>
<td>Standard rated Medical Expenses</td>
<td></td>
</tr>
<tr>
<td>2000 x 20%</td>
<td>= 400</td>
</tr>
<tr>
<td>Tax due</td>
<td>€12,340</td>
</tr>
<tr>
<td>Tax paid</td>
<td>€13,940</td>
</tr>
<tr>
<td>Refund due</td>
<td>€ 1,600</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nursing home fees of 3,000 x 40%</td>
<td>= €1,200</td>
</tr>
<tr>
<td>Medical expenses of 2,000 x 20%</td>
<td>= € 400</td>
</tr>
<tr>
<td></td>
<td>€1,600</td>
</tr>
</tbody>
</table>
6.1 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.

6.1.1 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 defrayed 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 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.)

6.1.2 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.)
6.1.3 **Scenario C** The person residing in the nursing home has availed of financial support under the Nursing Homes Support Scheme and must make a contribution towards his/her care costs based on his or her assets, i.e. 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 their property and receive the “Nursing Home Loan”. This means that the HSE will pay the €290 on behalf of the individual effectively giving the individual a loan of €290 per week. 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.

7. **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, 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 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.

8. 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.

8.1 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.

9. Health care outside the State

9.1 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 necessitates 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.

9.2 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.

10. Relief for health care in respect of specific categories of patients or specific illnesses or disabilities

10.1 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.
10.2 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.

10.3 Blind person’s guide dog

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 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, and it is on this basis that the additional relief for health expenses is allowed.

A letter from the organisation which supplied the dogs 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.

10.4 Assistance Dogs for disabled individuals 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 supplied by an organisation accredited by the International Guide Dog Federation, such as the Irish Guide Dogs for the Blind.
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
- 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.
10.5 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.

11. Kidney Patients

11.1 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).

11.2 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.

11.3 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

11.4 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

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

[...]

12. Home Nursing and Special Nursing

12.1 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).

12.2 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 12.1.) 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.

13. 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 €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 rates for previous years are as follows:

- 2013 - €305
- 2014 - €305
- 2015 - €305
- 2016 - €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.

### 14. 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).

14.1 Hair restoration

Hair transplant treatment for androgenetic alopecia, (known as female and male pattern baldness), is considered cosmetic in nature, (see Paragraph 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.

15. Dental Treatment

15.1 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 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.

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

15.3 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).
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-

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travelling</td>
<td>€0.27/ mile or €0.17/ km</td>
<td>€0.27/ mile or €0.17/ km</td>
<td>€0.27/ mile or €0.17/ km</td>
<td>€0.27/ mile or €0.17/ km</td>
</tr>
</tbody>
</table>

**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 –

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electricity</td>
<td>€2,006</td>
<td>€2,100</td>
<td>€1,905</td>
<td>€1,835</td>
</tr>
<tr>
<td>Laundry and Protective Clothing</td>
<td>€1,935</td>
<td>€1,930</td>
<td>€1,925</td>
<td>€1,925</td>
</tr>
<tr>
<td>Telephone</td>
<td>€305</td>
<td>€305</td>
<td>€305</td>
<td>€300</td>
</tr>
<tr>
<td>Travelling</td>
<td>€0.27/ mile or €0.17/ km</td>
<td>€0.27/ mile or €0.17/ km</td>
<td>€0.27/ mile or €0.17/ km</td>
<td>€0.27/ mile or €0.17/ km</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electricity</td>
<td>€1,585</td>
<td>€1,660</td>
<td>€1,505</td>
<td>€1,405</td>
</tr>
<tr>
<td>Telephone</td>
<td>€305</td>
<td>€305</td>
<td>€305</td>
<td>300</td>
</tr>
<tr>
<td>Travelling</td>
<td>€0.27 per mile or €0.17 per km</td>
<td>€0.27 per mile or €0.17 per km</td>
<td>€0.27 per mile or €0.17 per km</td>
<td>€0.27 per mile or €0.17 per km</td>
</tr>
</tbody>
</table>

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

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.