

Dependent Relative Tax Credit

Part 15-01-27

Last Updated January 2020

Introduction

Section 466 of the Taxes Consolidation Act 1997 provides that an individual may claim a tax credit of €70 if he/she maintains a relative or a relative of his/her spouse or civil partner at his/her own expense.

Conditions to qualify

An individual may claim the tax credit if he/she maintains at his/her own expense:

- a relative of the claimant, or of the claimant's spouse, where that relative is incapacitated by old age or infirmity from maintaining himself or herself,
- the widowed father or widowed mother of the claimant or of the claimant's spouse, whether incapacitated or not,
- a child of the claimant who resides with the claimant and on whose services the claimant, by reason of old age or infirmity, is compelled to depend,
- a relative of the claimant's civil partner,
- the widowed father or widowed mother of the claimant's civil partner or a parent of the claimant's civil partner where the parent is a surviving civil partner, or
- a child of the civil partner of the claimant where the child resides with the claimant and on whose services the claimant, by reason of old age or infirmity is compelled to depend

provided that the income of the claimant's relative or the relative of the claimant's spouse or civil partner does not exceed a specified amount.

The “specified amount” means an amount which does not exceed by more than €280 the aggregate of the payments to which an individual would be entitled in a year of assessment in respect of an old age (contributory) pension at the maximum rate (under the Social Welfare Consolidation Act 2005) if throughout that year of assessment such individual was entitled to such a pension and –

- (a) has no adult dependant or qualified children (within the meaning of the above 2005 Act),
- (b) is over the age of 80 years (or any other age as may be specified in the above Act),
- (c) is living alone, and
- (d) is ordinarily resident on an island.

Where 2 or more individuals jointly maintain an individual, the tax credit to be granted is apportioned between them in proportion to the amount or value of their respective contributions towards the maintenance of that individual.