

# Form MED 1 Health Expenses - Claim for Relief

You can now claim relief for Health Expenses via the Internet using our PAYE On-Line service.  
For further information please log onto [www.revenue.ie](http://www.revenue.ie)



Name and Address

SCAN ID

M106



PPS Number

--	--	--	--	--	--	--	--

The PPS number and Revenue Return Address can be obtained from your Certificate of Tax Credits or Notice of Assessment. If you are married and are taxed under Joint Assessment please quote the PPS number of the Assessable Spouse.

Revenue Return Address

## Notes

Please read the notes on pages 3 & 4 **before** completing this form.

**No relief is due in respect of:-**

- ◆ The first €125 of health expenses incurred by an individual. The figure is increased to €250 where incurred by two or more people.
- ◆ Sums received or receivable from any source (e.g. Public/Local Authority, Insurance Policy, Compensation etc.)

Year for which claim is being made

**Receipts (and Form Med 2 if your claim includes dental expenses) should not be submitted with this claim but should be retained by you - See "Receipts" section on the top of Page 4**

## Who you are claiming for

Please complete in all cases the names of the persons on whose behalf you paid or incurred health expenses

Surname				
First Name(s)				
Relationship to you (Dependent/Relative)				

In the case of a claim for a dependent whom you maintain in a nursing home, please state their PPS number and date of birth.

## Checklist and Declaration

Please enclose  **Evidence of payment of tax for yourself and your spouse (if applicable). Evidence of payment must relate to the year that you are claiming for. For example - 2006 claim: 2006 Form(s) P60 or final payslip(s) are required.**

**NB - The non-submission of all necessary documentation will result in your claim being returned to you.**

- I declare:**
- that all particulars stated on this form are complete, true and correct
  - that I have paid all expenses claimed and I hold receipts for all expenses which are available for inspection
  - that, in respect of expenses claimed on this form, all refunds received to date from any person are shown and that I agree to notify the Revenue Commissioners of any such refunds received in the future
  - to the best of my knowledge no part of these expenses will be voluntarily reimbursed to me.

Signature  Date  Tel. No.

**If you wish to have any refund paid directly to your Irish bank account, please supply your bank account details below. See note on Page 4 regarding tax refunds.**

Sort Code

--	--	--	--	--	--

Account Number

--	--	--	--	--	--	--	--

# Routine Health Expenses (See Notes)

PPS No.

--	--	--	--	--	--	--	--

■ Maintenance or treatment in an approved nursing home

(1) €

Nursing Home  
Name and Address

■ Non-Routine Dental Treatment (per Med 2) (See "Receipts" section at top of Page 4)

(2) €

(a) Services of a doctor/consultant €

(b) Drugs/Medicines  
(where prescribed by a doctor or other qualifying practitioner)

Total outlay on prescribed drugs/medicines for the year €

(c) Educational Psychological Assessment  
for a dependent child (see note overleaf) €

(d) Speech and Language Therapy for a  
dependent child (see note overleaf) €

(e) Orthoptic or similar treatment €

(f) Diagnostic procedures (X-rays, etc.) €

(g) Physiotherapy or similar treatment €

(h) Expenses incurred on any medical, surgical  
or nursing appliance €

(i) Maintenance or treatment in a hospital €

(j) Other Qualifying Expenses  
(provide brief details below) €

**Total (a) to (j)**

(3) €

**TOTAL HEALTH EXPENSES**  
(1 + 2 + 3)

€

## Deductions - (If none write "NONE")

Sums received or receivable in respect of any of the above expenses

(i) from any public or local authority e.g. Health Service Executive €

(ii) under any policy of insurance e.g. VHI, BUPA, VIVAS Health, etc. €

(iii) other e.g. compensation claim €

First €125 / €250 in this tax year (delete whichever is not applicable) €125 / €250

● If this claim refers to health expenses for one person deduct €125

● If this claim refers to two or more people deduct €250

**TOTAL DEDUCTIONS**

€

**AMOUNT ON WHICH TAX RELIEF IS CLAIMED**  
(Total Health Expenses less Total Deductions)

€

## Individuals for whom tax relief may be claimed

You may claim a refund of tax in respect of medical expenses paid or incurred by you:

- ◆ On your own behalf
- ◆ On behalf of a dependent (see definition below)
- ◆ On behalf of a relative (see definition below)

A personal representative of a deceased person can claim for medical expenses incurred by the deceased. Such expenses are treated as if they were paid immediately before the death of the deceased person.

**Dependent** - A dependent is defined as:

- ◆ A relative of the individual, or
- ◆ Any other person being -
  - i) An individual who, at any time during the year of assessment, is of the age of 65 years or over, or
  - ii) An individual who is permanently incapacitated by reason of mental or physical infirmity.

**Relative** - A relative is defined as:

- ◆ Husband, wife, ancestor, lineal descendant, brother or sister
- ◆ Mother or father of the individual's spouse
- ◆ Brother or sister of the individual's spouse
- ◆ Spouse of the individual's son or daughter
- ◆ A child, not being the child of the individual, who for the year of assessment
  - i) Is in the custody of the individual and is maintained by the individual, at the individual's own expense for the whole or part of the year of assessment, **AND**
  - ii) Is under 18 years of age, **OR**
  - iii) If over 18 years of age, at the commencement of the year of assessment, is receiving full time instruction at any university, college, school or other educational establishment.

## Qualifying Medical Expenses

The headings under which expenses qualify are listed on Page 2 of this form. You must have paid or incurred the amounts claimed on treatment prescribed by or on the advice of a qualifying practitioner. Drugs and medicines can only be claimed where supplied on the prescription of a practitioner.

**Maternity Care** - The cost of providing routine health care in respect of pregnancy is allowable.

**Educational Psychological Assessment for a dependent child** - Must be carried out by an educational psychologist who is entered on a register maintained by the Minister for Education and Science for the purposes of this relief in accordance with guidelines set down by that Minister with the consent of the Minister for Finance.

**Speech and Language Therapy for a dependent child** - Must be carried out by a speech and language therapist who is approved of for the purposes of this relief by the Minister for Health and Children in accordance with guidelines set down by that Minister with the consent of the Minister for Finance.

**Consumable products** - Relief can be claimed for the costs incurred on products manufactured specifically for coeliacs and others with special dietary needs where this expenditure is incurred on the advice of a medical practitioner.

**Non-Routine Dental Expenses** - You must hold a completed Form Med 2 (Dental), signed and certified by the dental practitioner when making a claim for non-routine dental expenses. **Please do not send in the Form Med 2 with your claim** - see "Receipts for Expenses Claimed" on the top of Page 4. A full list of qualifying treatments is:

- ◆ Listed on the reverse of the Form Med 2 (Dental)
- ◆ Available on Revenue's website [www.revenue.ie](http://www.revenue.ie) under Publications
- ◆ Available from Revenue's Forms and Leaflets service by phoning LoCall 1890 30 67 06
- ◆ Available from your Regional Revenue LoCall Service whose number listed on Page 4
- ◆ Available from any Revenue Office.

## Expenses that do not qualify

- ◆ The cost of sight testing and the provision and maintenance of spectacles and contact lenses
- ◆ **Routine dental treatment** which is defined as "the extraction, scaling and filling of teeth and the provision and repair of artificial teeth and dentures".

## Receipts for expenses claimed

Please ensure that you only claim for amounts for which you hold receipts (and Form Med 2 if the claim includes non-routine dental expenses). **Please do not send in the receipts (or Form Med 2) to Revenue with your claim. However, you must keep the receipts (including Form Med 2) for a period of 6 years as you may be asked to send them in if your claim is chosen for a detailed examination.**

## Deductions for sums received or receivable in respect of Health Expenses

You cannot claim relief in respect of sums already received or due to be received from:

- ◆ Any public or local authority e.g. Health Service Executive
- ◆ Any Policy of Insurance
- ◆ Any other source e.g. Compensation

You must give details of such amounts and deduct them from the amount claimed on the claim form.

**Drugs & Medicines:** You can claim tax relief for expenditure of amounts up to €85 from 01/01/05 per calendar month for prescribed medication. Expenditure in excess of €85 from 01/01/05 per month is recoverable from the Health Service Executive under the Drugs Payment Scheme. Prior to 01/01/05 the monthly excess figure on expenditure incurred was:-

- ◆ 01/01/04 - 31/12/04 - €78
- ◆ 01/01/03 - 31/12/03 - €70
- ◆ 01/08/02 - 31/12/02 - €65
- ◆ 01/01/00 - 31/07/02 - €53

## Year for which you claim

Relief is normally claimed for expenses **paid** in each tax year (1st January to 31st December). However, you may elect to claim in respect of expenses **incurred** in the tax year even though they may be paid later. If you so elect, **all amounts claimed** for the year must relate to amounts **incurred** in the year.

If your subscription year for medical insurance (VHI, BUPA, VIVAS Health, etc.) does not coincide with the tax year you may submit Form Med1 for the subscription year. However, claims for subsequent tax years must also be based on your subscription year.

## Calculation of relief

Relief is given at the highest rate of income tax at which you are chargeable for the year of claim.

## Where to send your claim form

Completed claim forms should be sent to your Revenue office. Use any envelope and write "FREEPOST" above the address. (If your claim is selected for examination under an audit programme and you do not want your own Revenue office to know the nature of the medical condition, you can ask your Inspector to have the claim examined by another Revenue office).

## Penalties

Any person who knowingly makes a false statement for the purpose of obtaining a repayment of Income Tax is liable to heavy penalties.

## Refunds

Tax refunds can be paid by cheque to your address or by transfer to your Irish bank account. It is not possible to make a refund directly to a foreign bank account.

## Further information

Customers can get further information by visiting our website [www.revenue.ie](http://www.revenue.ie). Alternatively PAYE customers can contact their Regional Revenue LoCall Service (within ROI only) whose number is listed below:

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

If you are calling from outside the Republic of Ireland, please telephone 00 353 (1) 647 4444.

Business customers should contact their own tax district, the telephone number for which can be found on any correspondence from Revenue.