

## Medical Expense Deductibles

You can claim relief on the cost of certain health expenses. The expenses may be your own or another individual's, as long as you have paid for them. You cannot claim any amounts you have already received or will receive from an insurance policy, a public or local authority, or any other source such as a compensation payment. You may claim 20% tax relief on expenses for the last four years.

CloudAccounts has put together the following list of expenses, to help you understand which expenses are deemed qualifying or non-qualifying by Revenue for tax relief. If you have any further queries, please contact us directly.

### Please note:

This list is not exhaustive and is subject to change.

You must maintain complete and accurate records of all medical expenses.

Revenue can request receipts for up to 6 years after a tax return has been filed.

Qualifying Expenses ✓	
Doctors' & Consultants' services.	Psychologist or psychotherapist treatment - by a registered practitioner or where you are referred for a diagnostic procedure by a practitioner.
Routine & maternity care for females during pregnancy.	Additional health care expenses for a child - such as those suffering from a life-threatening condition/ permanent disability or those who require speech & language or educational psychological assessment.
Diagnostic procedures - recommended by a practitioner.	Additional expenses for a kidney patient.
Hospital/ treatment facility services - where those services are provided by a practitioner or provide diagnostic procedures).	Drugs & medicines - if prescribed by a practitioner.
Ambulance transport.	Orthopaedic or similar treatment - treatment for squints & eye movement disorders.
In-vitro fertilisation (IVF).	Physiotherapy or similar treatment e.g. chiropractor, osteopath or bone setter.
Acupuncture (only where provided by a registered practitioner).	Cost of purchasing, maintaining and repairing medical, surgical, dental or nursing appliances, including hearing aids (certain conditions apply).
Non-routine dental care.	Podiatry or chiropody costs.
Nursing home & additional nursing care expenses.	Special diet expenses for coeliacs & diabetics.

Non Qualifying Expenses ✗	
Guide and assistance dog costs - you can claim the <a href="#">Guide Dog Allowance</a> or <a href="#">Assistance Dog Allowance</a> .	Cosmetic surgery or procedures such as rhinoplasty, breast augmentation & botox (relief may be available if the surgery corrects a health issue such as breathing difficulties).
Routine ophthalmic (eye) care.	Routine dental care.