



STATUTORY INSTRUMENTS.

S.I. No. 631 of 2010



NURSING HOMES SUPPORT SCHEME (ALLOWABLE DEDUCTIONS)
REGULATIONS 2010

(Prn. A10/1920)

NURSING HOMES SUPPORT SCHEME (ALLOWABLE DEDUCTIONS)
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I, MARY HARNEY, Minister for Health and Children, in exercise of the powers conferred on me by Section 36 of the Nursing Homes Support Scheme Act 2009 hereby make the following Regulations:

1. These Regulations may be cited as the Nursing Homes Support Scheme (Allowable Deductions) Regulations 2010.

2. The classes of expenditure listed below are hereby prescribed as deductions within the meaning of paragraph (a)(vii) of the definition of “allowable deduction” in paragraph 1 of Part 3 of Schedule 1 of the Nursing Homes Support Scheme Act 2009.

(i) subject to articles 3, 4 and 5, payments in respect of borrowings incurred specifically for the purchase, repair or improvement of the principal residence of the person or the person’s partner to the extent that such amount has not been repaid, and in respect of which borrowings the Executive is satisfied that the purpose of incurring the borrowings was for the purpose of the purchase, repair or improvement of the principal residence.

3. Where in relation to a principal residence a deduction is claimed under paragraph (c) of the definition of “allowable deduction” by reason of borrowings relating to the principal residence, a deduction may not also be claimed in respect of those same borrowings under article 2(i).

4. Where in relation to a principal residence a deduction is claimed under article 2(i) by reason of payments in respect of borrowings relating to the principal residence, the person claiming the deduction shall provide the Executive with a written acknowledgement that he or she waives the right to claim a deduction under paragraph (c) of the definition of “allowable deduction” in respect of those same borrowings.

5. Where in relation to a principal residence a deduction is claimed as an allowable deduction under article 2(i) by reason of payments in respect of borrowings relating to the principal residence, and such indebtedness applies to more than one person whether jointly or severally, the amount of such indebtedness which may be allowed as an allowable deduction shall be proportionate to the proportion of the value of the interest of the person in respect of whom the financial assessment is being carried out bears to the estimated market value of the entire asset concerned.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 31st December, 2010.*

6. These Regulations come into operation on the 1st day of January 2011.



GIVEN under the Official Seal of the Minister for Health and
Children this,
22 December 2010.

MARY HARNEY,
Minister for Health and Children.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

The effect of these Regulations is to expand part (a) of the definition of “allowable deduction” to include borrowings in respect of a person’s principal residence. The effect of this amendment will be to allow people to deduct the full value of mortgage repayments from their income prior to calculating their income-based contribution (“weekly assessed income”). Where an individual chooses to avail of this deduction, he or she cannot also seek to offset the same mortgage against the value of the asset concerned.

BAILE ÁTHA CLIATH
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CONTAE MHAIGH EO,
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€2.54



Wt. (B28129). 285. 12/10. Cahill. Gr. 30-15.