


IT 2031 - Medical expenses - kidney dialysis machine

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TAXATION RULING NO. IT 2031

MEDICAL EXPENSES - KIDNEY DIALYSIS MACHINE

F.O.I. EMBARGO: May be released

REF H.O. REF: 4 J345/7 P6 F331

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1104179	MEDICAL EXPENSES MEDICAL OR SURGICAL APPLIANCE	159P(4) (f)

FACTS Kidney dialysis machines are made available for home use free of charge under the various State hospital systems.

2. Because the machines use quantities of water far in excess of the usual household demand and the water develops a high chemical content special plumbing is required.

3. The question has arisen whether costs associated with the installation of the special plumbing constitute medical expenses as defined in section 159P.

RULING 4. Because the installation of special plumbing is integral to the operation of a home kidney dialysis machine, it is accepted that the costs associated with the installation of the special plumbing are "in respect of a medical or surgical appliance" within the meaning of section 159P(4) (f) and, therefore, qualify as rebatable expenditure in terms of section 159N.

COMMISSIONER OF TAXATION

22 April 1983