

MED 1 FORM – Treatment Coverage

Once the tax year has closed, you can claim back money from the Revenue Commissioners for treatment received. If you are claiming for 2008, then you can claim back an amount equivalent to the highest rate of income tax at which you were charged in the year of the claim. The income tax rates for 2008 were 20% and 41%. However, when you claim for 2009 or subsequent years, you can only claim back 20% of the treatment cost.

For example, a client with 10 treatments incurred a total treatment cost of €500. If you paid tax at 41%, you can claim back €205. If you paid tax at 20%, you can claim back €100.

You can claim for medical expenses incurred by you for medical treatment of anyone. I have contacted the Revenue Commissioners and they have told me that they will process any unclaimed medical expenses as far back as four years before the year of the claim.

Sums already received cannot be included in a claim. For example, monies received from a medical insurance policy (VHI, Quinn Healthcare etc.) or from a public authority (the HSE) must be deducted from any claim. There is no excess applied to any claims.

You can submit your application online at the following link:

<http://www.revenue.ie/en/online/pay-anytime.html>

Alternatively you can get a form, fill it out and post it to your local revenue office. It can be got online and then printed from the following link:

<http://www.revenue.ie/forms/med1.pdf>

You can also telephone your local Revenue Office (they will post a form out to you):

- River House, Charlotte's Quay, Limerick. (061)212700
- Govt. Offices, Kilrush Road, Ennis Co. Clare. (065)68490

You can choose to have your refund paid directly into your bank account, or to receive a cheque in the post. If you have any further questions, the Revenue Commissioner's have a helpline:

- South West Regional Revenue LoCall Service 1890 222425

For this service, you will need to have your relevant PPS number at hand.