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STATUTORY INSTRUMENTS

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**1992 No. 1619**

**INCOME TAX**

**The Private Medical Insurance (Disentitlement to Tax Relief and Approved Benefits) (Amendment) Regulations 1992**

<i>Made</i>	- - - -	<i>6th July 1992</i>
<i>Laid before the House of Commons</i>	- - - -	<i>7th July 1992</i>
<i>Coming into force</i>	- -	<i>28th July 1992</i>

The Treasury, in exercise of the powers conferred on them by section 56(3) of the Finance Act 1989(1), hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Private Medical Insurance (Disentitlement to Tax Relief and Approved Benefits) (Amendment) Regulations 1992 and shall come into force on 28th July 1992.

**Interpretation**

2. In these Regulations “the principal Regulations” means the Private Medical Insurance (Disentitlement to Tax Relief and Approved Benefits) Regulations 1989(2) and “regulation” means a regulation of those Regulations.

**Amendments to the principal Regulations**

3.—(1) In regulation 6(1), for the words “may, in the circumstances set out in paragraph (2),” there shall be substituted the words “, in the circumstances specified in paragraph (2) and, in the case of medical services consisting of physiotherapy and the provision of any equipment necessary for physiotherapy, in the circumstances specified in paragraph (3A), may”.

(2) In regulation 6(2)—

(a) for the words “referred to in paragraph (1)” there shall be substituted the words “specified in this paragraph”;

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(1) 1989 c. 26.  
(2) S.I. 1989/2389.

- (b) in sub-paragraph (b) for the words “the treatment” there shall be substituted the words “a treatment given in the circumstances specified in sub-paragraph (a)”.
- (3) After regulation 6(3) there shall be inserted—
- “(3A) The circumstances specified in this paragraph are circumstances in which the services in question are provided in the United Kingdom to the insured and are associated with a treatment given in the United Kingdom to the insured by or under the supervision of a registered medical practitioner.”
- (4) In regulation 6(5) before paragraph (a) there shall be inserted— “(aa) “treatment” and “services” have the meanings given by paragraph (1)(a) and (b) respectively;”.
4. In the Schedule to the principal Regulations in sub-paragraph (ii) of paragraph (a) the words “or 66” and “or 58” shall be omitted.

6th July 1992

*Tim Wood*  
*Tim Boswell*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend with effect from 28th July 1992 the Private Medical Insurance (Disentitlement to Tax Relief and Approved Benefits) Regulations 1989 (S.I.1989/2389) (“the principal Regulations”), Part III of which specifies the treatments, medical services and other matters, the costs of which may be indemnified under contracts of private medical insurance which are certified by the Inland Revenue under section 56 of the Finance Act 1989 as eligible contracts for the purposes of tax relief.

In addition to an amendment of a drafting nature, the Regulations amend the principal Regulations so as to provide that all medical service consisting of physiotherapy which is associated with treatment given in the United Kingdom by or under the supervision of a registered medical practitioner and is provided in the United Kingdom qualifies for the purposes of the Regulations.

Previously such service only qualified if it was associated with treatment as an inpatient or outpatient of a hospital or with surgical procedures performed by a registered medical practitioner.