

DRIVERS AND PASSENGERS WITH DISABILITIES

ORGANISATIONS

TAX RELIEF SCHEME

VRT7

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CONTENTS

Part 1 - Introduction	5
Part 2 - Medical Qualification.....	6
Part 3 - Summary of Tax Relief Scheme	7
Part 4 - Who can Apply?.....	8
Part 5 - Drivers with Disabilities.....	9
Part 6 - Passengers with Disabilities	10
Part 7 - Family Members	11
Part 8 - Organisations.....	13
Part 9 - Adaptations for drivers / passengers and organisations	17
Part 10 - How to apply for Relief.....	20
Part 11 - Early Disposal, Audits and Appeals	22
Part 12 - Fuel Grant.....	23
Maximum Relief Available - Summary Table	25
Contact Details	26

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Tax Relief for Vehicles Purchased for use by People with Disabilities

Part 1 - Introduction

The Drivers and Passengers with disabilities scheme provides repayment or remission of VAT and Vehicle Registration Tax (up to a certain limit) on the purchase of an adapted vehicle for the transport of a person with specific severe and permanent physical disabilities. It also provides for exemption from motor tax in respect of that vehicle, and a fuel grant (up to a certain limit). Full details of the Scheme, including the application procedures and the legislative criteria which must be met, are set out in this information leaflet. This leaflet does not purport to be a legal interpretation of the relevant legislation which is contained in Section 92 of Finance Act 1989 and the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations, (S.I. No. 353 of 1994, as amended).

The legislation on the Fuel Grant is contained in Disabled Drivers and Disabled Passengers Fuel Grant Regulations, (S.I. No. 635 of 2015, as amended).

A Non-statutory Consolidation of S.I. No. 353 of 1994 is available on the Revenue website, www.revenue.ie.

It is a fundamental requirement that each applicant **must** have their own unique PPSN (Individuals) or Tax Reference Number (Organisations).

It is important to note that possession of a Primary Medical Certificate is a fundamental requirement for relief under the scheme. Without this certificate an application for relief cannot be considered.

The vehicle must also be adapted to suit the needs of the person with the disability. An unadapted vehicle does not qualify for relief.

1.1 Individuals

Your Personal Public Service Number (PPSN) is a unique identifier for use in any transactions you may have with public bodies or persons authorised by those bodies to act on their behalf.

Your PPSN can be found on tax documents or on correspondence from a Department of Social Protection or Revenue office. It may also be on your payslip.

You should contact your local Department of Social Protection office if you cannot locate your own PPSN. Please see page 26 for the Department of Social Protection address and phone number or consult the department's website on www.welfare.ie.

1.2 Organisations Requirements

- Charity Number
- Tax Reference Number

Organisations must have a charity number. This is available from Revenue Charities Section. Contact details can be found on page 26.

Part 2 - Medical Qualification

2.1 Primary Medical Certificate

1. To enter the scheme the person with the disability must be in possession of a Primary Medical Certificate. Medical assessment and issue of the required certificate is carried out by the Senior Area Medical Officer (SAMO) attached to your local Health Service Executive office. Where the SAMO is satisfied that a person meets the medical criteria (see Part 2.2) a Primary Medical Certificate will be issued.
2. An applicant is normally only asked to present a Primary Medical Certificate at the time of first entry into the scheme. However, you may, occasionally, be asked to submit an updated certificate in respect of any subsequent claim.
3. The Revenue Commissioners also have the right to refer a person for assessment to the Board of Appeal where they have reason to believe that the medical criteria specified in the Primary Medical Certificate may not be met.

2.2 Medical Criteria

The medical criteria for entry to the scheme are that the person must be severely and permanently disabled and come within at least one of the following categories:

1. Be wholly or almost wholly without the use of both legs.
2. Be wholly without the use of one of their legs and almost wholly without the use of the other leg such that they are severely restricted as to movement of their lower limbs.
3. Be without both hands or without both arms.
4. Be without one or both legs.
5. Be wholly or almost wholly without the use of both hands or arms and wholly or almost wholly without the use of one leg.
6. Have the medical condition of dwarfism and have serious difficulties of movement of the lower limbs.

Part 3 - Summary of Tax Relief Scheme

The scheme is open to persons who meet the specified medical criteria and have obtained a Primary Medical Certificate to that effect. They can apply for relief either as a driver with a disability or a passenger with a disability. Alternatively, there is provision for a family member of a passenger with a disability to apply (see Part 4 - Who can apply?).

Relief is available for the following applicant types, depending on the level of vehicle adaptation and is subject to a maximum amount of relief (see summary table on page 25).

3.1 Drivers with a Disability

- €10,000 for a driver with a disability where the vehicle has adaptations.
- €16,000 for a driver with a disability where the vehicle has more specific adaptations (see Part 9).
- €22,000 for a driver with a disability where the vehicle has extensive adaptations (see Part 9).
- €48,000 for a driver with a disability, where they are using a wheelchair accessible vehicle with certain adaptations (see Part 9).

3.2 Passengers with a disability / family member of a passenger with a disability

- €16,000 for a passenger with a disability / family member of a passenger with a disability whose vehicle has adaptations.
- €22,000 for a passenger with a disability / family member of a passenger with a disability whose vehicle has more extensive adaptations.
- €32,000 for a passenger with a disability, where they are using a wheelchair accessible vehicle with certain adaptations (see Part 9).

3.3 Organisations for People with Disabilities

- €16,000 for organisations in respect of the adaptation of a vehicle which is specially constructed or adapted for the transport of disabled persons and incorporates any of the relevant adaptations.

Relevant adaptations are

- a modified rear or side entry incorporating an integrated ramp or lift and a modified floor to facilitate direct wheelchair access, and wheelchair restraints or a wheelchair docking station, or
- a modified rear or side entry incorporating a lowered and modified floor to facilitate direct wheelchair access, and wheelchair restraints or a wheelchair docking station.
- €22,000 for organisations in respect of the adaptations of a vehicle which is extensively constructed or adapted for the transport of disabled persons and incorporates any of the relevant adaptations.

- No limit for organisations with a vehicle with relevant adaptations which is used to transport five or more people who are holders of Primary Medical certificates, where the seating capacity for able-bodied passengers does not exceed twice the seating capacity for those who are disabled.
- €10,000, €16,000 or €22,000 for organisations who purchase and adapt a vehicle for a driver, depending on the level of vehicle adaptation (see Part 8.5).

3.4 Engine Size Restriction

Relief is restricted to a vehicle which has an engine capacity up to 6,000c.c.

3.5 Motor Tax Exemption

A vehicle which has been admitted to the scheme will also be entitled to an exemption from payment of Annual Motor Tax.

Part 4 - Who can Apply?

Drivers with Disabilities who purchase a vehicle with the intention of driving it themselves must apply as a driver with a disability, see Part 5 - Drivers with Disabilities.

Passengers with Disabilities who cannot drive themselves and purchase a vehicle for their use as a passenger, see Part 6 - Passengers with Disabilities.

Family Members of a person with a disability who purchase a vehicle for the transport of that person as a passenger, see Part 7 - Family Members.

Organisations:

A 'qualifying organisation for the purpose of the scheme means a charitable organisation within the meaning of the Charities Act 2009 (No. 6 of 2009)

- (a) that is entered in the register of charitable organisations under Part 3 of that Act,
- (b) whose purpose is to provide services to persons with a disability, and
- (c) that, in furtherance of that purpose, is engaged in the care and transport of disabled persons i.e. primary medical certificate holders.

Organisations may purchase and adapt a vehicle for a:

- driver with a disability, or
- passenger(s) with disabilities (see Part 8 - Organisations).

As the terms and conditions for relief vary in each category, it is important that you read this information carefully before you make an application under the scheme and particularly before you enter into any financial commitment in respect of the purchase of a vehicle

Part 5 - Drivers with Disabilities

Terms and Conditions

1. You must be in possession of a Primary Medical Certificate.
2. You must, due to the nature of your disability, be unable to drive a vehicle unless it is specially constructed or adapted for that purpose. A vehicle will not be regarded as meeting the adaptation requirement solely on the basis that it contains optional extras that are readily available from manufacturers or assemblers. For example, automatic transmission is not regarded as adaptation. If you can drive an unadapted vehicle you do not come within the scope of the scheme.
3. You are required to keep the vehicle in your possession for a **minimum specified period** (see summary table on page 25). However, at the end of that period you will be entitled to make a further claim for relief if you purchase and adapt another vehicle. If you wish to change your vehicle before the end of the minimum specified period you will be required to make repayment to the Revenue Commissioners of all or part of the relief, as set out in Part 11 (Early Disposal, Audits and Appeals), before relief on the replacement vehicle can be granted.
4. A vehicle acquired under any form of a lease agreement does not qualify under the scheme. The vehicle must be purchased.
5. A vehicle acquired under any form of a Personal Contract Plan (PCP) agreement will be eligible for repayment or remission of VRT and VAT under the scheme where at the time the PCP is entered into the only economically rational choice for the customer is to purchase the vehicle at the end of the contract. This will be the case where the expected market value of the vehicle is greater than the “balloon payment” specified in the contract to purchase the vehicle at the end of the contract period.
6. You may make an application for relief in respect of any of the following types of vehicle:
 - A new vehicle.
 - A used vehicle which has not been previously registered in the State (import).
 - A used vehicle which was previously registered in the State in which case the amount of the repayment will be the residual vehicle registration tax contained in the value of the vehicle, at the time of the application.
 - A vehicle already in your possession which is registered in your name.
7. The vehicle must be registered in the applicant’s name.

Where a vehicle has obtained full relief or the prescribed limits have been reached under the relevant provisions of the scheme and the vehicle is subsequently purchased by another applicant under the scheme, the vehicle may still qualify for the Fuel Grant and Annual Motor Tax exemption.

Part 6 - Passengers with Disabilities

Terms and Conditions

1. You must be in possession of a Primary Medical Certificate.
2. You must purchase the vehicle for your own use as a passenger and the vehicle must need to be specially constructed or adapted for you to travel in it. If you can travel in an unadapted vehicle you do not come within the scope of the scheme.
3. A vehicle will not be regarded as having been adapted solely on the basis that it contains optional extras that are readily available from manufacturers or assemblers.
4. You are required to keep the vehicle in your possession for a **minimum specified period** (see summary table on page 25). However, at the end of that period you will be entitled to make a further claim for relief if you purchase and adapt another vehicle. If you wish to change your vehicle before the end of the minimum specified period you will be required to make a repayment to the Revenue Commissioners of all or part of the relief, as set out in Part 11 (Early Disposal, Audits and Appeals), before relief on the replacement vehicle can be granted.
5. A vehicle acquired under any form of a lease agreement does not qualify under the scheme. The vehicle must be purchased.
6. A vehicle acquired under any form of a Personal Contract Plan (PCP) agreement will be eligible for repayment or remission of VRT and VAT under the scheme where at the time the PCP is entered into the only economically rational choice for the customer is to purchase the vehicle at the end of the contract. This will be the case where the expected market value of the vehicle is greater than the “balloon payment” specified in the contract to purchase the vehicle at the end of the contract period.
7. You may make application for relief in respect of any of the following types of vehicle:
 - A new vehicle.
 - A used vehicle which has not been previously registered in the State (import).
 - A used vehicle which was previously registered in the State in which case the amount of the repayment will be the residual vehicle registration tax contained in the value of the vehicle, at the time of the application.
 - A vehicle already in your possession which is registered in your name.
8. The vehicle must be registered in the applicant's name

Where a vehicle has obtained full relief or the prescribed limits have been reached under the relevant provisions of the scheme and the vehicle is subsequently purchased by another applicant under the scheme, the vehicle may still qualify for the Fuel Grant and Annual Motor Tax exemption.

Part 7 - Family Members

7.1 Terms and Conditions

1. You must be a family member of a person who is in possession of a Primary Medical Certificate (see Part 2 - medical qualification). However, relief is confined to **one** family member only of the person with the disability.
2. You must reside with and be responsible for the transport of the person with the disability. Revenue may, in exceptional circumstances, waive the residency requirement (see Part 7.2).
3. The vehicle must be specially constructed or adapted for the passenger to travel in and must have been purchased primarily for the transportation of that person. If the passenger can travel in an unadapted vehicle, they do not come within the scope of the scheme.
4. A vehicle will not be regarded as having been adapted solely on the basis that it contains optional extras that are readily available from manufacturers or assemblers.
5. You are required to keep the vehicle in your possession for a **minimum specified period** (see summary table on page 25). However, at the end of that period you will be entitled to make a further claim for relief if you purchase and adapt another vehicle. If you wish to change your vehicle before the end of the minimum specified period you will be required to make repayment to the Revenue Commissioners of all or part of the relief, as set out in Part 11 (Early Disposal, Audits and Appeals), before relief on the replacement vehicle can be granted.
6. A vehicle acquired under any form of a lease agreement does not qualify under the scheme. The vehicle must be purchased.
7. A vehicle acquired under any form of a Personal Contract Plan (PCP) agreement will be eligible for repayment or remission of VRT and VAT under the scheme where at the time the PCP is entered into the only economically rational choice for the customer is to purchase the vehicle at the end of the contract. This will be the case where the expected market value of the vehicle is greater than the “balloon payment” specified in the contract to purchase the vehicle at the end of the contract period.
8. You may make application for relief in respect of any of the following types of vehicle:
 - A new vehicle.
 - A used vehicle which has not been previously registered in the State (import).
 - A used vehicle which was previously registered in the State in which case the amount of the repayment will be the residual vehicle registration tax contained in the value of the vehicle, at the time of the application.
 - A vehicle already in your possession which is registered in your name.
9. The vehicle must be registered in the applicant’s name.

Where a vehicle has obtained full relief or the prescribed limits have been reached under the relevant provisions of the scheme and the vehicle is subsequently purchased by another applicant under the scheme, the vehicle may still qualify for the Fuel Grant and Annual Motor Tax exemption.

7.2 Waiver of The Residency Requirement

The residency requirement may be waived in certain circumstances. In particular, it will normally be waived where the applicant acts as a carer and is responsible for the transport of the family member with the disability.

Waiver of Residency Application Form may be downloaded from the Revenue website www.revenue.ie.

Supporting documentation will be requested by Revenue to establish that the applicant is responsible for the transportation and care of the person with the disability.

For persons residing in hospital or residential care, you will be required to supply a list of dates (verified by the hospital or residential care unit) when the person was transported from the hospital or residential care by you, in the vehicle.

Where your application for admission to the scheme is being considered and it is deemed that the residency requirement is not being met, you will be so advised and invited to make a case for its waiver. Should your application for this waiver be refused and you wish to have your case reviewed, you should refer to the Revenue's complaint procedure at www.revenue.ie. See also Part 11 - Early Disposal, Audits and Appeals.

Part 8 - Organisations

Organisations are entitled to claim a repayment of Vehicle Registration Tax (VRT) and Value Added Tax (VAT) paid on specially constructed or adapted vehicles, which are used for the transport of Persons with Disabilities.

A “disabled person” is defined in the legislation as a person who is severely and permanently disabled, fulfilling one or more of the “medical criteria” set out in Regulation 3 of the Regulations. The medical criteria are detailed at Part 2.2 above.

8.1 Qualifying Criteria

A “qualifying organisation” for the purposes of the scheme means a charitable organisation within the meaning of the Charities Act 2009 (No. 6 of 2009)

- entered in the register of charitable organisations pursuant to Part 3 of that Act, and
- whose purpose is to provide services to persons with a disability, and
- that, in furtherance of that purpose, is engaged in the care and transport of disabled persons i.e. primary medical certificate holders.

8.2 Vehicle Qualification Requirements

Application for relief may be made for the following types of vehicle:

- A new vehicle.
- A used vehicle which has not been previously registered in the State (import).
- A used vehicle already registered in the State.
- A vehicle already in the possession of the organisation and registered in their name.

8.3 Vehicle for the transport of less than five persons with disabilities

The total amount (VRT / VAT) which may be remitted and / or repaid, shall not exceed €16,000 in respect of any one vehicle, specially constructed or adapted for the transport of less than five people who are holders of a Primary Medical Certificate and incorporating any of the following “relevant adaptations”:

- a modified rear or side entry incorporating an integrated ramp or lift and a modified floor to facilitate direct wheelchair access, and wheelchair restraints or a wheelchair docking station, or
- a modified rear or side entry incorporating a lowered and modified floor to facilitate direct wheelchair access, and wheelchair restraints or a wheelchair docking station.

The total amount (VRT / VAT) which may be remitted and / or repaid, shall not exceed €22,000 in respect of any one vehicle, specially constructed or adapted for the transport of less than five people who are holders of a Primary Medical Certificate and incorporating any of the relevant adaptations (as outlined on page 13). To qualify for the limit of €22,000 the cost of the relevant adaptations at the time they were made exceeds, at the time of registration the open market selling price of the vehicle, excluding the cost of the relevant adaptations. The remission and / or repayment is subject to the qualifying organisation using the vehicle in question for two years in the case of the €16,000 or six years in the case of the €22,000 limit from the date of application / purchase whichever is the later (see summary table on page 25 and Part 8.6 Early Disposal and Audits).

- The vehicle must be purchased by the organisation and registered in the name of the organisation, see Part 10 - How to apply for Relief - 10.3 - Application for Remission of VRT and VAT Repayment.
- A vehicle acquired under any form of lease arrangement does not qualify.
- A vehicle acquired under any form of a Personal Contract Plan (PCP) agreement will be eligible for repayment or remission of VRT and VAT under the scheme where at the time the PCP is entered into the only economically rational choice for the customer is to purchase the vehicle at the end of the contract. This will be the case where the expected market value of the vehicle is greater than the “balloon payment” specified in the contract to purchase the vehicle at the end of the contract period.

8.4 Vehicle for the transport of five persons or more with disabilities

The total amount (VRT / VAT) which may be remitted and / or repaid, may exceed the specified limit in respect of any one vehicle, specially constructed or adapted incorporating the relevant adaptations as outlined at 8.3 above and which is used to transport five or more people who are holders of a Primary Medical certificate, where the seating capacity for able-bodied passengers does not exceed twice the seating capacity for those who are disabled. The remission and / or repayment, is subject to the Qualifying Organisation using the vehicle in question for two years from the date of purchase (see Part 8.6 Early Disposal and Audits).

- The vehicle must be purchased by the organisation and registered in the name of the organisation, Part 10 - How to apply for Relief - 10.3 - Application for remission of VRT and VAT Repayment.
- A vehicle acquired under any form of lease arrangement does not qualify under the scheme. The vehicle must be purchased.
- A vehicle acquired under any form of a Personal Contract Plan (PCP) agreement will be eligible for repayment or remission of VRT and VAT under the scheme where at the time the PCP is entered into the only economically rational choice for the customer is to purchase the vehicle at the end of the contract. This will be the case where the expected market value of the vehicle is greater than the “balloon payment” specified in the contract to purchase the vehicle at the end of the contract period.

8.5 Vehicle where the person with a disability is a driver

The total amount (VRT / VAT) which may be remitted and / or repaid, shall not exceed €10,000 in respect of any one vehicle, specially constructed or adapted to take account of the disability of a person as a driver. The remission and / or repayment, is subject to the Qualifying Organisation using the vehicle in question for two years from the date of purchase (see summary table on page 25 and Part 8.6 Early Disposal and Audits). The total amount (VRT / VAT) which may be remitted and / or repaid to the organisation, shall not exceed €16,000 in respect of any one vehicle, specially constructed or adapted incorporating 'relevant adaptations' to take account of the disability of a person as a driver. The remission and / or repayment of €16,000, is subject to the Qualifying Organisation using the vehicle in question for three years from the date of purchase (see summary table on page 25 and Part 8.6 Early Disposal And Audits).

Relevant adaptations for this purpose are

- a modified rear or side entry incorporating an integrated ramp or lift and a modified floor to facilitate direct wheelchair access, and wheelchair restraints or a wheelchair docking station,
- a modified rear or side entry incorporating an integrated a lowered and modified floor to facilitate direct wheelchair access, and wheelchair restraints or a wheelchair docking station, or
- extensive reconfiguration of primary controls necessary to enable the vehicle to be driven by a disabled person.

The total amount (VRT / VAT) which may be remitted and / or repaid to the organisation, shall not exceed €22,000 in respect of any one vehicle, specially constructed or adapted incorporating 'relevant adaptations' as outlined above to take account of the disability of a person as a driver. **To qualify for the limit of €22,000 the cost of the relevant adaptations at the time they were made exceeds, at the time of registration the open market selling price of the vehicle, excluding the cost of the relevant adaptations.** The remission and / or repayment of €22,000, is subject to the Qualifying Organisation using the vehicle in question for six years from the date of purchase (see summary table on page 25 and Part 8.6 Early Disposal and Audits).

- The vehicle must be purchased by the organisation and registered in the name of the organisation, Part 10 - How to apply for Relief - 10.3 - Application for Remission of VRT and VAT Repayment.
- A vehicle acquired under any form of lease arrangement does not qualify. The vehicle must be purchased.
- A vehicle acquired under any form of a Personal Contract Plan (PCP) agreement will be eligible for repayment or remission of VRT and VAT under the scheme where at the time the PCP is entered into the only economically rational choice for the customer is to purchase the vehicle at the end of the contract. This will be the case where the expected market value of the vehicle is greater than the "balloon payment" specified in the contract to purchase the vehicle at the end of the contract period.

Where a vehicle has obtained full relief or the prescribed limits have been reached under the relevant provisions of the scheme and the vehicle is subsequently purchased by another applicant under the scheme the vehicle may still qualify for the Fuel Grant and Annual Motor Tax exemption.

8.6 Early Disposal and Audits

- The organisation is required to keep the vehicle for a minimum specified period (see summary period on page 25) from the date of purchase or from the date of making the valid claim, whichever is the later.
- The organisation is obliged to inform the Revenue Commissioners immediately if any circumstances arise during that period where the vehicle is sold or otherwise disposed of - see Part 11 Early Disposal, Audits and Appeals for further details.
- An application for relief under the scheme may be the subject of a Revenue Audit.

Part 9 - Adaptations for drivers / passengers and organisations

Regulation 2 of S.I. No. 353 of 1994 (as amended) outlines that vehicle adaptations do not include adaptations of production line models which are available from the manufacturer or assembler thereof as an optional extra (e.g. automatic transmission, tinted windows, etc.). These 'extras' are not regarded as an adaptation for the purposes of this Tax Relief Scheme.

Vehicles must be constructed or adapted to take into account the person's disablement.

9.1 Adapted vehicles

The vehicle will qualify if it is constructed or adapted to take account of the person's disablement. For example:

Drivers - Hand controls, left foot accelerator, etc. (Driver relief €10,000).

Passengers - Swivel seat, extensions of seat rails, etc. (Passenger relief €16,000).

Organisations - The vehicle will qualify if it is specially constructed or adapted for the transport of disabled persons, and incorporates any of the following "relevant adaptations":

- a modified rear or side entry incorporating an integrated ramp or lift and a modified floor to facilitate direct wheelchair access, and wheelchair restraints or a wheelchair docking station, or
- a modified rear or side entry incorporating a lowered and modified floor to facilitate direct wheelchair access, and wheelchair restraints or a wheelchair docking station.

9.2 Specifically adapted vehicles

This category provides (for Drivers only) Vehicle Registration Tax (VRT) and VAT relief of up to €16,000 for the purchase of such vehicles.

The vehicle must be held for three years before resale.

The adaptation qualifying for this enhanced relief must be one of the following:

- a modified rear or side entry incorporating an integrated ramp or lift and a modified floor to facilitate direct wheelchair access, and wheelchair restraints or a wheelchair docking station, or
- a modified rear or side entry incorporating a lowered and modified floor to facilitate direct wheelchair access, and wheelchair restraints or a wheelchair docking station, or
- extensive reconfiguration of primary controls necessary to enable the vehicle to be driven by the disabled person (Hand Controls do not meet this criteria).

9.3 Extensively adapted vehicles

To qualify for this enhanced relief, the cost of the adaptations at the time that they were made must exceed the open market selling price of the vehicle as determined by the Revenue Commissioners (excluding the cost of the adaptations) at the time of the registration of the vehicle.

The VAT and VRT relief in respect of such vehicles shall be up to €22,000.

The vehicle must be held for six years before resale.

The adaptation qualifying for this enhanced relief must be one of the following:

- a modified rear or side entry incorporating an integrated ramp or lift and a modified floor to facilitate direct wheelchair access, and wheelchair restraints or a wheelchair docking station, or
- a modified rear or side entry incorporating a lowered and modified floor to facilitate direct wheelchair access, and wheelchair restraints or a wheelchair docking station, or
- extensive reconfiguration of primary controls necessary to enable the vehicle to be driven by the disabled person (Hand Controls do not meet this criteria).

9.4 Adaptions for wheelchair accessible vehicles

The VAT and VRT relief in respect of such vehicles shall be €48,000 for a disabled driver, where certain adaptations are made. The VAT and VRT relief in respect of such vehicles shall be €32,000 for a disabled passenger, where certain adaptations are made.

The vehicle must be held for six years before resale.

9.4.1 Drivers

The adaptations qualifying for the €48,000 relief must:

- facilitate direct access of a disabled driver whilst in a wheelchair into the vehicle via an electric lift or electric ramp, onto a modified floor, and through a modified side or rear entry, and
- enable the disabled driver to directly transfer within the vehicle from the wheelchair to the driver's seat, and
- meet the specific primary and secondary control modifications required by the disabled driver to drive the vehicle, that must include extensive re-configuration of the primary driving controls and switches or levers or both, to enable the disabled driver to access and operate secondary controls.

9.4.2 Passengers

The adaptations qualifying for the €32,000 relief must:

- facilitate direct access of a disabled passenger whilst in a wheelchair into the vehicle via an electric lift or electric ramp, onto a modified floor, and through a modified side or rear entry, and

either

- enable the disabled passenger to directly transfer within the vehicle from the

wheelchair to a passenger seat, or

- where the disabled passenger remains in the wheelchair, enable the wheelchair to be accommodated and secured within the vehicle using a docking station, or a wheelchair restraint system that conforms to ISO standard 10542-1: 2012, or both.

9.5 Vehicle Type Approval - Required Documentation

In the case of a vehicle with specific adaptations, extensive adaptations or adaptations for wheelchair accessible vehicles, as outlined above, or where the vehicle is being presented by a qualifying organisation, the vehicle adaptations must be certified, as follows:

9.5.1 New Vehicles

In the case of adaptations to a new vehicle which has not been registered in any country, these adaptations must be certified under EU Type Approval (Certificate of Conformity provided by the vehicle manufacturer) or by the National Standards Association of Ireland (NSAI) - NSAI website www.n sai.ie.

This certification must be in place prior to applying to Revenue for this relief (DDO / DD1). This certification is also required to be presented at the time of vehicle registration at an NCTS centre.

9.5.2 Imported Vehicles

For imported vehicles which are adapted outside the State, these adaptations must be either:

- detailed on the foreign vehicle registration certificate of the vehicle, or
- certified by a Suitably Qualified Individual (SQI) in Ireland.

This certification must be in place prior to applying to Revenue for this relief (DDO / DD1). This certification is also required to be presented at the time of vehicle registration at an NCTS centre.

9.5.3 Irish Registered Vehicles

Irish Registered Vehicles, which are adapted after Irish registration, must be certified by a Suitably Qualified Individual (SQI) in Ireland.

This certification must be in place prior to applying to Revenue for this relief (DDO / DD1). This certification may also be required to be declared to National VRT Service, Revenue Commissioners, Anne Street, Wexford, Y35 E29K.

9.5.4 Suitably Qualified Individual (SQI)

Where a vehicle is adapted and certified by a Suitably Qualified Individual within the State, the adaptation must be detailed using Revenue's Declaration of Conversion form.

More details regarding SQIs can be found on Revenue's website www.revenue.ie.

The Declaration of Conversion form can be downloaded from Revenue's website www.revenue.ie.

Part 10 - How to apply for Relief

You will require your own PPSN (Individuals) or Tax Reference Number (Organisations) to apply for this relief.

10.1 Online Application

Apply online using revenue's online service **myAccount** or ROS on Revenue's website **www.revenue.ie**. This is the quickest and easiest way to make your claim and to receive a timely reply in comparison to a paper application. For ROS customers, please choose the Drivers and Passengers with Disabilities option under the Other Services section of your ROS account.

Once registered for **myAccount**, log into **myAccount** using your PPSN / Tax reference number and register your details including Bank Account IBAN and BIC.

When you log into **myAccount** you will get a range of options for services that you can undertake online:

- Select the Drivers & Passengers with Disabilities (DPD) option.
By selecting Drivers & Passengers with Disabilities a range of options will be available depending on different criteria.
- Select the appropriate category that refers to your application.
- When you make your selection most of the form is already prepopulated with your personal details. (These relate to your unique PPSN.)
- Check that all your details are correct.
- You will be prompted to make your application and claim from your details at hand.
- Complete and submit.

If everything is in order and your application has been successful, the exemption notification will be available for you to download straightaway. (A random number of applications will be selected for audit, this may delay the approval of some applications.)

For more details on how to make a claim online, there is booklet entitled "A Quick Guide To Making Claims for Relief Online" which is available on the Revenue website **www.revenue.ie**.

10.2 Paper Application

Paper forms can be completed and forwarded to the Central Repayments Office (see page 26 for details) for processing. Please ensure that these are clearly marked as **unable to do online** or they may be returned.

10.3 Application For Remission of VRT and VAT Repayment

10.3.1 New Vehicle

Submit your claim for VAT / VRT relief with any required documents through **myAccount** at **www.revenue.ie**.

Note: Your vehicle must be adapted prior to Registration.

10.3.2 Imported Vehicles

- When the vehicle is registered, a copy of the 'Vehicle Import Receipt' (available from NCTS centre) and paid invoice in respect of adaptations should be submitted through **myAccount** at **www.gov.ie**. Where the vehicle is liable to VAT at registration, the Central Repayments Office will process a repayment of that VAT, if applicable.

10.3.3 Used Vehicles - purchased from an Irish Motor Dealer

- Submit your application accompanied by your purchase invoices for vehicle and adaptations (marked paid in full in the applicants name) for repayment of VAT / residual VRT and a copy of your vehicle registration certificate (log book) through **myAccount** at **www.gov.ie**.
- The majority of used / second hand vehicles purchased from a garage are purchased under the 'Margin Scheme'. This means that no VAT is payable when the vehicle is purchased and accordingly no VAT is refundable in these instances. The invoice for the purchase of the vehicle will normally state 'Margin Scheme'.

10.3.4 Used Vehicles - purchased from a Private Individual

- In the case of a used vehicle purchased / acquired privately, your claim will be processed on receipt of a paid invoice for adaptations to the vehicle and a copy of the Vehicle Registration Certificate (Log Book) in the applicant's name.

10.4 Motor Tax Exemption

A vehicle which has been admitted to the scheme will also be entitled to an exemption from payment of Annual Motor Tax as follows:

- In the case of a new vehicle or a vehicle which is being registered in the State for the first time, the relief will be granted on application to your local Motor Tax Office on presentation of the RF100 form (which is available from the garage or NCT centre if vehicle is imported). You do not need any documentation from the Central Repayments Office.
- If the vehicle had been previously registered in the State, the Central Repayments Office will issue you with a Certificate of Approval effective from the date of application or date of Primary Medical Certificate whichever is later. When your claim is processed on **myAccount** at **www.gov.ie** the Certificate of Approval will be available to download. This should be presented by you to your local Motor Tax Office.

Contact details for the Motor Tax Offices can be found on the website for the Department of Transport at **www.gov.ie**

Part 11 - Early Disposal, Audits and Appeals

11.1 Early Disposal

- You are required to keep the vehicle in your possession for the **minimum specified period** of time (see summary table on page 25) from the date of purchase or from the date of making a valid claim, whichever is the later.
- Disposal of the vehicle during this period will only be allowed on the basis that you make a refund to the Revenue Commissioners of all or a portion of the tax relief given, including the VRT remitted, if applicable.
- You are obliged to inform the Revenue Commissioners immediately if any circumstances arise during that period where the vehicle is sold, ceases to be used to transport the person with disabilities, or otherwise disposed of.
- In this context, disposal includes the sale of the vehicle, the gift of the vehicle to another person, the hiring or renting of the vehicle, scrapping the vehicle or the death of the applicant / primary medical certificate holder.
- Where the vehicle is disposed of following damage in an accident, within the holding period a refund is due to the Revenue Commissioners. The salvage certificate and insurance settlement letter should be forward to Revenue to calculate this refund figure.

11.2 Audits

All applications for relief under the scheme may be the subject of a Revenue audit or other intervention.

11.3 Appeals

Where your application for relief under the scheme is refused, you will be advised of the reason(s) for the refusal. Refusals may be appealed. The Appeals Procedure is set out on the **VRT appeals** website.

Part 12 - Fuel Grant

A new Fuel Grant was introduced under Section 81 of Finance Act 2015 to replace the excise relief payment on the fuel element of the Disabled Drivers and Disabled Passengers (Tax Concessions) Scheme. The Fuel Grant refund is provided for by the Disabled Drivers and Disabled Passengers Fuel Grant Regulations 2015 (S.I. No. 635 of 2015).

The Revenue Commissioners administer this Grant on behalf of the Department of Finance who are funding this payment.

The Grant relates to fuel used during the previous 12 months in the transportation of the person with the disability and is paid in arrears. **As all claims for fuel grant are subject to verification checks, all receipts showing the litres purchased and used in the vehicle to transport the person with the disability must be maintained by the claimant for a period of 4 years.** Supporting receipts should be forwarded upon request by Revenue.

The Grant can only be paid into the customer's personal Financial Institution Account (Bank, Building Society or Credit Union, etc.).

12.1 Fuel Grant Rates

Petrol	€0.671 per litre
Diesel	€0.576 per litre
LPG	€0.155 per litre

The Fuel grant refund is subject to the following limits. All claims are subject to verification checks by Revenue to ensure the claims can be supported by receipts / invoices.

12.2 Previous Fuel Grant Rates

Rates of fuel grant payable by type of hydrocarbon oil purchased on or after 1 May 2022 and before 1 January 2024

Fuel Type Rate per litre

Petrol	€0.636
Heavy Oil	€0.535
Liquefied petroleum gas	€0.130

Rates of fuel grant payable by type of hydrocarbon oil purchased on or after 1 January 2022 and before 1 May 2022

Fuel Type Rate per litre

Petrol	€0.636
Heavy oil	€0.535
Liquefied petroleum gas	€0.118

Rates of fuel grant payable by type of hydrocarbon oil purchased on or after 1 January 2021 and before 1 January 2022

Fuel Type Rate per litre

Petrol	€0.619
Heavy oil	€0.515
Liquefied petroleum gas	€0.118

Rates of fuel grant payable by type of hydrocarbon oil purchased on or after 1 January 2020 and before 1 January 2021

Fuel Type Rate per litre

Petrol	€0.602
Heavy oil	€0.495
Liquefied petroleum gas	€0.106

Rates of fuel grant payable by type of hydrocarbon oil purchased on or before 31 December 2019

Fuel Type Rate per litre

Petrol	€0.59
Heavy oil	€0.48
Liquefied petroleum gas	€0.10

12.3 Maximum Claim

Driver / Passenger	2,730 litres for a 12 month period commencing
Organisation	4,100 litres per Vehicle for a 12 month period

12.4 How to Claim Fuel Grant Refund

Apply online using revenue's online service [myAccount](#) or **ROS** on Revenue's website www.revenue.ie. This is the quickest and easiest way to make your claim and to receive a timely reply in comparison to a paper application. Once registered for [myaccount](#) / **ROS**, log in using your PPSN / Tax reference number. Select the Drivers & Passengers with Disabilities (DPD) option. Choose the option Claim Fuel Grant. All individuals or organisations who have a qualifying vehicle registered on the Drivers and Passengers with Disabilities scheme may make an application for the Fuel Grant Refund for any 12 month period (in arrears) commencing on or after 1 January 2015. See section 10.2 in relation to Paper Applications.

An application in respect of any 12 month period can only be made within 48 months of the end of that period.

As all claims for fuel is subject to verification checks, all receipts showing the litres purchased and used in the vehicle to transport the person with the disability must be maintained by the claimant for a period of 4 years. Supporting receipts should be forwarded upon request by Revenue.

Maximum Relief Available - Summary Table

Category	Max relief			
	Adaptations	Specific Adaptations	Extensive Adaptations	Adaptions for Wheelchair Accessible Vehicles
Drivers	€10,000	€16,000	€22,000	€48,000
Passengers	€16,000	n/a	€22,000	€32,000
Organisations (driver)	€10,000	€16,000	€22,000	n/a
Organisations	€16,000	n/a	€22,000	n/a
Organisations (five or more disabled persons)	No limit, see page 7 for criteria			n/a
Vehicles must be held for	2 years	3 years	6 years	6 years.

Relief is restricted in all cases to vehicles which have an engine capacity up to 6,000c.c.

Contact Details

If you require further information on any aspect of the scheme please contact:

Office of the Revenue Commissioners

Central Repayments Office

Sarsfield House

Francis Street

Limerick

V94 R972

Telephone 01 738 3671

E-mail: Please use MyEnquiries through your ROS or [myAccount](#)

If you do not have internet access, paper application forms can be obtained on request from the following:

Telephone: 01 738 3675 (for Forms & Leaflets)

For queries about registering for [myAccount](#) please contact:

Telephone: 01 738 3691

For queries about ROS registrations please contact:

Telephone: 01 738 3699

If you have a query regarding your PPSN please contact:

Client Identity Services

Department of Social Protection

Social Welfare Services

Shannon Lodge

Carrick-on-Shannon

Co. Leitrim, N41 KD81

Telephone: 0818 927 999

Email: cis@welfare.ie

Website: www.welfare.ie

If you have a query regarding your Charity Number please contact:

Charities and Sports Exemptions Unit

Personal Division

Office of the Revenue Commissioners

Government Offices

Nenagh

Co Tipperary, E45 T611

Telephone: 01 738 3680

Email: Please use MyEnquiries through your ROS or [myAccount](#)

Website: www.revenue.ie

