

Claim for Tax Relief in Relation to Vehicles Purchased for use by Qualifying Organisations

Qualifying Criteria

A “qualifying organisation” means a charitable organisation within the meaning of the Charities Act 2009 that is:

- entered in the register of charitable organisation pursuant to Part 3 of that Act and
- whose purpose is to provide services to persons with a disability and that in the furtherance of that purpose is engaged in the care and transport of disabled persons.

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.

Vehicle for the transport of disabled persons

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 disabled persons. The remission and/or repayment, is subject to the qualifying organisation using the vehicle in question for two years from the date of application/purchase whichever is the later.

- Vehicle must be purchased by the organisation and registered in the name of the organisation.
- Vehicle acquired under any form of lease arrangement does not qualify.

Vehicle for the transport of more than five persons with disabilities

There is an enhanced relief available of €22,000. 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 total amount (VRT/VAT) which may be remitted and/or repaid, shall not exceed the specified limit in respect of any one vehicle, specially constructed or adapted for the transport of five or more disabled persons and where the seating capacity in the vehicle for passengers who are not disabled persons is not greater than twice the seating capacity for passengers with disabilities. The remission and/or repayment, is subject to the qualifying organisation using the vehicle in question for two years from the date of purchase.

- Vehicle must be purchased by the organisation and registered in the name of the organisation.
- Vehicle acquired under any form of lease arrangement does not qualify.

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.

- Vehicle must be purchased by the organisation and registered in the name of the organisation.
- Vehicle acquired under any form of lease arrangement does not qualify.

Adaptations

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.

Adapted vehicle

The vehicle will qualify if it is constructed or adapted to take into account the person's disablement.

For example:

Drivers – hand controls, left foot accelerator, etc.

Passengers – swivel seat, extension of seat rails, etc.

1 'Specifically adapted vehicles'

This category provides 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 adaptations which shall qualify for this enhanced relief must be one of the following:

- (a) 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
- (b) 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
- (c) extensive reconfiguration of primary controls necessary to enable the vehicle to be driven by the disabled person.

2 'Extensively adapted vehicles'

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 adaptations which shall qualify for this enhanced relief must be one of the following:

- (a) 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
- (b) 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
- (c) extensive reconfiguration of primary controls necessary to enable the vehicle to be driven by the disabled person.

3 Vehicle Type Approval

In the case of a vehicle which is either Specifically or Extensively adapted as outlined above, or where the vehicle is being presented by a qualifying organisation, the vehicle adaptations must be certified as follows:

New Vehicles

In the case of adaptations to a new vehicle which have 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 Authority of Ireland (NSAI). If a person wishes to adapt a used car to the specifications outlined above the adaptations must be carried out by a Suitably Qualified Individual (SQI). **This certification must be in place prior to applying to Revenue for this relief (DDO).** This certification is also required to be presented at the time of vehicle registration at an NCTS centre.

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). This certification is also required to be presented at the time of vehicle registration at an NCTS centre.

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).** This certification may also be required to be declared to Revenue's Central Vehicle Office.

Suitable qualified individual (SQI)

Where a vehicle is adapted and certified by a Suitable Qualified Individual within the State, the adaptation must be detailed using Revenue's Declaration of Conversion form (pages 5 - 8).

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request.

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.

CHECKLIST

When submitting this form please ensure you have all of the following:

1. Fully Completed DDO
2. Copies of Primary Medical Certificates for disabled person
- 3(a). Declaration of Conversion of a Vehicle (for a new vehicle)
- or
- 3(b). Suitably Qualified Individual (SQI) (for used vehicles)
- 4(a). Quotation for the purchase of a new vehicle
- or
- 4(b). Purchase invoice for the vehicle
- 5(a). Quotation detailing the adaptations to be carried out on the vehicle
- or
- 5(b). Invoice detailing the adaptations carried out on the vehicle
6. Is the form signed and dated

The completed application form should be sent to:

**Central Repayments Office,
Revenue Commissioners,
FREEPOST,
M:TEK Building II,
Armagh Road,
Monaghan,
H18 YH59**