

## **Blind Person's Tax Credit**

### **Part 15-01-31**

This document should be read in conjunction with section 468 of the Taxes Consolidation Act 1997

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**Overview**

A blind person or a person who has impaired vision during the tax year can claim the Blind Person's Tax Credit under section 468 Taxes Consolidation Act 1997.

The Blind Person's Tax Credit is €1,650 per year for a single person, or where one person in a marriage or civil partnership is blind. If both spouses or civil partners are blind, the tax credit totals €3,300 for the couple.

"Blind person" means a person whose central visual acuity:

- does not exceed 6/60 in the better eye with correcting lenses, or
- exceeds 6/60 in the better eye or both eyes but is accompanied by a limitation in the fields of vision that is such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

This condition must be certified by an eye specialist who is:

- (i) a medical practitioner with an additional qualification in Ophthalmic Medicine or Ophthalmic Surgery, or
- (ii) a registered Optometrist.

A doctor's certificate will not suffice.

The eye specialist's certificate should:

- specify the degree of sight loss, and
- state whether the loss of sight is temporary or permanent.

If the sight loss is temporary, a new certificate should be obtained for each tax year in which the tax credit is claimed.