

Claim For VAT refund on Aids and Appliances for use by Persons with Disabilities.



The quickest, easiest and most convenient way to claim VAT refunds on aids and appliances for persons with disabilities is by using eRepayment services in myACCOUNT.

To register go to www.revenue.ie and select myACCOUNT

Value Added Tax (Refund of Tax) (No. 15) Order, 1981, (S.I. No. 428/1981)

1. Claimant Details

(person who paid for the goods)

Personal Public Service Number (PPSN) of the Claimant:

Name:

Address:

Email:

Telephone Number:

2. Details of Person with Disability

PPSN of the person with a disability

Name and Address of person with the disability (if different from above):

Specify the disability : (medical evidence to be included with claim form)

3. Details of Claim

Where the claim is for more than two invoices please supply separate spreadsheet or listing of all invoices supplied

Description of the Goods	Name of Supplier	Date of (a) supply or (b) importation	Amount of Refundable Irish VAT shown in invoice(s) / receipt
TOTAL			

Grant or state funding Approved / Received Yes

No

Grant / State support approval letter to be attached to the claim

If your form is not complete or the documents required are not enclosed there will be a delay in processing your claim.

Checklist

	Yes	No	N/A
• I have completed Details of Claimant Section	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• I have completed Details of Person with Disability Section	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• I have completed Details of Claim Section	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• I have completed Bank Details Section and included BIC and IBAN for the SEPA financial institution that I wish any repayment to issue to.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• I have completed and signed the Declaration.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• I have enclosed evidence of disability from a medical practitioner.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• I have enclosed evidence from a medical practitioner of how the item(s) claimed for is meeting the needs of the specific disability and how it is so used by that person, or evidence from a manufacturer of how the item has been specially constructed or adapted for persons with a disability.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• I have enclosed invoices or receipts which have been marked paid in full and contain the full required information. See information below for details on valid invoices / receipts.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• I have enclosed evidence of any grant or other state financial aid received (if applicable). This can be in the form of the approval letter or the remittance document showing total amount of payment received.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Information

Value Added Tax (VAT) paid on certain aids and appliances for use by persons with disabilities may be reclaimed using this form or online using [myACCOUNT](#). Claims must be made in the name of the person who purchased the goods. All relevant supporting documentation attached with the claim form should be in the claimant's name. Evidence must be provided with each claim that the person has a disability and that the items claimed for meets the needs of the person with disability.

Qualifying goods

In order to qualify for this refund goods must be:

- aids and appliances including parts and accessories which are specially constructed or adapted for use by the person with disabilities,

or goods which:

- although not so specially constructed or adapted, are of a kind that might reasonably be treated as such considering the nature of the disability of the person.

And the goods are used by the person with disabilities :

- for the purpose of assisting them in the performance of essential daily tasks

or

- in the exercise of a vocation.

Institutions do not qualify for relief where the aids and appliances are for the benefit of the institution. Eg. Hospitals, schools, and similar institutions.

Services and rental costs are excluded and do not qualify for repayment. VAT paid on the purchase of motor vehicles are also excluded under the VAT refund for aids and appliances.

In general, renovations of existing buildings and new builds do not qualify for a VAT refund under this scheme. However, specific "qualifying goods" which were used in the construction or renovation may qualify if sufficient evidence is provided to demonstrate how they meet the conditions of the legislation. These will be assessed on a case-by-case basis and processing these claims may take longer as a result

Examples of qualifying goods are:

- Necessary domestic aids which have been specially constructed or adapted for persons with disabilities.
- Walk in baths or showers which have been specially constructed or adapted for persons with disabilities.
- Commode chairs or similar toilet aids which have been specially constructed or adapted for persons with disabilities.
- Medical or mobility recliner and / or riser chairs specially constructed for persons with disabilities and purchased from a medical supplier.
- Hoists and lifting / transfer aids including stairlifts.
- Handrails and ramps which have been specially constructed or adapted for persons with disabilities.

The following supporting documentation must be submitted with each claim:

- Evidence of disability from a medical practitioner.
- Invoices or receipts which must be marked 'paid in full' and contain the following:
 - Description of the goods
 - Cost of goods exclusive of VAT
 - Amount of VAT paid and VAT rate.
 - Total cost of the goods
 - Supplier details and VAT registered
 - Invoice number and date
 - Customer details.
- Evidence of any grant or other state financial aid (if applicable).
- Evidence of how the item is meeting the needs of the person with the disability from a medical practitioner,
or
- Evidence from a manufacturer of how the item has been specially constructed or adapted for persons with a disability. Eg. receipt or invoice from a medical supplier.

NB: Items which have not been manufactured or specially constructed for a person with disabilities: Evidence from a medical practitioner on how the item is meeting the person's specific needs must be submitted. This must include evidence of how the item is assisting the person overcome their disability.

Grants / State Aid:

No refund is available on any part of VAT paid on the purchase of the goods where that VAT has been met by grant or state aid or subsidy. Grant or state subsidy approval letters must be submitted to Revenue with the claim where applicable.

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.