

VEHICLE REGISTRATION TAX

SECONDARY LEGISLATION

NON-STATUTORY CONSOLIDATION

of

Statutory Instrument No. 353 of 1994

**DISABLED DRIVERS AND DISABLED PASSENGERS
(TAX CONCESSIONS) REGULATIONS 1994.**

Consolidated: March 2019

INTRODUCTION

The purpose of this non-statutory consolidation is to provide basic secondary legislation relating to Statutory Instruments for the Disabled Drivers and Disabled Passengers Vehicle Registration Tax (VRT) Reliefs in one publication.

Every Statutory Instrument that has amended S.I. No. 353 of 1994 has been incorporated into this document with all of the changes made by the amending S.I.s annotated accordingly. Where amended, the original text of S.I. No. 353 of 1994 and all other S.I. amendments are provided for easy reference. Cross-references between sections of the Finance Acts are also given as marginal notes. References to all amending S.I.s, quoting each Regulation, are listed on Pages 3 and 4

Contact

Vehicles for People with Disabilities - How to make a claim and associated queries:

For any operational queries regarding the administration of a claim under these Regulations, or to make an application under these regulations, further information can be found [online](#).

If you require further information on any aspect of the Tax Relief Scheme please contact:

The Office of the Revenue Commissioners

Central Repayments Office, Freepost, M:TEK II Building, Armagh Road, Monaghan, H18 YH59

Telephone LoCall: 01 738 3671 between 2pm and 4pm Monday to Friday or go to [MyAccount](#), and submit your query via MyEnquiries.

Legislation:

If you have any queries in relation to this consolidation, please contact:

VRT Policy and Legislation Branch,

Indirect Taxes Policy & Legislation Division,

Office of the Revenue Commissioners, Cross Blocks, Dublin Castle, Dublin 2.

Email: vrtadmin@revenue.ie

GUIDE TO THE LEGISLATION

Regulation	Description
Regulation 1	This Regulation outlines the title of the Statutory Instrument and its Commencement Date.
Regulation 2	This Regulation outlines all of the definitions used within the Statutory Instrument, and outlines key concepts, descriptions and criteria.
Regulation 3	This Regulation outlines the Medical Criteria to be met in order to qualify for tax relief from VRT and VAT.
Regulation 4 Regulation 4A Regulation 5	These Regulations outline the need to possess either a Primary Medical Certificate or a Board Medical Certificate in order to qualify for tax relief from VRT and VAT, and associated conditions.
Regulation 6	This Regulation outlines the composition and operation in respect of an appeal made by a person who has been refused a Primary Medical Certificate.
Regulation 7	This Regulation allows the Revenue Commissioners to refer a person holding a Primary or Board Medical Certificate to the Disabled Drivers Medical Board of Appeal for cancellation of that Medical Certificate in certain circumstances.
Regulation 8	This Regulation outlines the requirements which a Driver with a disability must meet in order to qualify for tax relief from VRT and VAT.
Regulation 8A	This Regulation outlines the requirements in respect of vehicle adaptation which a Driver with a disability must meet, in order to avail of higher levels of tax relief.
Regulation 9	This Regulation details the amount of relief available for a Driver with a disability, depending on the level and cost of adaptations made to the appropriate vehicle.
Regulation 10	This Regulation outlines the requirements which a Passenger with a disability must meet in order to qualify for tax relief from VRT and VAT.
Regulation 10A	This Regulation outlines the requirements in respect of vehicle adaptation which a Passenger with a disability must meet, in order to avail of higher levels of tax relief.
Regulation 11	This Regulation details the amount of relief available for a Passenger with a disability, depending on the level and cost of adaptations made to the appropriate vehicle.
Regulation 12	This Regulation outlines the requirements in respect of vehicle adaptation which a qualifying organisation must meet in order to qualify for tax relief from VRT and VAT.

Regulation 12A	This Regulation outlines the requirements in respect of vehicle adaptation which a qualifying organisation must meet in order to avail of higher levels of tax relief.
Regulation 13	This Regulation details the amount of relief available for a qualifying organisation, depending on the level and cost fo adaptations made to the appropriate vehicle.
Regulation 14	This Regulation outlines that where a vehicle has previously qualified under the specified regulations, and that the adaptations remain unchanged, the vehicle will automatically qualify for tax relief.
Regulation 15	This Regulation outlines the conditions under which a refund of tax relieved must be repaid to the Revenue Commissioners.
Regulation 17	This Regulation outlines the remission of Road Tax for people qualifying for tax relief from VRT and VAT under these Regulations.
Regulation 18	This Regulation outlines more general criteria that must be fulfilled, including the completion of the appropriate forms and the possession of a valid driving licence where the applicant is a driver.
Regulation 19	This Regulation revokes previous Regulations, but gives validity to Medical Certificates issued under those Regulations revoked.
First Schedule	Primary Medical Certificate Format
Second Schedule	Board Medical Certificate Format
Third Schedule	Application forms to be completed by Drivers (Part I), Passengers (Part II) or Qualifying Organisations (Part III).

Details of S.I.s included in Consolidation of S.I. No. 353 of 1994

All S.I.s subsequent to S.I. No. 353 of 1994 amend that S.I.

Primary Statutory Instrument

S.I. No. 353 of 1994 [Disabled Drivers and Disabled Passengers \(Tax Concessions\), Regulations 1994.](#)

Amending Statutory Instruments

S.I. No. 469 of 2004 [Disabled Drivers and Disabled Passengers \(Tax Concessions\) \(Amendment\) Regulations 2004.](#)

- Regulation 4A: New regulation inserted by Reg. 2(a).
- Regulation 6: Substituted by Reg. 2(b).

S.I. No. 178 of 2005 [Disabled Drivers and Disabled Passengers \(Tax Concessions\) \(Amendment\) Regulations 2005.](#)

- Regulation 6(1)(a): Reg. 2(a) substitutes “the Minister for Finance shall appoint 5 medical practitioners and may appoint a further 5 medical practitioners” for “the Minister for Finance shall appoint 5 medical practitioners”.
- Regulation 6(1)(b): Reg. 2(b) substitutes “One of the appointed medical practitioners” for “One of the 5 appointed medical practitioners”.

S.I. No. 566 of 2005 [Disabled Drivers and Disabled Passengers \(Tax Concessions\) \(Amendment\) \(No. 2\) Regulations 2005.](#)

- Regulation 6(1)(a): Reg. 2(a) substitutes “the Minister for Finance shall appoint a minimum of 5 medical practitioners” for “the Minister for Finance shall appoint 5 medical practitioners and may appoint a further 5 medical practitioners”
- Regulation 6(2): Deleted by Reg. 2(b).

S.I. No. 368 of 2009 [Disabled Drivers and Disabled Passengers \(Tax Concessions\) \(Amendment\) Regulations 2009.](#)

- Regulation 6(1)(ba): Inserted by Reg. 2(a).
- Regulation 6(1)(d): Substituted by Reg. 2(b).

S.I. No. 139 of 2014 [Disabled Drivers and Disabled Passengers \(Tax Concessions\) \(Amendment\) Regulations 2014.](#)

- Regulation 16: Revoked by Reg. 3 (with effect from 1 January 2015).

S.I. No. 634 of 2015 [Disabled Drivers and Disabled Passengers \(Tax Concessions\) \(Amendment\) Regulations 2015.](#)

- Regulation 2: Definitions Inserted, Amended and, Deleted by Reg. 3.
- Regulation 8: Requirements for Drivers in Regulation 8 amended by Reg. 4.
- Regulation 8A: Inserted by Reg. 5, outlining reliefs for vehicles with specific or extensive adaptations (disabled drivers).
- Regulation 9: Relief amounts for Drivers amended by Reg. 6.

- Regulation 10: Requirements for Passengers amended by Reg. 7.
- Regulation 10A: Inserted by Reg. 8, outlining Reliefs for vehicles with extensive adaptations (disabled passengers).
- Regulation 11: Relief amounts for Passengers amended by Reg. 9.
- Regulation 12: Requirements for Organisations amended by Reg. 10.
- Regulation 12A: Inserted by Reg. 11, outlining reliefs for vehicles with extensive adaptations (qualifying organisations).
- Regulation 13: Relief amounts for Organisations amended by Reg. 12.
- Regulation 14: Substituted by Reg. 13.
- Regulation 15(1)(c): Inserted by Reg. 14
- Regulation 15 (2) & (5): Amended by Reg. 14
- Regulation 17: Reg. 15 substitutes “Regulation 8, 8A, 10, 10A, 12 or 12A, and the remission shall cease where the vehicle is sold or otherwise disposed of or no longer qualifies for such relief” for “regulation 8, 10 or 12.
- Regulation 18: Reg. 16 substitutes “Regulation 8, 8A, 10, 10A, 12 or 12A” for “Regulation 8, 10 or 12”, and “Regulation 8 or 8A” for “Regulation 8.
- First Schedule: Substituted by Reg. 17.
- Third Schedule: Substituted by Reg. 18.

S.I. No. 55 of
2018

[Disabled Drivers and Disabled Passengers \(Tax Concessions\)
\(Amendment\) Regulations 2018](#)

S.I. No. 353 of 1994

**DISABLED DRIVERS AND DISABLED PASSENGERS
(TAX CONCESSIONS) REGULATIONS 1994.**

(as amended by the Statutory Instruments listed on pages 3 and 4)

Notes

These Regulations, which came into operation on the 1st day of December, 1994, set out the medical criteria, certification procedures, repayment limits and other matters necessary for the purposes of giving effect to section 92 of the Finance Act, 1989 which provides for tax concessions for disabled drivers and disabled passengers.

S134(3)

I, BERTIE AHERN, Minister for Finance, in exercise of the powers conferred on me by section 92 (as amended by section 17 of the Finance (No. 2) Act, 1992 (No. 28 of 1992)) of the Finance Act, 1989 (No. 10 of 1989), and after consultation with the Minister for Health and the Minister for the Environment, hereby make the following Regulations:

1. These Regulations may be cited as the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations, 1994, and shall come into operation on the 1st day of December, 1994.
2. (1) In these Regulations –

“adapted”, in relation to a vehicle, does not include adaptations of production line models which are available from the manufacturer or assembler thereof as an optional extra, and “adaptation” shall be construed accordingly;

S136

Reg. 3 (a) S.I. 634/2015

[...]⁹

“Board medical certificate” means a certificate duly completed in the form prescribed in the Second Schedule and issued by the Disabled Drivers Medical Board of Appeal or a certificate duly completed in the form prescribed in the Second Schedule to the Disabled Drivers (Tax Concessions) Regulations, 1989 ([S.I. No. 340 of 1989](#)), and so issued under those Regulations;

S130

“conversion” has the meaning assigned to it in [section 130](#) of the [Finance Act, 1992](#);

Reg. 2 (a) S.I. 55/2018

[“disability” has the meaning assigned to it in [section 2](#) of the [Disability Act 2005](#) (No. 14 of 2005);]¹²

“disabled driver” means a severely and permanently disabled person who possesses a certificate of the kind referred to in paragraph (a) or (b) of Regulation 4 and whose disablement is of such a nature that the person concerned could not drive a vehicle unless it is specially constructed or adapted to take account of that disablement;

Reg. 3(b) S.I. 634/2015

“disabled passenger” means a severely and permanently disabled person who possesses a certificate of the kind referred to in paragraph (a) or (b) of Regulation 4 and for whom a vehicle has been specially constructed or adapted [as provided for in Regulation 10 or Regulation 10A for use by that person as a passenger]¹⁰, to take account of that passenger's disablement;

“disabled person” means a person who is severely and permanently disabled, fulfilling one or more of the medical criteria set out in Regulation 3;

S130

“licensing authority” has the meaning assigned to it in [section 130](#) of the [Finance Act, 1992](#) ;

Reg. 3(c) S.I. 634/2015

[“new vehicle” has the meaning assigned to it by section 133 of the Finance Act 1992 (No. 9 of 1992);

Reg. 3(c) S.I. 634/2015

“open market selling price” shall be construed in accordance with section 133 of the Finance Act 1992;]¹¹

“purchased” does not include any form of lease arrangement;

Reg. 2(b) S.I. 55/2018

[“qualifying organisation” 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;]¹²

S130

“registered” has the meaning assigned to it in [section 130](#) of the [Finance Act, 1992](#) ;

Reg. 3(e) S.I. 634/2015

“residual value-added tax” means an amount determined by the Revenue Commissioners as being equivalent to the amount of value-added tax which would be included in the open market selling price of a vehicle if it were sold [...] ¹³at the time specified in these Regulations;

“residual vehicle registration tax” means an amount determined by the Revenue Commissioners as being equivalent to the amount of vehicle registration tax which would be chargeable if that vehicle were liable for such tax at the time specified in these Regulations;

s130

“vehicle” has the meaning assigned to it in [section 130](#) of the [Finance Act, 1992](#),

Reg. 3(f) S.I. 634/2015

[“vehicle type-approval certificate” has the meaning assigned to it by Regulation 3 of the European Communities (Road Vehicle: Entry into Service) Regulations 2009 (S.I. No. 157 of 2009).]¹⁴

(2) In these Regulations a reference to a Regulation or Schedule is to a Regulation of, or Schedule to, these Regulations and a reference to a paragraph or subparagraph is to a paragraph or subparagraph of the provision in which the reference occurs.

Medical criteria

3. For the purposes of section 92 (2) (a) of the [Finance Act, 1989](#) , the eligibility on medical grounds of disabled persons who are severely and permanently disabled shall be assessed by reference to any one or more of the following medical criteria:
- (a) persons who are wholly or almost wholly without the use of both legs;
 - (b) persons 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;
 - (c) persons without both hands or without both arms;
 - (d) persons without one or both legs;
 - (e) persons wholly or almost wholly without the use of both hands or arms and wholly or almost wholly without the use of one leg;
 - (f) persons having the medical condition of dwarfism and who have serious difficulties of movement of the lower limbs.
4. Without prejudice to Regulation 5, a claim for repayment or remission under these Regulations shall be allowed only where the person who makes the claim, or in connection with whom the claim is made, is in possession of either—
- (a) a primary medical certificate duly completed in the form prescribed in the First Schedule as evidence of qualifying disablement, signed, dated and endorsed with the official stamp by the appropriate Director of Community Care and Medical Officer of Health, or
 - (b) a Board medical certificate duly completed in the form prescribed in the Second Schedule as evidence of qualifying disablement, signed and dated by a member of the Disabled Drivers Medical Board of Appeal:

Provided that compliance with this Regulation may be waived by the Revenue Commissioners in the case of a claim made by a qualifying organisation.

Reg. 2(a) S.I 469/2004

- [4A.(1) A Director of Community Care and Medical Officer of Health shall not consider an application under these Regulations for a primary medical certificate where a determination has been made by the Disabled Drivers Medical Board of Appeal within the period of 6 months prior to the date of the making of the application unless the application is accompanied by a medical certificate from

a registered medical practitioner indicating that the practitioner has formed the opinion that the person concerned is severely and permanently disabled as respects one or more of the criteria specified in Regulation 3.

(2) Each subsequent application by that person for a primary medical certificate shall be accompanied by a medical certificate from a registered medical practitioner indicating that the practitioner has formed the opinion that the medical condition of the person concerned has materially dis-improved since the previous application.]¹

5. Any person who is deemed, by virtue of section 92 (3) (b) of the [Finance Act, 1989](#), to be a person who possesses a primary medical certificate shall be deemed to have satisfied the Revenue Commissioners and the licensing authority concerned that that person is a disabled driver or a disabled passenger as the case may be.

Reg. 2(b) S.I. 469/2004 **[Medical Board of Appeal**

6. (1) (a) Subject to paragraph (2) and Regulation 19(3), on the nomination of the Minister for Health and Children, [the Minister for Finance shall appoint a minimum of 5 medical practitioners]³ to the Disabled Drivers Medical Board of Appeal (in this Regulation referred to as the 'Board') for a period of 4 years in each case and any such practitioner may be reappointed by the Minister for Finance on the nomination of the Minister for Health and Children for a further such period or periods.

Reg 2(b) S.I. 178/2005 (b) [One of the appointed medical practitioners]⁴ shall be appointed by the Minister for Finance to be the chairperson of the Board.

Reg 2(a) S.I. 368/2009 [(ba) Where the chairperson of the Board is temporarily unable to perform his or her duties, whether because of absence, ill-health or for any other reason, the Minister for Finance may appoint one of the medical practitioners appointed under subparagraph (a) to be an acting chairperson to assume the duties of the chairperson for a specified period not exceeding the remainder of the period of the chairperson's appointment.]⁶

(c) Three members of the Board shall constitute a quorum for a meeting of the Board.

Reg 2(b) S.I. 368/2009 [(d) At a meeting of the Board—

- (i) the chairperson shall, if present, be the chairperson of the meeting,
- (ii) where an acting chairperson has been appointed under subparagraph (ba), the acting chairperson shall, if present, be the chairperson of the meeting, or
- (iii) if neither the chairperson nor the acting chairperson appointed under subparagraph (ba) is present, the members who are present shall choose one of their number to be chairperson of the meeting.]⁷

(e) The Board shall be independent in the exercise of its functions.

Reg 2(b) S.I. 566/2005

[...] ⁵

- (3) Whenever the Minister for Health and Children so requests, for reasons stated in writing, the Minister for Finance shall remove any named person from the Board.
- (4) (a) A person who is dissatisfied by a decision of a Director of Community Care and Medical Officer of Health in respect of primary medical certification may appeal to the Board within 28 days of the person first being informed of that decision, or such longer period as the Board may allow, and the person concerned shall be informed of the right to so appeal.
(b) An appeal under subparagraph (a) shall be accompanied by a copy of the decision so appealed.
- (5) The Board shall inform the appellant in writing of its decision
and
 - (a) where the Board determines that the appellant meets one or more of the criteria specified in Regulation 3, it shall issue a Board Medical Certificate,
 - (b) where the Board determines that the appellant does not meet the criteria specified in Regulation 3, it shall refuse the appeal.
- (6) Where a person has previously made an appeal to the Board, a subsequent appeal to the Board shall be accompanied by a copy of the refusal of the Director of Community Care and Medical Officer of Health of the

application made under Regulation 4A and by a copy of the determination of the Board previously so made.]²

7. Where a licensing authority or the Revenue Commissioners have reason to believe that the person named on a primary medical certificate or a Board medical certificate or who was deemed to have satisfied the said authority or Commissioners under the terms of Regulation 5, does not fulfil any one of the criteria set out in Regulation 3, they shall refer such person to the Board who shall cancel the primary medical certificate or Board medical certificate in question, if they consider it appropriate to do so.

Reliefs for disabled drivers

8. (1) Where a person satisfies the Revenue Commissioners that that person is a disabled driver and has borne or paid value-added tax, vehicle registration tax or residual vehicle registration tax in respect of a vehicle or in respect of the adaptation of a vehicle which—

(a) is specially constructed or adapted to take account of that person's disablement,

(b) is purchased by that person,

(c) is registered in the name of that person, and

(d) is fitted with an engine whose capacity is not greater than [6,000]¹⁶ cubic centimetres,

Reg. 4(b)(i) S.I.
634/2015

Reg. 4(a) S.I. 634/2015

Reg. 4(b)(ii) S.I.
634/2015

that person shall be entitled to be repaid the said amounts of tax and residual vehicle registration tax, subject to the limit specified in [paragraph (1) of]¹⁵ Regulation 9 for the purposes of this Regulation[.]¹⁷

Reg. 4(a) S.I. 634/2015

(2) Where at the time of registration of a vehicle in the name of a person who satisfies the Revenue Commissioners that that person is a disabled driver and the vehicle in question complies with the provisions set out at subparagraphs (a), (b) and (d) of paragraph (1), the Revenue Commissioners shall remit the vehicle registration tax payable, subject to the limit specified in [paragraph (1) of]¹⁵ Regulation 9 for the purposes of this Regulation.

(3) Where, after these Regulations come into force, a person becomes a severely and permanently disabled person who fulfils one of the medical criteria set out in Regulation 3 after that person has purchased a vehicle which complies with the provisions set out at subparagraphs (c) and (d) of paragraph (1), and the vehicle is specially adapted to take account of that person's disablement, that person shall be entitled to be repaid—

(a) the amount of residual value-added tax and residual vehicle registration tax appropriate to the vehicle at the time such person lodges a claim with the Revenue Commissioners, and

(b) the value-added tax charged in respect of the adaptation of that vehicle,

Reg. 4(a) S.I. 634/2015

subject to the limit specified in [paragraph (1) of]¹⁵ Regulation 9 for the purposes of this Regulation.

- (4) Where a person receives a repayment or remission under paragraph (1) or (2), that person shall undertake—
- (a) to use the vehicle in question for a period of 2 years from the date of purchase, and to inform the Revenue Commissioners immediately if any circumstances arise during that period where the vehicle is sold or otherwise disposed of by that person, and
 - (b) to abide by the provisions of Regulation 15.
- (5) Where a person receives a repayment or remission under paragraph (3), that person shall undertake—
- (a) to use the vehicle in question for a period of 2 years from the date on which the Revenue Commissioners receive the application for the repayment, and to inform the Revenue Commissioners immediately if any circumstances arise during that period where the vehicle is sold or otherwise disposed of by that person, and
 - (b) to abide by the provisions of Regulation 15.

[Reliefs for vehicles with specific or extensive adaptations (disabled drivers)]

- 8A. (1) Subject to paragraph (2) –
- (a) the Revenue Commissioners may permit the total amount to be repaid or remitted under Regulation 8 to exceed the amount specified in paragraph (1) of Regulation 9, subject to the limit specified in paragraph (2) of that Regulation, where the adaptations referred to in paragraph (1) of Regulation 8 incorporate any of the relevant adaptations, and
 - (b) the Revenue Commissioners may permit the total amount to be repaid or remitted under Regulation 8 to exceed the amount specified in paragraph (2) of Regulation 9, subject to the limit specified in paragraph (3) of that Regulation, where the adaptations referred to in paragraph (1) of Regulation 8 incorporate any of the relevant adaptations and 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.
- (2) The disabled person concerned shall, when making a claim for repayment or remission in accordance with this Regulation, provide to the Revenue Commissioners –
- (a) in the case of a vehicle that has previously been registered or recorded under a corresponding system for maintaining a record of vehicles and their ownership in another state, such particulars relating to the vehicle as the Revenue Commissioners may require in order to be satisfied that the relevant adaptations have been made to an appropriate standard, or
 - (b) in the case of a new vehicle, the appropriate vehicle type-approval certificate in respect of that vehicle.
- (3) Where a person receives a repayment or remission in accordance with –
- (a) subparagraph (a) of paragraph (1), paragraphs (4) and (5) of Regulation 8 and paragraph (1) of Regulation 15 shall apply subject to the modification that the words “3 years” shall be substituted for the words “2 years” in each place where they occur, or

(b) subparagraph (b) of paragraph (1), paragraphs (4) and (5) of Regulation 8 and paragraph (1) of Regulation 15 shall apply subject to the modification that the words “6 years” shall be substituted for the words “2 years” in each place where they occur.

(4) In this Regulation -

“adaptation” includes features that were incorporated in the vehicle at the time it was constructed;

“relevant adaptations” means –

- (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,
- (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 a disabled person.]¹⁸

Reg. 6 S.I. 634/2015

[9. (1) The total amount to be repaid and remitted under –

- (a) Regulation 8, or
 - (b) paragraph (3)(i) and (4)(b) of Regulation 12,
- shall not exceed €10,000 in respect of any vehicle.

(2) The limit for the purposes of –

- (a) paragraph (1)(a) of Regulation 8A, and
 - (b) paragraph (3)(ii) and (4)(c) of Regulation 12,
- shall be €16,000 in respect of any vehicle.

(3) The limit for the purposes of –

- (a) paragraph (1)(b) of Regulation 8A, and
 - (b) paragraph (3)(iii) and (4)(d) of Regulation 12,
- shall be €22,000 in respect of any vehicle.]¹⁹

Reliefs for disabled passengers

10. (1) Where a person satisfies the Revenue Commissioners that that person is a severely and permanently disabled passenger or a family member of such a disabled passenger residing with and responsible for the transportation of that disabled passenger and such person has borne or paid value-added tax, vehicle registration tax or residual vehicle registration tax in respect of a vehicle or in respect of the adaptation of a vehicle which—

Reg. 7(b)(i) S.I.
634/2015

[(a) has been specially constructed or adapted for use by that disabled passenger,]²¹

(b) has been purchased by the disabled passenger or by the said family member of that disabled passenger for the purpose of transporting that person, and

Reg. 7(b)(ii) S.I.
634/2015

(c) is fitted with an engine whose capacity is not greater than [6,000]²² cubic centimetres,

Reg. 7(a) S.I. 634/2015

Reg. 7(b)(iii) S.I.
634/2015

the person who has borne or paid the said amounts of tax and residual vehicle registration tax shall be entitled to be repaid same, subject to the limit specified in [paragraph (1) of]²⁰ Regulation 11 for the purposes of this Regulation[.]²³

Reg. 7(a) S.I. 634/2015

(2) Where at the time of registration of a vehicle by a severely and permanently disabled passenger or by a family member of a severely and permanently disabled passenger residing with and responsible for the transportation of that disabled person and the vehicle in question complies with the provisions set out at subparagraphs (a), (b) and (c) of paragraph (1), the Revenue Commissioners shall remit the vehicle registration tax payable, subject to the limit specified in [paragraph (1) of]²⁰ Regulation 11 for the purposes of this Regulation.

(3) Where, after these Regulations come into force, a person becomes a severely and permanently disabled person who fulfils one of the medical criteria set out in Regulation 3 after that person or a family member of that person residing with and responsible for the transportation of that person has purchased a vehicle which complies with the provision set out at paragraph (1) (c) and the vehicle is adapted to the extent outlined in

paragraph (1) (a) for the disabled person's use as a passenger, the person who has purchased the vehicle shall be entitled to be repaid—

(a) the amount of residual value-added tax and residual vehicle registration tax appropriate to the vehicle at the time such person lodges a claim with the Revenue Commissioners, and

(b) the value-added tax charged in respect of the adaptation of that vehicle, subject to the limit specified in [paragraph (1) of]²⁰ Regulation 11 for the purposes of this Regulation.

Reg. 7(a) S.I. 634/2015

(4) (a) Where a person receives a repayment or remission under paragraph (1) or (2) of this Regulation that person shall undertake—

(i) to use the vehicle in question for the transportation of the disabled passenger in question, for a period of 2 years from the date of purchase, and to inform the Revenue Commissioners immediately if any circumstances arise during that period where the vehicle is sold or otherwise disposed of by that person, and

(ii) to abide by the provisions of Regulation 15.

(b) Where a person receives a repayment or remission under paragraph (3) that person shall undertake—

(i) to use the vehicle in question for the transportation of the disabled passenger in question, for a period of 2 years from the date on which the Revenue Commissioners receive the application for repayment, and to inform the Revenue Commissioners immediately if any circumstances arise during that period where the vehicle is sold or otherwise disposed of by that person, and

(ii) to abide by the provisions of Regulation 15.

(c) Where the Revenue Commissioners accept a claim under this Regulation in respect of the transport of a disabled passenger, they shall not accept a claim (other than in the circumstances to which Regulation 15 applies) relating to any further vehicle in respect of the transport of the same passenger for a period of 2 years from the date of purchase of

the vehicle for which the claim was accepted where such claim was made under the provisions of paragraph (1) or (2), and a period of 2 years from the date of receipt of the application by the Revenue Commissioners, where such application was made under the provisions of paragraph (3).

- (d) Where the Revenue Commissioners have accepted a claim for repayment of vehicle registration tax in respect of the transport of a disabled person as passenger under the Disabled Drivers (Tax Concessions) Regulations, 1989, they shall not accept a claim relating to any further vehicle in respect of the transport of the same passenger for a period of 2 years from the date of purchase of the vehicle for which the claim was accepted:

Provided that the Revenue Commissioners may waive this provision in exceptional circumstances subject to the refund of a portion of the repayment, calculated in accordance with the formula set out in Regulation 15 (1).

- (5) (a) In exceptional circumstances, the Revenue Commissioners may waive the condition concerning residency of a claimant under Regulation 10.
- (b) The Revenue Commissioners shall waive the conditions concerning both family membership and residency of a claimant under Regulation 10 in the case of a claim lodged by a person appointed by the President of the High Court to act on behalf of a disabled passenger who is a Ward of Court.

Reg. 8 S.I. 634/2015

Reliefs for vehicles with extensive adaptations (disabled passengers)

[10A. (1) Subject to paragraph (2), the Revenue Commissioners may permit the total amount to be repaid or remitted under Regulation 10 to exceed the amount specified in paragraph (1) of Regulation 11, subject to the limit specified in paragraph (2) of that Regulation, where the adaptations referred to in paragraph (1) of Regulation 10 incorporate any of the relevant adaptations and 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.

(2) The disabled person concerned shall, when making a claim for repayment or remission in accordance with this Regulation, provide to the Revenue Commissioners—

(a) in the case of a vehicle that has previously been registered or recorded under a corresponding system for maintaining a record of vehicles and their ownership in another state, such particulars relating to the vehicle as the Revenue Commissioners may require in order to be satisfied that the relevant adaptations have been made to an appropriate standard, or

(b) in the case of a new vehicle, the appropriate vehicle type-approval certificate in respect of that vehicle.

(3) Where a person receives a repayment or remission in accordance with paragraph (1), paragraph (4) of Regulation 10 and paragraph (1) of Regulation 15 shall apply subject to the modification that the words “6 years” shall be substituted for the words “2 years” in each place where they occur.

(4) In this Regulation -

“adaptation” includes features that were incorporated in the vehicle at the time it was constructed;

“relevant adaptations” means –

(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.]²⁴

Reg. 9 S.I. 634/2015

[11. (1) The total amount to be repaid and remitted under Regulation 10 shall not exceed €16,000 in respect of any vehicle.

(2) The limit for the purposes of paragraph (1) of Regulation 10A is €22,000 in respect of any vehicle.]²⁵

Reliefs for qualifying organisations

12. (1) Where a qualifying organisation satisfies the Revenue Commissioners that it has borne or paid value-added tax, vehicle registration tax or residual vehicle registration tax in respect of a vehicle or in respect of the adaptation of a vehicle which, subject to paragraph (2)—

Reg. 10(a)(ii) S.I.
634/2015

[(a) is specially constructed or adapted for the transport of disabled persons, and incorporates any of the relevant adaptations,]²⁷

(b) is purchased by that organisation,

(c) is registered in the name of that organisation, and

Reg. 10(a)(iii) S.I.
634/2015

(d) is fitted with an engine whose capacity is not greater than [6,000]²⁸ cubic centimetres,

Reg. 10(a)(iv) S.I.
634/2015

that organisation shall[, subject to compliance with paragraph (1B),]²⁹ be entitled to be repaid the said amounts of tax and residual vehicle

Reg. 10(a)(i) S.I.
634/2015

registration tax, subject to the limit specified in [paragraph (1) of]²⁶

Reg. 10(a)(v) S.I.
634/2015

Regulation 13 for the purposes of this paragraph[.]³⁰

Reg. 10(b) S.I.
634/2015

[(1A) In this Regulation —

“adaptation” includes features that were incorporated in the vehicle at the time it was constructed;

“relevant adaptations” means —

(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.

(1B) The qualifying organisation concerned shall, when making a claim for repayment or remission in accordance with this Regulation, provide to the Revenue Commissioners—

(a) in the case of a vehicle that has previously been registered or recorded under a corresponding system for maintaining a record of vehicles and

their ownership in another state, such particulars relating to the vehicle as the Revenue Commissioners may require in order to be satisfied that the relevant adaptations have been made to an appropriate standard, or

(b) in the case of a new vehicle, the appropriate vehicle type-approval certificate in respect of that vehicle.]³¹

(2) Where the vehicle referred to in paragraph (1) has been specially constructed or adapted for the transport of 5 or more disabled persons, the provisions of subparagraph (1)(d) and of Regulation 13 shall not apply where the seating capacity in the vehicle for passengers who are not disabled persons is not greater than twice the seating capacity for disabled passengers.

(3) Where a qualifying organisation satisfies the Revenue Commissioners that it has borne or paid value-added tax, vehicle registration tax or residual vehicle registration tax in respect of a vehicle or in respect of the adaptation of a vehicle which—

(a) is specially constructed or adapted to take account of the disablement of a disabled person as driver,

(b) is purchased by that organisation,

(c) is registered in the name of that organisation, and

(d) is fitted with an engine whose capacity is not greater than [6,000]³² cubic centimetres,

that organisation shall be entitled to be repaid the said amounts of tax and residual vehicle registration tax, [subject to the limit specified in –

(i) paragraph (1) of Regulation 9, in the case of a vehicle adapted in accordance with paragraph (1)(a) of Regulation 8,

(ii) paragraph (2) of Regulation 9, in the case of a vehicle adapted in accordance with paragraph (1)(a) of Regulation 8A, or

(iii) paragraph (3) of Regulation 9, in the case of a vehicle adapted in accordance with paragraph (1)(b) of Regulation 8A.]^{33 34}

Reg. 10(c)(i) S.I.
634/2015

Reg. 10(c)(ii) S.I.
634/2015

Reg. 10(c)(iii) S.I.
634/2015

Reg. 10(d) S.I.
634/2015

(4) Where, at the time of registration of a vehicle by a qualifying organisation, the Revenue Commissioners are satisfied that the vehicle in question complies with the provisions set out at subparagraphs (a), (b) and (d) of paragraph (1) or set out at subparagraphs (a), (b) and (d) of paragraph (3), as appropriate, they shall remit the vehicle registration tax payable[, subject to the limit specified in –

(a) paragraph (1) of Regulation 13, in the case of a vehicle referred to in paragraph (1),

(b) paragraph (1) of Regulation 9, in the case of a vehicle referred to in paragraph (3) and adapted in accordance with paragraph (1)(a) of Regulation 8,

(c) paragraph (2) of Regulation 9, in the case of a vehicle referred to in paragraph (3) and adapted in accordance with paragraph (1)(a) of Regulation 8A, or

(d) paragraph (3) of Regulation 9, in the case of a vehicle referred to in paragraph (3) and adapted in accordance with paragraph (1)(b) of Regulation 8A.]³⁵

(5) The Revenue Commissioners shall give a repayment or remission under this Regulation only where they are satisfied that the vehicle in question is a reasonable requirement of the organisation making the claim, having regard, inter alia, to the number of disabled persons being transported by that organisation, and the number and capacity of vehicles already owned by that organisation.

Reg. 10(e) S.I.
634/2015

[(6)(a) Where an organisation receives a repayment or remission under paragraph (1) that organisation shall undertake -

(i) to use the vehicle in question for a period of 2 years from the date of purchase, and to inform the Revenue Commissioners immediately if any circumstances arise during that period where the vehicle is sold or otherwise disposed of by that organisation, and

(ii) to abide by the provisions of Regulation 15.

(b) Where an organisation receives a repayment or remission under paragraph (3) that organisation shall undertake-

(i) to use the vehicle in question for a period of -

(I) 2 years from the date of purchase in the case of a vehicle adapted in accordance with paragraph (1)(a) of Regulation 8, in which case paragraph (1) of Regulation 15 shall apply,

(II) 3 years from the date of purchase in the case of a vehicle adapted in accordance with paragraph (1)(a) of Regulation 8A, in which case paragraph (1) of Regulation 15 shall apply subject to the modification that the words “3 years” shall be substituted for the words “2 years” in each place where they occur, and

(III) 6 years from the date of purchase in the case of a vehicle adapted in accordance with paragraph (1)(b) of Regulation 8A, in which case paragraph (1) of Regulation 15 shall apply subject to the modification that the words “6 years” shall be substituted for the words “2 years” in each place where they occur, and

(ii) to inform the Revenue Commissioners immediately if any circumstances arise during that period where the vehicle is sold or otherwise disposed of by that organisation.]³⁶

Reg. 10(f) S.I. 634/2015

[(7)The Revenue Commissioners shall satisfy themselves that an organisation that applies to them under these Regulations is a qualifying organisation within the meaning of Regulation 2.]³⁷

Reg. 10(g) S.I.
634/2015

(8) Where the Revenue Commissioners have reasonable cause to believe that a qualifying organisation should no longer be entitled to the benefit of these Regulations, they []³⁸ may withdraw the concessions from such organisation.

Reg. 11 S.I. 634/2015

[Reliefs for vehicles with extensive adaptations (qualifying organisations)]

12A. (1) Where the cost of the relevant adaptations referred to in paragraph (1) of Regulation 12 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 Revenue Commissioners may permit the total amount to be repaid or remitted under paragraph (1) or (4) of Regulation 12 to exceed the amount specified in paragraph (1) of Regulation 13, subject to the limit specified in paragraph (2) of that Regulation.

(2) Where a qualifying organisation receives a repayment or remission in accordance with paragraph (1), paragraph (6)(a) of Regulation 12 and paragraph (3) of Regulation 15 shall apply subject to the modification that the words “6 years” shall be substituted for the words “2 years” in each place where they occur.]³⁹

Reg. 12 S.I. 634/2015

[13. (1) The total amount to be repaid and remitted under paragraph (1) or (4) of Regulation 12 shall not exceed €16,000 in respect of any vehicle.

(2) The limit for the purposes of paragraph (1) of Regulation 12A shall be €22,000 in respect of any vehicle.]⁴⁰

Reg. 13 S.I. 634/2015

[Vehicles qualifying more than once

14. Where a repayment or remission has been granted in accordance with Regulation 8A, 10A, 12 or 12A in respect of a vehicle that is subsequently purchased for the transport of a different disabled driver or disabled passenger or by a different qualifying organisation, and the adaptations remain in the vehicle at the time of such subsequent purchase, the requirements set out at paragraph (2) of Regulation 8A, paragraph (2) of Regulation 10A or paragraph (1B) of Regulation 12, as the case may be, shall be deemed to be fulfilled.]⁴¹

Refunds to the Revenue Commissioners

15. (1) Where a beneficiary of a repayment or remission under Regulation 8 or 10 in respect of a vehicle (in this Regulation referred to as “the first-mentioned vehicle”)—

Reg. 14(a)(i) S.I.
634/2015

(a) sells it or otherwise disposes of it within 2 years of the date of purchase or, in the case of a person referred to in Regulation 8 (3) or 10 (3), within 2 years of the date on which the Revenue Commissioners receive the application for repayment, []⁴²

Reg. 14(a)(ii) S.I.
634/2015

(b) claims a repayment or remission under the same Regulation in respect of a subsequent vehicle purchased by that person within 2 years of purchasing the first-mentioned vehicle, or, in the case of a person referred to in Regulation 8 (3) or 10 (3), within 2 years of the date on which the Revenue Commissioners receive the application for repayment, [or]⁴²

Reg. 14(a)(iii) S.I.
634/2015

(c) ceases to use the first-mentioned vehicle as a disabled driver or for the transport of the disabled passenger concerned within 2 years of the date of purchase or, in the case of a person referred to in Regulation 8(3) or 10(3), within 2 years of the date on which the Revenue Commissioners receive the claim for repayment,]⁴²

such person shall refund to the Revenue Commissioners a portion of the amount which was either or both repaid and remitted on the first-mentioned vehicle, calculated by the Revenue Commissioners according to the following formula:

$$A \times \frac{B}{(C + D)}$$

where:

A is the open market selling price of the first-mentioned vehicle on the date of its sale or disposal or on the date of purchase of the subsequent vehicle, whichever is applicable,

B is the total amount repaid or remitted in respect of the first-mentioned vehicle and any adaptations thereto,

C is the open market selling price of the first-mentioned vehicle at the time of its purchase by the beneficiary, and

D is the cost including value-added tax of any adaptations to the first-mentioned vehicle on which repayment was claimed by the beneficiary.

Reg. 14(b) S.I.
634/2015

- (2) The refund referred to in paragraph (1) shall be paid to the Revenue Commissioners within one month of the sale or disposal [or ceasing of use]⁴³ of the first-mentioned vehicle, but where the circumstances referred to at paragraph (1) (b) apply, not later than the time of the repayment or remission of any tax in respect of the subsequent vehicle.
- (3) Where a qualifying organisation which receives a repayment or remission under Regulation 12 in respect of a vehicle sells it or otherwise disposes of it within 2 years of the date of purchase such organisation shall refund to the Revenue Commissioners a portion of the amount which was either or both repaid and remitted on the vehicle, calculated by the Revenue Commissioners according to the following formula:

$$A \times \frac{B}{(C + D)}$$

where:

A is the open market selling price of the vehicle on the date of its sale or disposal,

B is the total amount repaid or remitted in respect of the vehicle and any adaptations thereto,

C is the open market selling price of the vehicle at the time of its purchase by the organisation, and

D is the cost including value-added tax of any adaptations to the vehicle on which repayment was claimed by the organisation.

(4) The refund referred to in paragraph (3) shall be paid to the Revenue Commissioners within one month of the sale or disposal of the vehicle in question.

Reg. 14(c) S.I.
634/2015

(5) The Revenue Commissioners shall not repay or remit any tax or residual vehicle registration tax under Regulation 8, 10 or 12 [or in accordance with Regulation 8A, 10A or 12A]⁴⁴ in respect of any vehicle unless the provisions of paragraph (2) or (4), as the case may be, have been fulfilled.

(6) In exceptional cases, and subject to such conditions as they consider necessary in each such case, the Revenue Commissioners may reduce the amount of the refund required under this Regulation.

Reg. 3 S.I. 139/2014

[...]⁸

Reg. 15 S.I. 634/2015

Road Tax

17. The licensing authority shall remit the excise duty which would, but for this provision, be payable under [section 1](#) of the [Finance \(Excise Duties\) \(Vehicles\) Act, 1952](#) (No. 24 of 1952) (being the duty known as road tax), on any vehicle which qualifies for relief under [Regulation 8, 8A, 10, 10A, 12 or 12A, and the remission shall cease where the vehicle is sold or otherwise disposed of or no longer qualifies for such relief.]⁴⁵

Reg. 16(a) S.I.
634/2015

General

18. (1) A person or organisation wishing to avail of the provisions of [Regulation 8, 8A, 10, 10A, 12 or 12A]⁴⁶ shall complete the Declaration in the Third Schedule in respect of each vehicle involved, and such claim form as may be provided for the purpose by the Revenue Commissioners and present them to the Revenue Commissioners, together with such documentary evidence as they shall require.

Reg. 16(a) S.I.
634/2015

(2) A person or organisation wishing to avail of the provisions of Regulation 17 shall apply to the appropriate licensing authority and produce to it evidence that the vehicle has qualified for relief under [Regulation 8, 8A, 10, 10A, 12 or 12A]⁴⁶, and, in the case of an applicant who has qualified for relief under [Regulation 8 or 8A]⁴⁷, a valid current driving licence.

Reg. 16(b) S.I.
634/2015

Revocation and transitional provisions, etc.

19. (1) The Disabled Drivers (Tax Concessions) Regulations, 1989 ([S.I. No. 340 of 1989](#)), are hereby revoked.
- (2) Any primary medical certificate or other certificate issued under the Regulations revoked by paragraph (1) shall be deemed to be a valid certificate for the purposes of these Regulations, and such certificate and person named thereon shall be subject to the provisions of Regulation 7.
- (3) Notwithstanding paragraph (1), the Board appointed under Regulation 6 of the Disabled Drivers (Tax Concessions) Regulations, 1989, shall continue for the period of its appointment as if appointed under these Regulations and Regulation 6 (1) of these Regulations shall be construed accordingly.

[**FIRST SCHEDULE**

Regulation 4 (a)

**FIRST SCHEDULE
PRIMARY MEDICAL CERTIFICATE**

Issued for the purposes of section 92 of the Finance Act, 1989, and the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations, 2015

Name of applicant: Mr./Mrs./Miss/Ms.*

Normal address:
.....
.....

PPS NO:

Contact Details:

I, Director of Community Care and Medical Officer of Health for the Health Board area, hereby certify that in my opinion the person named above is a severely and permanently disabled person who meets one or more of the medical criteria set out in the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations, 1994.

Particulars of the applicant’s disablement are as follows:**

- (a) the applicant is wholly or almost wholly without the use of both legs;
- (b) the applicant is wholly without the use of one leg and almost wholly without the use of the other leg such that the applicant is severely restricted as to movement of the lower limbs;
- (c) the applicant is without both hands or without both arms;
- (d) the applicant is without one or both legs;
- (e) the applicant is wholly or almost wholly without the use of both hands or arms and wholly or almost wholly without the use of one leg;
- (f) the applicant has the medical condition of dwarfism and has serious difficulties of movement of the lower limbs.

Date:

Signature:

Director of Community Care and Medical Officer of Health,
.....Health Board.



Contact Number: E-mail Address:

*Delete as appropriate.

**Tick as appropriate and cross out particulars that do not apply .”.] ⁴⁸

SECOND SCHEDULE

Regulation 4 (b)

**SECOND SCHEDULE
BOARD MEDICAL CERTIFICATE**

Issued, on appeal, for the purposes of section 92 of the Finance Act, 1989, and the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations, 1994.

Name of applicant: Mr./Mrs./Miss/Ms.*

Normal address:
.....
.....

The Disabled Drivers Medical Board of Appeal hereby certifies that in its opinion the person named above is a severely and permanently disabled person who meets one or more of the medical criteria set out in the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations, 1994.

Particulars of the applicant’s disablement are as follows:**

- (a) the applicant is wholly or almost wholly without the use of both legs;
- (b) the applicant is wholly without the use of one leg and almost wholly without the use of the other leg such that the applicant is severely restricted as to movement of the lower limbs;
- (c) the applicant is without both hands or without both arms;
- (d) the applicant is without one or both legs;
- (e) the applicant is wholly or almost wholly without the use of both hands or arms and wholly or almost wholly without the use of one leg;
- (f) the applicant has the medical condition of dwarfism and has serious difficulties of movement of the lower limbs.

Date:

..... (Signature)

For and on behalf of the Disabled Drivers Medical Board of Appeal and a member of that Board.

*Delete as appropriate.

**Tick as appropriate and cross out particulars that do not apply.

[**THIRD SCHEDULE**

Regulation 18

**THIRD SCHEDULE
DISABLED DRIVERS AND DISABLED PASSENGERS (TAX CONCESSIONS)
REGULATIONS, 1994.**

(Every applicant must complete Part I, II or III, as appropriate).

Part I.

DECLARATION BY A DISABLED DRIVER.

NAME OF DISABLED DRIVER

ADDRESS
.....
.....

PPS NO:

Contact Number: E-mail Address:

I hereby declare as follows:

Vehicle Registration Number (if available):,

Engine Number: and

Chassis Number:,

is registered or about to be registered in my name, is intended for my personal use as driver and has been specially constructed or adapted to take account of my disablement. I am unable to drive any vehicle not specially adapted for my use. I am the holder of a valid current driving licence for the class to which the vehicle belongs.

Signed: (applicant)

Date:

**WARNING: ANY PERSON WHO MAKES A FALSE
DECLARATION WILL INCUR SEVERE PENALTIES.**

PART II.

DECLARATION BY OR ON BEHALF OF A DISABLED PASSENGER.

NAME OF DISABLED PASSENGER

ADDRESS

.....

.....

Where a family member is applying in respect of the transport of the above-mentioned person:

NAME OF FAMILY MEMBER APPLYING:

ADDRESS

.....

.....

PPS NO:

Contact Number:

E-mail Address:

I hereby declare as follows:

Vehicle Registration Number (if available):,

Engine Number: and

Chassis Number:,

has been specially constructed or adapted to take account of the disablement of the passenger mentioned above and has been purchased for the purpose of transporting the passenger in question.

Signed: (applicant)

Date:

WARNING: ANY PERSON WHO MAKES A FALSE DECLARATION WILL INCUR SEVERE PENALTIES.

PART III.

DECLARATION ON BEHALF OF A QUALIFYING ORGANISATION.

NAME OF ORGANISATION:

ADDRESS:
.....
.....

Tax Reference Number:

Registered Charities Number:

I hereby declare as follows:

Vehicle Registration Number (if available):,

Engine Number: and

Chassis Number:,

either

- has been specially constructed or adapted to take account of the disablement of (specify the number) severely and permanently disabled passengers, being cared for and transported by this organisation,*

or

- has been specially constructed or adapted for the use of a disabled person as driver.*

Signed: (applicant)

Position in organisation (e.g. Chairman, Secretary etc.):

Date:

Contact Number: E-mail Address:

WARNING: ANY PERSON WHO MAKES A FALSE
DECLARATION WILL INCUR SEVERE PENALTIES.

*Tick whichever is appropriate.

] 49

Amendments

1. Reg. 4A inserted by Reg 2(a) of S.I. No. 496 of 2004.
2. Reg.6 substituted by Reg. 2(b) of S.I. No. 496 of 2004.

Previously: 6. (1) Subject to Regulation 19 (3), on the nomination of the Minister for Health the Minister for Finance shall appoint, for a period in each case of 4 years, three medical practitioners to the Disabled Drivers Medical Board of Appeal (in these Regulations referred to as “the Board”) and any such practitioner may be reappointed by the Minister for Finance on the nomination of the Minister for Health for a further such period or periods.

(2) Every vacancy on the Board shall be filled by the appointment by the Minister for Finance of a medical practitioner, nominated for that purpose by the Minister for Health, for the remainder of the period to which the former member's appointment to the Board had related.

(3) Whenever the Minister for Health so requests, the Minister for Finance shall remove any named person from the Board.

(4) A person who is dissatisfied by a decision of a Director of Community Care and Medical Officer of Health in respect of primary medical certification may appeal to the Board within 28 days, or such longer period as it may allow, of the person first being informed of that decision.

(5) Where the Board adjudicates in favour of the disabled driver or disabled passenger concerned, as the case may be, it shall issue a Board medical certificate.

3. Reg 6(1)(a) substituted “the Minister for Finance shall appoint a minimum of 5 medical practitioners” for “the Minister for Finance shall appoint 5 medical practitioners and may appoint a further 5 medical practitioners” by Reg 2(a) of S.I. No. 566 of 2005.

Previously: Reg. 6(1)(a) substituted “the Minister for Finance shall appoint 5 medical practitioners and may appoint a further 5 medical practitioners” for “the Minister for Finance shall appoint 5 medical practitioners” by Reg 2(a) in S.I. No. 178 of 2005.

4. Reg 6(1)(b) substituted “One of the appointed medical practitioners” for “One of the 5 appointed medical practitioners” by Reg 2(b) of S.I. No. 178 of 2005.
5. Reg 6(2) deleted by Reg. 2(b) of S.I. No. 566 of 2005.

Previously: (2) Each vacancy on the Board shall be filled by the appointment by the Minister for Finance of a medical practitioner, nominated for that purpose by the Minister for Health and Children, for the remainder of the period of the former member's appointment to which the vacancy relates.

6. Reg 6(1)(ba) inserted by Reg. 2(a) of S.I. No. 368 of 2009.
7. Reg 6(1)(d) substituted by Reg. 2(b) of S.I. No. 368 of 2009.

Previously: (d) In the absence of the chairperson from a meeting of the Board, the members present shall elect one of their number to chair that meeting.

8. Reg 16 revoked by Reg. 3 of S.I. No. 139 of 2014 (with effect from 1 January 2015).

Previously: Fuel repayments 16.(1) The excise duty paid on any fuel used for combustion in the engine of a vehicle on which repayment or remission of tax, or residual vehicle registration tax has been granted in accordance with these Regulations shall be repaid by the Revenue Commissioners where the use of the fuel was related to the transportation of the disabled person or persons concerned whether as driver or passenger.

(2) Where the repayment or remission of tax or residual vehicle registration tax was made under Regulation 8 or 10, the repayment of excise duty on fuel referred to in paragraph (1) shall be limited to the duty on an annual maximum of 600 gallons per beneficiary

(3) Where the repayment or remission of tax or residual vehicle registration tax was made under Regulation 12, the repayment of excise duty on fuel referred to in paragraph (1) shall be limited to the duty on an annual maximum of 900 gallons per vehicle.

(4) The excise duty paid on any fuel used for combustion in the engine of a vehicle which would have qualified for repayment or remission of value-added tax, vehicle registration tax or residual vehicle registration tax in accordance with these Regulations but for the fact that the vehicle was purchased prior to the coming into effect of these Regulations, shall be repaid by the Revenue Commissioners where the use of the fuel was related to the transportation of the disabled person or persons concerned whether as driver or passenger, and the provisions of paragraphs (2) and (3) shall apply with any necessary modifications.

9. Definition of “authorised person” deleted by Reg. 3(a) of S.I. No. 634 of 2015

Previously: “authorised person” means a person authorised under section 136 of the Finance Act, 1992 (No. 9 of 1992);

10. Definition of “disabled passenger” amended by Reg. 3(b) of S.I. No. 634 of 2015.

Previously: “disabled passenger” means a severely and permanently disabled person who possesses a certificate of the kind referred to in paragraph (a) or (b) of Regulation 4 and for whom a vehicle has been specially constructed or adapted to the extent prescribed in Regulation 10(1)(a), to take account of that passenger's disablement;

11. Definitions of “new vehicle” and “open market selling price” inserted by Reg. 3(c) of S.I. No. 634 of 2015.

12. Definition of “disability” inserted by Reg. 2(a) of S.I. No. 55/2018.

Definition of “qualifying organisation” substituted by Reg. 2(b) of S.I. No. 55/2018.

13. Definition of “residual value-added tax” amended by Reg. 3(e) of S.I. No. 634 of 2015, by deleting ‘by an authorised person’.

Previously: “residual value-added tax” means an amount determined by the Revenue Commissioners as being equivalent to the amount of value-added tax which would be included in the open market selling price of a vehicle if it were sold by an authorised person at the time specified in these Regulations

14. Definition of “vehicle type-approval certificate” inserted by Reg. 3(f) of S.I. No. 634 of 2015.

15. Reg. 8(2) and 8(3) amended by Reg. 4(a) of S.I. No. 634 of 2015 with the insertion of “paragraph (1) of” before “Regulation 9” in both paragraphs.

Previously “...subject to the limit specified in Regulation 9 for the purposes of this Regulation.” in both instances.

16. Reg. 8(1)(d) amended by Reg. 4(b)(i) of S.I. No. 634 of 2015, substituting “6,000” for “2,000”.

Previously: “(d) is fitted with an engine whose capacity is not greater than 2,000 cubic centimetres,”.

17. Reg. 8(1) is amended by Reg. 4(b)(ii) of S.I. No. 634 of 2015 with the deletion of the proviso to that paragraph.

Previously: “Provided that the Revenue Commissioners shall repay residual vehicle registration tax only where the person concerned has purchased the vehicle in question from an authorised person.”.

18. Reg. 8A inserted by Reg. 5 of S.I. No. 634 of 2015.

19. Reg. 9 substituted by Reg. 6 of S.I. No. 634 of 2015.

Previously: “9. The total amount to be repaid and remitted under Regulation 8 or under paragraph (3) and, in so far as it relates to that paragraph, paragraph (4) of Regulation 12 shall not exceed €9,525 in respect of any vehicle.”.

20. Reg. 10(2) and 10(3) amended by Reg. 7(a) of S.I. No. 634 of 2015 with the insertion of “paragraph (1) of” before “Regulation 11” in both paragraphs.

Previously “...subject to the limit specified in Regulation 11 for the purposes of this Regulation.” in both instances.

21. Reg. 10(1)(a) substituted by Reg. 7(b) of S.I. No. 634 of 2015.

Previously: “(a) is specially constructed or adapted for the transport of disabled persons, and where the vehicle is so adapted the cost of such adaptation, excluding value-added tax, consists of not less than the amount specified for the purpose in sub section 92 (1) of the Finance Act, 1989 :

Provided that in calculating the cost of adaptation of such vehicle, if the Revenue Commissioners so approve, there shall be included—(i) the cost of conversion of that vehicle, excluding the additional vehicle registration tax incurred in such conversion, and (ii) the purchase cost excluding value-added tax of any adaptations previously fitted to another vehicle adapted for use by that qualifying organisation, and refitted to the vehicle in question.”.

22. Reg. 10(1)(c) amended by Reg. 7(b)(ii) of S.I. No. 634 of 2015, substituting “6,000” for “2,000”.

Previously: “(c) is fitted with an engine whose capacity is not greater than 2,000 cubic centimetres,”.

23. Reg. 10(1) is amended by Reg. 7(b)(iii) of S.I. No. 634 of 2015, with the deletion of the proviso to that paragraph.

Previously: “Provided that the Revenue Commissioners shall repay residual vehicle registration tax only where the said person has purchased the vehicle in question from an authorised person.”.

24. Reg 10A inserted by Reg. 8 of S.I. No. 634 of 2015.

25. Reg. 11 substituted by Reg. 9 of S.I. No. 634 of 2015.

Previously: “11. The total amount to be repaid and remitted under Regulation 10 shall not exceed £12,500 in respect of any vehicle.”.

26. Reg. 12(1) amended by Reg. 10(a)(i) of S.I. No. 634 of 2015 with the insertion of “paragraph (1) of” before “Regulation 13”.

Previously “...subject to the limit specified in Regulation 13 for the purposes of this Regulation.”.

27. Reg. 12(1)(a) substituted by Reg. 10(a)(ii) of S.I. No. 634 of 2015.

Previously: (a) is specially constructed or adapted for the transport of disabled persons, and where the vehicle is so adapted the cost of such adaptation, excluding value-added tax, consists of not less than the amount specified for the purpose in sub section 92 (1) of the Finance Act, 1989:

Provided that in calculating the cost of adaptation of such vehicle, if the Revenue Commissioners so approve, there shall be included— (i) the cost of conversion of that vehicle, excluding the additional vehicle registration tax incurred in such conversion, and (ii) the purchase cost excluding value-added tax of any adaptations previously fitted to another vehicle adapted for use by that qualifying organisation, and refitted to the vehicle in question

28. Reg. 12(1)(d) is amended by Reg. 10(a)(iii) of S.I. No. 634 of 2015, substituting “6,000” for “2,000”.

Previously: “(d) is fitted with an engine whose capacity is not greater than 2,000 cubic centimetres,”.

29. Reg 12(1) is amended Reg. 10(a)(iv) of S.I. No. 634 of 2015 by inserting “, subject to compliance with paragraph (1B),” after “that organisation shall”.
- Previously: “that organisation shall be entitled to be repaid the said amounts of tax and residual vehicle registration tax, subject to the limit specified in Regulation 13 for the purposes of this paragraph”.
30. Reg. 12(1) is amended by Reg. 10(a)(v) of S.I. No. 634 of 2015, with the deletion of the proviso to that paragraph.
- Previously: “Provided that the Revenue Commissioners shall repay residual vehicle registration tax only where the said organisation has purchased the vehicle in question from an authorised person.”.
31. Reg. 12(1A) and 12(1B) inserted by Reg. 10(b) of S.I. No. 634 of 2015.
32. Reg. 12(3)(d) is amended by Reg. 10(c)(i) of S.I. No. 634 of 2015, substituting “6,000” for “2,000”.
- Previously: “(d) is fitted with an engine whose capacity is not greater than 2,000 cubic centimetres.”.
33. Reg. 12(3) is amended by Reg. 10(c)(iii) by substituting “subject to the limit specified in –(i) paragraph (1) of Regulation 9, in the case of a vehicle adapted in accordance with paragraph (1)(a) of Regulation 8, (ii) paragraph (2) of Regulation 9, in the case of a vehicle adapted in accordance with paragraph (1)(a) of Regulation 8A, or (iii) paragraph (3) of Regulation 9, in the case of a vehicle adapted in accordance with paragraph (1)(b) of Regulation 8A.” for “subject to the limit specified in Regulation 9 for the purposes of this paragraph”.
- Previously: “that organisation shall be entitled to be repaid the said amounts of tax and residual vehicle registration tax, subject to the limit specified in Regulation 9 for the purposes of this paragraph:”
34. Reg. 12(3) is amended by Reg. 10(c)(iii) of S.I. No. 634 of 2015, with the deletion of the proviso to that paragraph.
- Previously: “Provided that the Revenue Commissioners shall repay residual vehicle registration tax only where the said organisation has purchased the vehicle in question from an authorised person.”.
35. Reg 12(4). is amended by Reg. 10(d) of S.I. No. 634 of 2015 by inserting the following after ...”they shall remit the vehicle registration tax payable”:
- “, subject to the limit specified in – (a) paragraph (1) of Regulation 13, in the case of a vehicle referred to in paragraph (1), b) paragraph (1) of Regulation 9, in the case of a vehicle referred to in paragraph (3) and adapted in accordance with paragraph (1)(a) of Regulation 8, (c) paragraph (2) of Regulation 9, in the case of a vehicle referred to in paragraph (3) and adapted in accordance with paragraph (1)(a) of Regulation 8A, or (d) paragraph (3) of Regulation 9, in the case of a vehicle referred to in paragraph (3) and adapted in accordance with paragraph (1)(b) of Regulation 8A.
- Previously: (4) Where, at the time of registration of a vehicle by a qualifying organisation, the Revenue Commissioners are satisfied that the vehicle in question complies with the provisions set out at subparagraphs (a), (b) and (d) of paragraph (1) or set out at subparagraphs (a), (b) and (d) of paragraph (3), as appropriate, they shall remit the vehicle registration tax payable
36. Reg 12(6) is substituted by Reg. 10(e) of S.I. No. 634 of 2015. Previously: “(6) Where an organisation receives a repayment or remission under paragraph (1) or (3) that organisation shall undertake— (a) to use the vehicle in question for a period of 2 years from the date of purchase, and to inform the Revenue Commissioners immediately if any circumstances arise during that period where the vehicle is sold or otherwise disposed of by that organisation, and (b) to abide by the provisions of Regulation 15.
37. Reg. 12(7) is substituted by Reg. 10(f) of S.I. No. 634 of 2015.
- Previously: “(7) The Revenue Commissioners shall consult the National Rehabilitation Board in respect of each organisation which applies to them under these Regulations.”.
38. Reg 12(8) is amended by Reg. 10(g) of S.I. No. 634 of 2015, by deleting “shall consult the National Rehabilitation Board”.
- Previously: “(8) Where the Revenue Commissioners have reasonable cause to believe that a qualifying organisation should no longer be entitled to the benefit of these Regulations, they shall consult the National Rehabilitation Board and may withdraw the concessions from such organisation.”.
39. Reg. 12A is inserted by Reg. 11 of S.I. No. 634 of 2015.
40. Reg. 13 is substituted by Reg. 12 of S.I. No. 634 of 2015.
- Previously: “13. The total amount to be repaid and remitted under paragraph (1) and, in so far as it relates to that paragraph, paragraph (4) of Regulation 12 shall not exceed £12,500 in respect of any vehicle.”.
41. Reg. 14 is substituted by Reg. 13 of S.I. No. 634 of 2015.
- Previously: **Passenger vehicles qualifying more than once**
14. Where a repayment or remission has been granted under Regulation 10 or 12 in respect of a vehicle which is subsequently purchased for the transport of a different disabled passenger or by a different qualifying organisation, and the adaptations remain in the vehicle at the time of such subsequent purchase, the requirements set out at Regulation 10 (1) (a) or 12 (1) (a), as the case may be, shall be deemed to be fulfilled.
42. Reg 15(1) is amended by Reg. 14(a) of S.I. No. 634 of 2015 by inserting paragraph (c).

Previously: “15. (1) Where a beneficiary of a repayment or remission under Regulation 8 or 10 in respect of a vehicle (in this Regulation referred to as “the first-mentioned vehicle”)— (a) sells it or otherwise disposes of it within 2 years of the date of purchase or, in the case of a person referred to in Regulation 8 (3) or 10 (3), within 2 years of the date on which the Revenue Commissioners receive the application for repayment, or (b) claims a repayment or remission under the same Regulation in respect of a subsequent vehicle purchased by that person within 2 years of purchasing the first-mentioned vehicle, or, in the case of a person referred to in Regulation 8 (3) or 10 (3), within 2 years of the date on which the Revenue Commissioners receive the application for repayment.”

43. Reg. 15(2) is amended by Reg. 14(b) of S.I. No. 634 of 2015 by inserting “or ceasing of use” after “disposal”.

Previously: “(2) The refund referred to in paragraph (1) shall be paid to the Revenue Commissioners within one month of the sale or disposal of the first-mentioned vehicle, but where the circumstances referred to at paragraph (1) (b) apply, not later than the time of the repayment or remission of any tax in respect of the subsequent vehicle”.

44. Reg. 15(5) is amended by Reg. 14(c) of S.I. No. 634 of 2015 by inserting “or in accordance with Regulation 8A, 10A or 12A” after “under Regulation 8, 10 or 12”.

Previously: “(5) The Revenue Commissioners shall not repay or remit any tax or residual vehicle registration tax under Regulation 8, 10 or 12 in respect of any vehicle unless the provisions of paragraph (2) or (4), as the case may be, have been fulfilled.”

45. Reg. 17 is amended by Reg. 15 of S.I. No. 634 of 2015 by substituting “Regulation 8, 8A, 10, 10A, 12 or 12A, and the remission shall cease where the vehicle is sold or otherwise disposed of or no longer qualifies for such relief” for “regulation 8, 10 or 12”.

Previously: “17. The licensing authority shall remit the excise duty which would, but for this provision, be payable under section 1 of the Finance (Excise Duties) (Vehicles) Act, 1952 (No. 24 of 1952) (being the duty known as road tax), on any vehicle which qualifies for relief under regulation 8, 10 or 12.”

46. Reg 18 is amended by Reg. 16(a) of S.I. No. 634 of 2015 by substituting “Regulation 8, 8A, 10, 10A, 12 or 12A” for “Regulation 8, 10 or 12” in both places.

47. Reg 18(2) is amended by Reg. 16(b) of S.I. No. 634 of 2015 by substituting “Regulation 8 or 8A” for “Regulation 8”.

Previously (Reg. 18): “18. (1) A person or organisation wishing to avail of the provisions of Regulation 8, 10, or 12 shall complete the Declaration in the Third Schedule in respect of each vehicle involved, and such claim form as may be provided for the purpose by the Revenue Commissioners and present them to the Revenue Commissioners, together with such documentary evidence as they shall require. (2) A person or organisation wishing to avail of the provisions of Regulation 17 shall apply to the appropriate licensing authority and produce to it evidence that the vehicle has qualified for relief under Regulation 8, 10 or 12, and, in the case of an applicant who has qualified for relief under Regulation 8, a valid current driving licence.”

48. First Schedule is substituted by Reg. 17 of S.I. No. 634 of 2015 - included fields ‘PPS NO’, ‘Contact Number’ and ‘Email address’.

49. Third Schedule is substituted by Reg. 18 of S.I. No. 634 of 2015. Included fields ‘PPS NO’, ‘Contact Number’ and ‘Email address’ in Part I and Part II. Included fields ‘Contact Number’ and ‘Email address’ in Part III.