



STATUTORY INSTRUMENTS.

**S.I. No. 635 of 2015**



DISABLED DRIVERS AND DISABLED PASSENGERS FUEL GRANT  
REGULATIONS 2015

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I, MICHEAL NOONAN, Minister for Finance, after consultation with the Minister for Health and the Data Protection Commissioner, in exercise of the powers conferred on me by section 81 of the Finance Act 2015 (No. 52 of 2015) and having had regard to the matters set out in subsections (3) and (4) of that section, hereby make the following regulations:

*Citation and Commencement*

1. (1) These Regulations may be cited as the Disabled Drivers and Disabled Passengers Fuel Grant Regulations 2015.

(2) These Regulations shall come into operation on the date on which they are made.

*Interpretation*

2. (1) In these Regulations—

‘bank details’ means the ‘IBAN’ and ‘BIC’, which shall have the meanings assigned to them by the Regulation of the Parliament and Council, and such other information which is required to identify, and make payment into, a bank account;

‘Commissioners’ means the Revenue Commissioners;

‘data controller’ and ‘disclosure’ have the meanings assigned to them by the Data Protection Acts 1988 and 2003;

‘disabled driver’, ‘disabled passenger’, ‘disabled person’ and ‘qualifying organisation’ have the meanings assigned to them by Regulation 2(1) of the Regulations of 1994;

‘heavy oil’, ‘hydrocarbon oil’, ‘liquefied petroleum gas’, and ‘petrol’ have the meanings assigned to them by section 94(1) of the Finance Act 1999;

‘Minister’ means the Minister for Finance;

‘personal public service number’ means the personal public service number allocated and issued to a person under section 262(2) of the Social Welfare Consolidation Act 2005 (No. 26 of 2005);

‘qualifying vehicle’ means a mechanically propelled vehicle which is used by a severely and permanently disabled person:

*Notice of the making of this Statutory Instrument was published in  
“Iris Oifigiúil” of 8th January, 2016.*

- (a) as a driver, where the disablement is of such a nature that the person concerned could not drive any vehicle unless it is specially constructed or adapted to take account of that disablement, or
- (b) as a passenger, where the vehicle has been specially constructed or adapted to take account of the passenger's disablement;

'qualifying vehicle (organisation)' means a mechanically propelled vehicle which is used by a qualifying organisation for the transport of severely and permanently disabled persons:

- (a) as a driver, where the disablement is of such a nature that the person concerned could not drive any vehicle unless it is specially constructed or adapted to take account of that disablement, or
- (b) as a passenger, where the vehicle has been specially constructed or adapted to take account of the passenger's disablement;

'Regulation of the Parliament and Council' means Regulation (EU) No 260/2012 of the European Parliament and of the Council of 14 March 2012;<sup>1</sup>

'Regulations of 1994' means the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations 1994 (S.I. 353 of 1994);

'tax reference number' means, in the case of any person other than an individual or charity, the reference number stated on any return form of income or profits, or notice of assessment, issued to that person by the Revenue Commissioners, and, in the case of a charity, which shall have the meaning assigned to it by section 208(1) of the Taxes Consolidation Act 1997 (No. 39 of 1997), the reference number assigned to that charity by the Revenue Commissioners when granting an exemption under section 207 or 208 of that Act;

'vehicle registration number' means the unique identification mark assigned to each vehicle by the Revenue Commissioners under section 131(5)(a) of the Finance Act 1992.

#### *Payment of the grant*

3. Subject to the provisions of these regulations the Minister may pay a grant, which shall be referred to as the 'fuel grant' for the purposes of these Regulations, to eligible persons following the receipt and processing of an application.

#### *Eligibility Criteria*

4. (1) In these regulations an 'eligible person' is a person who has borne or paid value-added tax, vehicle registration tax or residual vehicle registration tax in respect of a qualifying vehicle or a qualifying vehicle (organisation).

(2) Evidence that a vehicle is a vehicle on which repayment or remission of tax, or residual vehicle registration tax has been granted in accordance with Regulation 8, 8A, 10, or 10A of the Regulations of 1994 shall be sufficient evidence for the purposes of these regulations that a vehicle is a qualifying

<sup>1</sup>OJ No. L94, 30.2.2012, p. 22.

vehicle, unless the vehicle is sold or otherwise disposed of, or ceases to fulfil the criteria for relief under Regulation 8, 8A, 10, 10A of the Regulations of 1994.

(3) Evidence that a vehicle is a vehicle on which repayment or remission of tax, or residual vehicle registration tax has been granted in accordance with Regulation 12 or 12A of the Regulations of 1994 shall be sufficient evidence for the purposes of these regulations that a vehicle is a qualifying vehicle (organisation), unless the vehicle is sold or otherwise disposed of, or ceases to fulfil the criteria for relief under Regulation 12 or 12A of the Regulations of 1994.

*Annual maximum quantity of hydrocarbon oil in respect of which a claim may be made*

5. (1) The fuel grant may be paid to an eligible person in respect of hydrocarbon oil used in a qualifying vehicle or qualifying vehicle (organisation) where the use of the hydrocarbon oil was related to the transportation of the disabled person or persons concerned whether as a disabled driver or a disabled passenger in a qualifying vehicle or qualifying vehicle (organisation) at the rate which is set out in the Schedule to these regulations based on the type of hydrocarbon oil used.

(2) The amount of fuel eligible for the fuel grant in each twelve month period shall be limited—

(a) to a maximum of 2,730 litres in respect of each qualifying vehicle, and

(b) to a maximum of 4,100 litres in respect of each qualifying vehicle (organisation).

(3) The rates of the grant specified per litre of hydrocarbon oil are listed in the Schedule.

*Application Process*

6. Eligible persons may make an application to the Commissioners for the fuel grant in respect of any twelve month period occurring after 1 January 2015. An application in respect of any twelve month period can only be made within forty-eight months of the end of that period.

*Information to be furnished by eligible persons making an application*

7. (1) An eligible person, when making the application referred to in Regulation 6 in respect of a qualifying vehicle, shall be required to furnish the following information to the Commissioners:

(a) the vehicle registration number of the qualifying vehicle concerned;

(b) the personal public service number of the eligible person;

(c) the name, telephone number and postal address of the eligible person;

- (d) the quantity of hydrocarbon oil which was used in the transportation of the disabled person or persons concerned whether as a disabled driver or as a disabled passenger in the qualifying vehicle concerned;
- (e) the bank details of the eligible person;
- (f) the period of time to which the application relates;
- (g) Consent to the provision of data to the Minister as required by Regulation 8;
- (h) such further or other information as the Commissioners shall request to enable the proper consideration of the application.

(2) An eligible person, when making the application referred to in Regulation 6 in respect of a qualifying vehicle (organisation), shall be required to furnish the following information to the Commissioners:

- (a) the vehicle registration number of the qualifying vehicle (organisation) concerned;
- (b) the tax reference number of the eligible person;
- (c) the name, telephone number and postal address of the eligible person;
- (d) the quantity of hydrocarbon oil which was used in the transportation of the disabled person or persons concerned whether as a disabled driver or as a disabled passenger in the qualifying vehicle (organisation) concerned;
- (e) the bank details of the eligible person;
- (f) the period of time to which the application relates;
- (g) Consent to the provision of data to the Minister as required by Regulation 8;
- (h) such further or other information as the Commissioners shall request to enable the proper consideration of the application.

(3) It is the responsibility of eligible persons to ensure that the information provided, when making the application referred to in Regulation 6, is correct in all respects.

(4) It is the responsibility of eligible persons to retain records, which shall be in the form of valid receipts of purchase or invoices or such other form as may be requested by the Commissioners, of the information referred to in subparagraph (d) of paragraph (1) or (2).

(5) An eligible person shall provide such information as the Commissioners require to verify that the information provided by the eligible person, when making the application referred to in Regulation 6, is correct in all respects.

(6) The information requested in paragraph (1) or (2) shall be furnished by eligible persons, when making the application referred to in Regulation 6, in order to facilitate payment of, and verify eligibility to, the fuel grant.

(7) Where requested by the Commissioners, eligible persons shall provide the records referred to in paragraph (4) for the purpose of verifying that the information referred to in subparagraph (d) of paragraph (1) or (2) is correct in all respects.

*Provision for disclosure of personal data to pay the fuel grant*

8. (1) The Commissioners shall provide—

- (a) the information referred to in subparagraphs (c) and (e) of paragraphs (1) and (2) of Regulation 7 to the Minister for the purpose of facilitating the payment of the fuel grant, and
- (b) the information referred to in subparagraphs (c) and (e) of paragraphs (1) and (2) of Regulation 7 to the Minister for the purpose of determining whether an overpayment or erroneous payment has been made.

(2) The disclosure referred to in paragraph (1) shall be made subject to a ‘data sharing agreement’ between the parties referred to in paragraph (1), wherein the Commissioners shall be assigned the role of data controller.

*Overpayments and Erroneous Payments*

9. (1) Any overpayment or erroneous payment made in respect of a fuel grant shall be reimbursed by the recipient within four weeks of receipt of the payment.

(2) Where a recipient does not reimburse an overpayment or erroneous payment within four weeks of receipt of the payment, the Minister shall withhold an amount commensurate to the overpayment or erroneous payment from the next payment made in respect of a fuel grant to the recipient.

(3) If it is determined that the reimbursement referred to in paragraph (1) or the withholding referred to in paragraph (2) would give rise to an onerous financial hardship for a recipient the reimbursement or withholding may be deferred, or reimbursed or withheld over time, in order to avoid or reduce an onerous financial hardship for a recipient, as the Minister considers appropriate.

## SCHEDULE

## Rates of fuel grant payable by type of hydrocarbon oil

Fuel Type	Rate per litre
Petrol	€0.59
Heavy oil	€0.48
Liquefied petroleum gas	€0.10



GIVEN under my official seal,  
22 December 2015.

MICHAEL NOONAN,  
Minister for Finance.

EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation.)*

These Regulations provide for the payment of a grant relating to the use of hydrocarbon oil for combustion in the engine of a vehicle used by a severely and permanently disabled person, the annual maximum quantity of hydrocarbon oil which may be claimed, the rates of the grant payable in respect of different types of hydrocarbon oil, the manner in which an application for the grant is to be made, the information to be furnished by an applicant in respect of the grant, and procedures for the reimbursement of overpayments and erroneous payments, as provided for by section 81 of the Finance Act 2015.

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