



STATUTORY INSTRUMENTS.

S.I. No. 55 of 2018



DISABLED DRIVERS AND DISABLED PASSENGERS (TAX
CONCESSIONS) (AMENDMENT) REGULATIONS 2018

DISABLED DRIVERS AND DISABLED PASSENGERS (TAX CONCESSIONS) (AMENDMENT) REGULATIONS 2018

I, PASCHAL DONOHOE, Minister for Finance, in exercise of the powers conferred on me by section 92 of the Finance Act 1989 (No. 10 of 1989) (as adapted by the Health and Children (Alteration of Name of Department and Title of Minister) Order 2011 (S.I. No. 219 of 2011) and the Communications, Energy and Natural Resources (Alteration of Name of Department and Title of Minister) Order 2016 (S.I. No. 421 of 2016)), and after consultation with the Minister for Health and the Minister for Communications, Climate Action and Environment, hereby make the following regulations:

1. These Regulations may be cited as the Disabled Drivers and Disabled Passengers (Tax Concessions) (Amendment) Regulations 2018.

2. Regulation 2(1) (as amended by Regulation 3 of the Disabled Drivers and Disabled Passengers (Tax Concessions) (Amendment) Regulations 2015 (S.I. No. 634 of 2015)) of the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations 1994 (S.I. No. 353 of 1994) is amended—

(a) by the insertion after the definition of “conversion” of the following:

“ ‘disability’ has the meaning assigned to it in section 2 of the Disability Act 2005 (No. 14 of 2005);”,

and

(b) by the substitution for the definition of “qualifying organisation” of the following:

“ ‘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;”.

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 9th March, 2018.



GIVEN under my Official Seal,
28 February 2018.

PASCHAL DONOHOE,
Minister for Finance.

EXPLANATORY NOTE

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

The Disabled Drivers and Disabled Passengers Scheme provides relief from VAT and Vehicle Registration Tax (VRT), an exemption from motor tax and a grant in respect of fuel expenditure, on the purchase of an adapted car for transport of a permanently and severely disabled person within the terms of the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations.

The scheme is open to persons who have obtained a primary medical certificate and satisfy certain other criteria and to organisations who fall within the definition of “qualifying organisations”. These Regulations amend the definition of “qualifying organisation” to ensure that their purpose is to provide services to persons with a disability (within the meaning of the Disability Act 2005) and to provide that they must be engaged in the care and transport of a person or persons who have obtained a primary medical certificate.

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