



STATUTORY INSTRUMENTS.

**S.I. No. 634 of 2015**



DISABLED DRIVERS AND DISABLED PASSENGERS (TAX  
CONCESSIONS) (AMENDMENT) REGULATIONS 2015

DISABLED DRIVERS AND DISABLED PASSENGERS (TAX  
CONCESSIONS) (AMENDMENT) REGULATIONS 2015

I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 92 of the Finance Act 1989, after consultation with the Minister for Health and the Minister for the Environment, Community and Local Government (adapted by the Environment, Heritage and Local Government (Alteration of Name of Department and Title of Minister) Order 2011 (S.I. No. 193 of 2011)), hereby make the following regulations:

*Citation and Commencement*

1. These Regulations may be cited as the Disabled Drivers and Disabled Passengers (Tax Concessions) (Amendment) Regulations 2015.

*Interpretation*

2. In these Regulations “Principal Regulations” means the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations 1994 (S.I. No. 353 of 1994).

*Amendment of Regulation 2 of Principal Regulations*

3. Regulation 2 of the Principal Regulations is amended—

- (a) by the deletion of the definition of “authorised person”,
- (b) by the substitution of “as provided for in Regulation 10 or Regulation 10A for use by that person as a passenger” for “to the extent prescribed in Regulation 10(1)(a)” in the definition of “disabled passenger”,
- (c) by the insertion of the following definitions after the definition of “licensing authority”:
  - “ ‘new vehicle’ has the meaning assigned to it by section 133 of the Finance Act 1992 (No. 9 of 1992);
  - ‘open market selling price’ shall be construed in accordance with section 133 of the Finance Act 1992;”,
- (d) by the substitution of the following definition for the definition of “qualifying organisation”:
  - “ ‘qualifying organisation’ means a charitable organisation within the meaning of the Charities Act 2009 (No. 6 of 2009) that is—

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

- (a) entered in the register of charitable organisations under Part 3 of that Act, and
- (b) chiefly engaged in the care and transport of severely and permanently disabled persons;”,
- (e) by the deletion of “by an authorised person” in the definition of “residual value-added tax”, and
- (f) by the insertion of the following definition after the definition of “vehicle”:

“ ‘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).”

*Amendment of Regulation 8 of Principal Regulations*

4. Regulation 8 of the Principal Regulations is amended—

- (a) by the insertion of “paragraph (1) of” before “Regulation 9” in each place where it occurs, and
- (b) in paragraph (1) by—
  - (i) the substitution of “6,000 cubic centimetres” for “2,000 cubic centimetres” in subparagraph (d), and
  - (ii) the deletion of the proviso.

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

5. The Principal Regulations are amended by the insertion of the following Regulation after Regulation 8:

“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.”.

*Amendment of Regulation 9 of Principal Regulations*

6. The Principal Regulations are amended by the substitution of the following Regulation for Regulation 9:

“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.”.

*Amendment of Regulation 10 of Principal Regulations*

7. Regulation 10 of the Principal Regulations is amended by—

- (a) the insertion of “paragraph (1) of” before “Regulation 11” in each place where it occurs, and

(b) in paragraph (1) by—

- (i) the substitution of the following paragraph for subparagraph (a) (and the proviso to that subparagraph):

“(a) has been specially constructed or adapted for use by that disabled passenger,”,

- (ii) the substitution of “6,000 cubic centimetres” for “4,000 cubic centimetres” in subparagraph (c), and

(iii) the deletion of the proviso.

*Reliefs for vehicles with extensive adaptations (disabled passengers)*

8. The Principal Regulations are amended by the insertion of the following Regulation after Regulation 10:

“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.”.

*Amendment of Regulation 11 of Principal Regulations*

9. The Principal Regulations are amended by the substitution of the following Regulation for Regulation 11:

“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.”.

*Amendment of Regulation 12 of Principal Regulations*

10. Regulation 12 of the Principal Regulations is amended—

(a) in paragraph (1)—

(i) by the insertion of “paragraph (1) of” before “Regulation 13”,

(ii) by the substitution of the following subparagraph for subparagraph (a) (and the proviso to that subparagraph):

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

(iii) in subparagraph (d) by the substitution of “6,000 cubic centimetres” for “4,000 cubic centimetres”,

(iv) by the insertion of “, subject to compliance with paragraph (1B),” after “that organisation shall”, and

(v) by the deletion of the proviso,

(b) by the insertion of the following paragraphs after paragraph (1):

“(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.”,

(c) in paragraph (3)—

(i) by the substitution of “6,000 cubic centimetres” for “2,000 cubic centimetres” in subparagraph (d),

(ii) by the substitution of the following for “subject to the limit specified in Regulation 9 for the purposes of this paragraph”:

“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.”, and

(iii) by the deletion of the proviso,

(d) in paragraph (4), by the insertion of the following after “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.”,

(e) by the substitution of the following paragraph for paragraph (6):

“(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.”,

(f) by the substitution of the following paragraph for paragraph (7):

“(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.”, and

(g) in paragraph (8), by the deletion of “shall consult the National Rehabilitation Board and”.

*Reliefs for vehicles with extensive adaptations (qualifying organisations)*

11. The Principal Regulations are amended by the insertion of the following Regulation after Regulation 12:

“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.”

*Amendment of Regulation 13 of Principal Regulations*

12. The Principal Regulations are amended by the substitution of the following Regulation for Regulation 13:

“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.”

*Amendment of Regulation 14 of Principal Regulations*

13. Regulation 14 of the Principal Regulations is amended by the substitution of the following Regulation for Regulation 14:

*“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.”

*Amendment of Regulation 15 of Principal Regulations*

14. Regulation 15 of the Principal Regulations is amended—

- (a) in paragraph (1) by—
  - (i) the deletion of “or” after “repayment,” in subparagraph (a),
  - (ii) the insertion of “or” after “repayment,” in subparagraph (b), and
  - (iii) the insertion of the following paragraph:
    - “(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,”
- (b) in paragraph (2) by the insertion of “or ceasing of use” after “disposal”, and
- (c) in paragraph (5) by the insertion of “or in accordance with Regulation 8A, 10A or 12A” after “under Regulation 8, 10 or 12”.

*Amendment of Regulation 17 of the Principal Regulations*

15. Regulation 17 of the Principal Regulations is amended by the substitution of “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”.

*Amendment of Regulation 18 of Principal Regulations*

16. Regulation 18 of the Principal Regulations is amended by—

- (a) the substitution of “Regulation 8, 8A, 10, 10A, 12 or 12A” for “Regulation 8, 10 or 12” in both places where it occurs, and
- (b) the substitution of “Regulation 8 or 8A” for “Regulation 8” in paragraph (2).

*Amendment of First Schedule*

17. The Principal Regulations are amended by the substitution of the following Schedule for the 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, 1994

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.”.

*Amendment of Third Schedule*

18. The Principal Regulations are amended by the substitution of the following Schedule for the 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.



GIVEN under my Official Seal,  
21 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 amend the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations 1994 (S.I. 353 of 1994) to increase the amount of value-added tax and excise duty repayable in respect of a vehicle to which the Regulations relate, increase the maximum engine sizes to which the Regulations relate, amend the limits on the frequency of renewal of a vehicle, for the purposes of obtaining a refund of tax or excise duty, and amend the procedures in relation to the certification of vehicles to which the Regulations relate.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2  
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