

Incapacitated Child Tax Credit

Ver. 11.10



RPC001287_EN_WB_L_1



Revenue 
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Introduction

The tax system provides additional tax credits and exemption of certain incomes in respect of persons with disabilities of a permanent nature. This leaflet outlines the circumstances in which the incapacitated child tax credit can be claimed. ("*Leaflet IT13*" sets out how Personal Injury Compensation Payments are treated for Income Tax purposes.)

Who can claim Incapacitated Child Tax Credit?

The tax credit can be claimed where a claimant proves that he or she has living with them at any time during a tax year any child who:

- ◆ is under 18 years of age and is permanently incapacitated either physically or mentally,
or
- ◆ if over 18 years of age at the commencement of the tax year and is permanently incapacitated either physically or mentally from maintaining himself or herself and had become so permanently incapacitated before reaching 21 years,
or
- ◆ had become so permanently incapacitated after reaching 21 years, but while he or she has been in receipt of full-time education at any university, college, school or other educational establishment, or while training full-time for a trade or profession for a minimum of two years,
or
- ◆ is any child for whom the claimant has custody of and maintains at his or her own expense and who is permanently incapacitated.

Where more than one child is permanently incapacitated, a tax credit may be claimed for each child.

The amount of the tax credit that may be claimed is given in "*Leaflet IT1*" "Tax Credits, Reliefs and Rates".

Note 1: The claimant may claim either the Incapacitated Child Tax Credit or the Dependant Relative Tax Credit (see "Leaflet IT46") but not both in respect of the same child.

Note 2: Where the child is maintained by one person only, that person is entitled to claim the full amount of the tax credit. However, where the child is maintained by more than one person, the tax credit is divided between them in proportion to the amount paid by each towards the maintenance of the child.

What incapacities qualify?

The incapacity of the child must be such that it permanently prevents the child from being able in the long term (i.e. when over 18 years of age) to maintain himself or herself independently. If the incapacity can be corrected or relieved by the use of any treatment, device, medication or therapy, for example, coeliac disease, diabetes, hearing impairment which can be corrected by a hearing aid, etc. the child will not be regarded as permanently incapacitated for the purposes of this relief.

The following are examples of disabilities, which are regarded as permanently incapacitating:

- ◆ Cystic Fibrosis, Spina Bifida, Blindness, severe and permanent Deafness that affects both ears, Downs Syndrome, Spastic Paralysis, certain forms of Schizophrenia, Acute Autism. **This list is not exhaustive.**

How can I claim?

You can claim this credit by completing the **form** attached to this leaflet or by contacting your Regional Revenue LoCall Service whose number is listed overleaf.

When making the claim, the following information is required:

- ◆ Child's Name
- ◆ Date of Birth
- ◆ Nature of the Incapacity

In certain circumstances where it is not obvious that the child's incapacity is of a serious and permanent nature a doctor's certificate should be submitted with the initial claim.

In such circumstances, the doctor's certificate should contain the following information:

- ◆ The date the incapacity first arose
- ◆ The degree and extent of the incapacity
- ◆ If it is a disability other than one of those listed above, (which are accepted as permanently incapacitating disabilities) whether the incapacity permanently prevents the child from being able in the long term (i.e. when over 18 years of age or in the case of the child being over 18 years of age - now) to maintain himself or herself independently.

Further Information

Further information is available on the Revenue website www.revenue.ie or alternatively you can telephone your Regional Revenue LoCall Service whose number is listed below:

- ◆ **Border Midlands West Region** **1890 777 425**
Cavan, Monaghan, Donegal, Mayo,
Galway, Leitrim, Longford, Louth,
Offaly, Roscommon, Sligo, Westmeath
- ◆ **Dublin Region** **1890 333 425**
Dublin (City and County)
- ◆ **East & South East Region** **1890 444 425**
Carlow, Kildare, Kilkenny, Laois,
Meath, Tipperary, Waterford,
Wexford, Wicklow
- ◆ **South West Region** **1890 222 425**
Clare, Cork, Kerry, Limerick

Please note that the rates charged for the use of the 1890 (LoCall) numbers may vary among different service providers.

If you are calling from outside the Republic of Ireland, please phone + 353 1 702 3011.

4-year limit

A claim for tax relief must be made within four years after the end of the tax year to which the claim relates.

Refunds

Tax refunds can be paid by cheque to your address or by transfer to your Irish bank account.

If you wish to have any refund paid directly to your Irish bank account, please supply your account details.

Note:

Any subsequent refunds will be made to this bank account until otherwise notified.

It is not possible to make a refund directly to a foreign bank account.

Accessibility

If you are a person with a disability and require this leaflet in an alternative format the Revenue Access Officer can be contacted at accessofficer@revenue.ie

This leaflet is intended to describe the subject in general terms. As such, it does not attempt to cover every issue which may arise in relation to the subject. It does not purport to be a legal interpretation of the statutory provisions and consequently, responsibility cannot be accepted for any liability incurred or loss suffered as a result of relying on any matter published herein.