

Revenue



APPLICATION FORM (DD1) FOR TAX RELIEF
IN RELATION TO
VEHICLES PURCHASED FOR USE BY PEOPLE WITH DISABILITIES

For Official Use at CRO

For Official Use at VRO

Ref. No:..... Claim No:..... Vehicle Registration No:.....

Please read the information booklet VRT 7 and the notes overleaf

APPLICANT DETAILS

PRIMARY MEDICAL CERTIFICATE HOLDER

Name:..... Address:..... Daytime Phone No:..... PPS No. (RSI No.):..... (Personal Public Service No.)

Are you claiming as a driver with a disability a passenger with a disability or a family member of a passenger with a disability (Please tick box, as appropriate).

FAMILY MEMBER DECLARATION

(Only to be completed where the applicant is a family member of the person with a disability)

I hereby declare that: (Name)..... is the holder of a Primary Medical Certificate and is a family member who resides permanently with me at: (Address)

My relationship to the person with the disability is as his/her

I am responsible for that person's transportation and the vehicle, which is the subject of this application, has been acquired for that purpose and has been constructed and adapted to take account of that person's disability.

It should be noted that the tax relief is confined to one family member only.

DECLARATION

(This declaration must be completed by all applicants)

I wish to apply for relief from tax under the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations, 1994 (SI. 353 of 1994). I hereby declare that the information on this form and on supporting documentation is true and correct to the best of my knowledge and belief.

Signature:..... Date:.....

It is an offence to make a false declaration for the purposes of obtaining relief from tax.

HOW TO APPLY

The completed application form should be sent to the **Central Repayments Office, Freepost, M: TEK II Building, Armagh Road, Monaghan**. If you are applying in respect of a new or unregistered vehicle the application form will be returned to you following acceptance with a Letter of Authorisation which allows the registration of a vehicle without payment of VRT, within the prescribed limits. When you have acquired the vehicle the form should be submitted by the motor dealer to the appropriate Revenue Vehicle Registration Office at the time of registration, with the supporting documents set out below. The Central Repayments Office following registration will make repayment of VAT directly to you.

If you are applying in respect of a vehicle, which is already registered, please submit the completed application form and the supporting documents directly to the **Central Repayments Office**.

The following **original** documents are required in support of your application:

- first time applicants must submit the **original** Primary Medical Certificate to the Central Repayments Office with the completed application form.
- the **original** purchase invoice for the vehicle and the **original** invoice for the cost of adaptation. These invoices must be marked "PAID IN FULL". In the case of a new vehicle these should be submitted by the motor dealer at the time of registration.
- where the application is in respect of a vehicle which has already been registered you must submit the above invoices and the Vehicle Registration Certificate or log book (**NOT** the Vehicle Licensing Certificate) directly to the Central Repayments Office with the completed application form.

PLEASE NOTE

- If you are claiming as a driver the vehicle must be registered in your name and must be specially constructed or adapted to take account of your disability.
- If you are claiming as, or on behalf of, a passenger with a disability the vehicle must have been specially constructed or adapted for that purpose and the cost of such adaptation must amount to at least 10% of the pre-tax cost of the vehicle.
- The vehicle must not be purchased under any form of leasing agreement.
- The vehicle may not be disposed of within two years of the date of purchase of the vehicle or the date of making the claim, whichever is the later, without repayment of a significant part of the relief allowed.
- The maximum tax relief allowable is €9,525 for drivers and €15,875 for passengers. The relief is also restricted to vehicles with an engine capacity of less than 2,000cc for drivers and 4,000cc for passengers.

FURTHER INFORMATION

A comprehensive information booklet, VRT 7, is available from the Central Repayments Office or from any Revenue Vehicle Registration Office. It is strongly recommended that you read this booklet carefully before making application.

You can contact the Central Repayments Office by telephone at (047) 62100, LO-Call 1890 606061, or by fax at (047) 62199 if you require further assistance. Information is also available on-line and can be accessed at Revenue's website- www.revenue.ie (form DD1.Rev3)