

Revenue



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

DP Number .....(also called file ref; or Customer No.)

Please read the information booklet VRT 7 and the notes overleaf

APPLICANT DETAILS

PRIMARY MEDICAL CERTIFICATE HOLDER

Name:.....

Name:.....

Address:.....

Address:.....

Daytime Phone No: .....

Daytime Phone No:.....

PPS No. (RSI No.):.....  
(Personal Public Service No.)

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Are you claiming as a driver with a disability  a passenger with a disability  or a family member of a passenger with a disability  (Use 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) **If address is different from above, give full details:**

Date of birth of Passenger:.....

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

This 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 a **Letter of Authorisation, (LOA)** will be issued to you following acceptance. **This authorises you to purchase an unregistered vehicle.** When you have decided on a vehicle, the motor dealer must inform this office of the VIN (vehicle identification number) of that vehicle on the VIN details form that accompanies the LOA. When that VIN number is entered on our system, this will generate an Exemption Certificate that allows the vehicle to be registered exempt of VRT. The LOA and the Exemption Certificate should be handed to the motor dealer.

- **The onus is on the Motor Dealer, following registration, to ensure that the LOA, the Exemption Certificate and both invoices are returned to this office to process your repayment of VAT.**

### Delay in submitting these documents will delay your repayment

Following registration, the Central Repayments Office will make a repayment of VAT (vehicle and adaptations) directly to you.

If you are registering a vehicle yourself, the following documents are required at the NCT centre:

1. **The Letter of Authorisation**
2. **The Exemption Certificate**
3. **The invoice itemising all adaptations done to the vehicle marked “Paid in Full”**
4. **The invoice for the purchase of the vehicle marked “Paid in Full”**
5. **Proof of identification e.g. driver’s licence, passport etc of the person presenting the vehicle.**
6. **Utility bill or bank statement confirming address of person to whom the vehicle is to be registered.**
7. **If the vehicle is being registered to a different person than you, confirmation from that person, authorising you to register it on their behalf.**
8. **If you are importing a new unregistered vehicle, a Certificate of Conformity from the seller**
9. **If you are importing a new registered vehicle, the Log Book for that vehicle.**
10. **You will also need your PPS number and the PPS number of the person to whom the vehicle is to be registered.**
11. **If the vehicle is a new import, VAT will also be payable but will be refunded on receipt of the documentation within the limits. In this case the onus is on you to forward the documents to this office.**

**Items 1 to 4 are required at this office to process your claim.**

A comprehensive information booklet, VRT 7, is available from the Central Repayments Office or from [www.revenue.ie](http://www.revenue.ie) (search for VRT 7).

**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) 62196 if you require further assistance.

*(form DDI.Rev3)*