

Claim for Tax Relief for vehicles Purchased / Acquired for use by People with Disabilities

Claim for Tax Relief in relation to vehicles purchased for use by people with disabilities

The Drivers and Passengers with disabilities scheme provide repayment or remission of VAT and Vehicle Registration Tax (up to a certain limit) on the purchase of an adapted vehicle for transport of a person with specific severe and permanent physical disabilities.

Online application

- Please go to **www.revenue.ie**.
- Log onto **myAccount**.
- Select the Drivers and Passengers with Disabilities (DPD) option.
- Select the appropriate category that refers to your application.
- Complete and submit.

If everything is in order and your application has been successful, the exemption notification will be available for you to download straightaway. (A random number of applications will be selected for audit, this may delay the approval of some applications.)

If you are unable to complete your application on **myAccount** you may complete this paper form and submit to the address below.

How to complete this application form to claim this tax relief:

- You will require your own unique PPS number before you apply.
- Please use BLOCK LETTERS.
- Place a tick in the relevant boxes.
- Ensure all supporting documentation is attached to your application or everything will be returned to you

More information is available about the Drivers and Passengers with Disabilities Scheme and can be accessed by downloading the leaflet VRT7 from **www.revenue.ie** or by contacting the Central Repayments Office in Monaghan on 01 738 3671.

The form should be forwarded to the following address:

**FREEPOST
Central Repayments Office
Revenue Commissioners
M:TEK II Building
Armagh Road
Monaghan
H18 YH59**

Adaptations

Regulation 2 of S.I. No 353 of 1994 (as amended) outlines that vehicle adaptations do not include adaptations of production line models which are available from the manufacturer or assembler thereof as an optional extra (e.g. automatic transmission, tinted windows etc.). These 'extras' are not regarded as an adaptation for the purposes of this tax relief scheme.

Adapted vehicle

The vehicle will qualify if it is constructed or adapted to take into account the person's disablement. For example:

Drivers – hand controls, left foot accelerator, etc.

Passengers – swivel seat, extension of seat rails, etc.

1 'Specifically adapted vehicles'

This category provides Vehicle Registration Tax (VRT) and VAT relief of up to €16,000 for the purchase of such vehicles. The vehicle must be held for 3 years before resale. The adaptations which shall qualify for this enhanced relief must be one of the following:

- (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; or,
- (c) Extensive reconfiguration of primary controls necessary to enable the vehicle to be driven by the disabled person.

2 'Extensively adapted vehicles'

The VAT and VRT relief in respect of such vehicles shall be up to €22,000. The vehicle must be held for 6 years before resale. The adaptations which shall qualify for this enhanced relief must be one of the following:

- (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; or,
- (c) Extensive reconfiguration of primary controls necessary to enable the vehicle to be driven by the disabled person; or,
- (d) The cost of the relevant adaptations at the time of registration must exceed the **open market selling price of the vehicle** excluding the cost of the relevant adaptations.

3 Vehicle Type Approval

In the case of a vehicle which is either Specifically or Extensively adapted as outlined above, the vehicle adaptations must be certified as follows:

New Vehicles

In the case of adaptations to a new vehicle which have not been registered in any country, these adaptations must be certified under EU type-approval (Certificate of Conformity provided by the vehicle manufacturer) or by the National Standards Authority of Ireland (NSAI). If a person wishes to adapt a used car to the specifications outlined above the adaptations must be carried out by a Suitably Qualified Individual (SQI). This certification must be in place prior to applying to revenue for this relief (DD1). This certification is also required to be presented at the time of vehicle registration at an NCTS centre.

Imported vehicles

For imported vehicles which are adapted outside the State, these adaptations must be either:

- Detailed on the foreign vehicle registration certificate of the vehicle, or
- Certified by a Suitably Qualified Individual (SQI).

This certification must be in place prior to applying to revenue for this relief (DD1). This certification is also required to be presented at the time of vehicle registration at an NCTS centre.

Irish registered Vehicles

Irish registered Vehicles, which are adapted after Irish registration, must be certified by a Suitably Qualified Individual (SQI) in Ireland. This certification must be in place prior to applying to revenue for this relief (DDO). This certification may also be required to be declared to Revenue's Central Vehicle Office.

Suitable qualified individual (SQI)

Where a vehicle is adapted and certified by a Suitable Qualified Individual, the Adaptation must be detailed using Revenue's Declaration of Conversion form (available to download on www.revenue.ie).

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



APPLICANT DETAILS <small>(Vehicle must be in Applicant's name)</small>	PRIMARY MEDICAL CERTIFICATE HOLDER <small>(If first time applicant please submit original PRIMARY MEDICAL CERTIFICATE)</small>
Name:	Name:
Address (incl. Eircode):	Address (incl. Eircode):
Email:	Email:
Daytime Phone No.:	Daytime Phone No.:
PPS No.:	PPS No.:
Date of Birth:	Date of Birth:

International Bank Account Number (IBAN) (Max. 34 characters)

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Bank Identifier Code (BIC) (Max. 11 characters)

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Name on account

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Garage Details

Name:	
Address (incl. Eircode):	
VAT No.:	
Phone No.:	

IMPORTANT: You may not dispose of your vehicle prior to the end of the specified period **BUT** it is not a requirement that you must change your vehicle at the end of this period.

Vehicle Details

VIN No.:

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C.C.:

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Fuel Type: Diesel Petrol LPG **Vehicle:** New Used Import

Is the Vehicle the subject of a lease arrangement? **Yes** **No**

Are you claiming as a:	Adaptations	Specific Adaptations	Extensive Adaptations
Driver with a disability.....with			
Passenger with a disability.....with			
Family member of a person with a disability.....with			

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 the Primary Medical Certificate Holder's address is different from the applicant's address, see Waiver of Residency Requirement (page 12 in VRT 7 Booklet) and request Waiver of Residency Forms.

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. I am aware that relief is confined to **one** vehicle used for the transport of the person with the disability. I have consulted with all family members who are involved in the care of this person and they are aware of the fact that I am applying to avail of the scheme and are in agreement.

Signature: _____ **Date:** ____ / ____ / ____

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 (S.I. No 353 of 1994, as amended by S.I. No 634 of 2015)).

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.

I authorise repayment due to be paid directly to the above valid current bank account.

Signature: _____

Date: ____ / ____ / ____

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

Any information which is found to be false or misleading will result in full and immediate recoupment of all reliefs granted and may also result in prosecution.

The completed application form should be sent to:

**Central Repayments Office,
Revenue Commissioners,
Freepost,
M:TEK II Building,
Armagh Road,
Monaghan,
H18 YH59**

Telephone 01 738 3671

Ensure you have read the VRT7 leaflet before submitting your application. This leaflet is available at www.revenue.ie or may be obtained on request from the Revenue Commissioners, Forms & Leaflets Section 01 738 3675.

CHECKLIST

- Completed paper DD1
- Primary Medical Certificate (PMC) (if first time on scheme)
- Waiver of residency (if claiming as a family member and not residing with PMC holder)
- Letter from nursing home (if PMC holder is residing in a nursing home)
- Is the form signed and dated?

For Used Vehicles

- Invoice in respect of adaptations to vehicle
- Purchase invoice in respect of vehicle
- or
- Copy of the Vehicle Registration Certificate (Log Book)

Please read VRT7 leaflet for all other supporting documents that are required.