

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 provides 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 on 01 738 3671.

The form should be forwarded to the following address:

FREEPOST
Office of the Revenue Commissioners
Central Repayments Office
Sarsfield House
Francis Street
Limerick
V94 R972

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and aencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our [Privacy](#) page on www.revenue.ie. Details of this policy are also available in hard copy upon request.



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

APPLICANT DETAILS (Vehicle must be in Applicant's name)

Name:

Address (include Eircode):

Email:

Daytime Phone Number:

PPS Number:

Date of Birth

PRIMARY MEDICAL CERTIFICATE HOLDER (If first time applicant please submit PRIMARY MEDICAL CERTIFICATE)

Name:

Address (include Eircode):

Email:

Daytime Phone Number:

PPS Number:

Date of Birth

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

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

Name on account

Garage Details

Name:

Address (include Eircode):

VAT Number:

Phone Number:

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 Number

C.C.

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	Adaptions for Wheelchair Accessible Vehicle
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).

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:

Office of the Revenue Commissioners

Central Repayments Office

Sarsfield House

Francis Street

Limerick

V94 R972

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

For Used Vehicles

- Copy of invoice in respect of adaptations to vehicle marked paid in full
- Copy of purchase invoice in respect of vehicle marked paid in full
or
- Copy of the Vehicle Registration Certificate (Log Book)

Please read [VRT7](#) leaflet for all other supporting documents that are required. Please retain original documentation as these may be requested for verification purposes.