Exemption in respect of fuel grant

Part 07-01-35

Section 192D Taxes Consolidation Act 1997

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A fuel grant was introduced under Section 81 of Finance Act 2015 to replace the excise relief repayment on the fuel element of the Disabled Drivers and Disabled Passengers (Tax Concessions) Scheme. The excise relief was discontinued as of 1 January 2015 following a judgement of the European Court of Justice.

Section 192D Taxes Consolidation Act 1997 exempts the fuel grant payments from income tax. As a consequence of the income tax exemption, fuel grant payments are also exempt from USC and PRSI.

More information on the Fuel Grant is available on our website at Reliefs and Exemptions.