

Blind Person's Tax Credit

Part 15-01-31

This document should be read in conjunction with section 468 of the Taxes Consolidation Act 1997

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1. Introduction

A blind person or a person who has impaired vision during the tax year, can claim the Blind Person's Tax Credit under section 468 Taxes Consolidation Act ("TCA") 1997.

The Blind Person's Tax Credit is €1,950 per year for a single person, or where one person in a marriage or civil partnership is blind. If both spouses or civil partners are blind, the tax credit amounts to €3,900 for the couple.

2. Conditions to qualify for the Blind Person's Tax Credit

Section 468 TCA 1997 provides that the Blind Person's Tax Credit may be claimed by a person who is blind, for the whole or part of any tax year. For the purposes of the Blind Person's Tax Credit, a "blind person" means a person whose central visual acuity:

- does not exceed 6/60 in the better eye with correcting lenses, or
- exceeds 6/60 in the better eye or both eyes but is accompanied by a limitation in the fields of vision that is such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

This condition must be certified by an eye specialist who is:

- (i) a medical practitioner with an additional qualification in Ophthalmic Medicine or Ophthalmic Surgery, or
- (ii) a registered Optometrist.

A doctor's certificate will not suffice.

The eye specialist's certificate should:

- specify the degree of sight loss, and
- state whether the loss of sight is temporary or permanent.

If the sight loss is temporary, a new certificate should be obtained for each tax year in which the tax credit is claimed.

3. Value of the Credit

The Blind Person's Tax Credit is €1,950 per qualifying individual for the 2025 year of assessment and subsequent years of assessment. Where one person in a marriage or civil partnership is blind the value of the Blind Person's Tax Credit is €1,950. If both spouses or civil partners are blind, the tax credit amounts to €3,900 for the couple.

The value of the tax credit for the years of assessment 2021 to 2024 (inclusive) was:

Single Person	€1,650
One person in a marriage or civil partnership is blind	€1,650
Both people in a marriage or civil partnership are blind	€3,300

4. How to claim the Tax Credit

Taxpayers must make a claim for the Blind Person's Tax Credit. In support of a claim, taxpayers must have a certificate from:

- a medical ophthalmologist
- an ophthalmic surgeon, **or**
- an optometrist.

The certificate must state:

- the individuals degree of blindness, **and**
- whether the impairment is temporary or permanent.

Revenue will not accept a certificate from an optician or doctor for this purpose.

This condition must be certified by an eye specialist who is:

- (i) a medical practitioner with an additional qualification in Ophthalmic Medicine or Ophthalmic Surgery, **or**
- (ii) a registered Optometrist. A doctor's certificate will not suffice.

If the sight loss is temporary, a new certificate should be obtained for each tax year in which the tax credit is claimed.

Claimants can upload the required documentation through 'Manage My Record' in [myAccount](#) when claiming the credit.

4.1 Making a claim in the current tax year

PAYE customers can make a claim in the current year using PAYE Services in [myAccount](#) as follows:

- Sign into [myAccount](#)
- Click the 'Manage Your Tax for the current year' link in PAYE Services
- Click 'Add new credits'
- Under the 'Health' section, select 'Blind Person's Tax Credit'
- Indicate who the credit is being claimed for
- Upload any supporting documents you have
- Click 'Next' to complete the claim process

4.2 Making a claim for the previous 4 years

PAYE customers can also make a claim by completing an Income Tax Return (Form 12) using [myAccount](#) as follows:

- Sign into [myAccount](#)
- Click on 'Review Your Tax for the previous four years' link in PAYE Services
- Request 'Statement of Liability'
- Click on 'Complete Income Tax Return'
- Click on 'Tax Credits and Reliefs'
- Under the 'Health' section, select 'Blind Person's Tax Credit'
- Indicate who the credit is being claimed for
- Complete and submit the Income Tax Return

Self-assessed individuals can claim the tax credit by completing the Blind Person's Tax Credit section on their [Form 11](#) annual Income Tax Return after the end of the year.

As a claim may be selected for future examination, all supporting documentation relating to a claim should be retained for a period of six years from the end of the tax year to which the claim relates.

5. Other tax credits and allowances

5.1 Incapacitated Child Tax Credit

If an individual has a child who is blind or visually impaired, the Blind Person's Tax Credit cannot be claimed in respect of that child. However, the individual may be eligible to claim the Incapacitated Child Tax Credit. Guidance on the Incapacitated Child Tax Credit is available on the [Revenue website](#).

5.2 Guide Dog Allowance

Individuals who are blind or visually impaired and are the owner of a trained guide dog may be eligible to claim the Guide Dog Allowance. Information on the Guide Dog Allowance is available on the [Revenue website](#).