

# 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 agencies 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](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.



## 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](http://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.