

Brí, Independent brain injury support and advocacy

C/o The National Rehabilitation Hospital, Rochestown Avenue,
Dun Laoghaire, Co. Dublin

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www.briireland.ie

Information Sheet - Disabled Drivers and Passengers Tax Relief

Disabled Drivers and Passengers Tax Relief

The Disabled Drivers Scheme provides for the exemption from Road Tax, VRT and VAT for vehicles specially constructed or adapted for the use by disabled drivers or passengers.

The scheme also allows for the repayment of Excise Duty on Fuel.

To avail of these reliefs certain medical and vehicle criteria must be met.

(1) A primary Medical Certificate must be obtained from your local Health Board Showing that you meet the medical criteria.

2) The vehicle on which the relief is claimed must be specially constructed or adapted to take account of the disability of the driver or passenger and purchased from a registered trader.

The maximum combined VRT and VAT relief for a disabled driver is €9,525 on a vehicle up to 2000cc. Vehicles over 2000cc do not qualify for relief for a disabled driver. The maximum combined VRT and VAT relief for disabled passenger is €15,875 on a vehicle up to 4000cc.

Before the vehicle is registered, adaptations **MUST** be completed. The net adapted cost of a vehicle for a disabled passenger must be at least 10% of the cost of the vehicle. A car which qualifies for tax relief cannot be sold for at least two years.

Where do you start?

Before buying your car, contact: Disabled Driver Section, Revenue Commissioners, Freepost, Coolshanagh, Monaghan, Co Monaghan. Tel: (047) 38010, and ask for their booklet entitled 'Vehicles for People with Disabilities' and an application form for tax relief. You can also learn more on www.revenue.ie or www.citizensinformation.ie click on Travel and Recreation then click on Transport and Disability.

First do a rough costing, allow 1/3 off the cash price when estimating the net cost of a car as the driver. On new cars most garages give a cash discount and allow an additional fleet discount for disabled drivers

The VRT/VAT on a vehicle is based on the Open Market Selling Price; this would be the List Price less cash/ fleet discount, not trade in allowance. The net cost of the vehicle is equal to the Open Market Selling Price, less the relevant rate of VRT, less the VAT.

It is worth remembering there is a grant available from the Health Board, towards the purchase of a vehicle for returning to work. Also, participation on FAS Community Employment schemes have been accepted as returning to work, when claiming this grant.

Next, get your Primary Medical Certificate from your local Health Board and an application for exemption of VRT from:

**The Disabled Driver Section
Revenue Commissioners,
Freepost Coolshanagh,
Monaghan, Co Monaghan
Lo-Call 1890 606061 Tel: 047 38010**

Submit the application complete with Primary Medical Certificate to the Revenue, and if all is in order they will issue you with a letter of Authorisation for Remission of VRT, a DD1 Application and a Schedule Three Declaration Form. This may sound like a lot of form filling, but the forms are straightforward and the people in Monaghan are very helpful.

When you are purchasing the car you give the letter of Authorisation for Remission of VRT to the garage and complete the DD1 Form. This document complete with the original invoice for the purchase and adaptation costs, marked 'Paid in Full' must be sent to the Vehicle Registration Office. The garage usually does this. The VAT refund and the claim form for the refund of excise duty on fuel are usually sent out within eight weeks.

The vehicle registration office will issue a Vehicle Registration Certificate, with Disabled Drivers exemption. This certificate, with completed Road Tax form, Insurance Certificate and Drivers License should be sent to your local Motor Tax office for issuing of exempted Road Tax Disc.

Disabled Parking Permits are available on submission of application form, fee of 25 euro, two passport photos and a copy of Vehicle Registration Certificate, with Disabled Drivers exemption. If you are just updating your permit remember to enclose your old permit with copy of your signature, up to date passport photo, your current address and fee of 25 euro.

The permits are available from:

The Disabled Drivers Association, Ballindine, Co Mayo.
Tel: 094 9364266/9364054 website: www.ddai.ie

The IWA, Blackheath Dr., Clontarf, Dublin 3.
Tel: 01 8338241. website: www.iwa.ie

Carmichael House, North Brunswick St., Dublin 7.
Tel: 01 8721671. website: www.dir.ie

Exemption from toll charges

Disabled drivers and disabled passengers with specially adapted vehicles in Ireland are exempt from toll charges on national roads throughout Ireland. Toll charges are currently in operation on the following four national roads in Ireland:

**East-Link Toll Bridge (Dublin)
West-Link Toll Bridge (Dublin)
North-Link M1 Toll (Drogheda By-Pass)
M4 Toll (Kinnegad-Enfield-Kilcock)
and Dublin Port Tunnel**

Rules for exemption:

You will need to complete an application form, you will then be issued with a concessionary travel card. When you get your card it may state "West Link Toll Bridge" on it. Even so, this is the card you use for free passage through the East-Link, West-Link, M1 Toll and Port Tunnel. If you do not have your concessionary travel card with you, you must pay the normal toll at the barrier. The disabled person's parking card is not same as the concessionary travel card and they are not interchangeable.

**For more information go to:
www.drivinginfo.ie Disabled Persons section.**

**Companies who carry out vehicle adaptations for both disabled drivers and passengers:
Hand controls, swivel seats, etc.**

Boyle Mobility Ltd, (wheelchair and passenger hoists, swivel seats, servo clutches and hand controls etc.)
Derryknockeran, Boyle, Co. Sligo.
TEL: 087 62160

Calven Mobility Ltd,
Billincrokig, Whitecross, Co. Cork.
TEL: (021) 430 3521

Coyles Garage Ltd,(hand controls only)
21 The Crescent, Monkstown, Co. Dublin.
TEL: 01 280 0558
Email: mobility@coylesgarage.com

Cuddihy Mobility Ltd, (van adaptations)
Brittas, Tullaroan, Co. Kilkenny.
TEL: (056) 7769121
FAX: (056) 7769318

D.P.M.S.,
56A Hebron Industrial Estate, Kilkenny.
TEL: (056) 7702759
MOB: (087) 6213528
Email: dpmstony@msn.com

Eastern Mobility,
Ballincaly, Killurin, Enniscorthy, Co. Wexford.
TEL: (053) 9128287
MOB: (087) 2073351

Ken Carroll,
Clounacuneen, Clare Galway, Co. Galway.
TEL: (091) 798098

K.V.C. Manufacturing Ltd,
Comagh Business Park, Killbeggan, Co. Weastmeath.
TEL: (0506) 32699

L+M,
Corbally, Limerick. TEL: (061) 340396

McElmeels Garage Ltd,
Ballyscaden Road, Armagh, Co. Armagh. TEL: (048) 375 25333

Midland Body Builders Ltd, (van adaptations)Templemichael Business Park, Ballinalee Rd, Longford.
TEL: (045) 45708

Midland Mobility Ltd, (van adaptations)

Ballyfin, Portloise, Co. Laois.

TEL: (057) 8755200

Motability Ireland Ltd, (van adaptations)

Unit 21, Ashbourne Industrial Park, Ashbourne, Co. Meath.

TEL: (01) 8359173

www.motabilityireland.com

Mobility Motors Ltd,

Donaghmore, Carrick Road, Dundalk, Co. Louth.

TEL: (042) 9336240

MOB: (087) 2315506

Parfit Ltd,

Old Schoolhouse Works, Cloghran, Swords, Co. Dublin.

TEL: (01) 8407880

Primo Coachworks Ltd

Unit D, Rosfaraghan, Fermoy, Co Offaly

TEL: (090) 64 54368

Email: email: info@primocoachworks.com

www.primocoachworks.com

Procon Vehicles,

Barrowmount, Goresbridge, Co. Kilkenny.

TEL: (059) 9775377

MOB: (087) 2303109

Email: jjmaher@eircom.net

TML Mobility,

Liffey Lawns, Clane, Co. Kildare.

TEL: (045) 868 458

MOB: (086) 2555 6121

VESEY Mobility,

Caracastle, Co. Mayo.

TEL: (094) 9254688

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