



STATUTORY INSTRUMENTS.

S.I. No. 320 of 2023



DISABLED DRIVERS AND DISABLED PASSENGERS (TAX
CONCESSIONS) (AMENDMENT) REGULATIONS 2023

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I, MICHAEL MCGRATH, Minister for Finance, in exercise of the powers conferred on me by section 92 (as amended by section 36 of the Finance Act 2020 (No. 26 of 2020)) of the Finance Act 1989 (No. 10 of 1989) (as adapted by the Health and Children (Alteration of Name of Department and Title of Minister) Order 2011 (S.I. No. 219 of 2011) and the Communications, Climate Action and Environment (Alteration of Name of Department and Title of Minister) Order 2020 (S.I. No. 373 of 2020)), after consultation with the Minister for Health and the Minister for the Environment, Climate and Communications, hereby make the following regulations:

1. These Regulations may be cited as the Disabled Drivers and Disabled Passengers (Tax Concessions) (Amendment) Regulations 2023.

2. The Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations 1994 (S.I. No. 353 of 1994) are amended –

- (a) in Regulation 2, in the definition of “disabled passenger”, by the substitution of “Regulation 10, 10A or 10B” for “Regulation 10 or Regulation 10A”,
- (b) by the insertion of the following Regulation after Regulation 8A:
“Reliefs for adaptations for wheelchair accessible vehicles (disabled drivers)

8B. (1) In this Regulation –

‘adaptation’ includes features that were incorporated in the wheelchair accessible vehicle at the time it was constructed;

‘control’ means a part of a device that enables the driver to bring about a change in the state or functioning of a vehicle or of a vehicle's subsystem;

‘modified’ means any substantial alteration to a vehicle for the purposes of facilitating wheelchair accessibility;

‘secondary control’ means a device in a vehicle that does not direct its movement or braking but brings about a change in the state or functioning of the vehicle or the vehicle’s ancillary subsystems;

‘wheelchair accessible vehicle’ means a vehicle modified to transport a person in a wheelchair, or to enable the transfer of a person within the vehicle from the person’s wheelchair to the driver’s seat or a passenger seat, as the case may be.

(2) Subject to paragraph (3), where the value-added tax, vehicle registration tax or residual vehicle registration tax has

been borne or paid on or after 1 August 2022, the Revenue Commissioners may permit the total amount to be repaid or remitted under Regulation 8 to exceed the amount specified in paragraph (3) of Regulation 9, subject to the limit specified in paragraph (4) of Regulation 9, where the adaptations referred to in paragraph (1) of Regulation 8 incorporate the adaptations set out in paragraph (5).

(3) The disabled person concerned shall, when making a claim for repayment or remission in accordance with this Regulation, provide to the Revenue Commissioners –

- (a) in the case of a vehicle that has previously been registered or recorded under a corresponding system for maintaining a record of vehicles and their ownership in another state, such particulars relating to the vehicle as the Revenue Commissioners may require in order to be satisfied that the adaptations set out in paragraph (5) have been made to an appropriate standard, or
- (b) in the case of a new vehicle, the appropriate vehicle type-approval certificate in respect of that vehicle.

(4) Where a person receives a repayment or remission in accordance with paragraph (2), paragraphs (4) and (5) of Regulation 8 and paragraph (1) of Regulation 15 shall apply subject to the modification that ‘6 years’ shall be substituted for ‘2 years’ in each place where it occurs.

(5) In order to qualify for relief under this Regulation, the vehicle must be a wheelchair accessible vehicle adapted to –

- (a) facilitate direct access of a disabled driver whilst in a wheelchair into the vehicle by means of an electric lift or electric ramp –
 - (i) onto a modified floor, and
 - (ii) through a modified side or rear entry,
- (b) enable the disabled driver to directly transfer within the vehicle from the wheelchair to the driver’s seat, and
- (c) meet the specific primary and secondary control modifications required by the disabled driver to drive the vehicle, that must include extensive re-configuration of –
 - (i) primary driving controls, and
 - (ii) switches or levers or both, to enable the disabled driver to access and operate secondary controls.”,

- (c) in Regulation 9, by the insertion of the following paragraph after paragraph (3):

“(4) The limit for the purpose of paragraph (2) of Regulation 8B shall be €48,000 in respect of any wheelchair accessible vehicle.”,

- (d) by the insertion of the following Regulation after Regulation 10A:

“Reliefs for adaptations for wheelchair accessible vehicles (disabled passengers)

10B. (1) In this Regulation –

‘adaptation’ includes features that were incorporated in the wheelchair accessible vehicle at the time it was constructed;

‘modified’ means any substantial alteration to a vehicle for the purposes of facilitating wheelchair accessibility;

‘wheelchair accessible vehicle’ means a vehicle modified to transport a person in a wheelchair, or to enable the transfer of a person within the vehicle from the person’s wheelchair to the driver’s seat or a passenger seat, as the case may be.

(2) Subject to paragraph (3), where the value-added tax, vehicle registration tax or residual vehicle registration tax has been borne or paid on or after 1 August 2022, the Revenue Commissioners may permit the total amount to be repaid or remitted under Regulation 10 to exceed the amount specified in paragraph (2) of Regulation 11, subject to the limit specified in paragraph (3) of Regulation 11, where the adaptations referred to in paragraph (1) of Regulation 10 incorporate the adaptations set out in paragraph (5).

(3) The disabled person concerned shall, when making a claim for repayment or remission in accordance with this Regulation, provide to the Revenue Commissioners –

- (a) in the case of a vehicle that has previously been registered or recorded under a corresponding system for maintaining a record of vehicles and their ownership in another state, such particulars relating to the vehicle as the Revenue Commissioners may require in order to be satisfied that the adaptations set out in paragraph (5) have been made to an appropriate standard, or
- (b) in the case of a new vehicle, the appropriate vehicle type-approval certificate in respect of that vehicle.

(4) Where a person receives a repayment or remission in accordance with paragraph (2), paragraph (4) of Regulation 10 and paragraph (1) of Regulation 15 shall apply subject to the modification that ‘6 years’ shall be substituted for ‘2 years’ in each place where it occurs.

- (5) In order to qualify for relief under this Regulation, the vehicle must be a wheelchair accessible vehicle adapted to –
- (a) facilitate direct access of a disabled passenger whilst in a wheelchair into the vehicle by means of an electric lift or electric ramp –
 - (i) onto a modified floor, and
 - (ii) through a modified side or rear entry,
 and
 - (b) either –
 - (i) enable the disabled passenger to directly transfer within the vehicle from the wheelchair to a passenger seat, or
 - (ii) where the disabled passenger remains in the wheelchair, enable the wheelchair to be accommodated and secured within the vehicle using a docking station, or a wheelchair restraint systems conforming to ISO standard 10542-1:2012, or both.”,
- (e) in Regulation 11, by the insertion of the following paragraph after paragraph (2):
- “(3) The limit for the purpose of paragraph (2) of Regulation 10B shall be €32,000 in respect of any wheelchair accessible vehicle.”,
- (f) by the substitution of the following Regulation for Regulation 14:
- “14. Where a repayment or remission has been granted in accordance with Regulation 8A, 8B, 10A, 10B, 12 or 12A in respect of a vehicle that is subsequently purchased for the transport of a different disabled driver or disabled passenger or by a qualifying organisation, and the adaptations remain in the vehicle at the time of such subsequent purchase, the requirements set out at paragraph (2) of Regulation 8A, paragraph (3) of Regulation 8B, paragraph (2) of Regulation 10A, paragraph (3) of Regulation 10B or paragraph (1B) of Regulation 12, as the case may be, shall be deemed to be fulfilled.”,
- (g) in Regulation 15(5), by the substitution of “Regulation 8A, 8B, 10A, 10B or 12A” for “Regulation 8A, 10A or 12A”,
- (h) in Regulation 17, by the substitution of “Regulation 8, 8A, 8B, 10, 10A, 10B, 12 or 12A” for “Regulation 8, 8A, 10, 10A, 12 or 12A”, and
- (i) in Regulation 18 –
- (i) in paragraph (1), by the substitution of “Regulation 8, 8A, 8B, 10, 10A, 10B, 12 or 12A” for “Regulation 8, 8A, 10, 10A, 12 or 12A”, and

- (ii) in paragraph (2), by the substitution of –
 - (I) “Regulation 8, 8A, 8B, 10, 10A, 10B, 12 or 12A” for “Regulation 8, 8A, 10, 10A, 12 or 12A”, and
 - (II) “Regulation 8, 8A or 8B” for “Regulation 8 or 8A”.



GIVEN under my Official Seal,
20 June, 2023.

MICHAEL MCGRATH,
Minister for Finance.

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