FINANCIAL SUPPORTS FOR CARERS

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**FINANCIAL SUPPORTS FOR CARERS**

**CARER'S BENEFIT**

Carer's Benefit is a payment made to insured people who leave the workforce to care for a person(s) in need of full-time care and attention. You can get Carer's Benefit for a total period of 104 weeks for each person being cared for. This may be claimed as a single continuous period or in any number of separate periods up to a total of 104 weeks. However, if you claim Carer's Benefit for less than six consecutive weeks in any given period you must wait for a further six weeks before you can claim Carer's Benefit to care for the same person again.

If you are caring for more than one person, you may receive payment for each care recipient for 104 weeks. This may result in the care periods overlapping or running concurrently.

**How do I qualify?**

You will qualify if you, the carer:
- Have been employed for 8 weeks during the previous 26 weeks,
- Have enough PRSI contributions,
- Give up employment to care for somebody full-time (this employment must have been for at least 16 hours a week or 32 hours a fortnight),
- Are not self-employed or employed outside the home for more than 15 hours a week, and
- Are not living in a hospital, convalescent home or other similar institution.

**What are the PRSI contribution conditions?**

For a first claim you must have:
- 156 paid contributions since entry into insurable employment, and 39 paid contributions paid in the relevant tax year or
- 39 paid contributions in the 12 months before Carer's Benefit starts or
- 26 paid contributions in the relevant tax year and 26 paid contributions in the tax year before that.
- Only Class A, B, C, D, H and E PRSI contributions count.

The 'relevant tax year' is the second last complete tax year before the year in which you claim Carer's Benefit. You must not be engaged in employment, self-employment, training or education courses outside the home for more than 15 hours a week. The maximum amount you can earn is €332.50 per week. (€332.50) is your net income after you have deducted:
- Income tax and Universal Social Charge
- PRSI
- Superannuation (pension payments)
FINANCIAL SUPPORTS FOR CARERS

CARER’S ALLOWANCE

Carer's Allowance is a payment to people on low incomes who are looking after a person who needs support because of age, disability or illness (including mental illness).

If you qualify for a Carer’s Allowance you may also qualify for Secondary Benefits such as:

- The Household Benefits package (Free Electricity Units and free TV Licence) if you are living with the person to whom you are providing care.
- A Free Travel Pass.
- The Carer’s Support Grant (€1,700) is automatically paid to people getting Carer's Allowance in June of each year.

Carer’s Allowance is not taken into account in the assessment for a Medical Card.

If you consider that you have been wrongly refused Carer's Allowance, or you are unhappy about a decision of a Social Welfare Deciding Officer about your entitlements, you can appeal this decision.

**To be entitled to a Carer’s Allowance you must:**

- Be living with, or in a position to provide full-time care and attention to a person in need of care who does not normally live in an institution. However you may continue to be regarded as providing full-time care and attention if you or the person being cared for is undergoing medical or other treatment in a hospital or other institution for a period not longer than 13 weeks.
- Be habitually resident in the State.
- Not live in a hospital, convalescent home or other similar institution.
- Be at least 18 years old and
- Not be engaged in employment, self-employment, training or education courses outside the home for more than 15 hours a week. During your absence, adequate care for the person requiring full-time care and attention must be arranged.
How means are assessed

The means test for the Carer's Allowance involves assessing your income (excluding your home). €332.50 of your gross weekly income is not taken into account (or disregarded).

If you are married, in a civil partnership or cohabiting the first €665.00 of your combined gross weekly income is disregarded.

The following are also deducted from your gross income:

- PRSI.
- Union dues.
- Superannuation (pension contributions) and
- Travel expenses.

If you are getting a social welfare payment from another state an amount up to the maximum rate of the Irish State Pension (Contributory) is exempt from the means test. Any foreign social welfare payment above the maximum Irish State Pension (Contributory) rate is treated as income for the means test. If you are getting maintenance payments these are assessed (along with any other source of income) and the first €332.50 (or €665 for a couple) is disregarded.

What counts as means?

Your means are any income you or your spouse, civil partner or cohabitant have or property (except your home) or an asset that could bring in money or provide you with an income, for example, an occupational pension or benefits from another country. Any payment made by the Department of Social Protection is not taken into account in the means test for Carer's Allowance.

Investments and savings

The actual income from investments and money in a savings account is not taken as your means. Instead, investment items such as, money in a savings account, cash-in-hand or money in a current account and the cash value of investments and property are added together and a special formula is used to work out your weekly means.

How much can I get?

Your payment is made up of a personal amount for yourself and extra amounts for your qualified child, children or child/ren. The amount you may get depends on your means.

Who is a qualified child?

You can claim an increase for a child if they are under age 18, normally live with you and are maintained by you. If a child is in full-time education by day at a recognised school or college, you may get this increase for them up to the end of the academic year in which they reach age 22, whether or not they live at home.

Caring for 2 people

Carers who are providing care to more than one person may be entitled to up to 50% extra of the maximum rate of Carer's Allowance each week, depending on the weekly means assessed.

Holidays

Carers Allowance can be paid if you accompany the person you are caring for abroad to get medical treatment. You can also go abroad on a respite break for a maximum of 3 weeks.
**Hospital Stays**

Carer's Allowance will continue to be paid for 13 weeks if the cared for person is admitted to hospital, should the cared for person continue to remain in hospital the carers allowance payment will be suspended for a further 13 weeks and then after this the applicant will have to start the application process again. Please note the Carers Allowance Department must be notified of any change in circumstances regarding you or the person being cared for.

**Does my payment continue after the cared for person's death?**

Yes, Carer's Allowance will continue to be paid to you for 12 weeks after the person you are caring for dies.

**Credits**

Credits are awarded to recipients of Carer's Allowance in the following circumstances:

- If the claimant was employed and paid PRSI contributions prior to receiving Carer's Allowance s/he may be entitled to credits.
- If, however, there is a gap of two years in the claimant's insurance record, credits are not valid until at least 26 PRSI contributions have been paid.
- If the claimant was in receipt of Jobseeker's Allowance (provided she/he has at least one paid Class A PRSI contribution) Jobseeker's Benefit or Illness Benefit immediately prior to claiming Carer's Allowance.

**Appeals**

A person who is dissatisfied with the Deciding Officer's decision e.g. refused award of allowance or awarded a reduced rate allowance, may appeal the decision. The appeal should be made within 21 days of notification of the Deciding Officer's decision by writing to:

The Chief Appeals Officer, Social Welfare Appeals Office, D'Olier House, Dublin 2, stating the grounds of appeal.

The Appeals Officer can decide the matter summarily or may deal with the case by way of an oral hearing. A statement is prepared on the facts relied on by the Deciding Officer in the making of a decision on entitlement to Carer's Allowance and on the extent to which the facts and contentions advanced by the appellant are admitted or disputed. This statement is put before the Chief Appeals Officer. A person may be interviewed by a Social Welfare Inspector regarding any facts or evidence put forward in support of an appeal, where the facts/evidence conflict with previous statements made by the claimant.

**Tax implications**

Carer's Allowance is a taxable source of income and you should inform your local tax office if in receipt of this allowance.

**How to apply**

Complete the Carer's Allowance Form CR1
FINANCIAL SUPPORTS FOR CARERS

CARE SHARING

Two Carers who provide care on alternate weeks can be accommodated on the Carer’s Allowance Scheme. Under legislation the Carer must provide this care for a complete week i.e. Monday to Sunday. Each Carer will share the Carer’s Allowance and the annual Carer’s Support Grant.

A Carer who provides care on alternate weeks with the care recipient attending a residential institution every other week can also be accommodated on the Carer’s Allowance Scheme. Each Carer should apply for Carer’s Allowance using form CR1.

If a person is caring for someone on alternate weeks where the care recipient attends a residential institution then the details of this should be recorded on the application form.

All the usual qualifying conditions for Carer’s Allowance will apply to carer’s availing of these arrangements. The rate of payment for each carer will depend on their individual circumstances.

HALF-RATE CARER’S ALLOWANCE

If you are getting certain social welfare payments and you are providing full time care and attention to another person, you can keep your main social welfare payment and get half-rate Carer’s Allowance as well. If you were getting another social welfare payment before claiming Carer’s Allowance, you may have your original payment reinstated and also get half-rate Carer’s Allowance.

If you are in one of the following situations you may qualify for half-rate Carer’s Allowance:

- Already getting Carer’s Allowance but also meet the qualifying criteria for another social welfare payment
- Changed from another social welfare payment to get Carer’s Allowance
- Caring for someone and being claimed for by a spouse, civil partner or cohabitant
- Getting a social welfare payment other than Carer’s Allowance and caring for someone

The following social welfare payments are not considered

- Supplementary Welfare Allowance
- Increase for a Qualified Adult
- Jobseeker’s Benefit
- Jobseeker’s Allowance
- Family Income Supplement
- Back to Education
- Carer’s Benefit

If you satisfy the conditions for Carer’s Allowance it will be awarded at 50% of the rate that would apply if you were not getting any other payment.

You will also be eligible for the Carers Support Grant, Household Benefits Package (if you are living with the person for whom you are providing care) and a Free Travel Pass.
FINANCIAL SUPPORTS FOR CARERS

To apply contact:

Department of Social Protection
Carer's Allowance Section
Social Welfare Services Office
Government Buildings
Ballinalee Road
Longford
Ireland
Tel: (043) 334 0000
Locall: 1890 927 770

CARER'S SUPPORT GRANT

The Carer's Support Grant is an annual payment made to carers by the Department of Social Protection. Carers can use the grant in whatever way they wish. You can use the grant to pay for respite care if you wish, but you do not have to do so.

In June of each year (usually on the first Thursday of the month), the Department of Social Protection pays the grant automatically to carers getting Carer's Allowance, Carer's Benefit, Domiciliary Care Allowance or Prescribed Relative's Allowance from the Department. Only one Carer's Support Grant can be paid for each person receiving care.

Rules
The grant is paid to people getting one of the payments mentioned above. It can also be paid to certain other carers providing full-time care. If you are not getting one of the above payments, you must be:

• Aged 16 or over
• Ordinarily resident in the State
• Caring for the person on a full-time basis
• Caring for the person for at least six months - this period must include the first Thursday in June
• Living with the person being cared for or, if not, be contactable quickly by a direct system of communication
• (for example, telephone or alarm).

HOUSEHOLD BENEFITS PACKAGE

The Household Benefits Package is a package of allowances which help you with the costs of running your household. The package is available to people aged over 70 and to people under age 70 in certain circumstances.

You must be living in the State.

Only one person in a household can qualify for the package at any time. If you are renting your home, your landlord must provide written confirmation that you are a tenant (including the MPRN or GPRN of the address you are living at) and confirm that you are paying your own energy bills. The amount of the electricity allowance is €35 per month.

There are 2 allowances in the Household Benefits Package:-

Allowance 1
• Electricity Allowance/Cash Electricity Allowance OR
• Natural Gas Allowance/Cash Gas Allowance

Allowance 2
• Free Television Licence

How do I get a Free Television Licence?

If you qualify for the Household Benefits Package you will get a Free Television Licence from the next renewal date of your current television licence. The licence remains valid for as long as you continue to receive the Household Benefits Package. The household benefits section will send you a letter telling you that you have been awarded the Electricity or Gas Allowance and Free Television Licence.

How to apply
Complete the HB1 form
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CARER’S LEAVE

The Carer’s Leave Act 2001 allows employees to leave their employment temporarily to provide full-time care for someone in need of full-time care and attention. The minimum period of leave is 13 weeks and the maximum period is 104 weeks. Carer’s leave from employment is unpaid but the Carer’s Leave Act ensures that those who propose to avail of Carer’s leave will have their jobs kept open for them for the duration of the leave.

To enquire about your possible entitlement to Carer’s Leave contact:

Workplace Relations Customer Services
Department of Jobs, Enterprise and Innovation,
23 Kildare Street, Dublin 2, D02 TD30
Tel: +353 1 631 2121
LoCall: 1890 220 222
Email: info@djei.ie

CONTINUING PAYMENT AFTER DEATH

The Carer’s allowance will continue to be paid to you for 12 weeks should the person you are caring for pass away.

DOMICILIARY CARE ALLOWANCE

Is a monthly payment to the carer of a child with a disability so severe that the child requires care and attention and/or supervision substantially in excess of another child of the same age. This care and attention must be provided to allow the child to deal with the activities of daily living. The child must be likely to require this level of care and attention for at least 12 months.

The Domiciliary Care Allowance scheme is administered by the Department of Social Protection. The Domiciliary Care Allowance is payable up to the age of 16 years of age.

Medical assessment:

You are required to have your own doctor complete a medical report, which is part of the application form, on your child’s medical condition. This report is reviewed by one of the Department’s Medical Assessors.

What happens when my child reaches the age of 16?

DCA stops when a child reaches 16 so your last DCA payment will be for the month of their 16th birthday. The Department of Social Protection will write to you 3 months before your child’s 16th birthday to remind you that DCA will shortly stop and tell you about the available options.

At age 16, your child can apply in their own right for Disability Allowance (DA). DA is a means-tested payment for people with disabilities who as a result of their disability are substantially restricted in undertaking work that would otherwise be suitable for a person of their age, experience and qualifications. The qualifying conditions for DA are different from the qualifying conditions for DCA, so your child is not automatically entitled to DA because DCA was in payment. The means test for Disability Allowance assesses the means of your child and your income is not taken into account.

NOTE: Your entitlement to a Carer’s Allowance may be reviewed when DCA ceases.

Half-rate payment:

Children who are being cared for on a full-time basis in residential homes or other institutions are not eligible for the allowance. However, children in residential care who go home, may receive a half-rate payment if they are at home for 2 days or more a week, for example, a child who attends residential services from Monday to Friday and goes home at weekends.
**Hospital stays**

Payment may continue for up to 13 weeks if the child is getting medical or other treatment in hospital.

This assessment may involve home visits to verify a person's place of residence for Rent Supplement purposes or simply to interview someone in surroundings that are more comfortable if he or she has special needs or is unable to visit his or her local health centre in person. Department of Social Protection staff will actively refer individuals to other state agencies and/or voluntary organisations if these are appropriate to the client's needs. For example, you may be referred to the Money Advice and Budgeting Service (MABS).

**Where to apply:**

Send your completed application form and supporting documents to:

**Domiciliary Care Allowance,**
Social Welfare Services Office,
Department of Social Protection,
College Road, Sligo.
Tel: (071) 9157100
Local: 1890 500 000
www.welfare.ie

**MOBILITY ALLOWANCE**

This allowance is paid to persons who are unable to walk and who would benefit from a change of surroundings.

To qualify you must be unable to walk (even with the use of artificial limbs or other suitable aids) OR be aged between 16 and 66 years of age, be in such a condition of health that the exertion to walk would be dangerous, be living at home (allowance will continue to be paid in respect of occasional stays in hospital of up to 8 weeks), not be forbidden from being moved for medical reasons and be in a condition where the inability to walk must be likely to last for at least one year. (This Allowance is closed to new applications since February 2013 but anyone already receiving this payment will continue to be paid until a new scheme is introduced).

**HOMEMAKERS SCHEME**

A Homemaker for the purposes of the Homemaker’s Scheme is a man or woman who gives up work to take care of a child under age 12 or an incapacitated child or adult aged 2 or over on or after 6 April 1994.

The Homemaker's Scheme makes it easier for you as a Homemaker to qualify for an Old Age Contributory Pension when you reach age 66.

These arrangements apply to Old Age Contributory pension only and do not involve payments while Homemaking. A person must have a minimum yearly average number of PRSI contributions paid or credited from the time he or she enters social insurance to pension age.

Before 6 April 1994, if you left the workforce to provide full-time care and attention for a child (ren) and or adult(s) as mentioned above, you could have gaps in your social insurance record which could affect your entitlement to an Old Age Contributory Pension.

**Contact:**

**Homemaker's Scheme Section**
Department of Social Protection,
McCarter’s Road,
Buncrana,
Co.Donegal.
Tel: (01) 471 5898
Local: 1890 690 690
www.welfare.ie
As a Carer, an important part of our work is ensuring that the person we care for has the best quality of life possible through enhanced independence and dignity.

Technical aids and appliances, as well as the right modifications to the home and accessible transport are all vital elements in independent living. It is also most important that the Carer looks after her/his own health. Carers assist the person who needs care on a daily basis as follows:

- Getting from one room to the other
- Safety getting up and down stairs
- Taking a bath or a shower
- Getting onto and off chairs
- Getting in and out of bed
- Using the toilet
- Security
- Getting to and from the home
- Making sure you do not injure yourself

The Disabled Person's Housing Grant Scheme assists those who require alterations to their homes as a result of physical disability, a severe intellectual disability, or a severe mental illness for which they are receiving treatment. Alterations could include making a dwelling wheelchair accessible or installing a ground floor bathroom and toilet. The grant is funded jointly by the Department of the Environment and Local Government, and local authorities.

Application for the grant is made to your local authority which will provide guidelines in relation to procedures and information on works that will be grant aided. Procedures may vary between local authorities. You must not do any of the work until your application is approved. Applications to the local authority must be accompanied by a detailed itemised estimate from the contractor together with specifications of the proposed work.

The contractor's Income Tax Number and VAT number must be included.

When the local authority receives your application it will ask your HSE to arrange a call from an Occupational Therapist who will be required to provide a report back to the local authority.
FINANCIAL SUPPORTS FOR CARERS

OWNER OCCUPIED HOMES

Application for the grant is made to your local authority which will provide guidelines in relation to procedures and information on works that will be grant aided. The maximum grant available is €30,000 and the grant will cover up to 90% of the cost of the works to private houses.

The local authority may enquire as to how you intend to meet your portion of the cost of the adaptation. You may fund your share of the cost from your own resources or by means of a loan from a bank, building society, etc. If you are unable to obtain a loan from a bank or building society, your local authority may be able to advance you a house improvement loan to cover your share of the cost.

New House or Building your Own House

Where a house is less than one year old or where a new house is being specifically provided and suitably designed to meet the needs of a disabled person the grant will not normally exceed €14,500.

Rented Accommodation

The grant is not available to people in rented accommodation.

Local Authority House

If you live in a local authority house the local authority will meet the full cost of approved alterations. The disabled person must occupy the house as his/her normal place of residence.

NOTE: Funding is based on the level of funding available in each Local Authority area and is at their discretion.

THE DISABLED DRIVERS AND DISABLED PASSENGERS SCHEME

From the office of the Revenue Commissioners the Disabled Drivers and Disabled Passengers Scheme provides a range of tax reliefs linked to the purchase and use of specially constructed or adapted vehicles by drivers and passengers with a disability.

The rules of the scheme are set out in the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations 1994 as amended. Under the terms of the scheme, you can claim remission or repayment of vehicle registration tax (VRT), repayment of value-added tax (VAT) on the purchase of a vehicle and repayment of VAT on the cost of adapting a vehicle. In addition, if you qualify under the scheme, your vehicle may be exempt from the payment of annual motor tax on application to a Motor Tax Office.
FINANCIAL SUPPORTS FOR CARERS

Fuel grant

If you qualify for tax relief under the scheme you are also eligible for a fuel grant under the Disabled Drivers and Disabled Passengers Fuel Grant Regulations 2015. The grant replaced the repayment of excise duty on fuel. The rate of grant payable per litre, up to a maximum of 2,730 litres per calendar year, is as follows:

- Petrol – €0.59
- Diesel – €0.48
- LPG – €0.10

Toll road fees

An adapted vehicle driven by a driver with a disability is entitled to exemption from toll road fees. Toll road operators issue special passes which are recognised by all other toll road operators and which allow such vehicles pass through the tolls without paying. To obtain a special pass apply to your nearest toll road operator.

Changes to Scheme in 2016

A number of changes have been made to the Scheme. They include:

- The limit on the vehicle’s engine size of less than 2,000cc in the case of a driver and 4,000cc in the case of a passenger has been increased to 6,000cc for drivers and passengers.
- The maximum amount of VRT and VAT relief available under the Scheme has been increased is €10,000 for drivers and €16,000 for passengers.
- A new category of specifically adapted vehicle for drivers with severe disabilities where the vehicle needs significant adaptation. The maximum amount of VRT and VAT relief available for this category is €16,000 and the vehicle must be retained for 3 years.
- A new category of extensively adapted vehicle for drivers and passengers where the cost of the required adaptations exceeds the open market selling price of the vehicle being adapted. The maximum amount of VRT and VAT relief available for this category is €22,000 and the vehicle must be retained for 6 years.
- Vehicles no longer have to be purchased from an authorised motor dealer.

Rules

In order to qualify for tax relief under the scheme, the person with a disability must have a valid Primary Medical Certificate. A Primary Medical Certificate confirms you are severely and permanently disabled and:

- Are completely or almost completely without the use of both legs
  or
- Are completely without the use of one of your legs and almost completely without the use of the other leg to the extent that you are severely restricted as regards movement in your legs or
- Are without both hands or both arms or
- Are without one or both legs or
- Are completely or almost completely without the use of both hands or arms and completely or almost completely without the use of one leg
  or
- Have the medical condition of dwarfism and serious difficulties of movement of the legs

Local Health Offices of the Health Service Executive (HSE) process applications for a Primary Medical Certificate. If the HSE refuses your application for a Primary Medical Certificate, you may appeal the refusal to the Disabled Drivers Medical Board of Appeal, National Rehabilitation Hospital, Rochestown Avenue, Dun Laoghaire, Co. Dublin.
**FINANCIAL SUPPORTS FOR CARERS**

**Drivers with disabilities**

You can claim tax relief on
- A new vehicle
- A used vehicle that has not been previously registered in the state

You can also buy a previously registered used vehicle, in which case the amount of the repayment will be the residual VAT contained in the value of the vehicle. However, the majority of used vehicles purchased from a dealer are purchased under the Margin Scheme. This means that no VAT is payable when the vehicle is purchased and therefore no VAT is refundable.

If you bought the vehicle before you qualified as a disabled driver, a repayment of VAT and VRT, appropriate to the market value of the vehicle at the time of entry to the scheme, will be made.

A vehicle that has been acquired under a hire-purchase agreement qualifies for tax relief.

**Passengers with disabilities**

You can claim tax relief on
- A new vehicle
- A used vehicle that has not been previously registered in the State

You can also buy a previously registered used vehicle, in which case the amount of the repayment will be the residual VAT contained in the value of the vehicle. However, the majority of used vehicles purchased from a dealer are purchased under the Margin Scheme. This means that no VAT is payable when the vehicle is purchased and therefore no VAT is refundable.

If you bought the vehicle before you qualified as a disabled person, a repayment of VAT and VRT, appropriate to the market value of the vehicle at the time of entry to the scheme, will be made.

If you buy a used vehicle that has previously qualified for tax relief under the scheme for transporting disabled passengers and where the original adaptations remain in place when you buy it, it is eligible for the scheme. A vehicle that has been acquired under a hire-purchase agreement qualifies for tax relief.

**Residency**

A family member of a disabled passenger can also qualify for relief provided they are living with and responsible for the transport of the disabled person in question and has acquired the vehicle for that purpose.

If the disabled person only stays with a family member on a part-time basis, the residency requirement is not met.

However, if the disabled person is a minor who is in residential or medical care on a part-time or occasional basis and who spends a significant part of their time at home, for example, every weekend and holidays, the residency requirement may be met. The Revenue Commissioners may, in exceptional circumstances, waive the residency requirement.

You should contact the Central Repayments Office to make sure that you meet the residency requirements for relief under the scheme before purchasing a vehicle.

**Restrictions on disposal**

“Disposal” means the sale of the vehicle, the gift of the vehicle to another person and the hiring or renting of the vehicle. The vehicle must not be disposed of for at least 2 years from the date the relief is granted. The retention period is 3 years for a specifically adapted vehicle and 6 years for an extensively adapted vehicle.
You will only be allowed to dispose of the vehicle within the retention period if you refund to the Revenue Commissioners a substantial portion of the relief allowed, calculated by reference to the value of the vehicle at the time of disposal.

If the vehicle is disposed of following damage in an accident, the damage will be taken into account in calculating the value of the vehicle at the time of disposal.

**Applying for remission of VRT**

You need to send the following documents to the Central Repayments Office:

- Form DD1
- The original Primary Medical Certificate if you are claiming for the first time. You must apply to the Health Service Executive (HSE) for an application form for a Primary Medical Certificate – obtain an application form from your Local Health Office in the HSE.
- Complete the application form and return it to the Senior Medical Officer of the Local Health Office.
- You will then receive an appointment for an assessment of the level of your disability.
- If you satisfy the requirements, you are granted a Primary Medical Certificate by the HSE.

If your application for remission of VRT is acceptable, you will be sent a Letter of Authorisation which authorises you to purchase a vehicle. When you have chosen the vehicle, the vehicle identification number (VIN) must be submitted to the Central Repayments Office on the form issued to you with the Letter of Authorisation. You will be issued with an Exemption Notification that allows the vehicle to be registered exempt of VRT at the **NCTS centre**.

When you have bought the vehicle, you must obtain the following documents:

- An original invoice from the dealer showing the full purchase particulars of the vehicle and verifying that payment of the amount due has been made in full.
- An original invoice from the person who adapted the vehicle, showing that payment has been made in full. The invoice must show full details of the adaptations to the vehicle and the VAT charged.

**Where to Apply**

You can find further information on the tax relief scheme on the Revenue Commissioners' website.

Central Repayments Office
Office of the Revenue Commissioners
M: TEK II Building
Armagh Road
Monaghan
Ireland
Tel: 047 62100
Locall: 1890 60 60 61
Disabled Person’s Parking Permits or Cards (also known as European Parking Cards or Disabled Parking Badge) are available to people living in Ireland with certain disabilities and those who are registered blind, whether they are drivers or passengers.

The parking card can be used by a disabled person in any vehicle in which he or she is travelling. This means that a disabled person who is being driven at different times by different people can bring the parking card with himself or herself and display it in the appropriate vehicle. The parking card is valid for 2 years from date of issue. Generally, the card is not issued to anyone under 5 years of age.

The parking card scheme for disabled drivers and passengers applies to public car parking areas only. However, the scheme also enables private car parks, supermarkets, etc., to more effectively monitor parking in areas that they have designated for people with disabilities. If you have a parking card, the disabled parking spaces provided by local authorities are free of charge and no time limits will apply to your parking.

Disabled (also known as ‘European’) Parking Cards can be used by disabled people within the 28 member states of the EU and are also recognised in the US and Canada. This means that when you travel abroad, you can bring your European Parking Card with you.

However, it is important to remember that you must observe the motoring laws and restrictions on parking in other countries.

The parking card scheme is administered by the Disabled Drivers Association of Ireland (DDAI) and the Irish Wheelchair Association (IWA).