

Mobility Information Sheet 1

VRT Exemptions, VAT Rebates, Road Tax Exemption and Fuel Rebates

The Revenue Commissioners' "Disabled Drivers and Passengers Scheme" is designed to provide a range of tax relief's for people with disabilities in connection with the purchase of vehicles.

1. To qualify for this scheme an applicant **MUST** be in possession of a 'Primary Medical Certificate', (PMC). This certificate is obtained from a Medical Examiner at the offices of the local Director of Community Care in a clients Health Board Area, (Not from a GP).

2. Once the PMC has been granted the applicant should apply for a VRT Tax Exemption Certificate. This is achieved by applying on form DD1, completed as far as possible. The PMC should be included with this application. These should be sent to the **Office of the Revenue Commissioners, Disabled Drivers Section, 'Freepost', Coolshanaghan, Co. Monaghan.**

3. These documents will be processed and, if in order, will be returned to the applicant along with a 'letter of authorisation' to enable you to register the vehicle without paying VRT. The DD1 form will also be returned for completion of vehicle details, etc.

4. Before the vehicle is registered, adaptations **MUST** be completed.

5. When applying on the DD1 form, applicants should also apply for the VAT rebate on the schedule 3 portion of this form, and for the fuel rebates on the this same form.

6. The final step is to have all the paper work returned to the Revenue. This should include:

- The Letter of Authorisation
- Claim form DD1
- Schedule three declaration on DD1
- Invoice detailing full purchase particulars of the vehicle
- Invoice detailing full adaptations to the vehicle, marked 'paid in full'

A wider detail of this information is available in the Revenue booklet, VRT 7, obtained from your local Revenue Commissioner Offices, or available for download from: www.revenue.ie

TMC-I accepts no liability for information changes or alterations from other organisations or Government bodies. To ensure you have accurate information we recommend you check the details before committing to a purchase.

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