

Senator Maria Byrne

The need for the Minister of Finance to consider expanding the criteria required to obtain a primary medical certificate under the Disabled Drivers and Disabled Passengers (Tax Concession) Scheme.

Raised for Wednesday 5 April 2017.

Commencement Debate

I thank the Senator for raising this issue in the House.

The Disabled Drivers and Disabled Passengers (Tax Concessions) Scheme provides relief from VAT and VRT, up to a certain limit, on the purchase of an adapted car for transport of a person with specific severe and permanent physical disabilities, payment of a fuel grant, and an exemption from Motor Tax.

To qualify for the Scheme an applicant must be in possession of a Primary Medical Certificate. To qualify for a Primary Medical Certificate, an applicant must be permanently and severely disabled within the terms of the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations 1994 and satisfy one of the following conditions:

- be wholly or almost wholly without the use of both legs;
- be wholly without the use of one leg and almost wholly without the use of the other leg such that the applicant is severely restricted as to movement of the lower limbs;
- be without both hands or without both arms;
- be without one or both legs;
- be wholly or almost wholly without the use of both hands or arms and wholly or almost wholly without the use of one leg;
- have the medical condition of dwarfism and have serious difficulties of movement of the lower limbs.

The Senior Medical Officer for the relevant local Health Service Executive administrative area makes a professional clinical determination as to whether an individual applicant satisfies the medical criteria. A successful applicant is provided with a Primary Medical Certificate, which is required under the Regulations to claim the reliefs provided for in the Scheme. An unsuccessful applicant can appeal the decision of the Senior Medical Officer to the Disabled Drivers Medical Board of Appeal, which makes a new clinical determination in respect of the individual. The Regulations mandate that the Medical Board of Appeal is independent in the exercise of its functions to ensure the integrity of its clinical determinations.

The criteria to qualify for the Scheme are necessarily precise and specific. After six months a citizen can reapply if there is a deterioration in their condition.

The Scheme represents a significant tax expenditure. Between the Vehicle Registration Tax and VAT foregone, and fuel grant provided for members of the Scheme, the Scheme represented a cost of €65 million in 2016. This does not include the revenue foregone to the Local Government Fund in respect of the relief from Motor Tax provided to members of the Scheme.

I recognise the important role that the Scheme plays in expanding the mobility of citizens with disabilities and that the relief has been maintained at current levels throughout the crisis despite the requirement for significant fiscal consolidation. From time to time I receive representations from individuals who feel they would benefit from the Scheme but do not qualify under the six criteria. While I have sympathy for these cases, given the scale and scope of the Scheme, I have no plans to expand the medical criteria beyond the six currently provided for in the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations 1994.