



STATUTORY INSTRUMENTS.

S.I. No. 665 of 2023

DISABLED DRIVERS AND DISABLED PASSENGERS FUEL GRANT
(AMENDMENT) REGULATIONS 2023

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I, MICHAEL MCGRATH, Minister for Finance, after consultation with the Minister for Health and the Data Protection Commission, in exercise of the powers conferred on me by section 81 of the Finance Act 2015 (No. 52 of 2015) and having had regard to the matters set out in subsections (3) and (4) of that section, hereby make the following regulations:

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

2. The Disabled Drivers and Disabled Passengers Fuel Grant Regulations 2015 (S.I. No. 635 of 2015) are amended –

(a) in Regulation 5(1) –

- (i) in subparagraph (d), by the substitution of “Schedule 4,” for “Schedule 4, and”,
- (ii) by the substitution of the following subparagraph for subparagraph (e):
“(e) in the case of hydrocarbon oil purchased on or after 1 May 2022 and before 1 January 2024, in Schedule 5, and”,

and

- (iii) by the insertion of the following subparagraph after subparagraph (e):
“(f) in the case of hydrocarbon oil purchased on or after 1 January 2024, in Schedule 6.”,

(b) in Regulation 8 –

- (i) by the substitution of the following paragraph for paragraph (2):

“(2) The disclosure referred to in paragraph (1) shall be made subject to a data sharing agreement between the parties referred to in paragraph (1), wherein the Department of Finance, on behalf of the Minister for Finance, and the Revenue Commissioners shall each be assigned the role of joint controller.”,

and

- (ii) in paragraph (3), by the substitution of the following definition for the definition of “controller”:

“‘controller’ and ‘joint controller’ have the same meaning, respectively, as in the Data Protection Regulation;”;

- (c) by the substitution of the following Schedule for Schedule 5:

“SCHEDULE 5

Regulation 5(1)(e)

Rates of fuel grant payable by type of hydrocarbon oil purchased on or after 1 May 2022 and before 1 January 2024

Fuel Type	Rate per litre
Petrol	€0.636
Heavy Oil	€0.535
Liquefied petroleum gas	€0.130

”,

and

- (d) by the insertion of the following Schedule after Schedule 5 (amended by *paragraph (c)*):

“SCHEDULE 6

Regulation 5(1)(f)

Rates of fuel grant payable by type of hydrocarbon oil purchased on or after 1 January 2024

Fuel Type	Rate per litre
Petrol	€0.671
Heavy Oil	€0.576
Liquefied petroleum gas	€0.155

”.

L.S.

GIVEN under my Official Seal,
20 December, 2023.

MICHAEL MCGRATH,
Minister for Finance.

EXPLANATORY MEMO

(This is not part of the instrument and does not purport to be a legal interpretation.)

These Regulations are made to amend SI 635/2015 Disabled Drivers and Disabled Passengers Fuel Grant Regulations 2015. The purpose of these regulations is to align on and after 1 January 2024 Fuel Grants rates to the Mineral Oil Tax Rates as at 1 August 2024. The Finance Bill (No. 2) 2023 legislates for increases in the Mineral Oil Tax Rates as at 1 April 2024 and as at 1 August 2024.

An amendment to Regulation 8 has also been made to reflect an agreement between the Department of Finance, on behalf of the Minister, and the Revenue Commissioners.

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