



STATUTORY INSTRUMENTS.

**S.I. No. 749 of 2020**

---

DISABLED DRIVERS AND DISABLED PASSENGERS (TAX CONCESSIONS) (AMENDMENT) REGULATIONS 2020

DISABLED DRIVERS AND DISABLED PASSENGERS (TAX CONCESSIONS) (AMENDMENT) REGULATIONS 2020

I, PASCHAL DONOHOE, 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 2020 and shall come into operation on 1 January 2021.

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

- (a) in Regulation 2 -
  - (i) in the definition of "disabled person", by the deletion of "set out in Regulation 3", and
  - (ii) by the insertion of the following definition after the definition of "licensing authority":

" 'medical criteria' means the criteria set out in the definition of 'severely and permanently disabled person' in section 92(5) (as amended by section 36 of the Finance Act 2020 (No. 26 of 2020)) of the Finance Act 1989 (No. 10 of 1989);",
- (b) by the deletion of Regulation 3,
- (c) in Regulation 4A(1), by the substitution of "fulfils one or more of the medical criteria" for "is severely and permanently disabled as respects one or more of the criteria specified in Regulation 3",
- (d) in Regulation 6(5), by the substitution of "medical criteria" for "criteria specified in Regulation 3" in each place where it occurs,
- (e) in Regulation 7, by the substitution of "medical criteria" for "criteria set out in Regulation 3",
- (f) in Regulation 8(3), by the deletion of "set out in Regulation 3",
- (g) in Regulation 10(3), by the deletion of "set out in Regulation 3",
- (h) by the substitution of the following Schedule for the First Schedule:

## “First Schedule

*Regulation 4(a)*

## PRIMARY MEDICAL CERTIFICATE

Issued for the purposes of section 92 of the Finance Act 1989 and the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations 1994.

Name of Applicant: Mr/Mrs/Miss/Ms. \*

Normal Address:

PPS NO:

Contact Details:

I, \_\_\_\_\_ Community Health Doctor for the Health Service Executive, hereby certify that in my opinion the person named above is a severely and permanently disabled person who meets one or more of the medical criteria (within the meaning of the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations 1994).

Particulars of the applicant's disablement are as follows:\*\*

- (a) the applicant is wholly or almost wholly without the use of both legs;
- (b) the applicant is wholly without the use of one of their legs and almost wholly without the use of the other leg such that they are severely restricted as to movement of their lower limbs;
- (c) the applicant has no hands or no arms;
- (d) the applicant has one leg or no legs;
- (e) the applicant is wholly or almost wholly without the use of both hands or arms and wholly or almost wholly without the use of one leg;
- (f) the applicant has the medical condition of dwarfism and has serious difficulties in the movement of their lower limbs.

Date:

(Signature)

Community Health Doctor, Health Service Executive.

Official Stamp

Contact Number:

E-mail Address:

\*Delete as appropriate.

\*\*Tick as appropriate and cross out particulars that do not apply.

”,

and

- (i) by the substitution of the following Schedule for the Second Schedule:

“Second Schedule

*Regulation 4(b)*

#### BOARD MEDICAL CERTIFICATE

Issued, on appeal, for the purposes of Section 92 of the Finance Act 1989 and the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations 1994.

Name of Applicant: Mr./Mrs./Miss/Ms.\*

Normal Address:

The Disabled Drivers Medical Board of Appeal hereby certifies that in its opinion the person named above is a severely and permanently disabled person who meets one or more of the medical criteria (within the meaning of the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations 1994).

Particulars of the applicant's disablement are as follows:\*\*

- (a) the applicant is wholly or almost wholly without the use of both legs;

- (b) the applicant is wholly without the use of one of their legs and almost wholly without the use of the other leg such that they are severely restricted as to movement of their lower limbs;
- (c) the applicant has no hands or no arms;
- (d) the applicant has one leg or no legs;
- (e) the applicant is wholly or almost wholly without the use of both hands or arms and wholly or almost wholly without the use of one leg;
- (f) the applicant has the medical condition of dwarfism and has serious difficulties in the movement of their lower limbs.

Date:

(Signature)

For and on behalf of the Disabled Drivers Medical Board of Appeal and a member of that Board.

\*Delete as appropriate.

\*\*Tick as appropriate and cross out particulars that do not apply.

”.



GIVEN under my Official Seal,  
29 December, 2020.

PASCHAL DONOHOE,  
Minister for Finance.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2,  
D02 DR67.

Tel: 076 110 6834  
r-post: publications@opw.ie

---

DUBLIN  
PUBLISHED BY THE STATIONERY OFFICE  
To be purchased from  
GOVERNMENT PUBLICATIONS,  
52 ST. STEPHEN'S GREEN, DUBLIN 2,  
D02 DR67.

Tel: 076 110 6834  
E-mail: publications@opw.ie

---

€3.00

