



STATUTORY INSTRUMENTS.

**S.I. No. 217 of 2024**

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DISABLED DRIVERS AND DISABLED PASSENGERS (TAX CONCESSIONS) (AMENDMENT) REGULATIONS 2024

**DISABLED DRIVERS AND DISABLED PASSENGERS (TAX CONCESSIONS) (AMENDMENT) REGULATIONS 2024**

I, MICHAEL MCGRATH, Minister for Finance, in exercise of the powers conferred on me by section 92 (amended by section 85 of the Finance (No. 2) Act 2023 (No. 39 of 2023)) 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)), after consultation with the Minister for Health and the Minister for Transport, hereby make the following regulations:

1. These Regulations may be cited as the Disabled Drivers and Disabled Passengers (Tax Concessions) (Amendment) Regulations 2024.
2. In these Regulations, “Principal Regulations” means the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations 1994 (S.I. No. 353 of 1994).
3. Regulation 6 of the Principal Regulations is amended, in paragraph (1), by the insertion of the following subparagraph after subparagraph (d):
  - “(da) (i) Notwithstanding subparagraph (a), where a vacancy on the Board causes the number of medical practitioners standing appointed to the Board to fall below 5, subject to clause (ii), the Board may, while the number of medical practitioners standing so appointed remains below 5, continue to exercise the functions of the Board for a period of not longer than 9 months from the date such vacancy first arises.
  - (ii) Where a vacancy on the Board causes there to be fewer than –
    - (I) 3 medical practitioners at any time,
    - (II) 4 medical practitioners at any time during the final 3 months of the period of 9 months referred to in clause (i), or
    - (III) 5 medical practitioners at the end of the said period of 9 months,
 standing appointed to the Board, the Board shall cease to exercise its functions until such time as not fewer than 5 medical practitioners stand so appointed.
  - (iii) Clauses (i) and (ii) shall apply regardless of whether the vacancy concerned occurred prior to or after the coming into operation of this subparagraph.”.

4. Regulation 8B of the Principal Regulations is amended, in paragraph (5), by the substitution of the following subparagraphs for subparagraphs (a) and (b):

- “(a) facilitate direct access of a disabled driver whilst in a wheelchair into the vehicle, onto a modified floor and through a modified side or rear entry, by means of –
  - (i) a ramp (whether electric or not) and an electric lift or other electric lifting device that the Revenue Commissioners is satisfied facilitates such access in a manner similar to an electric lift, or
  - (ii) an electric ramp and a lifting device that is not electric and that the Revenue Commissioners is satisfied facilitates such access in a manner similar to an electric lift,
- (b) either –
  - (i) enable the disabled driver to directly transfer within the vehicle from the wheelchair to the driver’s seat, or
  - (ii) where the disabled driver remains in the wheelchair, enable the wheelchair to be accommodated and secured within the vehicle in the driving position using a docking station, or a wheelchair restraint systems conforming to ISO standard 10542-1:2012, or both,

and”.

5. Regulation 10B of the Principal Regulations is amended, in paragraph (5) –

- (a) by the substitution of the following subparagraph for subparagraph (a):
    - “(a) facilitate direct access of a disabled passenger whilst in a wheelchair into the vehicle, onto a modified floor and through a modified side or rear entry, by means of –
      - (i) a ramp (whether electric or not) and an electric lift or other electric lifting device that the Revenue Commissioners is satisfied facilitates such access in a manner similar to an electric lift, or
      - (ii) an electric ramp and a lifting device that is not electric and that the Revenue Commissioners is satisfied facilitates such access in a manner similar to an electric lift,
- and”,

and

- (b) in subparagraph (b)(ii), by the substitution of “within the vehicle, in a position other than the driving position,” for “within the vehicle”.



GIVEN under my Official Seal,  
15 May, 2024.

MICHAEL MCGRATH,  
Minister for Finance.

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