

## Press release

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# Minister McGrath introduces additional reliefs for wheelchair accessible vehicles under the DDS

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## Minister McGrath introduces additional reliefs for wheelchair accessible vehicles under the Disabled Drivers and Disabled Passengers Scheme

The Minister for Finance Michael McGrath has today signed regulations that establishes a fourth category of reliefs in the Disabled Drivers and Disabled Passengers Scheme, for people with disabilities who require complex and significant adaptations to their vehicles to enable in-vehicle wheelchair access.

The new reliefs provide up to €48,000 for disabled drivers and €32,000 for disabled passengers. This will be applicable to those who have borne or paid VAT, VRT or residual VRT on or after 1 August 2022.

After consultation with the Irish Wheelchair Association and the Disabled Drivers Association of Ireland, a small number of disabled drivers and disabled passengers with similar requirements for in-vehicle wheelchair accessibility was identified. On that basis and in line with international evidence, the Minister has introduced this fourth category of relief under the scheme.

Minister McGrath commented:

"I am delighted to be in a position to sign these regulations which will provide much needed assistance for people who have very significant and costly adaptation needs for wheelchair accessible vehicles. I want to sincerely thank Leigh Gath, who I met back in March, for highlighting this issue and for her tireless work advocating for people living with disability.

"While the changes I am making today are to be welcomed, I do acknowledge that we must do more to provide better transport and mobility support options for people with disabilities and the Ombudsman's report last week further highlighted this.

"The Final Report of the National Disability Inclusion Strategy Transport Working Group, published back in February, indicated that the current Disabled Drivers and Disabled Passengers Scheme was outdated and should be replaced with a needs-based, grant-aided vehicular adaptation scheme.

"I welcome the Taoiseach's comments last week that he will convene all the relevant departments to develop meaningful proposals arising from the Working Group's final report. My officials in the Department of Finance will fully engage with this process."

Minister of State for Disability Anne Rabbitte said:

"I am very happy that these changes are being made. Mobility is something we all can take for granted but for people with disabilities they do not have this luxury. It is vital we provide the support for people with disabilities and enable them to live independent lives.

"I chaired the National Disability Inclusion Strategy Working Group and we published the final report back in February and I will be working with Minister McGrath and my colleagues in Government to advance the proposals arising out that report."

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## Additional information

### The Disabled Drivers and Disabled Passengers Scheme

The Disabled Drivers and Disabled Passengers (Tax Concessions) Scheme (DDS) provides relief from Vehicle Registration Tax and VAT on the purchase and use of an adapted car, as well as an exemption from motor tax and an annual fuel grant. Per annum 'costs' of DDS reliefs exempted, remitted or refunded generally run to c. €60 million with the fuel grant c. €10 million per annum and motor tax exemption c. €10 million. That is, in total the 'costs' of the DDS are estimated to be c. €80 million per annum.

The Scheme is open to severely and permanently disabled persons as a driver or as a passenger and also to certain charitable organisations. In order to qualify for relief, the applicant must hold a Primary Medical Certificate issued by the relevant Senior Area Medical Officer (SAMO) or a Board Medical Certificate issued by the Disabled Driver Medical Board of Appeal. Certain other qualifying criteria apply in relation to the vehicle, in particular that it must be specially constructed or adapted for use by the applicant.

### Fourth Adaptation Category of reliefs

The fourth category of reliefs are for complex and significant adaptations to enable wheelchair accessibility as specified in the regulations, namely that adaptations must be made such that a disabled driver or disabled passenger while occupying their wheelchair can enter the vehicle, transfer within the vehicle from their wheelchair to a seat; be able to drive and brake/access switches and levers for secondary vehicle controls; or, to be safely secured for transport on the road, while in their wheelchair.

## Allowable limits of VRT and VAT relief under DDS

Category	Max Relief			
	Adaptations	Specific Adaptations	Extensive Adaptations	Wheelchair Accessible Adaptations (New Category)
Disabled Driver	€10,000	€16,000	€22,000	€48,000
Disabled Passenger	€16,000	n/a	€22,000	€32,000
Organisations (<5 PMCH)	€16,000	n/a	€22,000	N/A
Organisations (5 or more PMCH)	no limit			N/A
Vehicle must be held for	2 years	3 years	6 years	6 years

## The National Disability Inclusion Strategy: Transport Working Group Review

The National Disability Inclusion Strategy Transport Working Group (TWG), comprising members from a range of departments, agencies and Disabled Persons Organisations, was tasked under Action 104 to review all government-funded transport and mobility supports for those with a disability, including the Disabled Drivers and Disabled Passengers Scheme (DDS). The NDIS TWG final report was published on 24 February 2023 and welcomed the proposal put forward by the Department of Finance that the DDS should be replaced with a needs-based, grant-aided vehicular adaptation scheme, that is, to provide direct financial assistance to individuals needing vehicle adaptations according to their needs, to meet their personal transport requirements and ultimately to facilitate independence and participation in society.

The NDIS TWG final report also noted both the outdated approach of the Disabled Drivers and Disabled Passengers Scheme and the fact that the scheme needed to be addressed as a matter of priority. The Working Group agreed that proposals in this regard was a clear deliverable on which work could begin in the relatively near future.

The NDIS TWG final report does not set out next steps with respect to the new scheme all the relevant government departments will convene in the coming weeks to discuss the way forward.

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