Claim for Refund of Value Added Tax (VAT) chargeable on aids and appliances for use by Persons with Disabilities under the Value Added Tax (Refund of Tax) (No. 15) Order, 1981.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Claim for VAT Refund on Aids and Appliances for use by Persons with Disabilities

Value-Added Tax (VAT), charged and paid within the Republic of Ireland, may be reclaimed on certain aids and appliances for use by persons with disabilities. The relief applies to VAT on the purchase of goods which are aids and appliances designed to assist a person with disabilities to overcome his or her disability in the performance of daily functions or in the exercise of a vocation. The relief is not allowed on services or on the rental of goods.

The relief is also available in certain circumstances to persons other than disabled persons who purchase such goods for the sole ownership, possession and the exclusive use of a named person or persons with disabilities.

The provisions of the Order extend to works carried out on homes to adapt them to make them more accessible for persons with disabilities. The provisions do not apply to the actual construction of a home but would apply, for example, to certain alterations or adaptations which would be necessary to meet the particular needs of the person with the disability.

The above-mentioned Order does not cover refunds on motor vehicles for drivers with disabilities or on motor vehicles for transport of persons with disabilities or on road vehicles of any kind.

Please note that this refund facility is not available to VAT registered entities.

If the claimant has any outstanding tax liability that your claim may be reduced by this amount

Online application

- **Please go to www.revenue.ie**
- **Log onto "myAccount"**
  (please note that you must first register for "myAccount")
- **Select "eRepayments" contained within the "Payments/Repayments" box**
- **Select "VAT – Value Added Tax"**
- **Select "Make a Claim"**
- **Select "Form 61A – Aids and Appliances for persons with disabilities"**
- **Follow steps 1 – 5 in order to complete and submit by selecting "Continue"**

If your online claim is in order and your application has been successful a refund will be credited to the bank or credit union account supplied on the application (a number of applications will be selected for audit, this may delay the approval of some applications)

If you are unable to complete your application on myAccount you may complete this paper form and submit to the address at point 14 overleaf.

Please note that paper applications may take longer to process during peak periods.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

IMPORTANT - Please read the following notes before you submit your claim

1. The Value-Added Tax (Refund of Tax) (No. 15) Order, 1981, provides for the refund of VAT on certain aids and appliances for use by persons with disabilities. However, hospitals, schools and similar institutions do not qualify for relief under this Order where the aids and appliances are for the benefit of the institution, rather than being solely owned by the person with the disability and being in the sole possession and for the exclusive use of the person with the disability. Where the refund of the VAT on aids or appliances is claimed by a person other than the person with the disability, Revenue may require evidence that the aid or appliance is exclusively used by the person with the disability and in his/her sole possession.

2. For the purposes of the relief a “disabled person”(or person with a disability) is defined in wide terms, and includes both physical and mental disabilities. Please refer to the link below for access to SI 428/1981-Value Added Tax (Refund of Tax) (No. 15) Order, 1981.
http://www.irishstatutebook.ie/eli/1981/si/428/made/en/print

3. The relief applies to VAT on the purchase of goods which are aids and appliances designed to assist a person with a disability to overcome his/her disability in the performance of daily functions or in the exercise of a vocation.

4. Relief is **not** allowed on **services** or on the **rental** of goods.

5. Examples of eligible goods are:
   - Necessary domestic aids (e.g. drinking and eating aids designed solely for persons with disabilities)
   - Walk-in baths designed for persons with disabilities
   - Commode chairs and similar aids or appliances
   - Lifting seats and specified chairs designed for persons with disabilities
   - Hoists and lifters designed for persons with disabilities, including stair lifts

6. In addition to purchases by the person with the disability, the Order applies to goods bought by other persons for the sole ownership and possession and the exclusive use of a named person or persons with disabilities. However, where goods are bought by another person for a person with a disability they must **not** be supplied in the course of a business carried on by the donor.

7. **The above-mentioned Order does not cover refunds on motor vehicles for drivers with disabilities or on motor vehicles for transport of persons with disabilities or on road vehicles of any kind.**

8. **Please provide/upload written evidence in relation to any GRANT approved/received confirming the Name and Address of the Body providing the Grant and indicating the specific amount of the Grant sanctioned/received.**

9. **If your claim is in respect of a Housing Adaptation e.g. Bathroom or Bedroom Adaptation, please supply/upload a copy of the Complete Occupational Therapist Report and a Detailed Builders Quotation clearly showing all work that was carried out.**

10. **Medical Evidence of disability may be requested.**

11. Please ensure that all **ORIGINAL INVOICES (marked paid in full)** are included/uploaded with your claim and that these invoices are legible, dated, show the VAT content, the suppliers name, address, VAT number and an adequate description of the goods involved.

12. You will require your own unique PPSN and the PPSN of the person with disabilities before you apply.

13. Claims for repayment must be made within 4 years from the end of the taxable period to which the claim relates.

14. Completed paper claim forms can be returned to Revenue Commissioners, FREEPOST, Central Repayments Office, M: TEK II Building, Armagh Road, Monaghan H18 YH59. Please call 047 62100 (option 6) if you require any further information.

Claim for Refund of Value Added Tax (VAT) chargeable on aids and appliances for use by Persons with Disabilities

Claim made under Value Added Tax (Refund of Tax) (No. 15) Order, 1981, (S.I. No. 428/1981)

1. Details of Claimant

Please complete this section in BLOCK LETTERS

Personal Public Service Number (PPSN) of the Claimant:

Name:

Address:

PPSN of the person with a disability:

Name and Address of person with a disability for whose use the goods were supplied (if different from above):

Nature of Disability:

Grant Approved/Received Yes ☐ No ☐

Amount of Grant: €

Telephone Number:

2. Details of Claim

If there is insufficient space please attach separate list

Description of the Goods	Name of Supplier	Date of (a) supply or (b) importation	Amount of Refundable Irish VAT shown in invoice(s)/receipt
		TOTAL	

3. Declaration

Anyone who knowingly makes a false statement for the purpose of obtaining repayment of VAT is liable to penalties. Please delete the alternatives shown in bold type below as appropriate, and then sign the declaration below if satisfied that it is accurate.

I declare that -

a) I am not entitled to a deduction under section 59 of the Value-Added Tax Consolidation Act 2010, or to a repayment under section 104(3) of that Act, or under any regulation or order made under that Act, other than the Value Added Tax (Refund of Tax) (No. 15) Order, 1981, (S.I. No. 428/1981) in respect of any portion of the VAT for which refund is now claimed;

b) The tax in respect of which this refund is being claimed does not form part of expenditure incurred by me which has been or will be met, directly or indirectly, by the State, by any board established by statute, or by any public or local authority; Please include written confirmation in relation to any Grant **approved/received**;

c) The goods concerned have been specially constructed or adapted for use by a person with a disability or are of such a kind as might reasonably be treated as so constructed or adapted having regard to the particular disablement of the person;

d) **I have/the above-named person with the disability has** the specified degree of disablement;

e) The goods concerned are for the purpose of assisting **me/the above-named person with a disability** to overcome **my/his or her** disability in the performance of essential daily functions or in the exercise of a vocation and that the goods are so used by **me/him or her**; and

f) All the particulars given on this form are true and correct to the best of my knowledge and belief.

Signature:

Date: / /

4. Bank/Credit Union Details

Bank or Credit Union Details are required in order that any refund due may be credited directly to your Bank or Credit Union Account

Please enter your Bank or Credit Union Details in the boxes below

International Bank/Credit Union Account Number (IBAN) Max 25 characters

Bank/Credit Union Identifier Code (BIC) Max 11 characters

Name on Account

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on **www.revenue.ie**. Details of this policy are also available in hard copy upon request.