

**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.**

**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.

### Online application

- Please go to [www.revenue.ie](http://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 account supplied on the application (a number of applications will be selected for audit, this may delay the approval of some applications)

**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
  - Communication aids designed for those unable to speak
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. **Medical Evidence of disability may be requested.**
10. Please ensure that all **ORIGINAL INVOICES** 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.
11. You will require your own unique PPSN and the PPSN of the person with disabilities before you apply.
12. Claims for repayment must be made within 4 years from the end of the taxable period to which the claim relates.