

Act
4/6

26 May 2008

Mr Jim Kelly
Secretary
Commission on Taxation
Le Pole House
Ship Street Great
Dublin 8

NDA

National Disability Authority
Údarás Náisiúnta Míchumais

Re: Invitation to make a submission to the Commission on Taxation

Dear Mr. Kelly

Thank you for your invitation to the NDA to make a submission to the Commission on Taxation. The NDA welcomes this opportunity to make an input. In making this submission the NDA is confining itself to some issues that impact on the quality of life for people with disabilities in Ireland.

Assistive technologies

There are at least five separate schemes for exempting VAT on assistive technologies used by people with disabilities.

- Disabled drivers and passengers scheme
- Zero-rated VAT on medical equipment and appliances (including mobility aids)
- VAT refunds on assistive technologies for personal use (VAT 61A)
- VAT refunds on radios for blind persons
- VAT exemption on imports of assistive technology

The NDA would welcome a streamlining of the system by expanding the range of assistive devices which are automatically VAT-free without a need to claim refunds, and by eliminating any distinction in procedures between communication aids for blind people and other assistive technology.

Motor tax and VRT.

Since 2008 revised Motor Tax and VRT rates have been introduced as part of the range of planned measures relating to Carbon Tax and CO2 emissions.

While the NDA welcomes the emphasis on sustainability and protecting the environment, there can be unintended consequences for people with disabilities, whose adapted vehicles or special requirements may result of necessity in using a less fuel-efficient vehicle, and who face higher costs as a result of the changed tax arrangements.

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For example, some drivers require an automated gear transmission as they may be amputees and unable to use a standard manual gear box. Or a person may require a bigger vehicle because of the size of the wheelchair they need to use.

NDA is of the view that new environmental tax measures should not disadvantage people with disabilities. NDA recommends that people with disabilities requiring adapted transport should be exempt from any increased motor related taxes relating to Carbon tax and CO2 emissions. There is a similar concern that the extra environmental costs may make it less economic to provide wheelchair-adapted taxis which are an essential form of door-to-door 24-hour transport for people with disabilities.

Disability proofing

The Cabinet Handbook now requires that all substantive memoranda submitted to Government must be disability proofed.

Disability proofing is a mechanism whereby the impact on people with disabilities in relation to policies and practices can be assessed. The NDA recommends that the proposals and recommendations emerging from this process been undertaken by the Tax Commission be disability proofed.

If you require further clarification on any of the issues raised above please do contact me.

Yours sincerely



Siobhan Barron
Director