



Feidhmeannacht na Seirbhíse Sláinte  
Health Service Executive

# Allowances, Benefits and Entitlements

---

Patients with Chronic Obstructive  
Pulmonary Disease (COPD)

**National COPD Clinical Care Programme**  
**February 2011**

[This document summarized the allowances, benefits and entitlements available to COPD patients should they meet the qualification criteria set out by the agencies]

# CHRONIC OBSTRUCTIVE AIRWAYS DISEASE (COPD)

This provides information on a variety of services, benefits and allowances as outlined below. Eligibility does not depend on a particular diagnosis such as COPD but can depend on age, degree of incapacity and financial considerations, so it is always worth checking. There are a number of overlaps between areas. For example a number of the allowances accessed through the Community Welfare Offices appear in the section on Social Welfare, information on electricity appears both in the Social Welfare Section but also under Oxygen.

This area which can change from time to time, so it is always worth checking if new services have come into place or if eligibility criteria have changed. Most benefits will not be offered automatically – it is up to you to apply for them. Good sources of such information, in addition to your Health Care Staff, are your local Citizens Information Centre ([www.citizensinformation.ie](http://www.citizensinformation.ie), Lo-call 1890 777121), your local Health Centre ([www.hse.ie](http://www.hse.ie), 1850 241850), local Social Welfare Office ([www.welfare.ie](http://www.welfare.ie), Lo-call 1890 662244) and also Revenue ([www.revenue.ie](http://www.revenue.ie)). As web sites are not always up to date, it is always useful to check information by phone or in person.

## Contents

1	Social Welfare .....	5
1.1	Social Welfare Information Services .....	5
1.2	Illness Benefit .....	5
1.3	Invalidity Pension .....	5
1.4	Disability Allowance .....	5
1.5	Carer's .....	6
1.5.1	Carer's Allowance .....	6
1.5.2	Carer's Benefit .....	6
1.5.3	Carer's Payments and working .....	6
1.5.4	Carer's Leave .....	6
1.5.5	Respite Care Grant .....	7
1.6	Supplementary Welfare Allowance .....	7
1.6.1	Entitlement-based payments: .....	7
1.6.2	Discretionary-type payments: .....	8
1.7	Other supplements/benefits .....	8
1.7.1	Rent Supplement .....	8
1.7.2	Mortgage Interest Supplement .....	8
1.7.3	Heating Needs/Special Dietary Needs .....	9
1.7.4	Household Benefit Package .....	9
1.8	Money Advice Budgeting Service (MABS) .....	9
2	HEALTH SERVICE ENTITLEMENTS .....	10
2.1	Public Hospital charges .....	10
2.1.1	Out-patient and Emergency Department (A&E) Charges .....	10
2.1.2	Daily In-patient charges in public hospitals: .....	10
2.1.3	Long-stay patients: .....	10
2.2	Medical Card .....	11
2.3	GP Visit Card .....	11

2.4	Drugs Payment Scheme .....	11
2.5	Oxygen Therapy (Long term) .....	12
2.5.1	General.....	12
2.5.2	Travelling .....	12
2.5.3	Electricity .....	12
2.6	European Health Insurance Card (EHIC) .....	13
2.7	Community Services .....	13
2.7.1	Public Health Nurses.....	13
2.7.2	Other Community Health Personnel.....	13
2.7.3	Home care packages .....	14
3	AIDS, APPLIANCES, MOBILITY (including home modifications)	15
3.1.1	Aids and Appliances.....	15
3.1.2	Home Modifications.....	15
3.1.3	Disabled Person's Housing Grant (for home modifications).....	16
3.1.4	Mobility Allowance.....	16
3.1.5	Mobility Aids (including Wheelchairs) .....	16
3.1.6	Motorised Transport Grant .....	17
3.1.7	Disabled Parking Bay outside your home.....	17
3.1.8	Disabled Person's Parking Card.....	17
3.1.9	Travel Pass (and Companion Pass) .....	18
4	TAX RELIEF .....	19
4.1.1	Refunds of V.A.T. for Aids/Appliances/ Installations .....	19
4.1.2	Allowances for Employing a Carer .....	19
4.1.3	Tax Relief on Medical Expenses .....	19
4.1.4	Tax Concessions for Disabled Drivers and Disabled Passengers .....	20
5	Some Useful Contacts and Organisations .....	21

# 1 Social Welfare

## 1.1 Social Welfare Information Services

There are many different welfare schemes and services operated by the Department of Social Protection. Throughout the country there are Social Welfare Offices which have a variety of free information leaflets/booklets with details of services, entitlements and eligibility criteria. Advice is also available through their website ([www.welfare.ie](http://www.welfare.ie)), Lo-call number 1890 6622 44, by email ([info@welfare.ie](mailto:info@welfare.ie)) or by post.

If you are refused a service or benefit which you believe you are entitled to, you can appeal the decision (Social Welfare Appeals Office Lo-call 1890 747434). Contact your local Social Welfare Office or Citizens Information Centre for advice and information.

## 1.2 Illness Benefit

This is a payment from the Department of Social Protection to insured people who cannot work due to illness. It is aimed at those with a short-term illness. The benefit lasts for two years, for those with more than 260 weeks' PRSI contributions. Contact your local Social Welfare Office or Citizens Information Centre for advice and information.

## 1.3 Invalidity Pension

This is a long-term payment for insured people who permanently cannot work due to illness or disability. It is usually given after having claimed Illness Benefit for at least 12 months. It also entitles the applicant to a free travel pass and extra social welfare benefits, such as the household benefits package. This latter includes allowances for gas, electricity, telephone rental and a free television licence. Contact your local Social Welfare Office or Citizens Information Centre for advice and information.

## 1.4 Disability Allowance

This is a weekly means tested payment paid to a person (aged 16 to 65yrs) with a disability which is expected to last for at least one year. The disability must be such that the person affected is restricted from undertaking work that would otherwise be

suitable for a person of similar age, experience and qualifications. People in receipt of Disability Allowance who go into hospital or residential care, may continue to receive payment. Depending on the disability payment and circumstances, a person may be entitled to other benefits. Contact your local Social Welfare Office or Citizens Information Centre for advice and information.

## 1.5 Carer's

### 1.5.1 Carer's Allowance

This is a means tested payment to people who are full-time looking after someone, who is in need of full-time care and attention because of age, disability or illness. With it comes a household benefits package (see 1.3 above) as well as annual respite care payment (see 1.6). As there are various requirements which must be met in order to qualify contact your local Social Welfare Office or Citizens Information Centre for advice and an application form.

### 1.5.2 Carer's Benefit

Carer's Benefit is a payment made to insured people who leave employment to care for a person in need of full time care and attention. It should be applied for before leaving employment. With it comes annual respite care payment (see 1.6). To qualify for this benefit, which is based on P.R.S.I. contributions, certain requirements must be met. Contact your local Social Welfare Office or Citizens Information Centre for advice and an application form.

### 1.5.3 Carer's Payments and working

People in receipt of Carer's Allowance or Benefit can work part-time and continue to receive a carer's payment under certain specified circumstances. Contact your local Social Welfare Office or Citizens Information Centre for advice and information.

### 1.5.4 Carer's Leave

The Carer's Leave Act provides for employees to take temporary unpaid leave from employment to care for an incapacitated person in need of full time care and attention while preserving employment rights. The minimum period of leave is 13 weeks and the maximum is 104 weeks.

To be eligible for the leave, the applicant must have been in continuous employment for at least one year. Although the leave is unpaid, the applicant may qualify for Carer's Benefit/Carer's Allowance. However, a person maybe entitled to Carer's leave even if not entitled either of these payments. For more information on Carer's Leave contact your Citizens Information Centre or Employment Rights Unit, Department of Enterprise, Trade & Employment (Tel. No. (01) 6313131, [www.entemp.ie](http://www.entemp.ie)) for advice.

---

### 1.5.5 Respite Care Grant

The Respite Care Grant is an annual payment in June of each year to full-time carers who care for people with certain conditions. It is not means tested but is subject to certain conditions eg the care for a person must be for at least 6 months, the period of care must include the first Thursday in June and the applicant must either live with the person cared for or live such that applicant (Carer) can be contacted directly by a direct system of communication (for example, a telephone or alarm) between Carer's home and home of person cared for.

This Grant is paid automatically to anybody receiving either the Carer's Allowance or Carer's Benefit. Contact your local Social Welfare Office or Citizens Information Centre for information.

## 1.6 Supplementary Welfare Allowance

If a person is sick and does not qualify for any payments above, he/she may be eligible for Supplementary Welfare Allowance. This payment is means tested. Also if a person has little or no income he/she may get a Supplementary Welfare Allowance. This is a basic weekly allowance for eligible people. The payment helps to tide people over emergencies and difficult times. It can also be paid if a person's main social welfare payment does not cover ongoing needs. It may also be paid to help with certain special needs like rent or mortgage interest payments or for urgent/exceptional needs. If a person has claimed a social welfare benefit or pension but it has not yet been paid, and has no other income, he/she may qualify for the allowance while waiting for the payment. In this case, the money will have to be repaid once the benefit or pension comes through.

There are two different types of Supplementary Welfare Allowance payments:

---

### 1.6.1 Entitlement-based payments:

These are means tested with other specified conditions. The payments include:

- Basic Supplementary Welfare Allowance
- Weekly supplements or allowances to cover rent, mortgage, heat, diet and other ongoing needs

---

#### 1.6.2 Discretionary-type payments:

If it is not clear if an applicant is entitled to the payment, the Superintendent Community Welfare Officer and/or Community Welfare Officer can make a decision based on an applicant's circumstances and using legal guidelines. These payments include:

- Exceptional Needs Payments eg Household goods, Personal costs, such as footwear and clothes, Funerals etc
- Urgent Needs Payments

Contact your local Social Welfare Office, Health Centre or Citizens Information Centre for advice and information.

### 1.7 Other supplements/benefits

---

#### 1.7.1 Rent Supplement

A Rent Supplement may be paid to people living in private rented accommodation who cannot pay the rent. Usually a person will qualify for a Rent Supplement, if the only income is a social welfare or HSE payment and satisfies certain other conditions. Contact your local Social Welfare Office, Health Centre or Citizens Information Centre for advice and information.

---

#### 1.7.2 Mortgage Interest Supplement

This supplement can help with the interest part of a mortgage. The assessment is similar to that for rent supplement. Contact your local Social Welfare Office, Health Centre or Citizens Information Centre for advice and information.

---

### 1.7.3 Heating Needs/Special Dietary Needs

Both of these can be paid to people, who otherwise couldn't afford them, with special heating or diet needs due to their illness. Contact your local Social Welfare Office, Health Centre or Citizens Information Centre for advice and information.

---

### 1.7.4 Household Benefit Package

People in receipt of a number of allowances, in specified living circumstances (eg pensioners living alone) etc are eligible for a household benefit package. This includes a fuel allowance (Sep-May), Electricity allowance, Gas allowance, Telephone Allowance, and Free colour TV Licence. Contact your local Social Welfare Office or Citizens Information Centre for advice and information.

## 1.8 Money Advice Budgeting Service (MABS)

MABS is a free and confidential service for people in Ireland with debt problems and money management problems. There are MABS offices throughout Ireland, staffed by trained Money Advisers who can help deal with debts and budgets. Money advisers can examine income, identify entitlements, and assist in contacting creditors and working through payment options. Contact your local Citizens Information Centre or MABS at 1890 283438 for advice and information.

## 2 HEALTH SERVICE ENTITLEMENTS

### 2.1 Public Hospital charges

Everybody in Ireland is entitled to a range of public health services either free of charge or at reduced cost. If a person attends a public hospital or stays overnight, he/she may be liable for Hospital Charges. Medical card holders and certain other groups do not have to pay these charges.

There are several types of hospital charges including Out-patient charges, Emergency Department charges, Daily in-patient charges and Long-term stay charges.

#### 2.1.1 Out-patient and Emergency Department (A&E) Charges

If a person attends the out-patients department or emergency department (A+E) of a public hospital without being referred by a GP, he/she may be charged a standard fee.

This charge is not applicable to those referred by a GP, Medical card holders, people admitted to hospital after attending the emergency department (they will be subject to in-patient/day service charges), people receiving treatment for prescribed infectious diseases or people who are entitled to hospital services because of EU Regulations. Return visits in relation to the same illness or accident are not charged.

#### 2.1.2 Daily In-patient charges in public hospitals:

A person who stays overnight as a public patient in a public hospital is charged a fee per night up to a specified maximum in any one year. If a person is admitted to hospital and under the care of a consultant and not required to stay overnight, a day charge may apply. In-patient or day service charges do not apply to the following groups: Medical card holders, people receiving treatment for prescribed infectious diseases, people who are subject to "long stay" charges or people who are entitled to hospital services because of EU Regulations.

#### 2.1.3 Long-stay patients:

Charges may be imposed on long-stay or extended care patients in public hospital care, up to a weekly specified maximum. Regulations provide for different charging arrangements, depending on the level of nursing care being provided.

## 2.2 Medical Card

A medical card entitles the holder to free GP services, approved prescription medication (\*), certain dental treatment, Ophthalmic services, Aural (hearing) services and prescribed medical appliances. (\* you may have to pay a prescription charge of 50C per item up to a limit of €10 per family). Medical Cards are means tested. Details of the means test can be obtained from the local Citizens Information Centre or local Health Centre.

Everybody is entitled to Outpatient services at a public hospital, and Inpatient service in a public ward in a public hospital. Medical cards maybe issued on hardship grounds even if a person's income is above income guidelines. Contact your local HSE Office or Citizens Information Centre for advice, information and application form.

## 2.3 GP Visit Card

A GP Visit card entitles the holder to free GP services. It does not cover medications. GP Visit Cards are means tested. The same form is used to apply for a GP visit card as is used for a medical card. Details of the means test can be obtained from the local Citizens Information Centre or local Health Centre.

Everybody is entitled to Outpatient services at a public hospital, and Inpatient service in a public ward in a public hospital. GP visit card maybe issued on hardship grounds even if a person's income is above income guidelines. Contact your local HSE Office or Citizens Information Centre for advice, information and application form.

## 2.4 Drugs Payment Scheme

Individuals and families without Medical Cards, have to pay the first €120 (this may vary with budget each year) per calendar month of cost incurred on approved prescribed drugs, medicines and medical appliances including medical oxygen concentrators. Family expenditure covers the nominated adult, his/her spouse/partner and children under 18 years or under 23 if in full-time education. A dependent with a physical or mental disability/illness living in the household who is unable to fully maintain himself/herself may be included in the family expenditure regardless of age.

Contact your local HSE Office, Pharmacy or Citizens Information Centre for advice, information and application form.

Remember: In addition, keep all your pharmacy receipts so as to claim tax relief under Medical Expenses (see Tax Relief).

## 2.5 Oxygen Therapy (Long term)

### 2.5.1 General

Some people with COPD may have long term home oxygen (LTOT) prescribed by a hospital consultant. Home oxygen concentrators, portable oxygen cylinders, back-up oxygen cylinders, oxygen conservers, masks, nasal canulae, humidifiers, filters and tubing will be provided by the company supplying the oxygen. They will also provide an emergency contact number. It is important to remember not to use oxygen near naked flames, to order replacement cylinders a few days in advance and to factor in bank holiday weekends. There is a rental fee, the invoice for which will be sent to your home address. Once paid, the cost can be reclaimed under the Drugs Payment Scheme. The rental cost is covered for those with Medical cards.

### 2.5.2 Travelling

Those who need oxygen can still travel both within Ireland and overseas, however, planning is needed. Contact your local supplier well in advance and they can usually tell you how to arrange supplies at your destination.

If you need oxygen while flying this should be indicated at the time of booking which should be well in advance of the flight.

### 2.5.3 Electricity

Home oxygen concentrators run off the normal electricity supply. You should notify your electricity supplier that you are dependent on home oxygen via electrical concentrator and register on a priority support form. In the case of loss of electricity, the supplier will prioritise those areas with vulnerable customers. To register as a priority support customer contact your electricity supplier. It is also useful to know the correct number to ring in the case of an unexpected loss of electrical power.

### -----need to check this

In addition to entitlements which you may have to free electricity units by virtue of age, living circumstances or benefits, as the cost of running an oxygen generator increase electricity costs, some local health offices allow a rebate in lieu of this excess cost. Contact your local HSE Office or Citizens Information Centre for advice, information

## 2.6 European Health Insurance Card (EHIC)

Irish residents are entitled to healthcare through the public system in countries of the European Union, European Economic Area or Switzerland if they become ill or injured while on a temporary stay in any of these countries. The affected person must have a valid EHIC card. Contact your local HSE Office or Citizens Information Centre for advice, information and application form.

## 2.7 Community Services

It is not possible here to go into a lot of detail on the various types of services available through local Health Centres. Your GP maybe be able to advise you on these as will your local health centre and Citizens information Centre.

---

### 2.7.1 Public Health Nurses

Public Health Nurses visits can be arranged through local health centres and via GPs for those eligible. Public Health Nurses can arrange access to a number of other services and community health personnel. These include home help for practical assistance with homemaking duties, home care, including help with dressing, feeding and other personal care, liaison service - for further care which may be needed at home after hospital, home visits, including practical advice on care techniques, referral for carer training - lifting, handling and strategies for coping, referral to day care, respite, meals on wheels and other local services. This list is not intended to be comprehensive.

---

### 2.7.2 Other Community Health Personnel

For reasons of space not all are described or indeed listed but they include:

National COPD Clinical Care Programme, Allowances, Benefits and Entitlements

**Physiotherapy** services: public access physiotherapy services can be accessed through local health centre on referral from your GP. The physiotherapist will assess and make recommendations which will help maximise your functional ability. He/she may also prescribe aids/appliances eg walking frames to assist your mobility and breathing.

**Occupational therapy:** An assessment from an Occupational Therapist is a must before home modifications are undertaken. Find out more about this service from your local health office.

**Chiropody** : Find out more about this service from your local health office.

**Speech and language therapy:** Find out more about this service from your local health office.

**Social workers:** Find out more about this service from your local health office.

**Community Welfare Officers (CWOs):** a number of the items listed in the section on Social Welfare are accessed via CWOs.

**Home Care / Home Help Services:** These can be arranged through your local Health Centre. Depending on need, the service can help with care of the home and /or personal care. Find out more about this service from you local public health nurse or local health office.

**Meals On Wheels:** Find out more about this service from you local health office

---

### 2.7.3 Home care packages

A home care package is an individualised package of community based services and supports provided to enable people, assessed as needing such supports, to return home from an acute hospital or to prevent admission to an acute hospital or long term residential care. For further information on Home Care Packages contact your local health office or public health nurse.

## 3 AIDS, APPLIANCES, MOBILITY (including home modifications)

### 3.1.1 Aids and Appliances

Financial assistance towards the cost of the purchase of medical and surgical aids and appliances (such as wheelchairs, walking aids, etc.) may be provided directly by the H.S.E. to Medical Card holders who require them. Non medical card holders may get assistance from the H.S.E. if the aid/appliance is part of the hospital treatment.

Contact your local HSE Office or Citizens Information Centre for advice and information.

The Citizens Information Board also has an on-line web-based resource on Assistive Technology (Assist Ireland) which contains information on aids, devices, technology and suppliers in Ireland. It also has general information on entitlements, grants, funding options etc. A telephone support number is available as an alternative method of accessing the information ([www.assistireland.ie](http://www.assistireland.ie), Lo-call 1890 277478, Email: [support@assistireland.ie](mailto:support@assistireland.ie)).

### 3.1.2 Home Modifications

If because of infirmity you are considering making changes to your home so as to make your activities of daily living easier to manage, request a home assessment by an occupational therapist. This will help ensure that the changes you make are correct both for the immediate need and into the future. Such an assessment is also needed to qualify for any grants which maybe available.

This assessment will be based on functional status and ability to cope with mobility, dressing, feeding, personal hygiene, grooming and independent living. It will assess immediate and long term needs with regard to ability to function independently. Often times an occupational therapist will also be able to arrange minor adaptations or supply fittings either at no cost (those with medical cards) or nominal costs. An occupational therapist will make recommendations as to appropriate equipment and appliances including wheelchairs, stair-lifts, bathroom and kitchen devices to improve and maintain independence.

A number of quite minor changes such as ramps, hand rails, grab rails in a home can help people with reduced mobility and shortness of breath. Examples of slightly bigger changes are stair-lifts and bathroom modifications including accessible showers.

Discuss this with your GP and/or Public health Nurse. Contact your local Health Centre or Citizens Information Centre for advice and information.

---

### 3.1.3 Disabled Person's Housing Grant (for home modifications)

A Disabled Person's Housing Grant is available for home modifications which are recommended by an Occupational Therapist. Such home modifications might include installation of a stair-lift, bathroom installation or modification, widening of home entrances/exits, provision of ramps etc. Before an application for this grant will be processed there must be a report from an Occupational Therapist. Both the amount and the percent of the cost covered for particular types of work is specified. Work on the modification should not commence until approval has been received. Although the grant will not cover the total cost of the work, VAT charges can be claimed as tax relief.

Contact your local Health Centre or Citizens Information Centre for advice and information.

---

### 3.1.4 Mobility Allowance

This is a means tested monthly payment for those aged 16 – 66 yrs who have a disability and are unable to walk or use public transport and who should benefit from a change of surroundings eg by financing an occasional taxi journey. A lower rate is also available to people who maybe availing of the Disabled Drivers and Disabled Passengers Scheme.

The means test is similar to the means test for the Disability Allowance. The decision about eligibility is also based on medical grounds. Contact your local Health Centre or Citizens Information Centre for advice and information.

---

### 3.1.5 Mobility Aids (including Wheelchairs)

National COPD Clinical Care Programme, Allowances, Benefits and Entitlements

A variety of companies can supply a variety of aids. Before making any decision check your need with your local Occupational Therapist. He/she can also provide a list of suppliers. With regard to wheelchairs, the Irish Wheelchair association ([www.iwa.ie](http://www.iwa.ie)) can arrange rentals, repairs and modifications.

---

### 3.1.6 Motorised Transport Grant

The Motorised Transport Grant is a means tested grant for those aged 17 – 65 yrs with disabilities, who need to buy or adapt a car. Usually the applicant should be capable of driving and hold a full driving licence. In some circumstances someone else may be approved to drive for the person with the disability where he/she is not physically or medically capable of driving. Those who avail of this grant will not be eligible for Mobility Allowance for 3 years from date of receiving the grant.

Contact your local health Office or Citizens Information Centre for advice and information.

---

### 3.1.7 Disabled Parking Bay outside your home

People living in built up areas or where there is pay parking can apply to their Local Authority (City Council, County Council or Town Council) for a marked parking bay outside their home, stating the reasons why its needed. Granting of this is at the discretion of the Local Authority. There are no costs to the applicant.

Contact the Traffic Department of your Local Authority or Citizens Information Centre for advice and information.

---

### 3.1.8 Disabled Person's Parking Card

This card entitles the holder to park in public car parking spaces without charge and also to park in parking bays marked as disabled. This card is available to drivers or passengers with disabilities which may affect their mobility. This card is for use in any car in which the disabled person travels ie the permit applies to the person with the disability and not the car being driven. The parking card can be used in other E.U. countries.

The application form can be obtained from /and returned to the Irish Wheelchair Association (National Mobility Centre, Ballinagappa Road, Clane, Co. Kildare, Tel. (045) 893094) or Disabled Drivers Association of Ireland, Ballindine, Co. Mayo. Tel. (094) 936 4266/4054 Website: [www.ddai.ie](http://www.ddai.ie)

---

### 3.1.9 Travel Pass (and Companion Pass)

Free Travel Pass allows people on certain social welfare payments e.g. Disability Allowance to access public transport services and a limited number of private transport services for free. It is also available to those aged 66yrs and over. Those people with a Travel pass if unable to travel alone due to health reasons can apply for a companion pass which allows for one adult travelling with them to travel for free. The application form is available from: Department of Social Protection, Social Welfare Services Offices, College Road, Sligo.

Contact your local Social Welfare Office or Citizens Information Centre for advice and information.

## 4 TAX RELIEF

### 4.1.1 Refunds of V.A.T. for Aids/Appliances/ Installations

A refund of V.A.T. can be claimed for a variety of aids and appliances used by a person with a disability to assist them with independent living and working. The application form can be obtained from the local revenue office, local health centre or contractor.

It is always worth enquiring if an aid /appliance is eligible for VAT relief claim. Examples of eligible items include necessary domestic aids (e.g. drinking and eating aids designed solely for the disabled), walk-in baths designed for the disabled, lifting seats and specified chairs designed for the disabled, commode chair, hoists and lifters designed for invalids including stair lifts, communication aids designed for those unable to speak.

### 4.1.2 Allowances for Employing a Carer

A tax allowance is available if a person is employed to care for another person with a disability. This allowance may be claimed by a family member or divided among a number of family members if they are contributing towards the cost of the carer. If the employed person is a relative, the taxpayer may not also claim the Dependent relative tax Credits in respect of the relative. The carer must register as being self employed.

### 4.1.3 Tax Relief on Medical Expenses

A tax refund is available for money spent on certain medical expenses over and above a specified amount (as set down in the budget each year). These expenses can be incurred by the applicant or paid by the applicant with regard to family members of any age or any other people aged 65 or over who are incapacitated.

Examples of expenses for which the relief may be claimed include Doctors visits, Medication (including the initial amount not covered by the drugs payment card), supply and repair of medical or surgical appliances used on medical advice, hospital or nursing home costs (including travel). This list is not comprehensive. Keep

receipts (for 6 years) and check with your local Revenue Office or Citizens Information Centre for advice and information.

---

#### 4.1.4 Tax Concessions for Disabled Drivers and Disabled Passengers

Claims can be made for:

- Exemption from VAT for new cars
- Exemption for fuel refunds
- Repayment of VRT +/- VAT.

Contact your local Revenue Office or Citizens Information Centre for advice and information.

## 5 Some Useful Contacts and Organisations

Organisation Name	Telephone	Web Address
Assist Ireland	1890 277 478	<a href="http://www.assistireland.ie">www.assistireland.ie</a>
Citizen's Information	1890 777 121	<a href="http://www.citizensinformation.ie">www.citizensinformation.ie</a>
Dept of Enterprise Trade & Innovation	1890 220 222	<a href="http://www.entemp.ie">www.entemp.ie</a>
Dept of Social Protection	1890 662244	<a href="http://www.welfare.ie">www.welfare.ie</a>
Dept of Social Protection: appeals	1890 747434	
Disability Federation of Ireland	01 – 454 7978	<a href="http://www.disability-federation.ie">www.disability-federation.ie</a>
Disabled Drivers	094 – 936 4054	<a href="http://www.ddai.ie">www.ddai.ie</a>
Health Service Executive	1850 241850	<a href="http://www.hse.ie">www.hse.ie</a>
Irish Cancer Society	1800 200700	<a href="http://www.cancer.ie">www.cancer.ie</a>
Irish Thoracic Society	01 2835252	<a href="http://www.irishthoracicsociety.com">www.irishthoracicsociety.com</a>
Irish Wheelchair Association	01 - 8186400	<a href="http://www.iwa.ie">www.iwa.ie</a>
Money Advice & Budgeting Service (MABS)	1890 283438	<a href="http://www.mabs.ie">www.mabs.ie</a>
National Carers Association	1800 240 724	<a href="http://www.carersireland.com">www.carersireland.com</a>
National Disability Authority	01 – 608 0400	<a href="http://www.nda.ie">www.nda.ie</a>
Revenue Commissioners	Lo call numbers depend on area of residence	<a href="http://www.revenue.ie">www.revenue.ie</a>