



Housing Grants Guidance Notes

Housing Grants Section :045-980480 / * housinggrants@kildarecoco.ie

All Grant Types

1. Income:

You are required to submit certified income details for all household members (aged over 18) **for the previous tax year**, this includes evidence of pension payments (state, public and private). Exemptions apply to full time students under the age of 23.

The following documents are the only acceptable forms of certified income:

- If your only source of income is the state pension, then please submit a Statement from the Dept of Social Protection. Contact number: 0818-405060
- If you are in employment, or are receiving any private or public sector pensions, rental income etc. then you are required to submit a Statement of Liability or Form 11 from Revenue. Contact number 01-7383636

NOTE: Bank statements / pension slips / post office slips are not acceptable as evidence of income.

2. Local Property Tax:

You are required to provide evidence of compliance with the Local Property Tax. You can contact Revenue for a LPT statement or print it from Revenue Online. You can contact Revenue on 01-7383626.

3. Approval Letters:

We will issue you with an approval letter detailing the approved works and amount of grant funding awarded. No works are to commence prior to receiving your approval letter. Under no circumstances can retrospective funding be given for works that have already been carried out without receiving prior grant approval.

4. Payment details:

You are required to provide bank details as part of your application. They must be in the form of a bank header / statement which clearly states your name, address, BIC and IBAN. Details must be those of the grant applicant and not the contractors.

5. Tax Clearance:

You are required to provide tax clearance details to Kildare County Council if the grant payment is above €10,000 or if you have received any funds from KCC in the previous 12 months. You must also send the tax clearance details and itemised quote of your chosen contractor prior to the commencement of works.

6. Schedule of Costings:

Kildare County Council operates off a set Schedule of Costings for specific works under all grant types. Please contact the Housing Grants section for further information.

Housing Adaptation Grant & Mobility Aids Grant

- Under the Housing Adaptation Grant, the maximum household income limit is €60,000 and the grant is for a maximum of €30,000 (income dependent).
- Under the Mobility Aids Grant, the maximum household income limit is €30,000 and the grant is for a maximum of €6,000.

- As of July 2023, hoists are now eligible for grant assistance under both schemes.
- Grant assistance for extensions is only granted if all other options have been exhausted.
- **Do not** send in quotes unless you are requested to do so.
- Upon completion of works an inspection will be conducted by Kildare County Council before grants are authorised for payment.
- Housing Adaptation Grants are ex VAT. You can recoup the VAT portion of the works directly from the Revenue.
- **All OT specifications issued to you must be followed. The onus is on the applicant to ensure that your chosen contractor complies with the specifications. Failure to do so could result in the loss of the grant.**

Housing Aid Grant for Older People - CLOSED

- **THIS GRANT SCHEME IS NOW CLOSED TO NEW APPLICANTS. ONLY REQUESTS FOR EMERGENCY WORKS WILL BE CONSIDERED ON A CASE BY CASE BASIS. EMERGENCY WORKS ARE CONSIDERED AS FOLLOWS:**
 - **Failure of a heating system**
 - **Emergency structural repairs**
 - **Emergency electrical works**
- You are required to supply additional documentation for the following works as part of your application, failure to do so will invalidate your application and it will be returned to you:
 - **Roof works:** A letter from your insurance company stating that the repairs are not covered under your policy or letter confirming you have no insurance policy.
 - **Electrical works:** A report from an electrician describing the necessary repairs. The electrician must be registered with Safe Electric.
 - **Heating upgrades:** A report from a heating contractor stating that the existing heating system is beyond economic repair and is no longer operational.
- **Do not** send in quotes unless you are requested to do so.
- Upon completion of works a final inspection will be conducted before grants are authorised for payment.

Example of Statement of Liability from Revenue

In all correspondence please quote:

PPS No: [REDACTED]

Notice No 02853024-23037B



[REDACTED]
 Personal Division
 PAYE Services
 14/15 Upper O'Connell Street
 Dublin 1

Enquiries: 01 7383636

19th Jan 2024

REF: [REDACTED] R.O.D. 28012024

MRS [REDACTED]
 [REDACTED]
 [REDACTED]
 CO KILDARE
 KILDARE

Revenue will never ask you to provide personal details such as your password or bank details through an email or text message. Please do not give your log on details for myAccount to a 3rd party

Amended		PAYE/USC STATEMENT OF LIABILITY FOR THE TAX YEAR		2023
PAYE Calculation				€
Income	(See Panel 1 overleaf for a breakdown)			35,990.66
Less: Deductions	(See Panel 3 overleaf for a breakdown)			0.00
Taxable Income				35,990.66
		€		€
Charged as follows	35,990.66	@ 20 %	=	7,198.13
Tax Due:				7,198.13
Plus:	Tax Retained by you (See Panel 5 overleaf for a breakdown)			0.00
	Adjustments (See Panel 7B overleaf for a breakdown)			0.00
Gross Tax Payable				7,198.13
Less:	Tax Credits (See Panel 4 overleaf for a breakdown)			4,029.40
	Taxes Deducted (See Panel 2 overleaf for a breakdown)			3,001.13
	Reliefs (See Panel 6 overleaf for a breakdown)			0.00
	Adjustments (See Panel 7A overleaf for a breakdown)			0.00
PAYE Result: Underpayment				167.60
Income Chargeable to USC (see panels 9 and 10 overleaf for a breakdown)				
SELF	12,012.00 @ 0.5% =	60.06		€
	10,908.00 @ 2% =	218.16		€
	9,636.36 @ 4.5% =	433.64		€
Less:	USC Deducted:	711.89		
USC Result: Overpayment		0.03		
Final Result: Underpayment				167.57

Treatment of Result

Collected by reducing your credits in future years €41.89 2025; €41.89 2026; €41.89 2027; €41.90 2028
 If you wish to discuss other repayment options that best suit your particular circumstances, you can contact us through MyEnquiries.

Notice

I, the above named Inspector, give notice that I have directed that this statement shall be treated in all respects as if it were an assessment to tax raised on you

What if you do not agree with the result on this PAYE/USC Statement of Liability?
 If you do not agree that the result reflects your income or your claims for tax credits, allowances or reliefs for the tax year you may contact us through myAccount (using MyEnquiries) on www.revenue.ie or by using the phone number or address shown above. We will recheck the result and, if appropriate, make any necessary change.

Appeal this Statement to the Tax Appeals Commission (an independent statutory body)
 If you wish to appeal against this Statement, you must do so within the period of 30 days after the date of this Statement by completing and submitting a Notice of Appeal form to the Tax Appeals Commission (TAC). The Notice of Appeal form, which is available on the TAC's website www.taxappeals.ie contains the address to which an appeal is to be sent. You will be required to submit a copy of this Statement with your Notice of Appeal.

Explanation Panels for PAYE/USC Statement of Liability

Income from Employments, Pensions and other sources	Panel 1 Income €		Panel 2 Tax Deducted €	
	SELF		SELF	
HEALTH SERVICE EXECUTIVE N W State Pension Contributory	32,556.36		3,001.13	
	3,434.30		0.00	
Combined Total	35,990.66		3,001.13	

Panel 3 Deductions	€	€	Panel 4 Tax Credits	€	€
	SELF			SELF	
			Personal Tax Cr	1,775.00	
			Employee Tax Cr	1,775.00	
			Age Tax Credit	245.00	
			Health Expenses	234.40	
Combined Total			Combined Total	4,029.40	

Panel 5 Tax Retained By You On	€	€	Panel 6 Reliefs	€	€
	SELF			SELF	
Combined Total			Combined Total		

Panel 7A Adjustments	€	€	Panel 7B Adjustments	€	€
	SELF			SELF	
Combined Total			Combined Total		

Panel 7A decreases tax payable while Panel 7B will increase tax payable

Employments, Incomes and Reliefs chargeable to USC	Panel 9 USC Income		Panel 10 USC Deducted	
	SELF		SELF	
HEALTH SERVICE EXECUTIVE N W	32,556.36		711.89	
USC Total	32,556.36		711.89	

Example of Statement of Payment from Department of Social Protection

Oifig Seirbhísi Leasa Shóisialaigh,
Bóthar Bhéal Átha na Lao,
Longfort,
Co. Longfoirt, N39 E4E0,
Éire.



Social Welfare Services Office,
Ballinalee Road,
Longford,
Co. Longford, N39 E4E0,
Ireland.

Mr [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
Co Kildare
[REDACTED]
Ireland

11/09/2024

PPSN: [REDACTED]

Statement of Social Welfare Payments

Dear Mr [REDACTED],

Please find overleaf a statement which gives details of your social welfare payments and any increases made to you from 1 January to 31 December 2023.

This is an important document, which you may need to verify the amount of social welfare payment that has been paid to you.

It is vital that you or your accountant/agent keep this certificate in a safe place. If it is lost, there may be a delay in supplying you with a replacement.

If you require a Statement of your Social Welfare Payments in future, you can request this online at www.mywelfare.ie

Please quote your PPS No. (found at the top of this letter) in any phone or written contact with this office.

Yours sincerely,

[REDACTED]

Data Protection Statement

The Department of Social Protection administers Ireland's social protection system. Customers are required to provide personal data to determine eligibility for relevant payments and benefits. Personal data may be exchanged with other Government Departments and Agencies where provided for by law. Our data protection policy is available at www.gov.ie/dsp/privacystatement or in hard copy.

PPSN: [REDACTED]

	First Payment Date	Last Payment Date	Weekly Amount	Annual
Disability Allowance Payments	03/01/2024	30/01/2024	€232.00	€928.00
	31/01/2024	06/02/2024	€464.00	€464.00
	07/02/2024	17/09/2024	€232.00	€7,424.00
Increase for Living Alone	03/01/2024	30/01/2024	€22.00	€88.00
	31/01/2024	06/02/2024	€44.00	€44.00
	07/02/2024	17/09/2024	€22.00	€704.00
Total				€9,652.00*

*This figure includes Christmas bonus (where applicable).

V.100310

Lo-Call: 0818 92 77 70

Tel: 00353 (043) 3340000

Fax: +353 43 3340072

Screen 1

- Home screen when logged into LPT on revenue.ie

Local Property Tax
Including Household Charge arrears

My LPT Profile My Enquiries Logout

2018 Review another year

1 View Payment History

CLARE,
Clare County Council

Contact us if the Local Authority is wrong

€ Your LPT Charge: **€405.00**

STEP 1 Return has been submitted
View Return
Correct Return

STEP 2 You have set up a payment method:
Deduction at Source
View Payment Method
Change Payment Method
Make Arrears Payment

Screen 2 Applicant needs to print this screen

- Check address matches the property address on section b
- Check lpt has been paid
- If the current year is outstanding check is there a registered payment method

Property History details

Property Details 1 CLARE,)

Property Access Number Refresh [Important information about your PAN](#)

Year	Return Filed	Band/Value	Payment Method	LPT Charge	Interest	Penalties	Total LPT Charge	Paid	Balance Due
---	Household Charge arrears	---	---	---	---	---	---	---	€0.00
2013	Yes	4: €200,001 - €250,000	Debit / Credit Card	€202.00	€0.00	€0.00	€202.00	€202.00	€0.00
2014	Yes	4: €200,001 - €250,000	Deduction at Source	€405.00	€0.00	€0.00	€405.00	€405.00	€0.00
2015	Yes	4: €200,001 - €250,000	Deduction at Source	€344.00	€0.00	€0.00	€344.00	€344.00	€0.00
2016	Yes	4: €200,001 - €250,000	Deduction at Source	€344.00	€0.00	€0.00	€344.00	€344.00	€0.00
2017	Yes	4: €200,001 - €250,000	Deduction at Source	€405.00	€0.00	€0.00	€405.00	€405.00	€0.00
2018	Yes	4: €200,001 - €250,000	Deduction at Source	€405.00	€0.00	€0.00	€405.00	€0.00	Please read
Overall									

Screen 3

- Select View Return option on home screen

2018 Review another year


1 View Payment

CLARE ,

Clare County Council
(

Contact us if the Local Authority is wrong

€ Your LPT Charge: €405.00

STEP 1 Return has been submitted
[View Return](#) 
Correct Return

STEP 2 You have set up a payment
Deduction at Source
View Payment Method
Change Payment Method
Make Arrears Payment

Screen 4 Landlord needs to print this screen if applicant is tenant

- Check the filing period is within date (2022 – 2025)
- Check the landlords name and ppsn
- Check the property address matches screen 2 and section b

Local Property Tax My LPT Profile my enquiries Log
Including Household Charge arrears

Period Details

Filing Period 01/07/2013 - 31/12/2019

Liable Person Details (Edit)

Liable Person Name and Registration Number Property Owners Name and PPSN

Are you the Liable Person or acting on behalf of the Liable Person? I am the Liable Person

Is the Liable Person resident in Ireland? Yes

Email

Property Details (Edit)

Property Address 1 Property Address CLARE,

Local Authority Clare County Council

Is this the Liable Person's main residence? Yes

Is this property exempt from Local Property Tax? No



Application Form

Housing Adaptation Grants for Older People and People with a Disability

About this form

We want to help you apply for the grant or grants you need using this form. To help you do this, we will first tell you about four things:

- a) **Grants you can apply for using this form;**
- b) **Requirements for the grants;**
- c) **Checklist for documents to send with this form;**
- d) **Where to send your completed form.**

It is worth reading this form carefully **before** you fill it in. Why? Because it will save you time and help us to process your application faster. You can fill in the form yourself or get help from someone you know and trust to fill out this form for you. However, you will have to sign and declare all information is correct and true on page 19.

Questions? If you, or the person filling out this form, have any questions contact your local authority and they can help.

a) Grants you can apply for using this form

There are three grants available for older people and people with disabilities to help make their home safer and easier to get around. The grants are:

1. Housing Adaptation Grant for People with a Disability (page 3-4)

2. Mobility Aids Grant (page 5)

3. Housing Aid for Older People Grant (page 6-7)

b) Requirements for the grant

The person who the grant is for must:

- have the grant application approved before the work starts on the home;
- live in the home when the work is completed;
- have their tax affairs in order;
- have tax clearance from Revenue if the grant is for more than €10,000;
- show that the Local Property Tax for the home is in order.

c) Checklist for documents to send with this form

To make it easier for you to see all the documents you need to send with this form, there is a **checklist** on page 20. Remember, you must send proof of income to see what amount of grant you can get. For grants **1** and **2** you must get a doctor to fill out the Doctor's Certificate section on page 17-18. Read this checklist – ideally before you start filling out the form – **and** make sure you send all the documents along with your completed application form.

d) Where to send your completed form

You have to apply to your **local authority** using this form for any of these grants. You can fill out this form once and use it to apply for more than one grant. If you have any questions, you should contact your local authority and they can help.

1 Housing Adaptation Grant for People with a Disability

Who is this grant for?

This grant is for people with a physical, sensory, mental health or intellectual disability. It is for big changes you need to make to your home.

What type of home is this grant for?

Your home can qualify for this grant **if** it is any of the following:

- privately owned (you or your family own it);
- rented from a landlord with a current tenancy agreement registered with the Residential Tenancies Board (RTB) **and** you have the landlord's permission to make the changes;
- provided by an Approved Housing Body (a list of these can be found at www.housing.gov.ie);
- a communal residence – accommodation where people live together in group homes.

What can I use this grant for?

You can use this grant to improve access in your home like adding:

- a ramp or other ways to access your home;
- grab rails;
- bathroom facilities like an accessible shower or a downstairs toilet;
- a stair lift;
- space for wheelchair access;
- an extension (typically for a bedroom and/or bathroom to accommodate a person with a disability).

Occupational therapist assessment

An occupational therapist (OT) will need to assess you if you are applying for any of the following:

- a big change to the use of a room in your home;
- a stair lift;
- an extension.

This is to make sure the right work is done in the home to suit your needs.

You can get this report from a private occupational therapist. If your grant application is successful, your local authority will pay you up to €250 towards the cost of this assessment as part of the grant.

If you **have not** been assessed by an occupational therapist, your local authority can arrange an assessment for you after your application is received.

How much is the grant for?

It depends. The grant covers **some** of the cost of the work needed, but not all of it. The amount of money you get depends on your household income for the previous tax year. You need to supply this information on this form on page 14. There are some disregards and deductions that can reduce the amount of household income that your local authority takes into account. We explain these on page 8.

The **most** you can get is €30,000 or 95% of the total cost of the work approved by your local authority (whichever is less).

Note: A grant is **not available** if the household income is more than €60,000, after the disregards and deductions are applied.

If you and the people in your household earn €60,000 or less, after the disregards and deductions are applied, you can read the table below for information on how much of a grant you can get.

Yearly household income	Percentage of costs	Maximum grant for homes built more than 12 months ago	Maximum grant for homes built within the last 12 months
Up to €30,000	95%	€30,000	€14,500
€30,001 – €35,000	85%	€25,500	€12,325
€35,001 – €40,000	75%	€22,500	€10,875
€40,001 – €50,000	50%	€15,000	€7,250
€50,001 – €60,000	30%	€9,000	€4,350
Over €60,000	No grant payable	No grant payable	No grant payable

What the grant does not cover

It does **not** cover the VAT cost of the work. You can reclaim (get back) the VAT from Revenue after you have paid for the work (see www.revenue.ie for more information).

Example

If your household income for the previous tax year is €45,000 after the disregards and deductions are applied, and your home was built more than a year ago, your grant is 50% of the costs of the work to a limit of €15,000. This means that if the work on the home costs €32,000 **excluding VAT**, the grant will **only** cover €15,000 and not €16,000. You can then reclaim the VAT of €4,320 (13.5% of €32,000) from Revenue.

2 Mobility Aids Grant

Who is this grant for?

This grant is for older people **and/or** people with a disability who find it hard to move around their home due to mobility issues.

What type of home is this grant for?

Your home can qualify for this grant **if** it is any of the following:

- privately owned (you or your family own it);
- rented from a landlord with a current tenancy agreement registered with the Residential Tenancies Board (RTB) **and** you have the landlord's permission to make the changes;
- provided by an Approved Housing Body (a list of these can be found at www.housing.gov.ie);
- a communal residence – accommodation where people live together in group homes.

What can I use this grant for?

You can use this grant to improve access in your home like adding:

- grab rails;
- a ramp;
- an accessible shower;
- a stair lift.

Occupational therapist assessment

An occupational therapist (OT) will need to assess you if you are applying for a stair lift.

You can get this report from a private occupational therapist. If your grant application is successful, your local authority will pay you up to €250 towards the cost of this assessment as part of the grant.

If you **have not** been assessed by an occupational therapist, your local authority can arrange an assessment for you after your application is received.

How much is the grant for?

It depends. The most you can get is €6,000 **or** the total cost of the work approved by your local authority (whichever is less). This grant can cover 100% of the cost of the work, up to a maximum of €6,000.

There are some disregards and deductions that can reduce the amount of household income that your local authority takes into account. We explain these on page 8.

Note: A grant is **not available** if the household income for the previous tax year is more than €30,000 after the disregards and deductions are applied.

What the grant does not cover

It does not **not** cover the VAT cost of the work. You can reclaim (get back) the VAT from Revenue after you have paid for the work (see www.revenue.ie for more information).

3 Housing Aid for Older People Grant

Who is this grant for?

This grant is for people 66 years old or more to do essential repairs, so that they can continue to live in their own home. Sometimes this grant can be paid to people under 66 years old, but only in cases of hardship.

What type of home is this grant for?

A home that is privately owned where the older person:

- owns the home; or
- has a right to live in the home (right of residence) where the work will be done.

What can I use this grant for?

You can use this grant to do essential repairs. This could be to:

- help repair or replace the roof;
- upgrade the electrical wiring;
- repair or replace doors and windows;
- provide central heating (where there is no central heating or it is broken beyond economic repair).

Special requirements for this grant

No **medical documents** are needed for this grant, as it is based on the condition of your home, **and** how urgently the repairs are needed. **However**, if your application is urgent due to a medical condition, you will need to complete the Doctor's Certificate section of this application form on pages 17-18.

If you need to:	you need to send your local authority ...
1 Repair or replace your roof	... a letter from your insurance company stating that the repairs are not covered under your policy.
2 Upgrade the electrical wiring	... a report from an electrician describing the necessary repairs. This electrician must be registered with Safe Electric.
3 Upgrade the existing central heating system	... a report from a heating contractor stating that the existing heating system is beyond economic repair. This means that it is more cost-effective to replace than repair.

How much is the grant for?

It depends. The grant covers **some** of the cost of work needed, but not all of it. The amount of money you get depends on your household income for the previous tax year. You need to supply this information on this form on page 14. There are some disregards and deductions that can reduce the amount of household income that your local authority takes into account. We explain these on page 8.

The most you can get is €8,000 **or** 95% of the total cost of the work approved by your local authority (whichever is less). This grant **can** go towards the total cost of the work including the VAT.

Note: A grant is **not available** if the household income is more than €60,000, after the disregards and deductions are applied.

If you and the people in your household earn €60,000 or less, after the disregards and deductions are applied, you can read the table below for information on how much of a grant you can get.

Yearly household income	Percentage of costs	Maximum grant
Up to €30,000	95%	€8,000
€30,001 - €35,000	85%	€6,800
€35,001 - €40,000	75%	€6,000
€40,001 - €50,000	50%	€4,000
€50,001 - €60,000	30%	€2,400
Over €60,000	No grant payable	No grant payable

Example

If your household income for the previous tax year is €45,000 after the disregards and deductions are applied, your grant is 50% of the costs of the work to a maximum of €4,000. This means that if the work on the home costs €10,000 **including VAT**, the grant will **only** cover €4,000 and not €5,000.

Important information about income

How your household income will affect the grant

If your application is successful, the amount of grant you can get depends on your household income for the previous tax year. When working the amount out, **your local authority will consider the income earned by:**

- a) all the people living in the home aged 18 years or over **except for** those in full-time education that are aged under 23 years; **and**
- b) the registered property owner (and their spouse if it applies) **except if** your home is one of the following:
 - rented from a landlord, and you can provide a current tenancy agreement registered with the Residential Tenancies Board (RTB); **or**
 - provided by an Approved Housing Body (a list of these can be found at www.housing.gov.ie); **or**
 - a communal residence – accommodation where people live together in group homes.

Information on disregards

There are some payments from the Department of Employment Affairs and Social Protection (DEASP) that are **not** taken into account when working out your household income. These are called disregards, and they include:

- Carer's Benefit / Allowance
- Carer's Support Grant
- Child Benefit
- Domiciliary Care Allowance
- Foster Care Grant
- Fuel Allowance
- Household Benefits Package
- Living Alone Allowance
- Working Family Payment

Information on deductions

There are two types of deductions that reduce the amount of household income that your local authority takes into account. They are:

1. **A deduction of €5,000 applies for each member of the household who is:**
 - aged under 18 years; **or**
 - aged under 23 years **if** in full-time education.
2. **A deduction of €5,000 applies if a relative is caring full-time for the person who the grant is for.**

Example:

Family with a household income of €45,000 a year

This is an example of how the disregards and deductions apply to a family.

The Ryan family has a household income for the previous tax year of €45,000, and this includes child benefit of €1,680.

What is disregarded (ignored by the local authority)

- a) The local authority will disregard (ignore) the child benefit of €1,680 when working out how much of a grant to pay the Ryan family.

The household income taken into account by the local authority is reduced to **€43,320**. (Here's why: €45,000 - €1,680 = €43,320)

Deductions

- b) The Ryan family have one son aged 12 in primary school and a daughter who is 20 in full-time education. There is a deduction of €5,000 for **each** of these dependants, so this adds up to €10,000.

The household income now taken into account by the local authority is **€33,320**. (Here's why: €43,320 - €10,000 = €33,320)

- c) There is also a relative caring for the person who the grant is for on a full-time basis. This means there is another deduction of €5,000 from the total household income.

The household income now taken into account by the local authority is **€28,320** (Here's why: €33,320 - €5,000 = €28,320)

Final income taken into account

The final household income taken into account by the local authority is **€28,320** when awarding the grant. This means this family will be able to get the highest grant possible.

Application Form

Please tick ✓ the box beside the grant you want to apply for. If you do not know which grant to apply for, you can contact your local authority for help.

You can use this form to apply for more than one grant at the same time.

Remember to include all necessary information and documents.

Housing Adaptation Grant for People with a Disability	<input type="checkbox"/>
Mobility Aids Grant	<input type="checkbox"/>
Housing Aid for Older People Grant	<input type="checkbox"/>

Please answer all of the following questions using BLOCK CAPITALS.

Details of who the grant is for

Name

Address

Eircode

Date of Birth PPS Number

Email Address

Contact Phone Number

Details of who is completing this application form

(If different from the person who the grant is for)

Name

Address

Eircode

Email Address

Contact Phone Number

Relationship to the person who the grant is for

Please tick the box if any of these grants have been paid before for the same **home** or **person**.

Housing Adaptation Grant for People with a Disability

Mobility Aids Grant

Housing Aid for Older People Grant

Is a relative caring full-time for the person who the grant is for?

Yes

No

If yes, please provide details of the caring relative

Name

Relationship to the person who the grant is for

Details of the home where the work will be done

Name of the owner

Address of the home where the work will be done

Eircode

How long has the person who the grant is for been living here?

Will the person who the grant is for be living here when the work is completed? **This is a condition of the grant.**

Yes

No

Who owns the home?

You or your family own it

A landlord

An Approved Housing Body

Please tick the box that describes the home.

Detached

Semi-detached

Terraced

An apartment

Was the home built in the last 12 months?

Yes

No

Is the home compliant with Local Property Tax? Yes No

You will need to send your local authority proof that Local Property Tax is up to date on the home where the work will be done. This can be a letter from Revenue or a printout of the online record, which will show:

- that this tax is paid; **or**
- deferral of payment (Local Property Tax will be paid later); **or**
- exemption (Local Property Tax does not have to paid).

Please tell us the number of different rooms in the home:

	Bedrooms	Bathrooms	Living	Dining	Kitchen	Other
Upstairs						
Downstairs						

You should get professional advice before you complete the next section.

List the details of the work you want to get done in your home

How much do you think the work will cost including VAT?

€

Can you pay for any extra cost that is **not covered** by the grant?

Yes No

Home owners should be aware of their responsibilities under Safety, Health and Welfare at Work (Construction) Regulations 2013 (see www.hsa.ie for details).

If you are approved for a grant and have not already installed them, you will need:

- at least two smoke/heat alarms – self-contained and with a 10-year-battery
- a carbon monoxide detector if you use fossil fuel heating like gas or coal. The carbon monoxide detector must meet the standard – EN 50291 (marked on box).

How many alarms are already installed in the home where the work will be done?

	Smoke/heat alarms	<input style="width: 100%;" type="text"/>
	Carbon monoxide detectors	<input style="width: 100%;" type="text"/>

Income details of the people in the household:

In the table below, please include the income details for the previous tax year of:

- a) all the people living in the home aged 18 years or over **except for** those in full-time education that are aged under 23 years; **and**
- b) the registered property owner (and their spouse if it applies) **except if** your home is one of the following:
 - rented from a landlord, and you can provide a current tenancy agreement registered with the Residential Tenancies Board (RTB); **or**
 - provided by an Approved Housing Body (a list of these can be found at www.housing.gov.ie); **or**
 - a communal residence – accommodation where people live together in group homes.

Please include the person who the grant is for (if it applies).

Name	Relationship to the person who the grant is for	Date of Birth DD/MM/YYYY	PPSN	Income (money earned) from previous tax year
				€
				€
				€
				€
				€

Details of dependants in the household:

In the table below, please include the details of all dependants living in the household who are:

- aged under 18 years; **or**
- aged under 23 years **if** in full-time education.

Please include the person who the grant is for (if it applies).

Name	Relationship to the person who the grant is for	Date of birth DD/MM/YYYY	Name of school or college (if it applies)

Details of your income

When you are applying for a grant, you **must** send proof of your **household income** for the previous tax year with your application. We will now describe what documents you must send to your local authority for the following types of income.

1. PAYE workers

Please include a Statement of Liability for the previous tax year. You can view and print your Statement of Liability online. You first need to create an account on Revenue's website (www.revenue.ie).

To register, each applicant needs:

- a PPS number;
- date of birth;
- mobile number or landline number;
- addresses: home and email addresses.

No email? If you do not have an email or internet access, ring 1890 306 706 and ask for a "Form 12 Return of Income" to be posted to your address. You will have to complete this form and return it to your local Revenue office to get a Statement of Liability.

2. Self-assessed/Self-employed individuals

Please include a copy of your "Self-Assessment – Chapter 4 of Part 41A TCA 1997" Income Tax Assessment.

This document is sent to you by Revenue when you submit a "Form 11 Return of Income", either online at www.ros.ie or by submitting a paper version of the form to your local tax office.

3. People who receive income from the Department of Employment Affairs and Social Protection (DEASP)

This income is usually included on a Statement of Liability or Income Tax Assessment. If your income from DEASP is not included, you will need to get a statement from DEASP showing how much you received in the previous tax year. You can get this from www.welfare.ie or your local DEASP office.

4. State pensioners

Please include one of the following for the previous tax year:

- a statement of payment from DEASP; **or**
- a pension slip; **or**
- a bank statement.

Doctor's Certificate

Your **Doctor must** complete this section if you are applying for a:

- **Housing Adaptation Grant for People with a Disability; and/or**
- **Mobility Aids Grant.**

If you are applying for a **Housing Aid for Older People Grant** (see page 6), you **do not** have to complete this section, **unless** your application is urgent due to a medical condition.

Details of the person who the grant is for

Please answer all of the following questions using **BLOCK CAPITALS**.

Name

Address

Condition(s)
person suffers
from

Nature and
degree of
disability or
mobility
problem:

Are they a full-time wheelchair user?

Yes

No

Doctor's Certificate (continued)

To help decide how urgent the application is, please tick ✓ the appropriate box:

Priority 1:

- The person is terminally ill or fully/mainly dependent on family or a carer; **or**
- Adaptations to the home would help them leave hospital/residential care.

Priority 2:

- The person is mobile, but they need help to access washing, toilet facilities, bedroom, and so on; **or**
- The person's ability to function independently would be harder **without** the adaptations.

Priority 3:

- The person is independent, but they need special facilities to improve their quality of life such as a separate bedroom or living space.

Details of Doctor:

Name of Doctor

Address

Phone

Signed: _____ Date: _____



Data Protection

By law, applicants must provide certain personal data in this form, so we can do our work. We treat all information and personal data provided as confidential. We do this in line with the General Data Protection Regulation and Data Protection legislation.

To process this application, please note that we may share your personal data (information) with the Department of Housing, Local Government and Heritage and with occupational therapists.

You can read the details of our Data Protection Policy and Privacy Statements on your local authority website. The policy explains how and why we will use personal data, and provides information about your rights as a data subject. The policy is also available in paper format if you request it from your local authority office.

Declaration

I declare that the information and details I have given on this application are true and correct.

Signature of person who the grant is for: _____

Date: _____

Signature of person who helped with this form: _____

(if it applies)

Date: _____

If it applies, I permit my local authority to discuss this application with the person who completed this form on my behalf.

Please tick to show you agree with this:

Yes

No

Checklist for what to include with this form

Your application will be **delayed** if details and documents are missing. This checklist will help you to send in all the documents needed to deal with your application.

All applications will need the following:

This form. Fully completed.

Evidence of income (see page 16 for details).

Include proof for the previous tax year of all income earned by:

- all the people living in the home aged 18 years or over **except for** those in full-time education that are aged under 23 years; **and**
- the registered property owner (and spouse if it applies), **except if** the home is rented from a landlord, provided by an Approved Housing Body or is a communal residence.

Comply with Local Property Tax (see page 12 for details).

Include proof that the home complies with Local Property Tax.

If the **home is rented**, you will need to send the following from the landlord:

- evidence home complies with Local Property Tax, **and**
- a current tenancy agreement registered with the Residential Tenancies Board (RTB), **and**
- a letter of permission to do the work.

If the home is **rented** by an **Approved Housing Body** or is a **communal residence**, you will need to send the following:

- evidence home complies with Local Property Tax, **and**
- a letter of permission to do the work.

Completed Doctor's Certificate (page 17-18 stamped and signed by your doctor).

This is **required** for both:

- **Housing Adaptation Grant for People with a Disability**, **and/or**
- **Mobility Aids Grant**.

The Doctor's Certificate is **not required** for a **Housing Aid for Older People Grant** **unless** your application is urgent due to a medical condition.

Some applications need extra documents, we will tell you about these on the next page.

Checklist (continued)

Applications for **Housing Adaptation Grant for People with a Disability** also need to include:

Occupational therapist report if ...

... you are applying for a big change to the use of a room in the home, installing a stair lift or adding an extension. If you cannot provide this report, your local authority can arrange an assessment for you.

Applications for **Mobility Aid Grant** also need to include:

Occupational therapist report if ...

... you are applying for a grant to put in a stair lift. If you cannot provide this report, your local authority can arrange an assessment for you.

Applications for **Housing Aid for Older People Grant** also need to include:

For roof repairs: You need to include a letter from your insurance company stating repairs are not covered under your policy.

For upgrading electrical wiring: You need to include a report from an electrician describing the necessary repairs. This electrician must be registered with Safe Electric.

For central heating system: If you need to upgrade an existing central heating system, you need to include a report from a heating contractor stating that the existing heating system is 'beyond economic repair'. This means that it is more cost-effective to replace the heating system than repair it.

What happens next?

What happens when I send in my application?

Your local authority will:

1. check to make sure it is complete and schedule a time to visit the home;
2. send a technician to visit the home to make sure it is possible to do the work, and that it is suitable for your needs;
3. write to you to let you know if your application has been successful and tell you how much of a grant has been approved;
4. ask you to send in information from the contractor(s) doing the work such as a quote **and** their tax reference number to check their tax clearance details;
5. ask for the bank account details where the grant will be paid when the work is completed.

Further information your local authority may need

Your local authority may ask you to send in some extra documents such as the following:

- a letter from school or college to confirm a household member's attendance;
- additional proof of income;
- a letter confirming right of residency in the home;
- evidence of planning permission or a certificate of exemption under the Planning Acts.

For grants over €10,000

If the approved grant is over €10,000, you will need to get tax clearance from Revenue. You can apply for tax clearance using Revenue's online service at www.revenue.ie. If you do not have access to the internet, ring Revenue on 1890 306 706, and ask for a "TC1" application form to be posted to your address.

You must send your completed application form for tax clearance to Customer Services, Collector General's Division, Sarsfield House, Francis Street, Limerick, V94 R972.

If you do not get the grant, you can appeal the decision

Sometimes an application to your local authority for a grant will not be successful. If your application is not successful, you can write to your local authority to appeal the decision. You must write **within three weeks of the date of the original decision**, and clearly explain why you are appealing. A local authority official who was not involved with the original assessment will then assess this appeal and contact you with the result. This could take up to six weeks.

Thank you for filling out this form.

If you have any questions, please contact your local authority.

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.

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			

TC1 Application for a Tax Clearance Certificate



This application form is only to be used by the following applicants:

1. Applicants who require Tax Clearance but are non e-Enabled, see Note 1.
2. Applicants who are not resident and not tax registered in this State, see Note 2.

PPSN:(Personal Public Service Number) Not applicable to Non-Resident applicants

Applicant Name:

Applicant Address:

Reason for Tax Clearance Application:

Additional Information for Contract, Licence or Grant applications

Type of Contract, Licence or Grant:

Where will the work be carried out:

If Applicant is Non-Registered and Non-Resident

Tax Registration in Country of Residence:

Country of Residence:

Tick relevant Box:

Supply of Goods Supply of Services Supply of Goods & Services

Have you previously applied for Tax Clearance? Yes No

If Yes, please provide your Registration Number.

If Applicant is or was a member of a Partnership:

Name of Partnership:

Applicant's period of Membership:

Tax Reference of Partnership:

Any other connected parties: (See Note 3)

The information provided in this form is true and correct to the best of my knowledge and belief. I have included all information relevant to this application.

Signature: _____

Date: _____

Name: _____
(Block Letters)

Telephone Number: _____

Email Address: _____

Notes for Completion of an Application for Tax Clearance

Note 1: Non e-Enabled

Applicants who have no access to electronic systems can apply for a Tax Clearance Certificate by completing this application. Completed forms must be submitted to Customer Services, Collector General's Division, Sarsfield House, Francis Street, Limerick, V94 R972.

Note 2: Non-Residents

Non-Resident applicants, who have neither an Irish tax registration nor a permanent established (PE) place of business in the State, must apply for tax clearance using this application form:

Please complete, scan and email to: nonrestaxclearance@revenue.ie

Or

Post to:

Non-Residents Tax Clearance Unit
Collector General's Division
Sarsfield House
Francis Street
Limerick
V94 R972

Telephone: + 353 1 738 3663

Note 3: Connected Parties

Tax clearance processing assesses both the applicant's tax affairs and those of any connected parties. Potential connected parties which will also be assessed include:

- Properties
- Partners
- Partnerships
- Employer (Small Public Service Vehicles Drivers and Criminal Legal Aid Panel applicants)
- Directors / Shareholders
- Previous Business Entity (Liquor Licence applicants)
- VAT Group Remitter (Applicants who are part of a VAT Group); as relevant.

In order to complete the application the applicant will require the Tax Reference Number or Property ID of their relevant connected parties.

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.

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.