



STATUTORY INSTRUMENTS.

**S.I. No. 428 of 2025**

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DISABLED DRIVERS AND DISABLED PASSENGERS (TAX  
CONCESSIONS) (AMENDMENT) REGULATIONS 2025

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CONCESSIONS) (AMENDMENT) REGULATIONS 2025

I, PASCHAL DONOHOE, Minister for Finance, in exercise of the powers conferred on me by section 92 (amended by section 85 of the Finance (No. 2) Act 2023 (No. 39 of 2023)) of the Finance Act 1989 (No. 10 of 1989) (as adapted by the Health and Children (Alteration of Name of Department and Title of Minister) Order 2011 (S.I. No. 219 of 2011) and the Transport, Tourism and Sport (Alteration of Name of Department and Title of Minister) Order 2020 (S.I. No. 351 of 2020)), after consultation with the Minister for Health and the Minister for Transport, hereby make the following regulations:

1. These Regulations may be cited as the Disabled Drivers and Disabled Passengers (Tax Concessions) (Amendment) Regulations 2025.

2. Regulation 6(1) of the Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations 1994 (S.I. No. 353 of 1994) is amended –

(a) in subparagraph (a), by the substitution of “minimum of 4 medical practitioners” for “minimum of 5 medical practitioners”, and

(b) by the substitution of the following paragraph for paragraph (da):

“(da) (i) Notwithstanding subparagraph (a), where a vacancy on the Board causes the number of medical practitioners standing appointed to the Board to fall below 4, subject to clause (ii), the Board may, while the number of medical practitioners standing so appointed remains below 4, continue to exercise the functions of the Board for a period of not longer than 12 months from the date such vacancy first arises.

(ii) Where a vacancy on the Board causes there to be fewer than –

(I) 3 medical practitioners at any time, or

(II) 4 medical practitioners at the end of the period of 12 months referred to in clause (i),

standing appointed to the Board, the Board shall cease to exercise its functions until such time as not fewer than 4 medical practitioners stand so appointed.”.



GIVEN under my Official Seal,  
10 September, 2025.

PASCHAL DONOHOE,  
Minister for Finance.

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ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
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