



An Roinn Tithíochta,  
Rialtais Áitiúil agus Oidhreachta  
Department of Housing,  
Local Government and Heritage

# Housing Adaptation Grant for Disabled People Guidelines

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Prepared by the Department of  
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## 1. General

1.1 The Housing Adaptation Grant for Disabled People is available to assist in the carrying out of works that are **reasonably necessary for the purposes of rendering a house more suitable for the accommodation of a disabled person who is a member of the household.**

1.2 These guidelines are issued pursuant to Section 5 of the Housing (Miscellaneous Provisions) Act 2009.

1.3 The administration of the scheme is a matter for the local authority. Accordingly, local authorities should determine whether a grant is payable in the first instance in accordance with the Statutory Regulations, Housing (Adaptation Grants for Older People and Disabled People) Regulations 2024 [S.I. No. 612 of 2024], and the criteria outlined therein, and if so, the works which are necessary to make the accommodation more suitable for the applicant. These guidelines are an updated version of those issued previously by this Department and take effect from 1 December 2024.

1.4 Local authorities should administer the Housing Adaptation Grant for Disabled People in a sympathetic manner bearing in mind the purpose of the scheme, as at 1.1 above.

1.5 The objective of the updated streamlined application form and guidance, issued in December 2024, is to make the grant application process more user friendly and accessible to people. It will also further standardise the individual local authority approach to the processing and administration of the schemes.

## 2. Types of Housing

2.1 The Housing Adaptation Grant for Disabled People may be paid, where appropriate, in respect of works carried out to:

- Owner occupied housing;
- Private rented accommodation;
- Accommodation provided by Approved Housing Bodies; and
- Accommodation occupied by persons living in communal residences with support.

2.2 Local authorities should note that the general provisions of this guidance shall also apply in respect of adaptation works carried out to local authority rented dwellings to meet the needs of a disabled person. The cost of adapting local authority rented dwellings is met by the local authorities themselves in conjunction with funding provided by the Department of Housing, Local Government and Heritage.

2.3 Local authorities should satisfy themselves that, the disabled person for whom the adaptation works are to be carried out, will occupy the property as his or her normal place of residence on completion of the works.

2.4 In the case of an application for grant aid to adapt private rented accommodation, to meet the needs of a disabled person who is a tenant of the property, the written approval of the landlord must be sought. In determining eligibility in such cases, the applicant must have security of tenure and must be able to provide a bona fide tenancy agreement which is registered with the Residential Tenancies Board (RTB) and is dated and signed by the tenant and landlord.

2.5 In the case of an application for grant aid to adapt accommodation provided by an Approved Housing Body or a communal residence, to meet the needs of a disabled person who is a tenant of the property, written approval must be sought from the Approved Housing Body.

### 3. Completion of Works

3.1 Applicants should be encouraged to carry out the works as quickly as possible following grant approval. In general, works should be completed within **six months** following written approval from the local authority.

3.2 In cases where works are not completed within six months following approval, local authorities should examine each case individually and, if necessary, offer an appropriate time extension for the completion of works.

### 4. Timeline for Decision on Applications

4.1 Local authorities should endeavour to decide on each application under the Housing Adaptation Grant for Disabled People as quickly as possible but within **six weeks** following receipt of a fully completed and valid application.

4.2 Where an application form is not fully completed, an applicant should be notified as soon as possible and requested to submit the outstanding information. This may involve contacting the applicant by phone where only minor details are missing. Incomplete applications awaiting submission of minor details should not be held by the local authority for longer than 3 weeks.

4.3 Where an application is missing key elements, the local authority should return the full application with a checklist detailing the outstanding documentation to be submitted. The correspondence accompanying the checklist must communicate to the applicant that this does not mean their application has been rejected.

4.4 A grant shall not be paid for works already commenced or completed in advance of an application being submitted and approved by a housing authority.

4.5 In exceptional cases there may be an urgency to commence works prior to formal grant approval issuing. In such circumstances, where a local authority has

been afforded the opportunity to urgently inspect the property **prior to any works commencing**, grant approval may, at the discretion of the local authority, issue retrospectively (i.e. the formal approval letter may issue after the works have commenced) where they are satisfied that the works were necessary and that they needed to be carried out as a matter of urgency.

## 5. Definition of Disability

5.1 For the purposes of the Housing Grant for Disabled People, the Regulations define a disability as “an enduring physical, sensory, mental health or intellectual impairment”.

5.2 Local authorities may wish to note that the Disability Act 2005 defines disability as follows:

*“Disability”, in relation to a person, means a substantial restriction in the capacity of the person to carry on a profession, business or occupation in the State or to participate in social or cultural life in the State by reason of an enduring physical, sensory, mental health or intellectual impairment”.*

5.3 Local authorities should note that all applications for grant aid in respect of people diagnosed with Autistic Spectrum Disorders shall be considered under the Housing Adaptation Grant for Disabled People, provided that the works are reasonably necessary for the purposes of rendering a house more suitable for the accommodation needs of that person.

5.4 Grant aid may be considered for the provision of infrastructural and safety related adaptations to create appropriate space for applicants with specific sensory needs. Applications of this nature should be supported by a multidisciplinary assessment of the applicant by specialist healthcare professionals. This should outline who will be responsible for therapy services and/or the provision and upkeep of sensory related equipment. Funding is not available for the provision of sensory equipment.

## 6. Prioritisation on the Basis of Medical Need

6.1 Ideally all valid applications should be processed within 6 weeks from the date of submission. Local authorities must continue to carefully manage the grants to achieve fairness and value for money in administering the grant scheme recognising that these grants are in place on an enduring multi-annual basis. Therefore, in the event of a backlog, local authorities must focus the grants towards those with the greatest need prioritising applications on the basis of the medical needs of the applicant, having regard to the reports and recommendations of the applicant's General Practitioner.

6.2 In particular, special consideration shall be given to applicants who require adaptation works as a matter of urgency, e.g. individuals in hospital who require the adaptation works to be completed in order to facilitate their return home or preventing premature entry into a nursing home. The applicant's GP should state the level of priority on the Doctor's Certificate section of the application form. Please see below 3 general levels of priority identified:

### Priority 1

- The person is terminally ill or primarily dependent on family or a carer; **or**
- Adaptations to the home would support them leaving 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 need adaptations to future proof their house to ensure their continued independent occupancy of the house.



6.3 The Department encourages all local authorities to keep in contact with the hospitals/convalescent homes in their area, to support early identification of eligible applicants, whose discharge from care is dependent on the adaptation of their home.

6.4 As far as practicable, a percentage of the allocation under the schemes should be ring fenced in respect of any emergency applications which may arise under these schemes during the course of the year.

6.5 Where an applicant has applied for a local authority home loan, and also requires adaptations, consideration should be given to the application under this scheme to be processed concurrently with the local authority home loan application.

## **7. Qualifying Works**

7.1 The types of works allowable under the scheme can be varied and can include the provision of:

- access ramps;
- stair lifts or through floor lifts;
- downstairs toilet facilities;
- accessible showers;
- fixed track hoists (excluding maintenance or training costs);
- adaptations to facilitate wheelchair access;
- extensions (typically a bedroom and/or bathroom);
- Any other works that, in the opinion of the local authority, are reasonably necessary for the purposes of rendering a house more suitable for the accommodation of a disabled person

7.2 In general, individuals who require grant aid for minor works (i.e. ramps, level access showers, grab rails and stair lifts), and who satisfy the means test provisions, should apply for assistance under the Mobility Aids Grant Scheme.

7.3 The provision of water supply and/or sewerage facilities shall be considered by an authority for inclusion in works to be grant aided.

7.4 Local authorities shall assist with the provision of heating under the scheme under the following conditions:

- Where central heating is already installed in an existing house, the cost of extending that system to any new accommodation provided would qualify for grant purposes. Alternatively, the applicant may wish to provide a different type of heating e.g. individual room heaters in the new accommodation and these costs will also qualify for grant purposes. Local authorities should take into account the applicant's preferences in deciding on the most appropriate approach.
- Where an existing house has no functional central heating system, individual room heaters or other arrangements can serve the new accommodation. However, it may occur that a central heating system is being installed in the whole house in conjunction with the provision of the additional accommodation for the disabled person. In such cases, funding can be provided towards the cost of the overall heating system. **For applications approved on or after 1 January 2025, grant funding cannot be provided for the purchase of a new standalone fossil fuel boiler** (Article 17(15) of Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024).
- In the case of an application for a Housing Adaptation Grant solely in respect of the provision of a central heating system, local authorities should exercise appropriate discretion taking into account the nature of the disability, etc. It is a matter for the local authority to determine whether exceptional circumstances apply in individual cases.

## **8. Approval and Payment Process**

8.1 If the application qualifies for grant assistance, a letter of approval should be issued to the applicant, which includes:

- Local authority estimated cost for the approved works;
- Eligibility percentage as determined by household income;
- Value of grant approved;
- Request for a written itemised quote from the contractor(s) selected to complete the approved works, along with their tax clearance details;
- Request for details of planning permission if applicable;
- Request for bank account details for payment of grant.

8.2 Where the actual cost of the work is significantly higher or lower than the estimated cost notified to the applicant, a revision of the grant amount approved may be considered, at the discretion of the local authority.

8.3 Grant payments under this scheme shall not cover the VAT charged in respect of the works carried out, as the applicant may be entitled to reclaim VAT from Revenue.

## **9. Provision of Additional Accommodation under the Scheme**

9.1 Where an application under the Housing Adaptation Grant Scheme for Disabled People is in respect of additional accommodation, it may be incorporated in an extension or involve the adaptation of existing accommodation within the house. To qualify under the scheme, the additional accommodation must provide for the needs of the disabled person.

## **10. Alarms – Smoke/Carbon Monoxide**

10.1 Local authorities should include smoke/heat alarms in any suite of works undertaken, if not already present and operating in the dwelling. It is recommended that at least two, self-contained, 10-year battery operated alarms are installed.

10.2 If the heating in the property is powered by a fossil fuel, oil, gas or open fire, local authorities should include carbon monoxide alarms in any suite of works undertaken, if not already present and operating in the dwelling. Local authorities should ensure an audible carbon monoxide detector, that is an EN 50291 standard, and displays the CE Mark with an end-of-life indicator is present in every room with a fossil fuel powered heating device.

## **11. Grant Level and Recoupment**

11.1 The effective maximum grant under the Housing Adaptation Grant scheme shall be €40,000, which may cover 100% of the cost of work as approved by the local authority.

11.2 The Department of Housing, Local Government and Heritage will recoup to local authorities 85% of the grant paid, or €34,000, whichever is the lesser. Local authorities will be required to provide the remaining 15% from their own resources as provided for in the annual budget process.

11.3 In the event that a local authority is not in a position, or anticipates not being in a position to provide the remaining 15% from their own resources, the authority should notify the Department of Housing, Local Government and Heritage immediately.

## 12. Means Testing

12.1 All applications for grant aid under the Housing Adaptation Grant Scheme shall be assessed on the basis of household means. The maximum grant of €40,000, which may cover 100% of the cost of works as approved by the local authority, will be available to applicants whose gross household income is less than €37,500 per annum, tapering to 30% for applicants with gross household incomes of between €62,501 to €75,000 per annum.

12.2 The percentage of the grant available is set out in the table below:

**Housing Adaptation Grant for Disabled People  
(Houses over 12 Months Old)**

Yearly Household Income	% of Costs	Maximum Grant
€	%	€
Up to €37,500	100%	€40,000
€37,501 - €43,750	85%	€34,000
€43,751 - €50,000	75%	€30,000
€50,001 - €62,500	50%	€20,000
€62,501 - €75,000	30%	€12,000
Over €75,000	No grant payable	

12.3 The same means test shall apply in all local authority areas.

12.4 Please see Income Disregards and Deductions at Section 19 below.

### **13. Housing Adaptation Grant for New Houses**

13.1 A Housing Adaptation Grant is provided for new houses and is a targeted grant for Disabled People who purchase or build new houses (houses that have been erected less than 12 months from the application date). Applicants seeking Housing Adaptation Grants for new houses shall be subject to the same means testing procedure as specified for houses more than 12 months old.

13.2 In the case of new houses, a grant application may be considered once planning permission has been approved.

### **14. New House Grant Level and Recoupment**

14.1 The effective maximum grant under the Housing Adaptation Grant scheme for new houses shall be €20,000, which may cover 100% of the cost of work as approved by the local authority.

14.2 The Department of Housing, Local Government and Heritage will recoup to local authorities 85% of the grant paid, or €17,000, whichever is the lesser. The authorities will be required to provide the remaining 15% from their own resources as provided for in the annual budget process.

### **15. New House Grant - Means Testing**

15.1 All applications for grant aid shall be assessed on the basis of household means. The maximum grant of €20,000, which will cover 100% of the cost of works as approved by the local authority, will be available to applicants whose gross household income is less than €37,500 per annum, tapering to 30% for applicants with gross household incomes of between €62,501 to €75,000 per annum.

15.2 The percentage of the grant available to each applicant is set out in the table below:

**Housing Adaptation Grant for Disabled People  
(House less than 12 Months Old)**

<b>Yearly Household Income</b>	<b>% of Costs available</b>	<b>Maximum Grant Available</b>
€	%	€
Up to €37,500	100%	€20,000
€37,501 - €43,750	85%	€17,000
€43,751 - €50,000	75%	€15,000
€50,001 - €62,500	50%	€10,000
€62,501 - €75,000	30%	€6,000
Over €75,000	No grant payable	

15.3 The same means test shall apply in all local authority areas.

15.4 Please see Income Disregards and Deductions at Section 19 below.

## **16. Calculation of Household Income**

16.1 For the purposes of the Housing Adaptation Grant for Disabled People, household income shall be calculated as:

**The combined annual gross income in the previous tax year of both the owner of any property the subject of an application pursuant to these Regulations, together with that of his or her spouse.**

16.2 In the case of private rented accommodation where a qualifying tenancy agreement is in effect, or property provided by an approved housing body, household income shall be calculated as:

**The combined annual gross income in the previous tax year of both the tenant of the property together with that of his or her spouse.**

16.3 In the case of communal residences, only the applicant's income should be assessed for the purposes of the means test.

## **17. Evidence of Ownership of Property**

17.1 Local authorities should satisfy themselves that the property to which the application refers is Local Property Tax (LPT) compliant. Proof of payment, deferral, or exemption from LPT should be submitted by the applicant.

17.2 LPT documentation is sufficient to confirm the identity of the registered property owner. In exceptional cases, where the local authority has reason to believe the LPT documentation does not refer to the actual registered owner, a letter should be requested from the applicant's solicitor confirming property ownership.

## **18. Evidence of Household Income**

18.1 Evidence of household income must be submitted with all applications under the Housing Adaptation Grant for Disabled People, as follows:

- In the case of PAYE workers, a Statement of Liability for the previous tax year;
- In the case of self-employed/self-assessed individuals, a copy of their Revenue issued "Self-Assessment – Chapter 4 of Part 41A TCA 1997" Income Tax Assessment for the previous tax year. The figure to be assessed for the purposes of the means test is the "Amount of income or profits arising for this period", and this is found on the first page of the assessment;



- Income from the Department of Social Protection (DSP) is usually included on a Statement of Liability or Income Tax Assessment. However, some applicants only source of income may be from DSP, which means they cannot obtain proof of income from Revenue. In this case, a statement from DSP stating weekly/annual payments will be sufficient.
- Where income is received from more than one source, documentation to support all incomes should be submitted.

18.2 Evidence of household income should be submitted in respect of all assessable household members.

18.3 Applications will be assessed, based on the income from the previous tax year as at the date of application for the grant. In cases where the processing of a Housing Adaptation Grant falls into a new tax year, applicants will not be required to re-submit updated evidence of income.

18.4 In exceptional circumstances, where the person for whom the works of adaptation are required has had an immediate and substantial change in earnings on a long term basis arising from illness, injury or disability, as confirmed by a Consultant, the previous 13 weeks earnings can be annualised for the purpose of assessment within the current tax year. This means combining the previous 13 weeks income, dividing it by 13 and multiplying by 52.18 to determine the equivalent annualised income.

## **19. Income Disregards and Deductions**

19.1 In determining gross household income, local authorities shall, for eligibility purposes, reduce the amount of household income by the following disregards and deductions:

- Disregard the amount of the following payments received in the previous tax year:

- Child Benefit
  - Working Family Payment
  - Domiciliary Care Allowance
  - Carer's Support Grant
  - Foster Care Allowance
  - Fuel Allowance
  - Carer's Benefit / Allowance
  - Household Benefits Package
  - Living Alone Increase
- 
- Deduction of €6,250 for each member of the household aged under 18 years;
  
  - Deduction of €6,250 for each member of the household aged between 18 years and under 23 years and in full-time education, or engaged in a SOLAS apprenticeship (formally known as FAS);
  
  - Deduction of €6,250 where the person for whom the application for grant aid is sought is being cared for by a relative on a full-time basis.

**Deductions based on actual expenditure:**

- Deduction of up to a maximum of €6,250 for housing costs incurred. The term 'housing costs incurred' means mortgage repayments or rent payments paid out by a household to a third party or financial institution in respect of the house where the applicant resides on a full time basis. Where the household is in receipt of payments such as the Mortgage Allowance Scheme or Housing Assistance Payment Scheme of the Department of Housing, Local Government and Heritage, or other contributions towards housing costs, the housing cost will be discounted by such payments received. Evidence of the housing costs incurred such as rent receipts from the registered landlord, or mortgage and/or home loan repayments may be requested by the local authority;

- Deduction of up to a maximum of €12,500 where the owner(s) of the property which is the subject of an application is contributing towards the residential care fees for their spouse or other owner(s) of the house, taking account of any Revenue marginal rate tax allowance. Evidence of such payments may be requested by the local authority;
- Deduction of up to €12,500 where the owner of the house is contributing towards the homecare fees in respect of his or her own care, care of their spouse or other member of the household of the house. Where the person for whom the application for grant aid is sought is being cared for by a relative on a full-time basis, this deduction is subject to a reduced limit of €6,250. Evidence of such payments may be requested by the local authority.

## **20. Occupational Therapists**

20.1 It is in the interests of the disabled person and the local authority alike to ensure that the works to be carried out are appropriate to the long-term needs of the applicant. It is recommended that applications for a significant change to the function of a room in the home, a stair lift, a through floor lift, a fixed track hoist or an extension should be assessed by an Occupational Therapist. Consideration should also be given to the need for an Occupational Therapist assessment for an accessible bathroom, as appropriate. Having regard to this and the need to deal speedily with applications submitted, local authorities should ensure that the most appropriate arrangements are in place to administer the scheme.

20.2 The following arrangements shall apply in relation to Occupational Therapist assessments:

- The applicant may engage a private sector Occupational Therapist to assess their needs. In these cases, the cost of engaging the Occupational Therapist shall be recouped to the applicant as part of the total grant paid

(subject to the effective maximum grant level of €40,000). The recoupment shall be subject to a limit of **€300** per assessment, 85% of which will be recouped to the local authorities from the Department.

- Local authorities may avail of the following options in relation to occupational therapy assessment:
  - Local authorities may retain the services of a private sector Occupational Therapist on a fee per case basis or on a contract basis.
  - Local authorities may enter into an arrangement with their local HSE office in order to avail of HSE Occupational Therapists in their area;
  - Local authorities may also continue any other satisfactory existing arrangement through which they employ the services of an Occupational Therapist.

20.3 In cases where a local authority engages a private sector Occupational Therapist on a fee per case basis or on a contract basis, the Department of Housing, Local Government and Heritage will recoup to local authorities 85% of the cost of each assessment, subject to a limit of **€255** per assessment. This cost should be included in the claim for recoupment submitted to the Department, and not submitted as a separate claim.

### **Occupational Therapist Assessment – Children**

20.4 In the case of a Housing Adaptation Grant application in respect of a child with a disability, local authorities should note the provisions of **SIU Circular 2/07**, which governs liaison between the housing authorities and the Health Service Executive in respect of people who have been assessed under Part 2 of the Disability Act, 2005, and have been identified as likely to require housing support. The HSE Guidance Note No. 37 dated 30th May 2012 states that all children born after 1st June 2002 are eligible to apply for an assessment under the Disability Act 2005, regardless of their age at the time of application.

20.5 In such cases, local authorities should confirm if the child has undergone an assessment of need consistent with Part 2 of the Disability Act, 2005. Where an assessment has taken place, authorities should refer to the Occupational Therapist recommendations contained in the assessment report as provided by the HSE Liaison Officer.

## 21. Repeat Applications

21.1 Generally, the need for payment of a Housing Adaptation Grant where a grant has been paid previously under the scheme, should not occur if the authority and the applicant ensure that the initial grant-aided works are properly executed and appropriate to the current and future needs of the applicant. **However, an applicant can be considered for the payment of subsequent grants where the applicant's circumstances have changed significantly over time.** No limit applies to the amount of grant funding an applicant can receive in their lifetime.

21.2 Local authorities should not set any minimum time limits between the payment of a first and second Housing Adaptation Grant.

21.3 Only one application form per individual may be processed at a time, with the option of applying for all three grants at once. For example, a Mobility Aid Grant may be considered by the local authority at the same time as a Housing Adaptation Grant for Disabled People, using the same application form. However, two grants of the same type may not be processed concurrently i.e. two Mobility Aid Grants.

21.4 In the case of a disabled child whose parents live separately, applications can be considered for each home.

## **22. Part M of the Building Regulations**

22.1 Local Authorities should have due regard to the requirements of Part M of the Building Regulations. Part M ensures people with disabilities can visit a dwelling and applies to new houses granted planning permission on or after 1 January 2001. The main features generally applicable in new houses include:

- Accessible entrance to the dwelling site or plot;
- Level or gently sloping approach to the main door of the dwelling;
- An entrance door that is of adequate width and incorporates a level entry threshold;
- Sufficiently wide corridors and doorways to allow for circulation at the entry level;
- Door handles and light switches at an appropriate height;
- A WC cubicle at entry level that is sufficiently large to allow a wheelchair user access.

22.2 As these features are now required to be included in new houses granted planning permission on or after 1 January 2001, they should not, in general, be considered when determining the amount of a Housing Adaptation Grant payable in respect of such houses. Any additional works deemed necessary to make the accommodation more suitable to the needs of the disabled person, over and above those required by the building regulations, may be considered by the authority in determining the grant amount paid.

## **23. Appeals Procedure**

23.1 In processing applications under the Housing Adaptation Grant for Disabled People, it is recognised that some applicants may be dissatisfied with the decision of the local authority.

23.2 The following procedure shall apply to each appeal:

- Applicants are invited to submit a written appeal on any decision notified to them by the local authority on their application within 3 weeks of the date of the decision;
- The appeal must state the reasons for the appeal and the grounds for same;
- Appeals will be considered and adjudicated on by a Council Official who was not involved with the original assessment, as designated by the Director of Services of the Housing Section;
- Appeals will be considered and adjudicated upon within 4 weeks of receipt of the appeal;
- A decision on an appeal will be notified to each applicant within 2 weeks of the decision being made.

## **24. Standard Costs**

24.1 Local authorities should assemble a schedule of standard costs for each element of works available for funding under the Housing Adaptation Grant for Disabled People scheme. It is intended that the standardisation of unit costs should have a cost-stabilising effect on grant levels in each local authority area. The publication of standard costs should ensure greater transparency in the quotation and grant process for applicants and for local authorities.

24.2 Where possible, authorities should keep an up to date list of costs charged by local contractors and suppliers, which should be an accurate representation of the cost of each element of work in the area.

24.3 It is not open to authorities to reduce the percentage cost of any element of works below what has been identified as the standard cost. It is open to authorities to fund a higher cost than the identified standard cost for that set of works, if the authority feels that such a higher cost is justified.

24.4 In cases where quotations are considerably lower than the standard cost, local authorities should satisfy themselves that the proposed works are appropriate and will meet required standards.

24.5 It is recommended that local authorities should review their schedule of standardised cost on a twice yearly basis using the services of a Quantity Surveyor.

## **25. List of Contractors**

25.1 It is recommended that local authorities should advertise for interested contractors, who wish to have their names included on a list of contractors available for the carrying out of works under the Housing Adaptation Grant for Disabled People scheme. The list should be available publicly and to applicants of the scheme. Contractors can request to be added or removed from the list.

25.2 It is not intended that the list, once assembled, should be an exclusive list of contractors who applicants may employ to carry out works under the scheme, but rather should be considered as information to assist applicants.

25.3 The inclusion of a contractor is not an inference as regards the quality of work, which an applicant can expect. Local authorities shall not be held liable for any deficient works, which may arise as a result of a person engaging a contractor from the list.



## 26. Tax Clearance Procedures

26.1 Department of Finance Circular 44/2006 sets down revised procedures in relation to tax clearance requirements in relation to grant payments from State and public sector bodies, which apply to all applications received after 1 January 2007. In line with changes introduced in the Finance Act 2014, Revenue introduced online electronic Tax Clearance (eTC) on 1 January 2016.

26.2 **Tax clearance issues for Applicants** - In the case of a grant application totalling €10,000 or more, applicants are required to hold a valid Tax Clearance Certificate. Local authorities may confirm an applicant's tax clearance status by using the on-line verification facility on the Revenue Commissioners' website, [Welcome to revenue.ie](http://www.revenue.ie) and entering the applicants PPSN.

26.3 **Tax Clearance for Contractors** - In the case of payments exceeding €650, applicants are required to provide the name, address and tax reference number of each contractor chosen to complete the approved work.

26.4 The provisions of Department of Finance Circular 44/2006 state that 10% of grant payments between €650 and €10,000 requires confirmation of the contractor's tax clearance status by the local authority. For all grant payments totalling **€10,000 and above**, the local authority must confirm the contractor's tax clearance status. Verification can be done electronically using the on-line verification facility on the Revenue Commissioners' website, [www.ros.ie](http://www.ros.ie)

26.5 The provisions of Department of Finance Circular 44/2006 should be brought to the attention off all staff involved in the processing of grants under the Housing Adaptation Grant for Disabled People. Copies of the Circular can be accessed at the Department of Finance website, [www.finance.gov.ie](http://www.finance.gov.ie)

## **27. Claw Back**

27.1 There are currently no claw back arrangements applicable to the scheme.

## **28. Monitoring of Expenditure**

28.1 From time to time the Department of Housing, Local Government and Heritage will contact local authorities to request certain data in relation to applications/approvals etc. Returns should be made promptly on receipt of such a request.

## **29. Application Forms**

29.1 Each local authority will be required to use the standardised single application form as issued by the Department of Housing, Local Government and Heritage. It is a matter for each local authority to insert their contact details such as address, contact person, telephone or email address into the text box on page 2 of the single application form. This is the only part of the form that can be edited by a local authority.

## **30. Enquiries**

30.1 Please email any enquiries in relation to these guidelines to [privatehousegrants@housing.gov.ie](mailto:privatehousegrants@housing.gov.ie)

**Housing Grants Section,  
Department of Housing, Local Government and Heritage,  
Government Offices,  
Ballina,  
Co. Mayo  
F26 E8N6**

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