

Information on Blind Person's Tax Credit & Guide Dog Allowance

Who can claim?

- An individual who is blind at any time during the tax year
- Married persons or civil partners who are both blind at any time during the year, in which case the tax credit is doubled

Note: The tax credit is not due in respect of children who are regarded as being blind. In such cases the Incapacitated Child Tax Credit can be claimed.

Conditions for valid claim

To qualify for the tax credit, you and / or your spouse or civil partner must have impaired vision to the extent that:

- Your central visual acuity does not exceed 6/60 in the better eye with correcting lenses
- or
- That the widest diameter of the visual field subtends an angle no greater than 20 degrees

Documents to be retained by you

- Certificate from an Ophthalmic Surgeon stating:
 - The degree of blindness
 - Whether the blindness is temporary or permanent.

Note, a certificate from an optician or doctor will not suffice.

- If you are claiming the Guide Dog allowance:
 - A letter from the Irish Guide Dogs for the Blind confirming registered ownership.

It is not necessary to forward the above documents to Revenue with your claim. However, as your claim may be selected for future audit, you are requested to retain all documentation relating to this claim for a period of 6 years.

Tax Refunds

If your claim is in respect of the current tax year an amended Tax Credit Certificate will be sent to you and your employer will make any refund due directly to you.

If your claim is for a previous tax year or during a period of unemployment, any refund due will be sent directly to you by Revenue. Tax refunds can be paid by cheque or to your bank account.

Time Limit for Repayment Claims

A claim for repayment of tax must be made within four years after the end of the tax year to which the claim relates.

Accessibility

If you require this form in an alternative format the Revenue Access Officer can be contacted at accessofficer@revenue.ie.

Further information is available on www.revenue.ie

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. Revenue's data protection policy and information on your data protection rights are available on www.revenue.ie.