

ELECTRIC SMALL PUBLIC SERVICE VEHICLE GRANT SCHEME 2026: eSPSV26

INFORMATION GUIDE FOR eSPSV26 GRANT SCHEME APPLICANTS

This document is not a legal document and does not purport to be a legal interpretation of the relevant legislation or legal documents.

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1 General

- 1.1 This Information Guide must be read with the Grant Offer Letter and Grant Agreement.
- 1.2 Capitalised terms have the meaning given to them in the Glossary appended to this Information Guide.
- 1.3 In the event of there being any inconsistency or discrepancy between this Information Guide and the terms of the Grant Offer Letter or Grant Agreement, the terms of the Grant Offer Letter or Grant Agreement shall prevail.
- 1.4 NTA and the Department reserve the right to amend or supplement the Scheme (including this Information Guide) at any time in their absolute discretion and shall not incur any liability for any revision or supplements.
- 1.5 It is important that an EV is not purchased prior to acceptance of a Grant Offer Letter by the Approved Applicant.**
- 1.6 Neither NTA nor the Department have any liability in connection with this Scheme, including without limitation, as a consequence of any application not being successful, or as a consequence of any obligations assumed by an applicant resulting from any application or the making of an eSPSV Grant.**

2 Background and Purpose of eSPSV Grant

- 2.1 The aim of the Scheme is to increase the uptake of fully electric SPSVs and zero-emission capable wheelchair accessible SPSVs. It is aimed at improving air quality in urban areas, together with influencing the uptake of zero emission passenger cars by improving general perception and awareness of the benefits of electric vehicles. The SPSV industry is regarded as a champion in the normalisation of electric vehicle use.
- 2.2 The Scheme is funded by the Department and administered by NTA acting as agents of the Department with delegated authority and as the licensing authority for SPSVs.
- 2.3 The Scheme is being made available in accordance with, and subject to the requirements of, State Aid Rules, particularly the de minimis Regulation.

3 Duration of Scheme

- 3.1 The NTA may make available to the Approved Applicant from time to time an eSPSV Grant under the Scheme, subject to and in accordance with, the Grant Offer Letter and Grant Agreement.
- 3.2 The Scheme commences on **25 February 2026**.
- 3.3 Applications will be considered on a first received basis, once the Application has been satisfactorily completed.

- 3.4 Upon the funding available for the Scheme for 2026 being used or committed, the NTA shall cease to consider further Applications.
- 3.5 The Scheme End Date shall be the earlier of:
- (a) such date as may be notified by the NTA on its website;
 - (b) the date there is no longer any amount available under the 2026 Available Funding to be made available as a eSPSV Grant; and
 - (c) 11 December 2026.
- 3.6 The last date for the receipt by NTA of Applications for the Scheme is 20 November 2026 or such other date as may be notified by the NTA by reference to the Scheme End Date contemplated by paragraph 3.5.
- 3.7 In effect, this means that:
- (a) the proposed EV must have been licensed as an SPSV,
 - (b) the proposed EV must have passed its Initial Suitability Inspection, and
 - (c) you must have submitted the relevant Grant Payment Form, duly completed, to the NTA,

on or before the Scheme End Date contemplated by paragraph 3.5 (or, if earlier, the date specified in your Grant Agreement) for the eSPSV Grant to be paid.

4 Who can avail of the Scheme?

- 4.1 The Scheme is available nationwide to:
- (a) persons (individuals or companies) applying for new SPSV licences; and
 - (b) existing SPSV licence holders who wish to upgrade their current vehicle with a replacement EV,

subject, in each case, to a maximum of five (5) successful Applications in the case of any Applicant.

An application may be rejected if the Applicant has had a prosecution or complaint (in respect of SPSV operation) upheld against them within the 24 months preceding the application or such is received or pending while the application is in progress.

- 4.2 An enhanced level of eSPSV Grant support will be made available to Applicants:
- (a) who are existing SPSV licence holders; and

- (b) who are owners of an SPSV registered for at least the previous three years; and
- (c) with older ICE vehicles (within three years of the maximum permissible age as originally defined in S.I. No. 33/2015 - Taxi Regulation (Small Public Service Vehicle) Regulations 2015) or ICE vehicles with higher mileage (i.e. 300,000km or greater (as documented on an NCT certificate)) and where such vehicles are scrapped and replaced by a BEV/FCEV or WAV EV. A Certificate of Destruction must be issued from an official End of Life Vehicles Authorised Treatment Facility.

Relevant levels of grant supports are detailed in Sections 5.1 - 5.3.

- 4.3 A standard level of eSPSV Grant support will be available to new SPSV licence holders, applicants and existing vehicle licence holders with vehicles that are more than three years away from their maximum permissible age (as originally defined in S.I. No. 33/2015 - Taxi Regulation (Small Public Service Vehicle) Regulations 2015) or with less than 300,000km mileage. Relevant levels of eSPSV Grant supports are detailed in Sections 5.4 - 5.6.
- 4.4 eSPSV Grants are only available in relation to the list of approved EVs published from time to time on the NTA website.
- 4.5 There is currently a three-year horizon applicable to aid made available pursuant to the de minimis Regulation. Accordingly, the total amount of de minimis aid granted per Member State to a Single Undertaking shall not exceed €300,000 over any period of three fiscal years. If an Applicant have received aid under the de minimis Regulation or any other de minimis frameworks exceeding this amount in the current financial year and its previous two financial years, it will not be eligible for the Scheme.
- 4.6 An Approved Applicant will need to declare any amount made available under this Scheme to any other aid awarding body who requests information on how much de minimis aid it/they have received.
- 4.7 The amount of the eSPSV Grant being made available to an Approved Applicant shall not exceed the Maximum Available Amount.

An eSPSV Grant may not be made available where it would constitute Excluded Aid for the purposes of the de minimis Regulation. If:

- (a) an Approved Applicant has any involvement with activities falling within paragraphs (a) – (c) of the definition of “Excluded Aid”; or
- (b) the eSPSV Grant happens to be regarded as Excluded Aid,

then, without prejudice to any other right or entitlement which NTA may have, the Approved Applicant shall put in place, to NTA’s satisfaction, arrangements providing for the separation of activities or the distinguishing of costs.

If an Applicant has involvement in activities falling within paragraphs (d) or (e) of the definition of “Excluded Aid”, an Applicant will not be eligible for an eSPSV Grant.

5 Level of Grant

5.1 The amount of the eSPSV Grant made available by the Department in respect of a successful Application for BEV/FCEV as described below that have replaced scrapped vehicles (as described in Section 4.2), is the amount set out below opposite such description of vehicle:

| | | |
|--|---|----------|
| · New BEV/FCEV (<3,000kms and <3 months old) | - | € 17,500 |
| · BEV/FCEV less than one year of age | - | € 15,750 |
| · BEV/FCEV less than two years of age | - | € 14,000 |
| · BEV/FCEV less than three years of age | - | € 12,250 |
| · BEV/FCEV less than four years of age | - | € 10,500 |

5.2 The amount of the eSPSV Grant made available by the Department in respect of any successful Application for WAV BEV/FCEV as described below that have replaced scrapped vehicles (as described in Section 4.2), is the amount set out opposite such description:

| | | |
|--|---|----------|
| · New WAV BEV/FCEV (<3,000kms and <3 months old) | - | € 25,000 |
| · WAV BEV/FCEV less than one year of age | - | € 23,000 |
| · WAV BEV/FCEV less than two years of age | - | € 21,000 |
| · WAV BEV/FCEV less than three years of age | - | € 19,000 |
| · WAV BEV/FCEV less than four years of age | - | € 17,000 |

5.3 The amount of the eSPSV Grant made available by the Department in respect of any successful Application for WAV PHEV as described below that have replaced scrapped vehicles (as described in Section 4.2), is the amount set out below opposite such description:

| | | |
|--|---|----------|
| · New WAV PHEV (<3,000kms and <3 months old) | - | € 15,000 |
| · WAV PHEV less than one year of age | - | € 13,000 |
| · WAV PHEV less than two years of age | - | € 11,000 |
| · WAV PHEV less than three years of age | - | € 9,000 |

| | | |
|--|---|---------|
| · WAV PHEV less than four years of age | - | € 7,000 |
|--|---|---------|

5.4 The amount of the eSPSV Grant made available by the Department in respect of any successful Application for BEV/FCEV as described below without replacing scrapped vehicles (as described in Section 4.3), is the amount set out below opposite such description of vehicle:

| | | |
|--|---|---------|
| · New BEV/FCEV (<3,000kms and <3 months old) | - | € 7,500 |
| · BEV/FCEV less than one year of age | - | € 6,750 |
| · BEV/FCEV less than two years of age | - | € 6,000 |
| · BEV/FCEV less than three years of age | - | € 5,250 |
| · BEV/FCEV less than four years of age | - | € 4,500 |

5.5 The amount of the eSPSV Grant made available by the Department in respect of any successful Application for WAV BEV/FCEV as described below without replacing scrapped vehicles (as described in Section 4.3), is the amount set out below opposite such description of vehicle:

| | | |
|--|---|----------|
| · New WAV BEV/FCEV (<3,000kms and <3 months old) | - | € 12,500 |
| · WAV BEV/FCEV less than one year of age | - | € 11,500 |
| · WAV BEV/FCEV less than two years of age | - | € 10,500 |
| · WAV BEV/FCEV less than three years of age | - | € 9,500 |
| · WAV BEV/FCEV less than four years of age | - | € 8,500 |

5.6 The amount of the eSPSV Grant made available by the Department in respect of any successful Application for WAV PHEV as described below without replacing scrapped vehicles (as described in Section 4.3), is the amount set out below opposite such description of vehicle:

| | | |
|--|---|---------|
| · New WAV PHEV (<3,000kms and <3 months old) | - | € 7,500 |
| · WAV PHEV less than one year of age | - | € 6,500 |
| · WAV PHEV less than two years of age | - | € 5,500 |
| · WAV PHEV less than three years of age | - | € 4,500 |
| · WAV PHEV less than four years of age | - | € 3,500 |

6 What vehicles are acceptable

- 6.1 For an EV to be eligible for the Scheme, official manufacturer data must show that the EV meets the requirements set out in Section 6.2 below. In addition, the EV must meet all existing SPSV Vehicle Standards for the relevant licence category.
- 6.2 The EV is required to be a category M1 vehicle (i.e. a car) and, as applicable, satisfy the criteria specified in the case of the different types of EV:

BEV/ FCEV specifications:

- Range exceeding 100km
- Top speed exceeding 100kph
- Tail pipe emissions of 0g CO₂/km
- Not more than 4 years old

WAV PHEV specification:

- All electric range exceeding 50km
- Top speed exceeding 100kph
- Tail pipe emissions less than 50g CO₂/km
- Not more than 4 years old

- 6.3 A list of EVs that meet the requirements of being either a BEV/FCEV or WAV PHEV and the requirements for SPSV licensing and are acceptable to NTA are available at www.nationaltransport.ie/taxi

7 Scheme requirements

7.1 Applicants must:

- (a) read and understand this eSPSV26 Information Guide, the eSPSV26 Terms and Conditions and the eSPSV26 FAQs, all available on the NTA website.
- (b) maintain specific SPSV services insurance throughout the Services Period: Researching insurance availability and pricing is a critical stage in the preparation for applying for this Scheme;
- (c) be the registered owner of the Vehicle, or be legally entitled to the use and possession of the Vehicle (such as a lease or hire purchase agreement) for a period of not less than thirty-six (36) months from the date the Vehicle is licensed;

- (d) maintain tax cleared status throughout the Services Period;
 - (e) have had no prosecutions or complaints (in respect of SPSV operation) upheld against the Applicant in the 24 months preceding the application date and have no prosecutions or complaints (in respect of SPSV operation) in progress during the application process; and
 - (f) have signed and returned the Declaration attached as Appendix C to the Grant Offer Letter specifying the amount of de minimis aid the Applicant has received under the de minimis Regulation and any other de minimis Regulation¹ during this financial year and the immediately previous two financial years OR confirming that the Applicant has not received any de minimis aid in this financial year and the immediately previous two financial years.
- 7.2 Upon the Approved Applicant's signing of the Grant Offer Letter, a Grant Agreement between NTA and the Approved Applicant will arise. The Applicant shall comply with and agrees to be bound by the provisions of the said documentation.
- 7.3 NTA will use all information provided for the purpose of administering the SPSV licensing system and in order to perform the functions assigned to the Authority by the Taxi Regulation Acts 2013 and 2016, as amended, and the SPSV Regulations including, the maintenance of a public register of SPSVs.

8 Repayment of Grant by the Recipient

- 8.1 NTA or the Department are entitled to demand the repayment of the eSPSV Grant in full or in part in the circumstances outlined at paragraph 7, and clause 8 (Cessation, Cancellation and Repayment) of Appendix B of the Grant Offer Letter. Your attention is particularly drawn to these provisions.

9 How to apply

9.1 Step 1: Application Form

- (a) The Applicant must complete the online application form available at www.nationaltransport.ie/taxi/forms-and-guides/
- (b) Before completing the online Application Form, please ensure you have the following to hand:
 - i. PPSN - Personal Public Service Number (individual) or TRN – Tax Reference Number (company); and
 - ii. SPSV driver licence details, as appropriate.

- (c) In completing the Application Form, please be aware of the following:
- i. NTA reserves the right to reject/approve any application for an eSPSV Grant under the Scheme;
 - ii. the Applicant grants permission to NTA to verify any and all information provided on or with the Application Form;
 - iii. the Applicant accepts that, if an incomplete application is submitted, it will be rejected and returned and a fresh application will be required;
 - iv. any Grant Offer Letter issued is valid until the earliest of two (2) calendar months from the date of the Grant Offer Letter, the Scheme End date or 11 December 2026
- (d) It is the Approved Applicant's responsibility to notify NTA of any change of contact details.

9.2 Step 2: Decision

- (a) If an application is unsuccessful, NTA will contact the Applicant to provide the reason. Provision of further information may be required, so Applicants are advised to allow plenty of time for this possibility and subsequent additional processing.
- (b) If an application is successful, a Grant Offer Letter will issue to the Applicant. This Grant Offer Letter will detail the next steps and the timelines within which those steps must be completed. A vehicle registration number is not required for these first steps.

The applicant must hand sign that Grant Offer Letter to indicate acceptance of the offer and return it by posting to "espsv26 Applications, National Transport Authority, PO Box 436, City North Business Park, Tuam Road, Galway". This must be done within 3 weeks (twenty-one days) from the date of this Grant Offer Letter, for consideration.

9.3 Step 3: Grant Agreement

- (a) On foot of an acceptance by the Approved Applicant of the Grant Offer Letter, there will be a Grant Agreement between the Approved Applicant and NTA subject to verification by NTA of the information and documentation provided.

- (b) The Approved Applicant will supply the information required under the terms of the Grant Agreement to NTA. This means returning a signed Grant Offer Letter and completed and signed State Aid Declaration attached as Appendix C to the Grant Offer Letter.
- (c) The Approved Applicant may then complete the process applicable to them from the following list in order to obtain an appropriate license for the Vehicle:
 - (i) review Information Guide G1 (Applying for a new SPSV licence) and G6 (Changing a vehicle), both available on the NTA website;
 - (ii) purchase the approved suitable EV and prepare for the Initial Suitability Inspection. Note an Irish vehicle registration number is required;
 - (iii) if scrapping an existing SPSV, a Certificate of Destruction must be obtained from an official End of Life Vehicles Authorised Treatment Facility;
 - (iv) if a new licence is required, complete the new vehicle licence application form (VL1) and post to NTA at the address: "espsv26, National Transport Authority, PO Box 436, City North Business Park, Tuam Road, Galway". When NTA has received and reviewed the VL1 document, a Conditional Licence Offer letter will issue. It is not possible to book an inspection before this step is completed;
 - (v) if a Change of Vehicle is required, complete an application for a Change of Vehicle in accordance with Article 16 of the SPSV Regulations;
 - (vi) book an Initial Suitability Inspection at one of the network of SPSV inspection centres. When the vehicle is licensed, submit the Grant Payment Form to "espsv26, National Transport Authority, PO Box 436, City North Business Park, Tuam Road, Galway".

9.4 Step 4: Issuance of Grant:

When NTA confirms that all information provided is acceptable, the eSPSV Grant will be issued to the Approved Applicant's nominated bank account within twenty (20) Working Days.

10 Data Protection

Any information, including any personal data relating to identified or identifiable individuals, provided voluntarily by the Applicant will be used for the purposes of assessing the application and the administration of this Scheme including associated customer service use. Part of the assessment includes a check on previous SPSV related prosecutions or

complaints and this may involve the sharing of information provided by the Applicant with other relevant agencies including, but not limited to, An Garda Síochána, Revenue, Legal Metrology Services and Department of Employment Affairs and Social Protection. Certain data may be collected from other agencies, e.g. the Applicant's tax clearance status from the Revenue Commissioners. As the Grant Scheme is a Department of Transport programme the Applicant's information may also be shared with it. Further details regarding the personal data that is collected, the purposes for which it is used, individuals' rights in relation to their personal data and how to exercise them are available at: www.nationaltransport.ie/further-information/spsv-privacy-statement

Where the Applicant is successful, the information will also be used for the purposes of SPSV licensing. Separate licensing regulations, terms and conditions apply and are explained during the vehicle licensing process.

11 Compliance

NTA or their agents will follow up directly with every Approved Applicant to ensure that the EV is being used to provide the agreed Services.

12 Contact Us

If you require any further information/assistance, please do not hesitate to contact us on 0818 064 000 or email: espsvgrant@nationaltransport.ie

Glossary

Definitions

In this Information Guide:

“**Applicable Law**” means any law applicable in the State without further enactment and includes, without limitation, common law, statute, statutory instrument or orders made thereunder, proclamation, by-law, EU Directive, decision, regulation, rule, order, rule of court, instruments or delegated or subordinate legislation;

“**Applicant**” means a person (individual or a company) that applies for an eSPSV Grant;

“**Application**” means the completed Application Form together with all additional information furnished by or on behalf of the Applicant in connection with its application for an eSPSV Grant in connection with the Vehicle;

“**Application Form**” means, at any time, the application form specified from time to time by the NTA to be used in connection with an Application under the Scheme and available on the “Forms and Guides” section of NTA’s website;

“**Approved Applicant**” means an Applicant that is issued with a Grant Offer Letter;

“**BEV**” means a battery electric vehicle;

“**Certificates of Destruction**” means the certificate issued by an End of Life Vehicle Authorised Treatment Facility in accordance with the European Union (End-of-Life) Regulations 2014 (SI No 281/2014) (as amended), the contents of which, in relation to an End-of-Life Vehicle, are noted on the NVDF;

“**Change of Vehicle**” means the replacement of a licensed SPSV with another licensed eSPSV;

“**Company**” means a company formed and registered under the Companies Act 2014;

“**Data Protection Legislation**” means all applicable data protection law, including the General Data Protection Regulation (GDPR) (Regulation (EU) 2016/679), the Data Protection Act 2018 and any regulations enacted thereunder and the European Communities (Electronic Communications Networks and Services) (Privacy and Electronic Communications) Regulations 2011;

“**de minimis Regulation**” means Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (OJ L 352, 24.12.2013 p 1-8);

“**Department**” means the Department of Transport;

“**End-of-Life Vehicle**” has the meaning given to it in the European Union (End-Of-Life) Regulations 2014 (SI No 281/2014) (as amended);

“**End of Life Vehicles Authorised Treatment Facility**” means a facility that is authorised in accordance with Applicable Law and has a Waste Facility Permit authorising it to accept and process End-of-Life Vehicles;

“eSPSV” for the purpose of this Scheme means an EV licensed as an SPSV in accordance with any Applicable Law relating to SPSVs;

“eSPSV Grant” means the sum or sums of money being made available by the Department to the Approved Applicant pursuant to, and in accordance with, the Grant Offer Letter and Grant Agreement;

“Excluded Aid” has the meaning given to it in the de minimis Regulation.

“FCEV” means a fuel cell electric vehicle;

“Grant Agreement” means the agreement between [NTA] and the Approved Applicant upon acceptance of the Grant Offer Letter;

“Grant Offer Letter” means a letter in which NTA offers to make available to the Approved Applicant an eSPSV Grant subject to certain conditions, and which, upon acceptance of the Grant Offer Letter, is the Grant Agreement;;

“Grant Payment Form” means the form submitted by the Approved Applicant with all requested information under the Grant Agreement requesting payment of the eSPSV Grant in accordance with the Grant Agreement;

“ICE” means internal combustion engine

“Initial Suitability Inspection” means an assessment undertaken for the licensing of a vehicle for use as an SPSV to determine that it meets with the requirements defined for that particular SPSV class as set out in the SPSV Regulations;

“EV” means either a BEV, FCEV or a PHEV;

“Maximum Available Amount” means, in your case, the difference between:

- (a) three hundred thousand euro (€300,000); and
- (b) the aggregate of any de minimis aid granted to you and your Affiliates during this financial year and the immediately previous two (2) financial years (whether in accordance with the de minimis Regulation or any other EU de minimis regulations, including but not limited to Regulation 2023/2831);

“NTA” means the National Transport Authority;

“NVDF” means the National Vehicle and Driver File;

“Owner” means, in relation to an eSPSV, any of:

- (a) the registered owner of the eSPSV; or
- (b) the person whom a member of An Garda Síochána or an officer of NTA can reasonably ascertain keeps or has possession or charge or control, whether actual or constructive (including arising from a leasing or similar arrangement) of the eSPSV;

“PHEV” means a plug-in hybrid electric vehicle;

“Scheme” means this Electric Small Public Service Vehicle Grant Scheme 2026;

“Service” or “Services” means the carriage or intended carriage for reward of persons in accordance with SPSV Regulations;

“Services Period” means the aggregate of:

- (a) the period of thirty-six (36) months from the date of issue of the eSPSV Grant to the Approved Applicant’s nominated bank account; and
- (b) in the event that there should be damage to or loss of the Vehicle resulting in that Vehicle being unavailable for use in the provision of Services, the period during which the Vehicle is not being used in the provision of Services.

“Single Undertaking” includes, for the purposes of this Scheme, all enterprises having at least one of the following relationships with each other:

- (a) one enterprise has a majority of the shareholders’ or members’ voting rights in another enterprise;
- (b) one enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise;
- (c) one enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association;
- (d) one enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that enterprise, a majority of shareholders’ or members’ voting rights in that enterprise, provided that enterprises having any of the relationships referred to in paragraphs (a) to (d) above through one or more other enterprises shall also be considered to be a single undertaking;

“Small Public Service Vehicle” or “SPSV” has the meaning assigned to it by section 3, Road Traffic Act 1961;

“SPSV Driver Licence” means a licence to drive an SPSV granted to an individual in accordance with SPSV Regulations;

“SPSV Regulations” means the Taxi Regulation (Small Public Service Vehicle) Regulations 2015, together with any legislation, codes or other instruments issued pursuant to the Road Traffic Act 1961, the Taxi Regulation Act 2013 or other Applicable Law in relation to SPSVs;

“SPSV Vehicle Standards” means the standards set out in Part 4 of the SPSV Regulations;

“Tax” means any tax, levy, impost, duty or other charge or withholding of a similar nature (including any penalty or interest payable in connection with any failure to pay or any delay in paying any of the same);

“Waste Facility Permit” means a permit for the purposes of section 39, Waste Management Act 1996 and includes a waste permit granted under the Waste Management (Permit) Regulations 1998;

“WAV” means a wheelchair accessible vehicle in accordance with SPSV Regulations;

“**Working Day**” means a day (other than a Saturday or Sunday or public holiday) on which banks are open for general business in Ireland; and

“**Vehicle**” means the EV being purchased by the Approved Applicant which is the subject of the eSPSV Grant.