



**AN tÚDARÁS NÁISIÚNTA IOMPAIR – NATIONAL TRANSPORT AUTHORITY**

**WHEELCHAIR ACCESSIBLE VEHICLE GRANT SCHEME 2026  
(WAV26) – ROUND 2**

---

**INFORMATION GUIDE FOR WAV26 GRANT SCHEME APPLICANTS**

V1.0

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

## Contents

<b>Contents .....</b>	<b>2</b>
<b>1. Definitions .....</b>	<b>3</b>
<b>2. Background.....</b>	<b>5</b>
<b>3. Duration of Scheme and Application Criteria.....</b>	<b>5</b>
<b>4. Who can Avail of the Scheme? .....</b>	<b>6</b>
<b>5. Prior to Application.....</b>	<b>7</b>
<b>6. Level of Grant .....</b>	<b>7</b>
<b>7. Scheme Requirements.....</b>	<b>8</b>
<b>8. Approved Disability Awareness Training .....</b>	<b>9</b>
<b>9. Repayment of Grant by the Recipient to NTA .....</b>	<b>9</b>
<b>10. Application Process .....</b>	<b>10</b>
<b>11. How to Apply for a Wheelchair Accessible Vehicle Grant .....</b>	<b>13</b>
<b>12. Compliance.....</b>	<b>15</b>

## 1. Definitions

**"2013 Act"** means Taxi Regulation Acts 2013 and 2016;

**"Applicant"** means a person (individual or a company with a designated driver proposed) who signs the application form for the Wheelchair Accessible Vehicle Grant Scheme (form WAV26A);

**"Approved Applicant"** means an Applicant who receives a Provisional Grant Letter;

**"Company"** means a company formed and registered under the Companies Act;

**"de minimis Regulation"** means Commission Regulation (EU) No 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (OJ L 15.12.2023 p 1-12);

**"Excluded Aid"** has the meaning given to it in the de minimis Regulation;

**"Grant"** means the sum or sums of money being made available by NTA to the Approved Applicant pursuant to, and in accordance with, the Provisional Grant Letter and these Terms and Conditions;

**"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 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);

**"National Transport Authority"** and **"NTA"** mean the Authority, its servants and/or agents;

**"Owner"** means, in relation to a Wheelchair Accessible Vehicle, any of:

- a) the Registered Owner of the Wheelchair Accessible Vehicle; 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 Wheelchair Accessible Vehicle;

**"Provisional Grant Letter"** means a letter in which NTA offers to make available to the Approved Applicant a Grant subject to certain conditions;

**"Recipient"** means an Applicant who receives or is in the process of receiving a Grant;

**"Service" or "Services"** means the carriage or intended carriage for reward of persons

who travel while seated in a wheelchair, and other persons travelling with such person, in accordance with the SPSV Regulations;

**“Services Period”** means the aggregate of:

- a) the period of thirty-six (36) months from the date of issue of the Grant to the Recipient’s nominated bank account; and
- b) to the extent which paragraph 9 applies, the period during which the Wheelchair Accessible Vehicle is not being used in the provision of Services;

**“Small Public Service Vehicle”** or **“SPSV”** has the meaning assigned to it by section 2 of the Taxi Regulation Acts 2013 and 2016;

**“SPSV Regulations”** means the Taxi Regulation (Small Public Service Vehicle) Regulations 2015 and 2016;

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

**“Terms and Conditions”** mean the Terms and Conditions governing the Scheme as published on NTA’s website;

**“WAV”** means a wheelchair accessible taxi or a wheelchair accessible hackney (having the meanings assigned in accordance with the SPSV Regulations) or a wheelchair accessible limousine;

**“Wheelchair Accessible Vehicle”** means a wheelchair accessible taxi or a wheelchair accessible hackney (having the meanings assigned in accordance with the SPSV Regulations) or a wheelchair accessible limousine;

**“Wheelchair Accessible Vehicle Licence”** means a licence granted in accordance with the SPSV Regulations in respect of a Wheelchair Accessible Vehicle;

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

## **2. Background**

- 2.1 The legislative background, against which the National Transport Authority operates, in the area of small public service vehicle regulation, incorporates the Taxi Regulation Acts 2013 and 2016 (2013 Act), the Taxi Regulation (Small Public Service Vehicle) Regulations 2015 (SPSV Regulations) and ancillary legislation.
- 2.2 The key objectives of the 2013 Act include the promotion of a quality service by small public service vehicles and their drivers and the promotion of access to small public service vehicles by persons with disabilities.

## **3. Duration of Scheme and Application Criteria**

- 3.1 The WAV26 Grant Scheme application portal for Round 1 will open to applications at 10AM on Monday, 12<sup>th</sup> January and close at 5PM on Monday, 19<sup>th</sup> January. All valid applications received will be subject to random selection process to determine which will receive a Provisional Grant Offer. There is no priority or advantage given to early applicants.
- 3.2 Round 2 of the Wheelchair Accessible Grant Scheme 2026 will open for applications on Wednesday 08 July at 10AM. It will remain open until 5PM on 15 July.
- 3.3 The closing date for the WAV26 Grant Scheme is 11th December 2026, meaning
- a) the proposed wheelchair accessible vehicle must have passed its initial suitability test and have received a licence; and
  - b) the proposed driver must have completed an NTA approved course on disability awareness training specific to SPSVs, by 11th December 2026, or by such a later date as dictated by the NTA in order to qualify for and retain the Grant.

3.4 NTA reserves the right to apply appropriate criteria to the processing of applications to the scheme. Such criteria may apply from the outset of the scheme and may be changed throughout the duration of the scheme, as appropriate. Applications that meet the criteria in place at a given time will be considered on a first received basis, subject to an application being satisfactorily completed.

#### **4. Who can Avail of the Scheme?**

4.1 The scheme is available nationwide to:

- persons (individuals or companies) applying for new SPSV licences;
- existing wheelchair accessible vehicle licence holders who wish to upgrade their current wheelchair accessible vehicle with a replacement wheelchair accessible vehicle; and
- existing operators who wish to exchange their standard taxi licence for an wheelchair accessible taxi licence either on conversion of their current vehicle or the purchase of a wheelchair accessible vehicle (retaining the limited future right to swap back).

4.2.1 NTA may not consider an application if:

- a. the Applicant previously received a Grant in respect of the same wheelchair accessible vehicle;
- b. the wheelchair accessible vehicle which is the subject of the Grant application, has previously been licenced as a WAV in the name of that Applicant;
- c. the applicant submitted more than one (1) application.

## 5. Prior to Application

### 5.1 Applicants are advised to:

- research the availability and cost of vehicles that meet the required measurements, standards and age for the Grant (see Information Guide G1 (Applying for a new SPSV licence) or G6 (Changing a vehicle) available on our website ([www.nationaltransport.ie](http://www.nationaltransport.ie)). **Do not buy a vehicle before you receive a Provisional Grant Letter from NTA;**
- if intending to purchase a vehicle in the UK, ensure that EU Type Approval is available for any such vehicle intended to be licenced as a WAV. UK approval is no longer valid for such vehicles;
- get several insurance quotes for SPSV use, for the carriage of passengers for hire or reward for the proposed type of licence, i.e. wheelchair accessible SPSV services;
- Read and understand the law for priority services to be provided to persons with a disability.

## 6. Level of Grant

The levels of grant payable by NTA are as follows:

- |   |         |
|---|---------|
| • New Wheelchair Accessible Vehicle (<3,000kms and <3 months old) | €15,000 |
| • Wheelchair Accessible Vehicle less than one year of age         | €14,500 |
| • Wheelchair Accessible Vehicle less than two years of age        | €12,000 |
| • Wheelchair Accessible Vehicle less than three years of age      | €11,000 |
| • Wheelchair Accessible Vehicle less than four years of age       | €7,500  |

- Wheelchair Accessible Vehicle less than five years of age €4,000
- Wheelchair Accessible Vehicle less than six years of age €3,500

## 7. Scheme Requirements

### 7.1 The Applicant must:

1. have and maintain tax cleared status;
2. not have:
  - i. a conviction under the Taxi Regulation Act 2013 as amended recorded against them or a complaint (in respect of SPSV operation) upheld against them or a fixed penalty notice for an offence under the Taxi Regulation Act 2013 as amended within the 24 months preceding the application, or a prosecution, which may result in such a conviction, or such a complaint pending whilst the application is in progress or
  - ii. received written communication from the NTA in respect of rude or abusive behaviour towards NTA staff, including its contracted agents.
3. ensure that an NTA approved SPSV related disability awareness training course is completed by the proposed driver of the vehicle. This will also be made available free of charge from NTA (see 8. below);
4. agree to register their contact details on a public website or free smartphone booking application nominated by NTA for the priority provision of the Services;
5. obtain and maintain SPSV insurance as set out in the Taxi Regulation Acts 2013 and 2016 and the SPSV Regulations or subsequent legislation;
6. ensure that the proposed vehicle complies with the standards established for wheelchair accessible vehicles as set out in the SPSV Regulations;
7. be the registered owner of the proposed vehicle, or be legally entitled to the use and possession of the proposed vehicle (such as through a lease or hire

purchase agreement) for a period of not less than 12 months from the date of the application;

8. limit their number of applications to one; and
9. keep journey records (WAV26J) as a record of WAV journeys undertaken. NTA may at any time request a copy of your records of WAV journey undertaken. This document must be supplied within ten working days of a request from NTA.
10. note that non-compliance with previous grants received from NTA may result in current and future grant applications being deemed ineligible.
11. note in the interest of fairness, applicants awarded provisional grant offers in Round 1 of WAV26 who fail to complete process, cannot reapply to Round 2.

## **8. Approved Disability Awareness Training**

It is a condition of receipt and retention of any portion of the Grant that the Applicant, or where the Applicant is a company or not the proposed driver, the proposed driver, must either undertake or commit to undertake by a certain date the free SPSV specific disability awareness training provided by NTA or provide evidence that they have completed a SPSV specific disability awareness training course during the three years prior to the application date. Any driver of a WAV26 Grant assisted vehicle must be able to prove that such a course has been completed.

## **9. Repayment of Grant by the Recipient to NTA**

NTA may without liability terminate the Grant, and/or revoke and cancel the Grant and/or require and demand repayment of the Grant (or such lesser amount in respect of the Grant as NTA may determine to be appropriate in the prevailing circumstances)

within the time specified in any written notice making such demand, where any one or more of the events set out hereunder occur:

- Where the Applicant, or where the Applicant is a company or not the proposed driver, the proposed driver, does not complete the SPSV specific disability awareness training provided by NTA within the timeline dictated by the NTA;
- where the Service is not being delivered in accordance with the licensing conditions;
- where records of booking and journey records (WAV26J) are requested by NTA and subsequently not supplied by the grant recipient within the required timeline (10 days).
- where the vehicle licence falls inactive at any point during the Service Period;
- where the applicant sells the vehicle;
- where the applicant replaces or changes the vehicle within the Service Period and the replacement vehicle is older than the vehicle originally grant aided; or
- where the Wheelchair Accessible Vehicle licence holder swaps back to a standard taxi licence within the Service Period.

## **10. Application Process**

There are essentially six steps to the application process:

- 10.1 Check that as an Applicant you fulfil the criteria set out at section 7 and ensure you read and understand the Terms and Conditions of the WAV26 Grant Scheme (available on the "Forms and Guides" section of our website [www.nationaltransport.ie](http://www.nationaltransport.ie)).

Research appropriate vehicles and ensure both the vehicle and appropriate insurance cover will be available.

Submit an online application for WAV26 via the “Forms and Guides” section of the National Transport website (<https://www.nationaltransport.ie/taxi/forms-https://www.nationaltransport.ie/taxi/forms-and-guides/and-guides/>).

If successful, a Provisional Grant Letter, including a copy of the Terms and Conditions (also available on our website) will issue to the Applicant. This Provisional Grant Letter is valid until the earliest of 5 calendar months from the issue date, **11<sup>th</sup> December 2026**, or until the funds are expended.

**We would strongly urge you NOT to purchase a vehicle prior to receipt of a Provisional Grant Letter.**

- 10.2 Should you receive a Provisional Grant Letter, you are required to arrange to have a Technical Assessor’s Full Report completed on your proposed vehicle and submit it with a new vehicle licence application form (VL1) to:

WAV26 Technical Assessors Report,  
National Transport Authority,  
PO Box 436,  
City North Business Park,  
Tuam Road,  
Galway

The correct versions of the new vehicle licence application form (VL1), Technical Assessor’s Full Report Template and Guidance Notes, together with our Information Guides in relation to the Initial Suitability Inspection for WAV inspections, provide relevant information and identify where further details can be obtained and are in the “Guides and Forms” section our website at [www.nationaltransport.ie](http://www.nationaltransport.ie).

It can take up to 15 working days from submission for NTA to review your documents. When this is completed, you will be contacted informing you of the

next steps, this could be a request for further information or you may be invited to book a vehicle inspection and start the normal vehicle licensing process. Please do not call to book an inspection before this step is completed.

Where you have any queries as to the required technical standards or vehicle test data necessary, please refer to Guide G1 (Applying for a new SPSV licence) or G6 (Changing a vehicle) available on [www.nationaltransport.ie](http://www.nationaltransport.ie) or contact the Information Line on 0818 064 000.

- 10.3 Once a Technical Assessor's Full Report has been approved by NTA for the proposed vehicle, and where the disability awareness training is required to be completed as a condition of initial licensing, we will send you details of your scheduled appointment for free disability awareness training. If you wish to cancel or reschedule your training for free you will have to do this within 7 working days from the issue date on the appointment letter. You will have to wait for another available training slot, and this may result in a delay with your Grant payment. Should you reschedule later than 7 working days from the issue date on the appointment letter, or fail to attend at the time appointed, a fee of €50 will be payable by you on the day of your rescheduled training.

Any proposed driver for your vehicle must have completed an NTA approved disability awareness training programme as part of the Terms and Conditions for the Wheelchair Accessible Vehicle Grant Scheme 2026.

- 10.4 Book an Initial Suitability Inspection at one of the network of SPSV inspection centres for the proposed vehicle (Information and Booking Line - 0818 06 4 000).
- 10.5 Once the vehicle has been licensed, forward your completed Grant Payment Request Form, supplied with your Provisional Grant Letter to:

WAV26 Payment,  
National Transport Authority,  
PO Box 436,

City North Business Park,  
Tuam Road,  
Galway

10.6 Once NTA confirms that all information provided is acceptable, the Grant monies will be issued to your nominated bank account within 20 Working Days.

## **11. How to Apply for a Wheelchair Accessible Vehicle Grant**

Before filling out the online application form, please ensure you have the following to hand:

- PPS number (individual) or company tax reference number (please note you must be tax cleared to be eligible for the WAV26 grant);
- SPSV driver licence details and/or SPSV licence details (where applicable);
- Where SPSV specific disability awareness training has been completed by the proposed driver in the preceding 3 years, a copy of the certificate of completion, including the date of completion and course provider details.

In completing the application form, you should be aware of the following:-

- The name on the online application needs to match your name with Revenue exactly or the application will be rejected automatically.
- The Applicant accepts that NTA reserves the right to reject/approve an application for a Grant under the Scheme.
- The Applicant grants permission to NTA to verify any and all information provided on or with the application form.
- The Applicant accepts that if they submit an incomplete application, it will be rejected and that they will be required to re-apply.

- Any Provisional Grant Letter is valid until **the earliest of** 5 calendar months from the date of issue, the closing date of the Scheme or the allocated funds are depleted.
- It is the Applicant's responsibility to notify NTA of any change of contact details.
- All applications are approved subject to the terms of the Provisional Grant Letter, the Terms and Conditions of the Scheme, this Guide, the payment request form, confirmation of training or the training certificate and the completed application form. The Applicant's agreement with NTA in the event of a Provisional Grant Letter being accepted will comprise the Provisional Grant Letter, the Terms and Conditions, this Guide, the payment request form, the training certificate and the completed application form. The Applicant shall comply with and agrees to be bound by the provisions of that documentation. NTA will use the information provided for the purpose of administering the SPSV licensing system and in order to perform the functions assigned to NTA by the Taxi Regulation Acts 2013 and 2016 and the SPSV Regulations including the maintenance of a public register of SPSVs and licenced drivers. This public register feeds into our public safety Driver Check App which includes driver photographs. Information provided will be shared with certain authorised third parties where necessary in order to carry out our functions and for the purposes of law enforcement. NTA is registered with the Office of the Data Protection Commissioner and all information sharing will be performed in accordance with the Data Protection Act 2018.

In the event of any breach by the Applicant/Recipient of the Terms and Conditions of the WAV26 Grant Scheme, NTA shall, among its remedies against the Applicant, be entitled to demand the repayment of the Grant in full or pro-rata, as appropriate, and the Recipient agrees to comply with any such demand within the time set out therein.

- NTA reserves the right to review or supplement the Terms and Conditions of the Scheme after the Applicant's submission of an application and shall not incur any liability for such revision or additions. The Applicant should monitor NTA's website for any such revisions or additions.

- In the event of there being any inconsistency or discrepancy between this Information Guide and the Terms and Conditions the Terms and Conditions shall prevail.

## **12. Compliance**

NTA's Compliance Officers may follow up directly with every WAV26 Recipient to ensure that the vehicle is being used to provide the Services appropriately. NTA may at any time request a copy of your records of WAV journey undertaken. Failure to do so may result in repayment of your grant. This document must be supplied within ten working days of a request from NTA.