

GUIDE TO COMPETION OF -

CLAIM FOR CAR EXPENSES & CAPITAL ALLOWANCES

The form can be found on the revenue website (revenue.ie) or follow this link:
<https://www.revenue.ie/en/employing-people/documents/claim-car-expenses-capital-allowances.pdf>

Step by step guide:

- Fill in your PPSN. This is your Personal Public Service Number and it can be found on any documentation from Social Welfare or Revenue departments.
- Fill in your name as stated on any of your legal documentation.
- Fill in your address, including your eircode.
- Enter the tax year for which you are making the claim. Each tax year in Ireland starts on 1st January and ends on 31st December.
- Tick if the claim is being made for yourself and/or spouse or civil partner.
- Enter the **Total annual running expenses**. These are the expenses you have paid out on the running of the car over the tax year and they include: motor tax, car insurance, repairs, services and fuel.
- If your employer pays towards any of these expenses you must then enter the amount your employer has paid to you. If your employer does not pay towards these costs, leave this blank.
- Fill in the total business mileage for the year. This is the mileage you cover when travelling to and between your care recipients. It is important to get into the habit of recording this mileage if you intend to use this claims facility.
- Fill in your annual private mileage. You cannot claim on your own private mileage. Your total mileage clocked up on the car should equal what you have entered for your business mileage and private mileage added together.
- Fill in the date you purchased the car.
- Fill in the purchase price of the car.
- Fill in the date you first used your car to travel to care recipients as part of your job.

- The next two entries are only relevant if the car you are driving is leased rather than bought by you. The leasing company would be able to tell you the value of the car.
- CO₂ Emissions: there are three boxes here and you have to tick which one is appropriate for your car. The CO₂ emissions for your car will be available in your car's log book. You can also get this information on your NCT report if your car is over four years old and it has had a NCT.
- The next part of the form is only relevant if you replaced your car during the tax period that you are claiming expenses for and here you will need to provide details of the replacement car.
- You then provide your IBAN and BIC numbers. These are your bank details which will allow Revenue to make any refunds due to you to be paid directly into your bank account. This information can be found on documentation from your bank.
- You must then sign and date the form and enter your address again with your eircode. You also need to provide your phone number and email address.
- You can submit the completed form online via your Revenue account. If you wish to submit a paper copy, contact your local Revenue office to locate the correct department to send it to.

At the end of the form there are examples of how the claims are processed. If you feel it may be worth your while, based on your mileage for work, we hope that this guide will assist you and make the application a little easier to process.

Thank you very much.

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