

EV Grant Scheme Rationale, Terms and Conditions

Version Control

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Table of Contents

1	Introduction	3
2	Scheme Objectives	4
3	Who Can Avail of the Scheme?	6
4	Eligible Vehicles	7
5	Level of Grant Offered	8
6	How to Apply for a Grant	. 10
	6.1 Making an Application	. 10
	6.2 How is the Grant applied to the Vehicle Price?	. 12
	6.3 Claiming the Grant	. 13
7.	Terms and Conditions of the Scheme	. 16
A	opendix A - Vehicle Registration Tax Relief for Electric Vehicles	. 18
A	opendix B – Invoice Template	. 19

This Application Guide may be revised periodically. Please ensure that you check the SEAI website www.seai.ie to ensure that you have the latest version.

1 Introduction

Electric Vehicles (EVs) offer efficiency gains over current Internal Combustion Engine Technologies. Modern EVs use Lithium battery technology which can store up to three times more energy than the best available lead acid batteries, in addition to having a much longer lifespan. In the last number of years, the enhanced performance of Lithium battery technology now means that EVs can offer performance levels equivalent to mainstream consumer expectations.

In Ireland's case, EVs offer the prospect of using locally renewably generated power to supply energy for our transport sector and thereby reducing the reliance on fossil fuels. Over a third of Ireland's CO₂ emissions come from the transport sector which has traditionally been one of the more difficult areas to achieve a reduction in the level of CO₂ emissions, due to the mature nature of the combustion engine and the lack of alternative lower emission fuels.

80% of all daily journeys undertaken by consumers in Ireland are less than 50km in range. Modern EVs can readily accommodate these distances while reducing the cost of energy by up to 80% compared with current diesel and petrol prices. Ireland is relatively small in size and accordingly, is one of the more suitable countries to support the growth of the EV market. To encourage the deployment of EVs, many countries have introduced grants and incentives for EVs. These grants will help increase demand, which will in turn raise production volumes and thereby lead to a sustained future market for EVs.

Given the benefits outlined above, the Department of Transport, through the Sustainable Energy Authority of Ireland ("**SEAI**") are providing grants (the "**Grant**") towards the purchase of EVs, i.e. new Battery Electric Vehicles (BEV)", which have been approved by SEAI ("**Approved EV**") following submission to SEAI by the relevant vehicle importer (the "**Scheme**").

All Dealer Registrations, grant applications and grant payments will be made online via SEAI's Online EV Grant Scheme. Dealers may manage their accounts and view the status of each application and payment via this system.

2 Scheme Objectives

Ireland has a target of increasing the number of EVs (passenger vehicles, commercial vehicles including vans, trucks and buses) on Irish roads to 936,000 by 2030 according to the National Climate Action Plan. The Scheme for EVs has been available from 2011. The goal of the Scheme is to support the deployment of 936,000 EVs by the end of 2030. This will hopefully ensure that a critical mass of customers gain the experience and confidence of driving an EV, thereby leading to wider-spread adoption of the technology by mainstream vehicle consumers.

This Scheme will provide grants towards the purchase of new BEVs only.

The applicable grant amount will be applied to the List Price of the Approved EV and this discount will be passed through to the Customer by the Approved EV Dealer in the form of a reduced Final Approved EV Price.

EV Dealers registered with and approved by SEAI ("Approved EV Dealer") may apply for a Grant and, provided that the application relates to an Approved EV and the required information is furnished by the Approved EV Dealer, will receive the applicable grant amount directly from SEAI. In this way the finance required by the Customer to purchase the Approved EV is reduced. The SEAI offer ("Letter of Offer") will be valid for a period of the lesser of 4 months or 31st December in the year of approval unless otherwise stated by SEAI and the offer will be cancelled automatically on this date. This means that all payment request information must be submitted to SEAI in the correct format before this date. Payment requests made after the offer period has expired will be rejected as the grant offer will have expired and be cancelled. It is therefore vital that Dealers maintain valid Tax Clearance and Insurance certificates and ensures to update these documents on their online account. Dealers, whose Tax Clearance and Insurance certificates have expired, will be prevented from submitting payment claims online.

As the aim of the Scheme is to ensure that Approved EVs are operating on Irish roads (and not being stored in parking lots, for instance), the Grant will only be provided once the Approved EV has been transferred to, and motor taxed by, the Customer and is ready for use on the road.

The following core rules will apply to each grant application and payment:

- A vehicle <u>must not be</u> registered before the Letter of Offer starting date or after the expiry date.
- A vehicle <u>must not be</u> taxed before the Letter of Offer starting date or after the expiry date.
- A Letter of Offer once issued is assumed to be accepted by the dealer.
- Dealers must maintain valid Tax Clearance, Employers and Public/Products Liability Insurance and Motor Insurance Certificates at all times during their participation in the EV Grant Scheme.
- Ensure all payment claim information is submitted online and in the correct format before the EXPIRY DATE on the Letter of Offer (i.e. the lesser of 4 months from date of offer or 31st December).
- Ensure the same vehicle selected by the Dealer/Customer on the Application Form is the same vehicle registered with Revenue. Therefore, the Statistical Code for the vehicle must be the exact same as that associated with the Application Form. It is the Dealer's responsibility to ensure the correct variant is chosen so care must be taken when selecting a model.

SEAI will continue to monitor the operation and integrity of the Scheme with a view to ensuring that Manufacturers, Dealers, Vehicle Importers and Customers are fully compliant with the terms of participation.

Approved EVs are expected to provide the following benefits:

- Lower fuel costs
- Lower CO₂ emissions
- Increased use of renewable energy
- High reliability
- Lower maintenance costs
- Lower Total Cost of Ownership (TCO) costs

SEAI intends to gather quantitative and qualitative information and data to demonstrate the expected benefits of Approved EVs outlined above and which will be used to inform future Irish transport policy development including the likely impacts of Approved EVs on Ireland's transport emissions and fossil fuel imports.

To support the monitoring and evaluation process, Approved EV Dealers will be required to provide access to Approved EV data to SEAI or its agents upon request. At the time of an Approved EV Dealer's application for a grant, customers will be required to consent to being contacted by SEAI with a view to providing information relating to their future vehicle usage and electricity consumption. This information will assist SEAI in determining the total amount of CO₂ displaced by the Scheme and to determine the need for future supporting measures (including incentives and infrastructure development).

3 Who Can Avail of the Scheme?

Any Customer – private, public or commercial – may apply through an Approved EV Dealer for a Grant under the Scheme.

A Vehicle Importer must first register with SEAI before being entitled to nominate both EVs and authorised EV Dealers for inclusion in the Scheme. SEAI will assess the EV submitted by the vehicle importer, in accordance with the EV qualification criteria set out in section 4 of this guide to determine the suitability of the EV for the Scheme.

After the EV dealer's name is notified to SEAI by the vehicle importer, the EV Dealer is permitted to register with SEAI for the Scheme. Once an EV Dealer's application for registration is approved by SEAI, the EV Dealer becomes an Approved EV Dealer and is duly authorised to make an application to SEAI for grant support for each Approved EV sold under Scheme. The Approved EV Dealer may only sell Approved EVs for which he/she has been legally authorised by the Vehicle Importer to sell and which have been assessed and approved by SEAI in accordance with the criteria set out in section 4 of this guide.

The Grant is payable directly to the Approved EV Dealer. The Approved EV Dealer will offer the Approved EV to the customer at a cost equal to the List Price minus the grant amount applicable to that Approved EV minus any VRT rebate applicable. In this way the benefit of the grant is obtained by the Customer in a manner which minimises the finance required by the Customer to purchase the Approved EV.

The Grant is available on a first come first served basis and will be limited to the maximum funding for the Scheme.

4 Eligible Vehicles

As of 1st January 2022, only BEVs costing €60,000 or under are eligible for the grants

Only BEVs which meet the following criteria will be eligible for grant support under the provisions of the Scheme.

- Vehicle Type: EV must meet the L1e-B, L3e, M1 or N1 classification as defined under the EU Directive (EC) 2007/46/EC and the European Communities Whole Vehicle Type Approval Process (ECWVTA)
- Safety: EV must meet European New Car Assessment Programme (Euro NCAP) rating of at least 3 stars and comply with the EU Directive on Whole Vehicle Type Approval.* (*Note – This criteria is currently suspended pending a review)
- Speed: EV must achieve a speed of 100kph on a level surface under normal environmental conditions
- Endurance per charge: >100km * L Category Exempt
- Tailpipe CO₂ emissions: =0g/km
- Vehicle warranty (M1 & N1) (including battery): at least 3 years or 100,000km
- Vehicle warranty (L1e-B & L3e)- 2 years or 50,000km, Battery warranty 3 years or 50,000km
- Full cost of the vehicle to be €60,000 or less.

In addition to meeting the above criteria, vehicle importers must also supply the following information with respect to:

- Certificate of Conformity
- Vehicle and Battery Warranty Information certifying authority

The Scheme is currently open to Approved EVs registered in Ireland since 1 January 2011.

From the 30th May 2011, the Scheme will only be open to Approved EVs registered for the first time. Therefore, Approved EVs submitted for grant support from this Scheme will be rejected if they have been registered previously in Ireland or in any other jurisdiction.

The Scheme is currently open for applications.

5 Level of Grant Offered

Grant eligibility and level are referred to the List Price for the Vehicle. The List Price is defined as the full undiscounted price of the car as provided by the Vehicle Importer. It is the price assuming no grant support and no VRT relief is available for the car and is inclusive of all taxes and duties normally due for the vehicle in the absence of any incentives. It is important for the Government and consumers to see this price in a transparent way to gauge the level of subsidy required and provided for electric vehicles in Ireland.

As of 1^{st} July 2021 there is a cap of $\leq 60,000$ on the full price of all vehicles. N1L vehicles are subject to a higher price cap of $\leq 90,000$. The full price of the vehicle to the customer includes all optional extras, paint and delivery but excludes any incentives such as grants or rebates.

The List Price and the Stat Code will be provided by the Importer to SEAI. If there is a change in either figure then the Importer must issue these new figures to SEAI immediately.

The Final Price to the Customer will be evaluated from the following formula:

Final Price to Customer = Vehicle Starting Price – VRT Relief (if applicable)– Grant Amount

Grant amounts

The Grant payable by SEAI to an Approved EV Dealer is outlined in Figures 1 and 2 below. The maximum Grant payable by SEAI to an Approved EV Dealer is fixed at €7,600.

Grant type	BEV
Private	€3,500
Commercial (N1 only)	€3,800
Commercial (N1L 3.5t gross vehicle mass)	€7,600
Demo	€3,800
L1e-B – 50cc/45km/h or below	€500
L3e – More than 50cc/45km/h	€1000

Approved EVs with a List Price of less than €14,000 will not receive a Grant.

Private Purchase – M1 Vehicles

List Price of Approved	BEV
€14,000 to €15,000	€1,500
€15,001 to €16,000	€2,000
€16,001 to €17,000	€2,500
€17,001 to €18,000	€3,000
€18,001 to €60,000	€3,500

Demo or Commercial Purchase

A **Demo Purchase** is a purchase made by an Approved EV Dealer. An Approved EV Dealer can apply for a Demo Grant for all approved M1 and N1 vehicles.

A **Commercial Purchase** is a purchase made by a commercial or public entity. All purchases of an N1 vehicle are regarded as commercial purchases regardless of the declared customer type.

The maximum Grant payable by SEAI to an Approved EV Dealer for a Demo or Commercial vehicle is fixed at €3,800. Approved EVs with a List Price of less than €14,000 will not receive a Grant.

The Grant payable by SEAI to an Approved EV Dealer in the case of an Approved EV for a Demo or Commercial vehicle is outlined in below.

List Price of Approved	Grant		
Commercial or Demo			
€14,000 to €15,000	€2,000		
€15,000 to €16,000	€2,500		
€16,000 to €17,000	€3,000		
€17,000 to €18,000	€3,500		
Greater than €18,000	€3,800		

De Minimis funding

Please note that the EV Scheme grants are classed as de minimis state aid. There is a ceiling of €300,000 for all de minimis aid, regardless of the source, given to any one enterprise (including groups) over a 3 year period.

EV Scheme grants are made on the understanding that the grant combined with any other de minimis aid received by you in the last 3 years does not exceed the ceiling of €300,000 for all de minimis aid.

If you are unsure if you have previously received any de minimis funding you should check the letter you received when the funding was awarded as all funding bodies are required to highlight this. In order for us to maintain our de minimis records, we ask that you complete a de minimis declaration which is included within the Application Form.

6 How to Apply for a Grant

This section outlines how an Approved EV Dealer may apply for a Grant for an Approved EV purchased by a Customer. Following successful Online Dealer Registration, the Dealer will be issued with a Unique UserID and Password.

The Dealer must go to the following address and logon with this UserID and password:

https://evgrant.seai.ie/

As this website is a secure server, the Dealer should modify the browser settings to ensure smooth and efficient user experience. These setting details are provided in the EV Grant Online System User Guide which will be circulated to the Dealer at the start of the registration process.

The steps in the Grant approval process are outlined below and are also illustrated in the Grant Process Flow Diagram as shown in Figure 3 below.

SEAI have prepared <u>online Video Tutorials</u> to instruct Dealers on how to use the Online EV Grant System. The videos detail the steps required in submitting an EV Grant Application and making a Payment Claim. These are the two key tasks which the Dealer must do in order to make a grant application and receive payment following grant approval. It is recommended that all Dealer employees view these videos before using the system for the first time.

All up to date information will be available on the <u>Dealer section of the SEAI website</u>.

6.1 Making an Application

- 1 The Customer and Approved EV Dealer agree a price for the Approved EV and enter the required details on the Online application form ("EV Customer Grant Application"). The EV Customer Grant Application requires the giving of certain consents by the Customer and the Approved EV Dealer, which will enable SEAI and/or its agents to contact the customer to ask for access to electricity consumption data and Approved EV maintenance records. The EV Customer Grant Application is printed and signed by both the Approved EV Dealer and the customer. This whole document, including vehicle deposit, must then be scanned and attached to the Online application. Only the person(s) nominated by the Approved EV Dealer to liaise with SEAI on the Approved EV Dealer's behalf ("Approved EV Dealer's Nominated Representative") is authorised to submit applications to SEAI for and on behalf of the Approved EV Dealer.
- 2 Ensure that the exact same vehicle selected on the Application Form is the same vehicle registered with Revenue. Any variation from this will result in your payment request later on being rejected by SEAI. If you have submitted the wrong variant by mistake, contact SEAI

immediately and submit a new Application Form for the correct vehicle following direction from SEAI. Do not proceed assuming everything will be adjusted later.

- 3 Once the application is submitted online, SEAI will then process the application for approval.
- 4 The Dealer confirms that the Approved EV meets the eligibility criteria for the Scheme.
- 5 SEAI confirms that the Approved EV Dealer is currently registered and approved under the Scheme and is compliant with tax and insurances requirements of the Scheme.
- 6 The amount of the Grant will be determined by SEAI according to the Vehicle Price as supplied by the Vehicle Importer and in accordance with the sliding scale illustrated in Figure 2 above. Section 6.2 below provides details on completing the price section of the EV Customer Grant Application.
- 7 SEAI assesses that sufficient funds remain within the Scheme.
- 8 If all details in the EV Customer Grant Application are complete, a Letter of Offer will issue electronically from SEAI to the Approved EV Dealer. It is estimated to take up to 2 working days for SEAI to process an application assuming all details are entered correctly, and the Dealer's Tax and Insurance certificates are up to date. Dealers should inform their customers accordingly.
- 9 Once a Letter of Offer is provided via the grant system to the dealer, automatic acceptance of this offer is assumed. Only once an Offer is issued can the Dealer proceed to register the vehicle.
- 10 The Letter of Offer will remain valid for four (4) months or 31st December as indicate on the Letter of Offer. Commencing on the day that the Letter of Offer was issued from SEAI to the Approved EV Dealer.
- 11 The vehicle must NOT be registered before the issue date shown on the Letter of Offer or after the termination date. Vehicles registered outside of these date limits will be automatically rejected by the Online System during the payment request stage and a penalty will be deducted from the grant payment.
- 12 The date of first motor taxation of the Approved EV by the customer must not exceed the validity period of the Letter of Offer. Vehicles taxed outside of this period will automatically be rejected by the Online system during the payment request stage.
- 13 If for whatever reason, the Customer decides that he/she no longer wishes to purchase the Approved EV, the Approved EV Dealer should immediately notify SEAI and request that the Letter of Offer be withdrawn. A subsequent application may be made by the Approved EV Dealer in relation to the same Approved EV, provided that the Approved EV <u>has not already</u> <u>been registered in Ireland</u> or any other jurisdiction (and subject always to the normal eligibility rules of the Scheme).

6.2 How is the Grant applied to the Vehicle Price?

SEAI wishes to ensure that all customers purchasing an Approved EV are presented with a common and transparent method of calculating and displaying the cost of the Approved EV and, in particular, a method which clearly indicates where both the value of the Grant and the VRT relief are applied to the price of the Approved EV (and in the process ensuring that the benefit of both reliefs is clearly transferred to the customer).

The Online EV Grant System application form contains a table of costs which must be completed by the Approved EV Dealer and accepted and validated by the Customer in writing before any application for a Grant is made to SEAI. Table 1 below outlines the methodology to be used in calculating the Final Approved EV Price for the Customer. This calculation assumes that the Approved EV sale is a straight vehicle sale with **no Trade-In Vehicle Discounts** to be included in the calculation.

Table 1 Final Price to Customer as Calculated by the Online Grant System (excludes all Trade-InDiscounts, example shown for Private Purchase)

A	Vehicle Starting Price (reflects List Price (includes VAT, full VRT normally due with no Grant), any Delivery or Other	€	38,000 (e.g.)
	Charges)		
В	Cash Discount Amount if applicable (excluding Trade-In Vehicle Amount)	€	0
C	Vehicle Sale Price (= A - B)		38,000
D	VRT Rebate (note max rebate for EV = 5,000 max)	€	4,788
E	SEAI Grant Amount	€	3,500 (i.e. amount for Private Customer)
F	Final Price to Customer (= C -D-E)	€	29,712

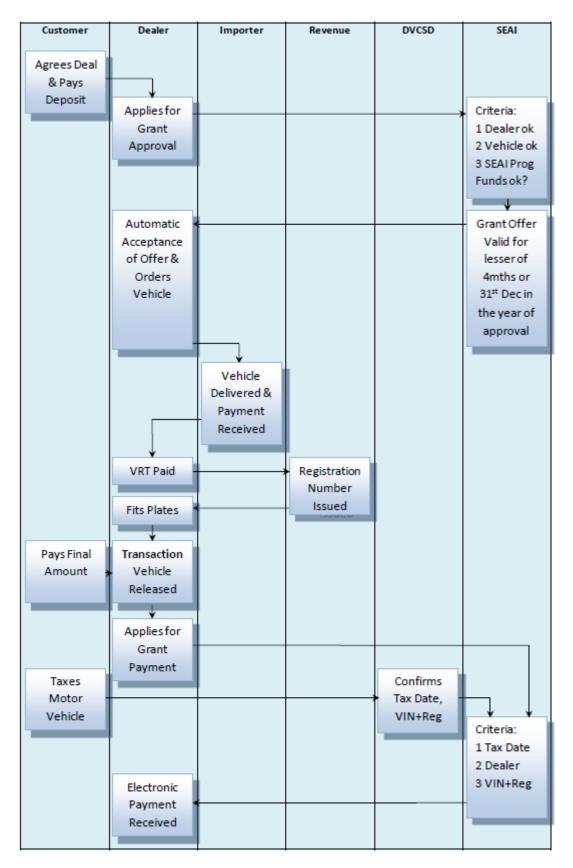
6.3 Claiming the Grant

This section outlines the steps involved in claim grant payment once a vehicle has received Grant Approval. The Grant Process Flow Diagram in Figure 3 also illustrates the key steps involved in the payment process.

- 1 A handover date for the Approved EV is agreed between the Approved EV Dealer and the Customer.
- 2 The Approved EV is registered with the Revenue Commissioners, any VRT payable is paid and a vehicle registration number is supplied by the Revenue Commissioners to the Approved EV Dealer.
- 3 The Customer completes payment for the Approved EV and gains ownership of the Approved EV. The Dealer accesses the Online Grant Scheme and selects "Register Vehicle" (see User Guide for more details on this action). The **vehicle registration number** and handover date for the Approved EV are entered Online and a **Transaction** Document is generated by the Online System. This document is printed by the Approved EV Dealer and is signed by both the Customer and the Approved EV Dealer confirming the completion of the deal. This document is scanned and attached to the Online System during payment submission. The Dealer must also attach a scanned copy of the final Invoice to the Customer (an Invoice Template is provided in Appendix B, it is recommended to use this format when submitting Invoices to SEAI). The prices on this invoice must match the prices listed on the Application and cannot exceed €60,000 otherwise the payment request will be rejected by SEAI. The invoice must clearly indicate Grant Amount. Once all information has been supplied and submitted, this completes the request for payment process by the Approved EV Dealer to SEAI.
- 4 As noted in section 6.1 above, the date of vehicle registration and first motor taxation of the Approved EV by the customer must not exceed the validity period of the Letter of Offer.
- 5 SEAI will independently verify with the Department of Transport that the Approved EV has been registered and motor taxed within the validity period of the Letter of Offer. SEAI's Online Grant system will automatically reject any payment request when this occurs. The System with automatically issue an email to the Dealer confirming that rejection has occurred.
- 6 SEAI verifies that the Approved EV is being registered for the first time. If the vehicle has previously been registered, either in Ireland or in any other jurisdiction, it will not be eligible for a Grant and the Letter of Offer will immediately be withdrawn.
- 7 SEAI confirms the Approved EV Dealer's status including the status of tax clearance and insurance certificates. If the tax and insurance information is not valid, or up to date, the Grant will not be processed by SEAI until such time as the Approved EV Dealer satisfies SEAI that its tax Clearance and Insurance Certificates are up to date.
- 8 All payment claim supporting information (i.e. signed Transaction Document and matching Invoice) must be submitted correctly to SEAI before the lesser of the 4 month period or 31st December in the year of approval, whichever is indicated on the Letter of Offer, has expired. Payment Claims made after this date will be rejected as the offer will have expired.

- 9 Following submission of your payment details, the application will appear as "Registration Pending" if the vehicle has not yet been motor taxed or if the wrong statistical code or registration number has been entered.
- 10 Once all details are confirmed, an electronic payment will be made by SEAI to the Approved EV Dealer's nominated bank account, supplied by the Approved EV Dealer during the course of the registration process.

Figure 3 EV Grant Scheme Process Diagram



7. Terms and Conditions of the Scheme

- 1. The Application Guide, Application Form and Terms and Conditions are those published on the SEAI website on the date of submitting the application. However, SEAI may, if required by law or otherwise and without incurring any liability, vary, revise or supplement the Terms and Conditions of the Scheme after the Approved EV Dealer's submission of an application and these revised or supplemented Terms and Conditions (as published on the SEAI website) will apply to the application unless the Approved EV Dealer chooses to withdraw its application or withdraw from the Grant Offer. The Approved EV Dealer must monitor SEAI's website in order to learn of any such changes to the Terms and Conditions.
- 2. The Approved EV Dealer's agreement with SEAI in the event of a Grant Offer being accepted will comprise the Approved EV Dealer Framework Agreement, the Letter of Offer, the Terms and Conditions of the Scheme, the Application Guide (including its Appendices), and the online Application Form. The Approved EV Dealer having accepted the Grant Offer shall comply with and agree to be bound by the provisions of these documents. In the event of any conflict arising between these documents the order of precedence shall be:
 - a. the Approved EV Dealer Framework Agreement
 - b. the Terms and Conditions of the Scheme
 - c. the Letter of Offer
 - d. the rest of the Application Guide less the Terms and Conditions of the Scheme
 - e. the online Application Form
 - 3. The Grant Offer becomes valid once it is emailed to the Approved EV Dealer
 - 4. The grant, once approved, is only payable in respect of the Approved EV identified in the online Application Form and referenced in the Letter of Offer.
 - 5. The timing of grant payments to the Approved EV Dealer is subject to the funding allocated by government to the Scheme in a particular calendar year, in accordance with public financial procedures. Where all other conditions are met, payment will be made on a "first come, first served" basis. Where funding is exhausted in a particular calendar year, payment to remaining Approved EV Dealers will be deferred until such time as further funds may become available. Deferred payments will receive priority, if and when those funds become available.
 - 6. The Approved EV Dealer must grant full access to SEAI and its agents to its business premises within **7** days of request for access, save in exceptional circumstances demonstrated to the satisfaction of SEAI. Failure to satisfy this full access requirement will be considered a breach of these Terms and Conditions (see Clause 8 below).
 - 7. SEAI accepts no liability or responsibility, whether for breach of contract, negligence or otherwise, in respect of any direct or indirect loss, expense, dispute, claim, proceedings or cause of action arising out of, or in relation to, any Approved EV (or its suitability) in respect of which a Grant Offer has issued, or grant payment was made by SEAI. No undertaking, guarantee, assurance or other warranty, express or implied, is given by SEAI, or any of its agents or servants, in respect of the cost, quality, efficiency and/or benefit of any Approved EV under the Scheme.

- 8. In the event of any breach of these Terms and Conditions of the Scheme or the other documents referred to in Clause 2 above by the Approved EV Dealer and where the Approved EV Dealer has received payment pursuant to the Scheme, SEAI shall, amongst its remedies against the Approved EV Dealer, be entitled to demand the complete repayment of and fully clawback the Grant and the Approved EV Dealer agrees to comply with any such demand within one month of the date of the letter from SEAI containing such demand.
- 9. The Approved EV Dealer shall follow the SEAI complaints procedure in relation to any disputes between the Approved EV Dealer and SEAI concerning any matter in connection with the Scheme.
- 10. Any false, fictitious or fraudulent statements or claims knowingly made on grant applications, or supporting documentation, submitted in respect of previous grant applications / requests for payment or otherwise made to SEAI, its authorised officers, or an SEAI Inspector, or any breach of these Terms and Conditions of the Scheme may result in current and future applications being deemed ineligible by SEAI. In respect of applications where the Approved EV Dealer has already received payment pursuant to the Scheme Clause 8 shall also apply.
- 11. SEAI undertakes to use its best endeavours to hold confidential, any information provided by the Approved EV Dealer subject to its obligations under law, including the Freedom of Information Act 1997 (as amended). Should the Approved EV Dealer wish that any of the information supplied by him/her should not be disclosed because of its sensitivity, he/she should, when providing the information, identify the same and specify the reasons for its sensitivity. SEAI will consult with the Approved EV Dealer about such information before making a decision on any Freedom of Information request received.
- 12. Any personal information which an Approved EV Dealer volunteers to SEAI will be treated with the highest standards of security and confidentiality, strictly in accordance with the Data Protection Acts, 1988 & 2003. SEAI, as data controller, and its agents, will store such information on its database and fully respect the confidentiality of the data provided. The information provided by the Approved EV Dealer will be used to facilitate the administration of the Scheme. This may require that data be supplied to and discussed, in confidence, with any person or organisation appointed by SEAI to assist in administering the Scheme. These persons will be subject to the same requirements for protection of confidentiality. The Approved EV Dealer's submission of the online Application Form is treated as confirmation that SEAI and its agents may use the information thus supplied for the aforementioned purposes.

Appendix A - Vehicle Registration Tax Relief for Electric Vehicles

VRT relief is available is now only available on a BEV. The PHEV relief expired on 31st December 2020.

The maximum relief available is €5,000.

Full details on relief available and calculations are available on the <u>Revenue website</u>.

Please note that this information is correct at the time of going to print and is subject to change according to the normal rules of Government.

Dealers are responsible for ensuring that the correct levels of VRT and VAT are applied to each EV sale at all times. Any issues or queries in this area must be addressed to the Revenue Commissioners.

Appendix B – Invoice Template

When making a claim for grant payment, evidence must be produced for the purchase of the vehicle by the Customer. SEAI will accept a stamped Invoice from the Dealer as sufficient evidence. To increase the efficiency of processing these claims, SEAI provide an <u>Invoice Template</u> which may be used by the Dealer when submitting a claim for payment. Use of a standard invoice template by all Dealers will assist SEAI administrators with processing of all claims.

The Invoice must include the following minimum requirements:

- Company logo and VAT number
- Invoice and vehicle registration number
- Customer name and address
- Vehicle starting price (should be the same as the application form)
- VAT and VRT being charged
- Any discounts and trade in amounts
- SEAI Grant amount deducted
- Final price to the customer (should be the same as the application form)
- Add the dealer's stamp
- Invoice must contain the text "Paid in Full" to indicate the payment is complete.