

EV Grant Scheme Guidelines, Terms and Conditions

Version Control

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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 and Objectives

Ireland has a target to reduce transport emissions by 51% by 2030. There is also the target to have 30% of the vehicle fleet as battery electric vehicles (“BEV”) by 2030. In 2025 the target of 195,000 electric vehicles (“EVs”) on the road was exceeded in September 2025.

In order to increase the sales of EVs, 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, which have been approved by SEAI following submission to SEAI by the relevant vehicle importer (the “Scheme”).

The aim of the Grant is encourage the purchase of a BEV over an internal combustion engine (“ICE”) vehicle in order to reach the transport emissions targets. This Scheme will provide grants towards the purchase of new BEVs only.

All dealer registrations, grant applications and grant payments will be made online via SEAI’s online EV grant system. Dealers may manage their accounts and view the status of each application and payment via this EV grant system.

Electric vehicles are cheaper and more economical to run. They reduce noise pollution and are better for the environment, with no emissions from the vehicle as they drive. The range of passenger BEVs in 2025 is between 350-600km per charge, depending on the battery size. This makes an EV a realistic option for most drivers in Ireland.

Terms used but not defined in this document shall have the meaning assigned to them in the Electric Vehicle Grant Scheme SEAI/Approved EV Dealer Framework Agreement.

2 Scheme Rules

In order to administer the Scheme in a fair and transparent manner, the rules below will apply.

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

EV Dealers registered with and approved by SEAI may apply for the Grant on behalf of the EV Customer. The EV Dealer must reduce the cost of the EV by the grant amount for the EV Customer. Once submitted, the grant application will receive automatic approval.

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 Letter of 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 Letter of Offer expiry date. Payment requests made after the offer period has expired will be rejected as the Letter of Offer will have expired.

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

- A vehicle must not be registered before the Letter of Offer starting date or after the expiry date.
- A vehicle must not be 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 EV Dealer.
- EV Dealers must maintain valid Tax Clearance, Employers and Public/Products Liability Insurance and Motor Insurance Certificates at all times during their participation in the Scheme.
- All payment claim information is submitted online and in the correct format before the **EXPIRY DATE** on the Letter of Offer.
- The same vehicle selected by the EV Dealer/EV Customer on the Application Form is the same vehicle registered with the Revenue Commissioners. Therefore, the statistical code for the vehicle must be the exact same as that associated with the Application Form. It is the EV Dealer’s responsibility to ensure the correct variant is chosen.
- For an approved private application, the vehicle must be registered and taxed as a private vehicle and remain registered as private for six (6) months after the date of the Letter of Offer. If the vehicle is transferred into another registration category (eg, company), the Letter of Offer will be rescinded and the Grant will not be paid to the EV Dealer.
- For an approved demo application, the vehicle must be registered and taxed as ‘garage’. If the demo is sold on or before the Grant has been paid out, then a change of ownership document must be submitted.
- For an approved commercial grant (vans only), the vehicle must be registered and taxed as ‘company’.

SEAI will continue to monitor the operation and integrity of the Scheme with a view to ensuring that manufacturers, EV Dealers, vehicle importers and EV Customers are fully compliant with these Scheme rules.

SEAI intends to gather quantitative and qualitative information and data to demonstrate the expected benefits of EVs outlined above and which will be used to inform future Irish transport

policy development, including the likely impacts of EVs on Ireland's transport emissions and fossil fuel imports.

To support the monitoring and evaluation process, EV Dealers will be required to provide access to EV data to SEAI or its agents upon request. At the time of an EV Dealer's application for the Grant, EV Customers will be given the option to consent or not to being contacted by SEAI with a view to being invited to take part in surveys on their experience of EVs and EV charging. 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 EV Customer – private, public or commercial – may apply through an EV Dealer for a Grant under the Scheme.

A vehicle importer must first register with SEAI before being entitled to nominate both EVs and Approved 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 these Guidelines, 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 the Scheme. An Approved EV Dealer may only apply for grants for 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 these Guidelines.

The Grant is payable directly to the EV Dealer. The EV Dealer will offer the EV to the EV Customer at a cost equal to the list price minus the grant amount applicable and any Vehicle Registration Tax ("VRT") rebate applicable. In this way the benefit of the grant is obtained by the EV Customer in a manner which minimises the finance required by the EV Customer to purchase the 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

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);
- Speed: EV must achieve a speed of 100kph on a level surface under normal environmental conditions * L Category Exempt;
- 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; and
- For a van of exactly 3.5 tonnes: the full cost is €90,000 or less.

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

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

The Scheme is currently open for applications for new EVs registered for the first time in Ireland. EVs submitted for grant support from this Scheme will be rejected if they have been registered previously in Ireland or in any other jurisdiction.

5 Level of Grant Offered

A price cap of €60,000* is set on the full price of all M1 (passenger car) and N1S (small vans). N1L (large panel vans) are subject to a higher price cap of €90,000. The full price of the vehicle to the EV Customer includes all optional extras, paint and delivery but excludes any incentives such as grants or rebates.

**The price cap will change to €50,000 for M1s only from the 1st August 2026. Any application made prior to this date for a vehicle between €50,000 and €60,000 will be honoured within the terms and conditions of the Scheme.*

The list price and the VRT statistical code will be provided by the vehicle importer to SEAI. If there is a change in either of these details, then the vehicle importer must issue the new details to SEAI immediately.

Grant amounts

The Grant payable by SEAI to an EV Dealer is outlined below.

Vehicle Category	Private	Demo	Commercial
M1 – Passenger Car	€3,500	€2,700	N/A
N1S – Small Van	€3,800	€3,800	€3,800
N1L – Van 3.5t weight	€7,600	€7,600	€7,600
L1e-B – 50cc/45km/h or below	€500	€500	€500
L3e – More than 50cc/45km/h	€1,000	€1,000	€1,000

Private Purchase	The purchase of an M1 Passenger Car by a private individual for Private use only. Any M1 with a full price of €15,000 or less is not eligible for the Grant.
Commercial Purchase	A purchase made by a commercial, private or public entity. All purchases of an N1 vehicle are regarded as commercial purchases regardless of the declared customer type. Any N1 with a full price of €15,000 or less is not eligible for the Grant.
Demo Purchase	A purchase of a M1 or N1 by an EV Dealer to be used as a demonstration vehicle.

De Minimis funding

The EV Scheme grants are classed as [de minimis state aid](#) in accordance with Commission Regulation (EU) No 2023/2831 of 13 December 2023 (the De Minimis Regulation).

The De Minimis Regulation sets a limit on how much assistance can be given to organisations, on a ‘single undertaking’ basis, without the prior approval of the EU Commission. The current limit for De Minimis aid for a company, or group, irrespective of size or location, is €300,000 over a three-year period. De Minimis aid is small amounts of State Aid capable of being given to companies under the De Minimis Regulation on a ‘single undertaking’ basis. It can come from any State body, agency, or Government department.

SEAI is required to publish all De Minimis aid granted by SEAI on the European Commission De Minimis eAid Register. Applicants must declare any other de minimis aid received from public bodies and

complete the De Minimis Declaration which is included within the Application Form. 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.

Commercial and demo grant offers are made on the understanding that the Grant combined with any other de minimis aid received by any one business entity in the last 3 years does not exceed the ceiling of €300,000. Where payment of this Grant would result in the de minimis threshold being exceeded:

- The Grant will be withheld as necessary
- No payment will be made in excess of the de minimis limit

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 an EV Customer.

Following successful online registration, the EV Dealer will be issued with a unique UserID and password. The EV Dealer must go to the following address and log-on with this UserID and password via the following website:

<https://evgrant.seai.ie/>

As this website is a secure server, the EV Dealer should modify the browser settings to ensure a smooth and efficient user experience. These setting details are provided in the EV Grant Online System User Guide which will be circulated to the EV 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 [online Video Tutorials](#) to instruct EV Dealers on how to use the online EV grant system. The videos detail the steps required in submitting an EV Customer Grant Application and making a payment claim. These are the two key tasks which the EV Dealer must do in order to make a Grant application and receive payment following grant approval. It is recommended that all EV Dealer employees view these videos before using the system for the first time.

All up to date information will be available on the EV [Dealer section of the SEAI website](#).

6.1 Making an Application

- 1 The EV Customer and EV Dealer agree a price for the EV. The EV Dealer will enter the required details on the online Application Form. The completed Application Form must be signed by the EV Customer and the EV Dealer. This 2 page document must be attached to the online application.
- 2 Ensure that the exact same vehicle selected on the Application Form is the same vehicle registered with the Revenue Commissioners. 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 for the correct vehicle following direction from SEAI. Do not proceed assuming everything will be adjusted later.
- 3 Once the application is submitted online, an automatic approval is issued with a Letter of Offer. This will be valid for 4 months from the date of issue or 31st December in the year of application. Check the Letter of Offer for the actual date. It is assumed that this offer is accepted.
- 4 Once a Letter of Offer is issued the EV Dealer can proceed to register the vehicle.
- 5 The vehicle must NOT be registered: (i) before the issue date shown on the Letter of Offer; or (ii) after the expiration date set out in the Letter of Offer. Vehicles registered outside of these date limits will be automatically rejected by the online system during the payment request stage and a penalty may be deducted from the Grant payment.
- 6 The date of first motor taxation of the EV by the EV 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 and a penalty may be deducted from the Grant payment.
- 7 If for whatever reason, the EV Customer decides that he/she no longer wishes to purchase the EV, the EV Dealer should submit a cancellation request via the EV Grant system.

6.2 How is the Grant applied to the Vehicle Price?

SEAI wishes to ensure that all EV Customers purchasing an EV are presented with a common and transparent method of calculating and displaying the cost of the 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 EV (and in the process ensuring that the benefit of both reliefs is clearly transferred to the EV Customer).

The Application Form contains a table of costs which must be completed by the EV Dealer and accepted by the EV Customer before any application for a Grant is made. Table 1 below outlines the methodology to be used in calculating the final EV price for the EV Customer. This calculation assumes that the EV sale is a straight vehicle sale with **no trade-in vehicle discounts** to be included in the calculation.

Table 1 Final Price to EV Customer as Calculated by the online Grant system (excludes all trade-in discounts, 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 Charges)	€	38,000
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B	Cash Discount Amount if applicable (excluding Trade-In Vehicle Amount)	€	0
C	SEAI Grant Amount (example is a Private grant)	€	3,500
D	Other Deductions e.g. VRT Rebate if application or Trade in amount (a-b-c-e)	€	4,788
E	Final Price to EV Customer	€	29,712

6.3 Claiming the Grant

This section outlines the steps involved in claiming the Grant payment. A handover date for the Approved EV is agreed between the Approved EV Dealer and the EV Customer.

- 1 The 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 EV Dealer.
- 2 The EV Customer completes payment for the EV and takes ownership.
- 3 The EV Dealer must register the vehicle on the SEAI Grant system before the end of the Letter of Offer date. The vehicle registration number and handover date of the EV are entered and the transaction document is generated by the system. This document must be signed by both the EV Customer and the EV Dealer confirming the completion of the deal. This document is then submitted online along with the invoice for the EV. Once all information has been supplied and submitted it will be reviewed by SEAI.
- 4 SEAI will independently verify with the Department of Transport that the EV has been registered and taxed within the validity period of the Letter of Offer. The system will automatically reject any payment request with an issue, and the system will automatically issue an email to the EV Dealer confirming that rejection has occurred. The EV Dealer will need to make contact with SEAI to review this application manually.
- 5 SEAI verifies that the 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 the Grant and the Letter of Offer will immediately be withdrawn.
- 6 SEAI confirms the EV Dealer's tax and insurance details are valid. If they are not valid or up to date, the Grant will not be processed until the EV Dealer submits valid and up to date tax clearance and insurance to SEAI.
- 7 Following submission of your payment details, the application will appear as "Registration Pending" if the vehicle has not yet been taxed or if the wrong statistical code or registration number has been entered.
- 8 Once all details are confirmed, an electronic payment will be made by SEAI to the EV Dealer's nominated bank account, supplied by the EV Dealer during the course of the registration process.

Scrappage Scheme (ICE2EV)

A scrappage scheme (ICE2EV) was announced by the Minister for Transport on 3rd June 2026 allowing an additional €5,000 to scrap a car that is thirteen (13) years or older from 2013 registrations (the “**Scrappage Scheme**”).

The aim of the Scrappage Scheme is to remove the more polluting passenger cars from the Irish fleet and replace them with new EVs.

Applications for the Scrappage Scheme will open on 1st July 2026 and will close once all funds have been allocated. The Scrappage Scheme applies to the purchase of a new EV only.

In addition to the Scheme Rules outlined in Section 2 above, the following rules apply to the Scrappage Scheme:

1. Budget

- The budget amount for the Scrappage Scheme is €10 million. Once all the funds have been allocated, the Scrappage Scheme will close.
- The budget for the Scrappage Scheme will be allocated as follows: 65% for rural dwellers, and 35% for urban dwellers. Once the budget for each category has been fully allocated, that category will close.
- The Scrappage Scheme grant amount is €5,000.

2. Categorisation

- The [CSO identification of Urban City](#) is being used to identify and categorise urban dwellers. Any dwellers outside of this categorisation will be, for the purposes of the Scrappage Scheme, considered rural dwellers.
- Your Eircode will be required to validate your address in respect of this categorisation.

3. Eligibility

a) *Vehicles Eligible to be Scrapped:*

- Any internal combustion engine (ICE) vehicle with a registration of 2013 or older is eligible to be scrapped under the Scrappage Scheme. BEVs and plug-in hybrid EVs (PHEVs) are not eligible for the Scrappage Scheme.
- Eligible vehicles must be owned by the EV Customer for the twelve (12) months prior to application to the Scrappage Scheme.
- The eligible vehicle must be taxed and insured at the time of application to the Scrappage Scheme, with an NCT that is either in date or that has expired no more than six (6) months prior to application.
- The [vehicle log book](#) must be provided by the EV Customer to the EV Dealer.
- Vehicles can only be scrapped by a registered EV Dealer.

b) *Vehicles Eligible for the Scrappage Scheme grant amount:*

- The Scrappage Scheme grant amount will only apply towards the purchase of new EVs that are eligible for the Grant in accordance with these Guidelines.
- Only EVs registered as private passenger cars with registration numbers from 262 onwards are eligible for the Scrappage Scheme grant amount.
- EVs that have already received the Grant are not eligible for the Scrappage Scheme.

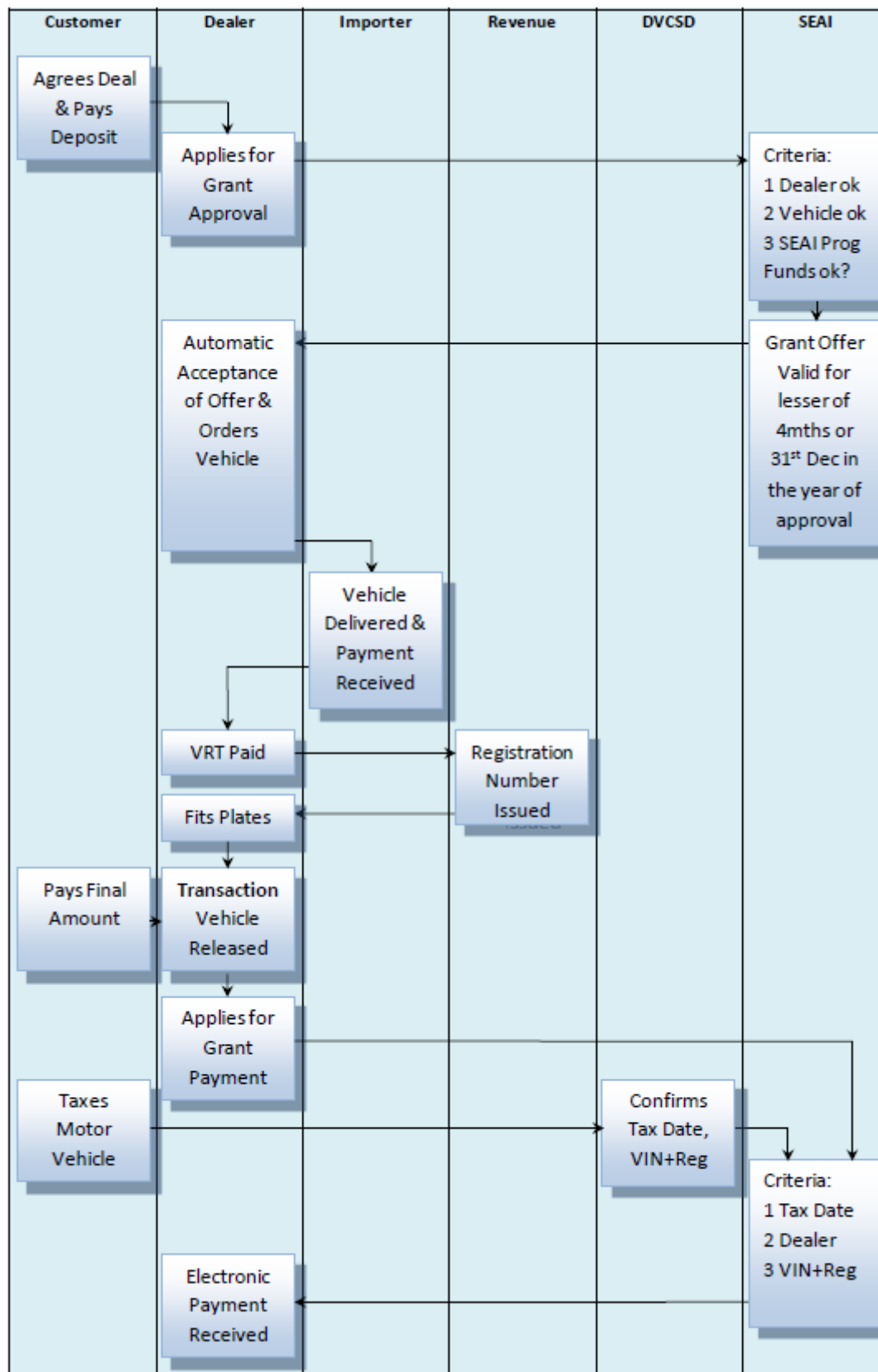
4. Application

- The EV Dealer may apply for the Scrappage Scheme when making an application for the Grant using the process as outlined in Section 6 above. In advance of submitting an application for payment, EV Dealers must have arranged for the eligible vehicle to be scrapped using an authorised treatment facility (ATF) and have obtained a certificate of destruction.
- EV Dealers must verify and upload the following documents when submitting an application for payment under the Scrappage Scheme:
 - The EV vehicle registration number;
 - A copy of the Certificate of Destruction (CoD);
 - A photo/photocopy of the valid tax, insurance and NCT discs; and
 - The log book for the vehicle being scrapped, with the EV Customer's name and address on it, or proof of cohabitant status (i.e., a household bill dated within the last 3 months) if the name of the owner of the scrapped car is different to that of the EV Customer.
- SEAI will review all documents provided. If all of the above criteria are not met, the Scrappage Scheme grant amount will not be paid.

5. Claiming the Grant

- The EV Dealer will deduct both the Scrappage Scheme grant amount and the Grant from the cost of the new private EV in accordance with these Guidelines.
- Both the Scrappage Scheme grant amount and the Grant must be deducted by the EV Dealer from the final price of the new EV. This must be noted on the invoice as *“SEAI Grant and Scrappage”*.
- SEAI will reimburse the EV Dealer directly for the deducted amounts in accordance with these Guidelines.

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 these 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; and
 - 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 EV Dealer shall comply with all applicable laws, including that it must ensure that compliance is achieved with the relevant principles of Irish and EC law regarding the spending of this funding and, where applicable, the laws and relevant guidelines concerning State Aid and public procurement.
6. 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.
7. 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.
8. 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.

9. 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 terminate the Grant Offer, demand the complete repayment of any or all of the Grant and/or the Scrappage Scheme grant amount and fully clawback the Grant and/or the Scrappage Scheme grant amount, and the Approved EV Dealer agrees to comply with any such demand within one (1) month of the date of the letter from SEAI containing such demand.
10. The Approved EV Dealer shall follow the SEAI Customer Charter in relation to any disputes between the Approved EV Dealer and SEAI concerning any matter in connection with the Scheme.

In relation to any complaints or appeals, the Approved EV Dealer shall follow the SEAI Complaints and Appeals Policy contained within the SEAI Customer Charter, published on the SEAI website and amended from time to time.

11. 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 9 shall also apply.
12. 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) (“**FOIA**”) and the European Communities (Access to Information on the Environment) Regulations 2007 to 2018 (“**AIE**”). SEAI undertakes to use its reasonable endeavours to hold confidential any information provided by the Applicant subject to its obligations under law, including the FOIA and/or AIE. Should the Applicant 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 Applicant about such information before making a decision on any FOIA/AIE request received.

Any personal information which an Approved EV Dealer volunteers to SEAI will be treated in accordance with the Data Protection Acts, 1988 to 2018. 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 acknowledgment that SEAI and its agents may use the information thus supplied for the aforementioned purposes. For further information on how SEAI process personal data please see our privacy notice [here](#). Approved EV Dealers are also required to comply with their obligations as controller under the Data Protection Acts, the General Data Protection Regulation and any related legislation.

13. De Minimis Aid

- Funding under the Scheme is classed as 'De Minimis aid' in accordance with Commission Regulation (EU) No 2023/2831 of 13 December 2023 (the De Minimis Regulation).
- De Minimis aid is small amounts of aid given to an enterprise, which cannot exceed €300,000 over any three (3) years, to any company irrespective of size and location and irrespective of the form of the aid or the objective pursued. De Minimis aid can come from any State body, agency or department even when financed entirely or partly by the European Union. If a company is part of a group, then the €300,000 limit applies to the group. The funding is made on the understanding that the Grant combined with any other De Minimis aid received in the last three (3) years does not exceed the ceiling of €300,000 for all De Minimis aid. A declaration must accompany the application describing any other De Minimis aid received over the past three (3) years.
- From 1st January 2026, SEAI is required to publish all De Minimis aid granted by SEAI on the European Commission eAid Register, established under European Commission Regulations (EU) 2023/2831 and 2023/2832. The eAid Register is a centralised European Commission database that records State aid and De Minimis aid award by public authorities across the European Union. The EV Dealer understands that certain information contained in the eAid Register will be publicly accessible.

Important Notice: The Grant is subject to any clearances required by the Commission of the European Union and any consents, clearances or licences which might be required from any other competent body. SEAI reserves the right to alter or amend any aspect of this Scheme as a consequence of any directions, conditions or requirements of any such consents, clearances or licences.

Appendix A - Vehicle Registration Tax Relief for Electric Vehicles

Vehicle Registration Tax (VRT) relief is available is now only available on a BEV. The Plug-in Hybrid Electric Vehicle (PHEV) relief expired on 31st December 2020. The maximum relief available for BEVs is €5,000.

Full details on relief available and calculations are available on the [Revenue website](#). 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 EV Customer. SEAI will accept a stamped invoice from the EV Dealer as sufficient evidence. To increase the efficiency of processing these claims, SEAI provide an [Invoice Template](#) which may be used by the EV Dealer when submitting a claim for payment. Use of a standard invoice template by all EV 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
- EV 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 EV Customer (should be the same as the application form)
- Invoice must contain the text “Paid in Full” to indicate the payment is complete