

**February 2023**

NDA Submission to the Officer of the Revenue Commissioner’s Statement of Strategy 2023-25[[1]](#footnote-1)

# Introduction

The National Disability Authority (NDA) is the independent statutory body with a duty to provide information and evidence-informed advice to Government and officials in the public sector on disability matters, and to promote Universal Design. This submission to the Office of the Revenue Commissioners on the Statement of Strategy 2023 - 2025 addresses issues related to its remit which fall within the NDA’s competencies and expertise.

The NDA advise that the Office of the Revenue Commissioner should provide clear commitments in relation to disability proofing the services it provides, ensuring that the organisation is playing its part in the delivery of the State’s commitments under the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD). This is with regard to operational practices, and in the development of staff, structures and processes to provide appropriate provision of services to persons with disabilities.

The NDA advise that the Office of the Revenue Commissioners include the following clear commitments in their Statement of Strategy 2023- 2025;

* Regularly review eligibility criteria for tax credits and reliefs for persons with disabilities to ensure criteria are appropriate and not overly burdensome.
* Engage with other government departments on transport supports, the Cost of Disability and health supports such as the medical card, to ensure that the interplay between level of earnings, additional taxes and social contributions paid incentivise persons with disabilities who wish to work.
* Consider the introduction of new tax advantages or credits, as outlined in the Cost of Disability Report, to provide support on disability-related expenses.
* Inclusion of a disability marker in all administrative forms, to facilitate analysis of the resulting administrative data by researchers.
* Articulate a commitment to maintaining compliance with Part 5 of the Disability Act as a key focus of the department’s HR strategy.
* Address the results of in-depth reviews of Revenue’s websites conducted by the NDA and improve compliance with the EU Web Accessibility Directive in 2023.
* Develop a plan to implement Section 25 recommendations in buildings within its remit, including public buildings such as Public Revenue Offices.

## Persons with Disabilities as Revenue Customers

Part 3 of the Disability Act details obligations public bodies have to ensure that information and services are accessible to persons with disabilities. Where practical and appropriate, public bodies should ensure that services provided to disabled persons and persons without disabilities are integrated. The Centre for Excellence in Universal Design at the NDA developed a Customer Communications Toolkit for the Public Service, which provides guidance for public servants on how to communicate with the public using the simplest and clearest language possible and to ensure that all services are accessible, and meet the diverse needs of all customers. [[2]](#footnote-2)

The NDA recently forwarded the findings of the Part 3 Monitoring Report to the Secretary General of the Department of Finance, which contains the results of a desk based exercise, assessing the websites of public bodies as defined by Part 3 of the Disability Act. Findings show that the Office of the Revenue Commissioners met all criteria under this report, in that the website contains details of Access Officers for each office and provides a phone number and email address. The NDA welcome the findings of this initial report and look forward to continued work under Part 3 of the Disability Act.

## Tax Credits and Reliefs for people with disabilities

The NDA notes that there are currently a number of schemes that provide tax credits and reliefs for persons with disabilities. The NDA recommend that the eligibility criteria for such schemes is regularly reviewed to ensure that eligibility criteria are appropriate and not overly administratively burdensome for customers with disabilities. For instance, where persons with disabilities apply for a VAT refund on aids and appliances, they may be asked to provide evidence ‘that the aid is solely owned by the person with the disability and is for their sole use’, which may be overly burdensome to prove. Separately, the medical eligibility criteria for Tax Relief for drivers and passengers with disabilities, is very narrow and the NDA advise consideration of broadening the medical eligibility requirements, beyond the narrow definition of physical impairment currently included, to be inclusive of persons of with various types of disability, including for example those with chronic illnesses and those who are neurodivergent. Therefore, the Primary Medical Certificate requires revision to include people with disabilities who are not only physically impaired as per the current narrow definition, but people who may have other functional impairments not included in the current definition. The current eligibility criteria should be revised and brought in line with commitments of the Irish Government under the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD).

### Crosscutting Strategies and Working

The NDA looks forward to continued collaborative working across government in the lifetime of this Statement of Strategy. One route to underpinning this approach is to ensure that commitments in relation to disability are articulated in this Statement of Strategy and that annualised business plans of your department are aligned with other crosscutting strategies and national policies. The Department of Social Protection have committed to the development of a Strawman proposal on the restructuring of long-term disability payments. The NDA advise that there is a clear role for Revenue to engage in this process, to ensure that the interplay between level of earnings, additional taxes and social contributions paid and the progressive withdrawal of benefits positively incentives those who wish to work.

The Make Work Pay Report (2017) set out a number of recommendations designed to ensure that people with disabilities, who are able to, and want to work, are supported and enabled to do so. A number of recommendations made by the expert group require the collaboration of Revenue with other government departments and agencies, including:

* Recommendation 5: Undertake a review of transport supports encompassing all Government funded transport and mobility schemes for people with disabilities, to make proposals for development of a coordinated plan for such provision.
* Recommendation 20: Future proof all new schemes or reforms at design stage to minimise complexity, and ensure that a person with a disability, who is interested in work, is supported and is not financially disadvantaged by taking up employment.

The NDA welcomes continued collaboration on these cross-cutting recommendations.

## Cost of Disability

The Programme for Government commits the Government to use the research into the cost of disability to properly inform the direction of future policy. In 2021, the Department of Social Protection published a report on the Cost of Disability in Ireland, undertaken by Indecon Consultants, demonstrating the significant additional costs faced by persons with disabilities.[[3]](#footnote-3) The findings of the report have implications for many areas of public policy income supports and taxation. While full implementation of the report recommendations was a cross departmental undertaking under the NDIS Steering Group, with the end of the NDIS and a successor strategy not yet developed, the NDA recommend that departments continue to implement measures to address the cost of disability in their departments, including the Office of the Revenue Commissioner.

The NDA advise that the Office of the Revenue Commissioner consider the introduction of new tax advantages or credits, as outlined in the Indecon Report, to provide support on disability-related expenses. For instance, a change to the tax code may allow for larger deductions for workers with disabilities who incur work-related expenses associated with their disability. These provisions would have a strong relative merit of incentivising the employment of people with disabilities. Legislation could also incentivise individuals to save for disability-related expenses in a tax advantaged account that is not considered an asset in determining the eligibility for means-tested public benefits.[[4]](#footnote-4)

## Disability Data

It is intended that the Equality Data Strategy will be finalised during 2023 and implementation will begin. This strategy supports the ‘collect once use often’ approach and will recommend using data linking as much as possible. Linking of various administrative databases facilitates more in-depth data analysis to inform policy. The Equality Data Strategy will also promote the standardisation of certain indicators. The Statement of Strategy for the Office of the Revenue Commissioners may provide an opportunity to make a commitment to expanding data disaggregation, supporting data linking, using more standardised approach in relation to indicators and targets, and identifying and addressing data gaps. The NDA suggest that Revenue give careful consideration to including a disability marker (box or field to self-report having a disability) in all administrative forms, as this would facilitate analysis of the resulting administrative data by researchers to inform policy. The NDA would be happy to advise the Office of the Revenue Commissioners on the inclusion of a disability marker in administrative forms and other data linking considerations.

## Participation and Engagement

The UNCRPD places an obligation on states to ensure that people with disabilities are included in policy development and decision-making. The NDA advises that meaningful engagement and participation should feature throughout the lifetime of the next Statement of Strategy, so that changes to Revenue policy and practice disability-proofed from the outset. The NDA published ‘Participation Matters: Guidelines on implementing the obligation to meaningfully engage with disabled people in public decision making’ in 2022 to support public bodies in achieving meaningful engagement with disabled people, especially through their representative DPOs.[[5]](#footnote-5) The NDA also produced an ‘Advice Paper on Disability Language and Terminology’ which is intended as a practical guide for departments and public bodies on the use of language regarding disability.[[6]](#footnote-6)

## EU Web Accessibility Obligations

The [EU Web Accessibility Directive](https://nda.ie/monitoring/eu-web-accessibility-directive/eu-web-accessibility-directive-monitoring-reports), which came into force in September 2020, requires Member States to ensure that websites and mobile applications of public sector bodies are fully accessible to persons with disabilities and comply with the harmonised standard EN 310 549 (v3.2.1). The Directive further requires public bodies to maintain an [Accessibility Statement](https://nda.ie/monitoring/eu-web-accessibility-directive/accessibility-statements) in a prominent location on all its websites. This must include a clear feedback mechanism for users to ask for assistance with inaccessible content and features as well as the statutory complaints mechanism through which a person can make a formal complaint about the website’s accessibility in-line with the Disability Act 2005 or the Equal Status Act 2000-2015, whichever so applies. The National Disability Authority is named in Irish Regulations as the National Monitoring Body for the purposes of monitoring compliance with and reporting on the EU Web Accessibility Directive. The NDA has submitted [two monitoring reports](https://nda.ie/publications/monitoring-report-eu-wad-ireland-2021-nda-report) to the European Commission in December 2021 and 2022 in this regard, and issued a Notice of Monitoring to departments in November 2022.[[7]](#footnote-7)

NDA conducted both a Simplified (automated) Review and In-depth (manual) Review of the Revenue Commissioner’s main public facing site, [www.revenue.ie](http://www.revenue.ie). NDAs monitoring demonstrates that:

* While the Simplified Review returns an accessibility Score of 90%, the more detailed, manual In-depth Review achieved an overall compliance with the standard of 64%
* The most critical errors identified related to how interactive elements such as the search form and PPSN form fields, making it difficult for some users of Assistive Technology to use.
* Most Departmental PDFs published on revenue.ie lack accessibility.

NDA recently engaged with Revenue officials to conduct In-depth Reviews of ROS.ie and myaccount.ie websites. NDA recommends that the Revenue Commissioners address the results of all these reviews and improve compliance with the EU WAD in 2023. NDA recommends the Statement of Strategy confirms the Revenue Commissioners statutory obligation to ensure all its websites, comply with the EU Web Accessibility Directive. NDA recommends that this obligation is referenced in relevant strategic objectives and that the Statement of Strategy itself is published in a fully accessible PDF, with a commitment to making it available in alternative formats if required.

## Compliance with Part 5 of the Disability Act 2005

Part 5 of the Disability Act 2005 details the obligations public bodies have to promote and support the employment of persons with disabilities. The NDA is pleased to note the record of the Office of the Revenue Commissioners in relation to the employment of persons with disabilities, achieving 4.1% in 2021. It is important to continue maintaining compliance with Part 5 of the Disability Act as a key focus of the department's HR strategy, and articulating a commitment to same in the overall Statement of Strategy can also demonstrate the standing of the Officer of the Revenue Commissioners as an employer invested in equality, diversity and inclusion (EDI).[[8]](#footnote-8) Recent legislation relating to the Assisted Decision Making (Capacity) (Amendment) Act 2022 will increase the minimum target from 3% to 6% by 2025.

## Irish Sign Language Act

The Irish Sign Language Act 2017, which recognises the right of ISL users to use ISL as their native language, and to develop and preserve it, was enacted in December 2020. This Act places a statutory duty on all public bodies to do all that is reasonable to provide ISL users with free ISL interpretation when availing of or seeking to access statutory entitlements and services provided by or under statute. The NDA is pleased to note that in the recently published report on the operation of the Act, the Office of the Revenue Commissioners reported themselves as being aware of the ISL Act and their responsibilities under it, have procedures in place for arranging ISL interpretation and assessed themselves as compliant with the Act.[[9]](#footnote-9)

## Requirement for Accessible Public Buildings under Section 25 of the Disability Act 2005

Section 25 of the Disability Act requires all departments and public bodies to ensure that the parts of their buildings which are accessed by the public, are brought into compliance with Part M of the building regulations, which deals with access and use. The requirement is to upgrade older public buildings so that they comply with Part M, within a ten-year time-frame of any amendment to part M. Part M 2010 commenced on 1 January 2012 and was subsequently reviewed and replaced again with Part M 2022, which commenced on 1 January 2023. Under Section 25 therefore, public bodies are required to bring their public buildings into compliance with Part M 2010 by 1st January 2022 and Part M 2022 by 1st January 2033. The new requirements under Part M 2022 relate to the provision of changing places toilets.

The NDA advise that each department and agency should develop an action plan including access audits, planned improvements works, timeframes for implementation and earmarked funding, to work towards achieving compliance with these legal obligations. This may involve engaging with other authorities as appropriate, including for example, the OPW. We also advise that compliance with Section 25 should be factored into performance framework agreements with agencies as a governance matter to comply with legal duties. The NDA recommends that the Office of the Revenue Commissioner develops a plan to implement Section 25 recommendations in buildings within its remit, including public buildings such as Public Revenue Offices, and that this commitment is clearly articulated in the Statement of Strategy.

An Operational Review of the Effectiveness of Section 25 of the Disability Act 2005 was published by the NDA in 2019 providing guidance on how public bodies can comply with Section 25. Under Part 3 of the Disability Act, the NDA is developing a statutory Code of Practice on Accessible Public Buildings at the request of the Minister, informed by the findings of the Operational Review. When completed, the NDA will have a role to monitor compliance with same, and to provide advice to departments on areas requiring further action or focus.

# Conclusion

The NDA would be happy to engage with officials from the Office of the Revenue Commissioners on any of the points raised in this submission. We look forward to continued engagement with the Office of the Revenue Commissioners on various pieces of work which can have a significant impact on the lives of people with disabilities.

1. <https://www.gov.ie/en/consultation/8ca7f-department-statement-of-strategy-for-2023-to-2025/> [↑](#footnote-ref-1)
2. Customer Communications Toolkit for the Public Service – A Universal Design Approach: [Customer Communications Toolkit for the Public Service - A Universal Design Approach | Centre for Excellence in Universal Design](https://universaldesign.ie/Products-Services/Customer-Communications-Toolkit-for-the-Public-Service-A-Universal-Design-Approach/) This toolkit is currently being updated in conjunction with the Department of Public Expenditure and Reform. [↑](#footnote-ref-2)
3. [The Cost of Disability in Ireland – Research Report (www.gov.ie)](https://www.gov.ie/en/publication/1d84e-the-cost-of-disability-in-ireland-research-report/) [↑](#footnote-ref-3)
4. The US Congress has passed such a legislation, Achieving a Better Life Experience Act (ABLE Act 2014). [↑](#footnote-ref-4)
5. <https://nda.ie/publications/participation-matters-guidelines-on-implementing-the-obligation-to-meaningfully-engage-with-disabled-people-in-public-decision-making> [↑](#footnote-ref-5)
6. <https://nda.ie/publications/nda-advice-paper-on-disability-language-and-terminology> [↑](#footnote-ref-6)
7. [Monitoring Report EU WAD Ireland 2021: NDA Report - National Disability Authority](https://nda.ie/publications/monitoring-report-eu-wad-ireland-2021-nda-report) [↑](#footnote-ref-7)
8. <https://nda.ie/publications/nda-annual-reports-on-compliance-with-part-5-of-the-disability-act> [↑](#footnote-ref-8)
9. See Technical Annex 2 on the Public Body Survey: [Report on the Operation of the Irish Sign Language Act 2017 (December 2021) - National Disability Authority (nda.ie)](https://nda.ie/publications/report-on-the-operation-of-the-irish-sign-language-act-2017-december-2021) [↑](#footnote-ref-9)