

G23 Clarence Court
10-18 Adelaide Street
Town Parks
Belfast
BT2 8GB
Tel: 028 9054 0922
Email: michael.oneill@infrastructure-ni.gov.uk

08 January 2018

Dear Sir or Madam,

Certificates of Exemption for Vehicles Used in Connection With Childminders and Nurseries / Day Care Providers

Since around 2008 the Driver and Vehicle Agency has issued tax exemption certificates for vehicles used by childminders and nurseries / day care providers. These were originally necessary in order to exempt certain operators, vehicles and drivers from a range of tax regulations.

Following the full implementation of the Taxis Act (Northern Ireland) 2008, which does not cover the industries mentioned above, there is no longer a need to issue these exemption certificates. These vehicles are not deemed to be taxis. Specifically I refer to the following people:

- a person who is registered under Article 118 of the Children (Northern Ireland) Order 1995;
- a home child carer registered under the Tax Credits (Approval of Home Child Care Providers) Scheme (Northern Ireland) 2006; or
- a person registered under Part III of the Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003 in respect of the carrying on or management of a residential care home or nursing home.

The purpose of this letter is to inform you that from 1 December 2017 Certificates of Exemption will no longer be issued in respect of vehicles used by childminders and nurseries/day care providers. Whilst no specific action is required by people holding such exemptions, I should be grateful if you could arrange for this correspondence to be shared with colleagues with a remit or interest in this area of work and for the amendment of any information or guidance to address this change.

If you have any queries or require clarification on any of the above information, please do not hesitate to contact me.

Yours faithfully,

Michael O'Neill
Taxi Policy - Vehicle Policy Branch
Safe and Sustainable Travel Division