



Dearadh agus Nuálaíocht Chliniciúil; Oifig an Príohoifigeach Cliniciúil  
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10<sup>th</sup> October, 2022

Deputy Bernard J. Durkan, TD  
Dáil Éireann  
Leinster House  
Kildare Street  
Dublin 2

**RE: PQ 47087/22**

**To ask the Minister for Health the plans that are underway to ensure that adequate support is provided to home dialysis-patients in the context of the current crisis to ensure that they continue to receive their lifesaving and sustaining treatment at home and can afford same; and if he will make a statement on the matter.**

Dear Deputy Durkan,

The Health Service Executive has been requested to reply directly to you in relation to the above parliamentary question, which you submitted to the Minister for Health for response. I have consulted with the National Renal Office (NRO) on your question and have been informed that the following outlines the position.

The NRO is aware that the current rising cost of electricity in Ireland is very stressful for patients who have chosen to do dialysis at home. The NRO is concerned that the current cost of electricity has the potential to negatively impact on home dialysis therapy uptake and may even lead to some patients, currently on home dialysis therapy, to switch their treatment type to in-centre dialysis.

Currently, the Revenue Commissioners have agreed that home dialysis patients are entitled to tax relief on these costs automatically and provide 20% flat rate tax relief (€4,315 for home haemodialysis and €1,925 for home peritoneal dialysis). This tax relief has not changed despite the rapid increase in these costs. At the moment, patients who do not earn sufficiently to get the tax relief are financially penalised by carrying out home dialysis therapy and are less likely to take up this treatment.

The NRO has calculated that energy cost for home based dialysis is significantly lower than the transport costs for patients receiving dialysis treatment in main Parent Hospital or satellite dialysis units.

I trust this information is of assistance to you, but should you have any further queries please do not hesitate to contact me.

Yours sincerely

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**Anne Horgan**  
General Manager