



Oifig anStiúrthóir
An tSeirbhís Náisiúnta,

Foirgneamh Aibhneacha, Crosbhóthar
Thamlachta, Tamhlacht,
Baile Átha Cliath D24 XNP2

Office of the Director
National Ambulance Service

Rivers Building, Tallaght Cross
Tallaght, Dublin, D24 XNP2

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Ref: RM/PQ/25/6663/2025/03/05

7 March 2025

Deputy Cathal Crowe TD
Dáil Éireann
Leinster House
Dublin 2

PQ25/6663

To ask the Minister for Health if paramedics can no longer keep response cars at their home location as it is considered a benefit-in-kind; if so, if she will intervene to overhaul the new rule in recognition of the important and time sensitive role that paramedic response car drivers play in medical emergencies; and if she will make a statement on the matter.

Dear Deputy Crowe,

The Health Service Executive (HSE) National Ambulance Service (NAS) has been requested to reply directly to you in the context of the above Parliamentary Question, which you submitted to the Minister for Health for response.

HSE Staff employed as Paramedics do not and have not ever brought emergency vehicles home.

NAS Managers have access to vehicles for business purposes during working hours. Where the use of these vehicles encompasses personal use, e.g. commuting to and from work, then the HSE must comply with current Revenue Commissioner Regulations and deduct and benefit in kind (BIK) tax due on that personal benefit.

The use of publicly owned emergency vehicles for purposes which Revenue Commissioners may view as personal use, has previously been the subject of public and individual scrutiny: <https://www.rte.ie/news/primetime/2014/0328/605127-prime-time-the-ambulance-service-uncovered-click-here/>

The HSE cannot condone or approve a situation where public monies, intended for HSE services, are diverted to support the payment of BIK tax liability for individual employees for the use of publicly owned emergency vehicles for purposes that the Revenue Commissioners may deem personal use or benefit.

NAS Managers are not on call outside of their core working hours, however, several clinically qualified managers across the country have consistently made themselves available to respond on a goodwill basis outside of working hours.

The HSE has engaged with the relevant trade unions and has now put in place measures to allow this to continue in a manner consistent with relevant taxation rules. With effect from the 24 February 2025, any such NAS Manager has had the option to apply to join an NAS Manager Off Duty Responder Scheme. On the 25 February 2025, SIPTU raised concerns about the associated obligations.

Concurrently, the HSE Tax Unit has also submitted a technical question to seek a determination on whether these cars can be considered exempt from BIK regulations.





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We need to better quantify the level of volunteer response, outside of their core working hours, by those NAS Managers who may be currently Privileged to Practice by the Clinical Director as an EMT, Paramedic or Advanced Paramedic. We also need sufficient evidence to inform the numbers of such vehicles that may be required in the future.

To do this, we have commenced a more granular level of audit for the period of 2024, than the data set previously available. We need to establish down to individual vehicle and user level, the scale of use of all such vehicles and potential patient benefit, contextualised against the total call volume and the existing impact of the 4000 CFRs and 682 NAS staff who have joined our Off Duty Responder Scheme, none of whom require use of a HSE vehicle to respond to patients in their communities.

I hope you find this information helpful

Yours sincerely

Robert Morton
Director
National Ambulance Service

