



Oifig anStiúrthóir
An tSeirbhís Náisiúnta,

Foirgneamh Aibhneacha, Crosbhóthar
Thamhlachta, 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/25/7562/2025/03/10

10 March 2025

Deputy David Cullinane TD
Dáil Éireann
Leinster House
Dublin 2

PQ25/7562

**893. To ask the Minister for Health if she will mandate the National Ambulance Service (NAS) to engage with unions and workers on resolving a dispute relating to the application of benefit-in-kind on the use of NAS vehicles off-roster, such as for voluntary first response; if she will ensure that where paramedics are using NAS vehicles in their own time to respond, following a request from the NAS, to local incidents as first responders, that such paramedics are not penalised financially for volunteering to save lives because of their use of NAS vehicles; and if she will make a statement on the matter. — David Cullinane. [7562/25]*

Dear Deputy Cullinane,

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 brought emergency vehicles home.

NAS Managers have access to vehicles for business purposes during working hours. Since 2023, Revenue Commissioners have advised that a previous understanding on such vehicles is no longer available to the HSE.

Therefore, 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 to put in place measures to allow this to continue in a manner consistent with Revenue Commissioners guidelines.





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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 obligations associated with Revenue Commissioner guidelines.

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

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.

For additional context, we can confirm preliminary results have identified the following:

During the period 2022 to 2024 (inclusive), Manager responses to emergency incidents outside of their working hours represented 0.36% of all 999 calls over the same period, equating to an average of 3.93 calls nationally every day.

Of the total number of Managers with access to a NAS emergency vehicle:

- 2.5% (n3) did 23% of all responses
 - 8.5% (n10) did 54% of all responses
 - 19.5% (n23) did 73% of all responses
 - 72% (n86) did 26% of all responses
 - 53% (n63) did 9.7% of all responses
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- 63 MRV Users reporting parking a NAS emergency vehicle at their home at night
 - 19 MRV Users parking at their home at night did not complete the Annual Return required by the Revenue Commissioners to comply with the understanding applying to such HSE vehicles between 2015 and 2022.
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- 21 MRV Users responded 20 times or more in 2022
 - 19 MRV Users responded 20 times or more in 2023
 - 17 MRV Users responded 20 times or more in 2024
 - 46 MRV Users responded 10 or less times over a three-year period

I hope you find this information helpful

Yours sincerely





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Robert Morton
Director
National Ambulance Service

