



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  
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2 April 2025

Deputy Pádraig Mac Lochlainn TD  
Dáil Éireann  
Leinster House  
Dublin 2

**PQ25/11597**

*To ask the Minister for Health how she will address the serious concerns of officers in the National Ambulance Service on the impact of Revenue's approach to benefit-in-kind taxation towards their marked and fully equipped blue-light response vehicles; if she is aware of the negative impact this will have in many communities across the State; and if she will make a statement on the matter. - Pádraig Mac Lochlainn*

Dear Deputy Mac Lochlainn,

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.

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 and on the 11 March 2025 SIPTU referred a dispute to the WRC Conciliation Service.

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.

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:

- 3.1% (n3) did 23% of all responses
  - 10.5% (n10) did 54% of all responses
  - 24.2% (n23) did 73% of all responses
  - 90.5% (n86) did 26% of all responses
  - 66.3% (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 to confirm compliance with existing procedures.
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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

If you have any further questions, please do not hesitate to contact John J. McGowan, our General Manager responsible for NAS Operations in the West North West Region.

In the meantime, I hope you find this information helpful

Yours sincerely

Robert Morton  
Director  
National Ambulance Service

