



Deputy Ken O'Flynn TD
Dáil Éireann,
Leinster House,
Dublin 2.

29th September 2025

PQ : 51240/25

To ask the Minister for Health the number of service users who have applied for funding to undergo gender affirming surgery abroad; the total amount the HSE has spent to date on gender affirming surgery carried out abroad; and the age of the youngest service user who was successfully awarded funding for such surgery abroad.

Dear Deputy O'Flynn,

I refer to your parliamentary question referenced above, which was passed to the HSE for response.

In general the Treatment Abroad Scheme (TAS) provides for the funding of a public patient from Ireland to access treatment which is not available in Ireland, in another EU/EEA country, the UK or Switzerland. A core principle of the governing legislation, EU Regulations 883/2004 and 987/2009 is that the patient must apply for and be granted prior authorisation before accessing the treatment. The HSE cannot be held liable for the costs of healthcare, the HSE has not agreed in advance to assume.

I am setting out below a table in respect of gender affirming surgery abroad accessed via funding from the TAS.

Gender Applications and S2 Costs 2022 to September 2025

Year	Applications	Approved	Declined	Invalid/Withdrawn	S2 Costs
2025 (September)	18	17	1	0	€268,927.57
2024	37	35	0	2	€326,617.50
2023	34	33	1	0	€204,113.87
2022	27	25	2	0	€21,571.78
Total	116*	110	4	2	€821,230.72

*There were 85 Applicants due to repeat applications across the years

Some patients also opt to access gender affirming surgery abroad via the Cross Border Directive as this allows the patient to access the surgery in the private healthcare sector of the EU and EEA countries.

In general the Cross Border Directive (CBD) allows public patients to access healthcare in another EU/EEA country which they are entitled to access in Ireland. The patient pays for the treatment up front



and claims reimbursement upon return to Ireland. Reimbursement is at the cost of the treatment abroad or the cost of the treatment in Ireland whichever is the lesser. Public patient pathways as they apply to accessing the healthcare in Ireland equally apply to accessing the healthcare abroad under the CBD.

I regret we are unable to provide details of the number of patients who may have accessed gender affirming surgery via the CBD as we do not record this information on our database.

I trust this is of assistance.

Yours sincerely,

Catherine Donohoe
Head of Function/Service