

# COVID-19 HAEMODIALYSIS TRANSPORT



The **Irish Kidney Association** are pleased to confirm the **30c per kilometre**, for self-management of your own transport from your home to your dialysis centre and return, is now available from the HSE.

Dear Mark,

Patients should continue to use their **normal mode of transport/taxi** where possible.

However, if a patient prefers, patients with access to their own transport who opt to self-drive or engage a family member, friend or carer to bring them to their haemodialysis session should be encouraged to do so. It has been agreed during the duration of this COVID-19 Outbreak, patients will be eligible to claim **30c per kilometre** travelling directly to and from the Haemodialysis Parent Renal Unit or HSE Contracted Haemodialysis Unit **that is closest to their place of residence**.



Eligible patients will receive a refund for the reasonable costs of taking their own transport to attend their chronic haemodialysis sessions only through their normal channels.

Taxi providers under HSE tender who are providing this service have confirmed that they are open for business as usual and have no issue with continuing to provide this service.

**Eligible journeys:** Reimbursement will be made for all patient journeys directly to and from chronic haemodialysis sessions. On average this will be 6 journeys per week, based on patients attending for 3 times per week dialysis.

Each Parent Renal Unit and HSE Contracted Haemodialysis Unit will have its own procedures for reimbursement.

Yours sincerely,

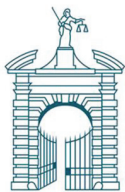
A handwritten signature in black ink that reads 'George J. Mellotte'.

**Prof George Mellotte**  
Clinical Lead for Renal Services  
National Renal Office

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Below are extracts of relevant recent correspondence re patient management of their own haemodialysis transport.

**Revenue**



**Benefit-in-kind (BIK)** is a charge to tax on benefits provided by employers to their employees or families. As such, I can confirm that there would be no charge to BIK on payments made by the HSE directly to the patients. Irrespective of whether any of the patients are employees of the HSE, I can confirm that Revenue will not seek to impose a tax charge in any of the cases in relation to the proposed expense payment.

As you are aware, Revenue currently provide for motor expenses of 18c per kilometre to be claimed as health expenses for kidney patients that use their own transport to and from haemodialysis. If a patient receives the 30c per kilometre payment from the HSE, then they cannot also claim the 18c per km as a health expense.

This concession will be reviewed after 6 months, or earlier as appropriate, to ascertain if it remains necessary.

Personal Taxes Policy  
& Legislation Division  
Revenue Commissioners



You have asked whether there are car insurance implications for the driver. Our position for the duration of the COVID-19 outbreak is that provided:

- The policy in question covers a private motor car and is a personal motor policy, *and*
- The driver in question is a volunteer driver not earning any form of salary for the activity, *and*
- The reimbursement to the policyholder or driver offered by the HSE represents expenses only (which may include an allowance per kilometre).

Any such driving will be considered use for social purposes only. As personal motor policies cover social use, there is no need to seek confirmation of cover for each individual volunteer.

I hope this clarifies matters and we wish you every success with your efforts.

Kind regards,

Non-Life Insurance Manager  
Insurance Ireland