

VEHICLE REGISTRATION TAX
APPLICATION FOR AUTHORISATION UNDER THE FINANCE ACT, 1992, as amended (s.136)
(PLEASE READ NOTES OVERLEAF CAREFULLY BEFORE COMPLETING THIS FORM)



APPLICANT DETAILS
Company / Individual / Partnership Name:
Business Name / Trading as:
Premises for which Authorisation is Requested:
Address (include Eircode) for Records (if different):

BUSINESS DETAILS
VAT Registration Number:
Tel. Number:
Fax. Number:
Email:

ACTIVITY FOR WHICH AUTHORISATION IS REQUIRED			
Distributor	<input type="checkbox"/>	Dealer	<input type="checkbox"/>
Manufacturer	<input type="checkbox"/>	Converter	<input type="checkbox"/>
Car-Hire Operator	<input type="checkbox"/>	Storer	<input type="checkbox"/>

VEHICLE CATEGORY			
M1 / N1 (Category A)	<input type="checkbox"/>	N1 (Category B)	<input type="checkbox"/>
Category D	<input type="checkbox"/>	M2, M3, N2, N3, T1-T5 (Category C)	<input type="checkbox"/>
		L1-L7 (Category M)	<input type="checkbox"/>

DECLARATION BY APPLICANT
I, the undersigned, hereby declare that:
<ul style="list-style-type: none"> • I am a VAT registered person; • I intend to be actively engaged in the above business activity or activities at the premises declared; • The premises declared are premises at which the above business activity or activities may legally be carried on; • I am the holder of a current tax clearance certificate issued in accordance with section 1095 of the Taxes Consolidation Act, 1997; • I will advise the Revenue Commissioners immediately of any change in the above details; • I will abide by the conditions appropriate to my authorisation as granted;
and, I hereby apply for authorisation under the Finance Act, 1992, as amended.
Signature:
Date:
Position:

FOR OFFICIAL USE ONLY

CHECKLIST	AUTHORISATION DETAIL						
• Checks completed: <input type="checkbox"/>	Reference: <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>						
• Application approved: <input type="checkbox"/>	TAN: <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>						
• TAN assigned: <input type="checkbox"/>	Local office code: <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>						

Input by:	Input date:
Signature:	Date:

NOTES ON THE COMPLETION OF THIS FORM

- When completed, in block capitals, this form must be signed by the applicant or by a person duly authorised to sign on the applicant's behalf. In the case of a company this will normally be a Director or the Company Secretary, in the case of a partnership, one of the partners or, in the case of a sole trader, the trader in person.
- As regards the premises, you are required to give the full address of each premises at which unregistered vehicles will be held by you during the course of your business. If more than one premises is involved please use the additional sheet provided.
Please note that in this context each premises must be owned by you, or leased to you under a legal agreement. Each premises must also meet all the planning and other legal requirements for the carrying on of a business.
- In completing the BOX 'Activity for which authorisation is required' you should select only the activity or activities that you immediately intend to engage in.
- In the case of the BOX 'Vehicle category' please note that only those categories of vehicles in which the applicant is currently dealing or in which the applicant intends to deal in the immediate future should be ticked.
- Authorisation to deal in a specific category of vehicle automatically includes authorisation to deal in all lower categories - except Category M (motorcycles). Persons wishing to deal in motorcycles must be authorised in this regard, irrespective of what other authorisations they may hold.
- Applications for Tax Clearance Certificates must be made online via Revenue's online service, further information on this can be found here: <https://www.revenue.ie/en/starting-a-business/tax-clearance/index.aspx>. Postal applications can also be made by completing the Form TC1 and submitting it to the following address: Tax Clearance Unit, Collector General's Division, Sarsfield House, Francis Street, Limerick, V94 R972. A Tax Clearance Certificate is required for each new application. Certificates may also be requested from existing authorisation holders.
- Completed application forms and certificates should be returned for processing to your local Revenue Branch, who will also supply forms and deal with any queries.
- The legal provisions relating to the granting of this authorisation are set out in primary legislation in Section 136 of the Finance Act, 1992, as amended, and in secondary legislation in the Vehicle Registration and Taxation Regulations 1992 (S.I. 318 of 1992) (as amended by S.I. 576 of 2007).
- Please note that where the requirements for registration cease to be complied with or the conditions of authorisation are not met, Revenue may revoke any authorisation issued under Section 136 of the Finance Act, 1992, as amended.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue, requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.