

# Vehicle Registration Tax Manual

## Manual Section 3

### Repayment schemes and procedures for processing repayment claims

This document should be read in conjunction with Chapter IV of Part II of the Finance Act 1992

Document last updated August 2023

---

## Table of Contents

|       |  |    |
|-------|--|----|
| 1     | Introduction.....  | 5  |
| 2     | Vehicles for People with Disabilities Tax Relief Scheme.....       | 5  |
| 2.1   | Introduction.....  | 5  |
| 2.2   | Legislation.....   | 5  |
| 2.3   | Available Reliefs and Fuel Grant.....                              | 7  |
| 2.3.1 | Disabled drivers.....  | 7  |
| 2.3.2 | Disabled passengers/family member of a disabled passenger.....     | 7  |
| 2.3.3 | Organisations.....   | 7  |
| 2.3.4 | Road Tax.....  | 8  |
| 2.3.5 | Fuel Grant.....  | 8  |
| 2.4   | Level of Vehicle Adaptation.....                                   | 8  |
| 2.4.1 | Adapted Vehicles (Driver and Passenger).....                       | 8  |
| 2.4.2 | More Specific or Extensive Adaptations.....                        | 8  |
| 2.4.3 | Specific Adaptations (Drivers).....                                | 9  |
| 2.4.4 | Extensive Adaptations (Drivers, Passengers and Organisations)..... | 9  |
| 2.4.5 | Adaptions for Wheelchair Accessible Vehicles (Drivers).....        | 9  |
| 2.4.6 | Adaptions for Wheelchair Accessible Vehicles (Passengers).....     | 10 |
| 2.5   | Certification.....   | 10 |
| 2.5.1 | Worked Examples.....   | 11 |
| 2.6   | Disabled Drivers.....  | 13 |
| 2.6.1 | Qualification Criteria.....  | 13 |
| 2.6.2 | Adaptations.....   | 13 |
| 2.7   | Disabled Passengers.....   | 14 |
| 2.7.1 | Qualification Criteria.....  | 14 |
| 2.7.2 | Adaptations.....   | 14 |
| 2.7.3 | Residency Rule.....  | 15 |
| 2.8   | Organisations.....   | 15 |
| 2.8.1 | Qualifying Criteria.....   | 15 |
| 2.8.2 | Adaptations.....   | 16 |

|         |  |    |
|---------|--|----|
| 2.9     | Periods of Retention .....   | 17 |
| 2.10    | Procedure at Revenue Office .....  | 17 |
| 2.10.1  | First Time Applicants Applying for Exemption Notification for<br>New/Imported Vehicle..... | 17 |
| 2.10.2  | First Time Applicants-Applying for Used Vehicle .....                                      | 19 |
| 2.10.3  | Existing applicants Applying for Exemption Notification for<br>New/Imported Vehicle.....   | 19 |
| 2.10.4  | Existing Applicants-Applying for Used Vehicle.....   | 21 |
| 2.10.5  | Organisations for People with Disabilities .....   | 21 |
| 2.10.6  | Processing claims .....  | 23 |
| 2.10.7  | Maximum Reliefs Available.....   | 24 |
| 2.10.8  | Fuel Grant .....   | 25 |
| 2.10.9  | Procedure at the CRO to claim the Fuel Grant.....  | 27 |
| 2.10.10 | Selection for Audit.....   | 27 |
| 2.10.11 | Refusal of Remission/Repayment.....  | 28 |
| 2.10.12 | Primary Medical Certificate Appeals .....  | 28 |
| 2.10.13 | Further Assistance .....   | 28 |
| 3       | Remission or Repayment for Hybrid and Electric Vehicles.....                               | 29 |
| 3.1     | Legislation.....   | 29 |
| 3.2     | Definitions for this Section .....   | 30 |
| 3.3     | Hybrid Electric and Plug-in Hybrid Electric vehicles.....                                  | 30 |
| 3.4     | Electric vehicles including motorcycles .....  | 30 |
| 3.5     | Flexible Fuel Vehicles.....  | 30 |
| 4       | Claims by Authorised Persons for the Repayment of VRT.....                                 | 31 |
| 4.1     | Legislation.....   | 31 |
| 4.2     | Repayment Calculations .....   | 31 |
| 4.2.1   | Current owner is the first registered owner - worked example: .....                        | 32 |
| 4.2.2   | First Registered Owner has sold/disposed the vehicle - worked example:<br>.....            | 32 |
| 4.2.3   | Other overpayments including used vehicles .....   | 32 |
| 4.3     | Repayment Procedures .....   | 33 |

|       |  |    |
|-------|--|----|
| 4.3.1 | Repayment as a result of the incorrect VRT Rate being charged..... | 34 |
| 4.3.2 | Repayments as a result of an appeal against the OMSP.....          | 34 |
| 4.4   | Repayment where other taxes are outstanding.....                   | 35 |
| 4.5   | Monitoring Repayments.....   | 35 |
| 4.6   | Raising a VRT charge when repayment has not been made.....         | 35 |
| 4.7   | Frequently Asked Questions.....                                    | 36 |
| 5     | Export Repayment Scheme .....                                      | 37 |
| 5.1   | Introduction.....  | 37 |
| 5.2   | Legislation.....   | 37 |
| 5.3   | Qualifying Criteria.....   | 37 |
| 5.4   | Supporting Documents.....  | 38 |
| 5.5   | Qualifying Criteria – Details .....                                | 38 |
| 5.5.1 | Category of vehicle that is eligible .....                         | 38 |
| 5.5.2 | Requirement to be Registered and VRT paid.....                     | 38 |
| 5.5.3 | Qualifying OMSP.....   | 38 |
| 5.6   | Documentation Required .....                                       | 40 |
| 5.6.1 | NCTS Examination Documentation.....                                | 40 |
| 5.6.2 | Removal to another EU Member State.....                            | 40 |
| 5.6.3 | Removal to Great Britain or Northern Ireland .....                 | 41 |
| 5.6.4 | Export to another country outside the EU.....                      | 41 |
| 5.6.5 | Documentary proof of removal from the State.....                   | 41 |
| 5.6.6 | Registration in another Member State .....                         | 41 |
| 5.7   | Claim Forms .....  | 42 |
| 5.8   | Processing of Claims .....   | 42 |
| 5.8.1 | Incomplete Claims .....  | 42 |
| 5.8.2 | Offset against other Taxes .....                                   | 42 |
| 5.9   | Interest .....   | 43 |
| 5.10  | Repayment .....  | 43 |
| 5.11  | Export Repayments for pre-2006 Registrations .....                 | 43 |
| 5.12  | Re-imported vehicles.....  | 44 |

## 1 Introduction

This section of the VRT (Vehicle Registration Tax) Manual deals with the following repayment schemes:

1. Vehicles for People with Disabilities
2. Remission or Repayment for Hybrid and Electric Vehicles
3. Repayment Claims by Authorised Persons
4. Export Repayment Scheme

It explains the circumstances in which a repayment scheme applies. It also explains the procedures and processes applying to applications for these schemes.

## 2 Vehicles for People with Disabilities Tax Relief Scheme

### 2.1 Introduction

The current regulations (see paragraph 2.2) were introduced in 1994. These regulations were amended in 2015 by increasing the amount of relief available and by incorporating certain levels of vehicle adaptation that qualify for higher levels of relief. These regulations were amended in 2023 to add a fourth category of reliefs. Staff must familiarise themselves with these regulations as only the key elements are addressed in this section.

(The secondary legislation providing for the tax concessions is entitled “**Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations**”. The regulations refer to “disabled drivers”, “disabled passengers” and “disabled persons” throughout – for purposes of consistency and clarity with the legislation the same terminology is used in this section.)

### 2.2 Legislation

- Primary:
- Finance Act 1989, section 92 (providing for tax concessions);
  - Finance Act 1992, section 134(3) (providing for relief from VRT);
  - Finance Act 2014, section 61 (removal of the % adaptation cost);
  - Finance Act 2015, section 81 (introduction of the fuel grant).
- Secondary:
- Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations 1994 (S.I. No. 353 of 1994);
  - Disabled Drivers and Disabled Passengers (Tax Concessions) (Amendment) Regulations 2015 (S.I. No. 634 of 2015);



Disabled Drivers and Disabled Passengers Fuel Grant Regulations 2015 (S.I. No. 635 of 2015);

[Disabled Drivers and Disabled Passengers Fuel Grant \(Amendment\) Regulations 2021 \(S.I. No. 775/2021\);](#)

[Disabled Drivers and Disabled Passengers \(Tax Concessions\) \(Amendment\) Regulations 2023 \(S.I. No. 320/2023\).](#)

A more recent version of this manual is available.

## 2.3 Available Reliefs and Fuel Grant

The available reliefs are as follows:

- Remission/repayment of VRT (residual VRT in the case of a used vehicle) on a qualifying and adapted vehicle;
- Repayment of VAT on the cost of a new vehicle;
- Repayment of VAT on used vehicles, where appropriate;
- Repayment of VAT on the adaptation of a vehicle;

The maximum reliefs available for disabled drivers, disabled passengers and organisations are as follows.

### 2.3.1 Disabled drivers

- €10,000 for a disabled driver where the vehicle has been adapted;
- €16,000 for a disabled driver where the vehicle has Specific Adaptations;
- €22,000 for a disabled driver where the vehicle has Extensive Adaptations;
- €48,000 for a disabled driver using a wheelchair accessible vehicle, where certain adaptations are made.

### 2.3.2 Disabled passengers/family member of a disabled passenger

- €16,000 for a disabled passenger or a family member of a disabled passenger where the vehicle has been adapted;
- €22,000 for a disabled passenger or a family member of a disabled passenger where the vehicle has Extensive Adaptations;
- €32,000 for a disabled passenger using a wheelchair accessible vehicle, where certain adaptations are made.

### 2.3.3 Organisations

- €16,000 for organisations with a vehicle that has been adapted to transport less than 5 people with disabilities and which has Specific Adaptations;
- €22,000 for organisations with a vehicle that has been adapted to transport less than 5 people with disabilities which has Extensive Adaptations;
- No limit for organisations where a vehicle has been adapted to transport greater than 5 people with disabilities, where the seating capacity for able-bodied passengers does not exceed twice the seating capacity for those who are disabled. These vehicles must meet a minimum level of vehicle

adaptation associated with either the Specific Adaptation or Extensive Adaptations;

- €10,000, €16,000 or €22,000 for organisations who purchase and adapt a vehicle for a driver, depending on the level of vehicle adaptation.

#### 2.3.4 Road Tax

A remission from the payment of road tax on a qualifying vehicle is also available. This relief ceases when the vehicle is sold or otherwise disposed of or no longer qualifies for the relief.

#### 2.3.5 Fuel Grant

Statutory Instrument 353 of 1994 provided for an excise duty relief on fuel. As a result of an ECJ ruling, this was removed on 31 December 2014. From 1 January 2015, a fuel grant is payable towards fuel used in a qualifying vehicle subject to an annual limit of 2,730 litres for a driver/passenger with a disability and 4,100 litres for a qualifying organisation. The fuel grant is payable by the Minister for Finance with the initial processing of claims being carried out in the Central Repayments Office (CRO).

### 2.4 Level of Vehicle Adaptation

#### 2.4.1 Adapted Vehicles (Driver and Passenger)

Where a vehicle is adapted for use by a driver with a disability or for the transport of passengers with disabilities, these adaptations must take account of the disabled person's disability. The adaptations include, but are not limited to, those listed below:

- Hand controls
- Swivel seats (driver and passenger)
- Alterations to the vehicle's pedal controls or manual transmission controls
- Wheelchair/person hoist
- Extension of seat rails
- Wheelchair storage device

#### 2.4.2 More Specific or Extensive Adaptations

On occasion, more specific or extensive vehicle adaptations may be required to take account of a disabled person's requirements and may result in a higher cost of adaptation. The legislation provides for additional levels of adaptation, Specific



Adaptations (Drivers) and Extensive Adaptations (Drivers, Passengers and Organisations).

Organisations must meet a minimum level of vehicle adaptation associated with either the Specific Adaptation or Extensive Adaptations described in detail below.

#### 2.4.3 Specific Adaptations (Drivers)

If a disabled driver has a vehicle adapted to the extent outlined in one or more of the adaptations listed below, the limit of the relief available will increase to €16,000.

- A modified rear or side entry incorporating an integrated ramp or lift and a modified floor to facilitate direct wheelchair access, and wheelchair restraints or a wheelchair docking station; or
- A modified rear or side entry incorporating a lowered and modified floor to facilitate direct wheelchair access, and wheelchair restraints or a wheelchair docking station; or
- Extensive reconfiguration of primary controls necessary to enable the vehicle to be driven by the disabled person concerned (this applies to disabled drivers or to organisations who purchase and adapt a vehicle for a driver only).

#### 2.4.4 Extensive Adaptations (Drivers, Passengers and Organisations)

If a vehicle is adapted to the extent detailed for the Specific Adaptations above, and the cost of the adaptations at the time they were made exceeds the Open Market Selling Price (OMSP) of the vehicle minus the adaptations, the limit of the relief available will increase to €22,000. (Please note that the adaptation involving the extensive reconfiguration of primary controls is only applicable to drivers with disabilities or organisations who purchase and adapt a vehicle for a driver.)

#### 2.4.5 Adaptions for Wheelchair Accessible Vehicles (Drivers)

If a wheelchair accessible vehicle is adapted to the extent listed below, the amount of relief available will increase to €48,000. This relief is available where adaptations have been made:

- to facilitate direct access of a disabled driver whilst in a wheelchair into the vehicle via an electric lift or electric ramp, onto a modified floor, and through a modified side or rear entry,
- to enable the disabled driver to directly transfer within the vehicle from the wheelchair into the driver's seat, and
- meet the specific primary and secondary control modifications required by the disabled drivers to drive the vehicle, that must include extensive re-

configuration of the primary driving controls and switches or levers or both, to enable the disabled driver to access and operate secondary controls.

#### 2.4.6 Adaptions for Wheelchair Accessible Vehicles (Passengers)

If a wheelchair accessible vehicle is adapted to the extent listed below, the amount of the relief will increase to €32,000. This relief is available where adaptations have been made:

- to facilitate direct access of a disabled passenger whilst in a wheelchair into the vehicle via an electric lift or electric ramp, onto a modified floor, and through a modified side or rear entry, and either
- enable the disabled passenger to directly transfer within the vehicle from the wheelchair to a passenger seat, or
- where the disabled passenger remains in the wheelchair, enable the wheelchair to be accommodated and secured within the vehicle using a docking station, or a wheelchair restraint system that conforms to ISO standard 10542-1:2012, or both.

#### 2.5 Certification

In the case of a new vehicle, in respect of Specific Adaptions, Extensive Adaptions or Adaptations for Wheelchair Accessible Vehicles, the adaptations must be accompanied by the appropriate vehicle type-approval certificate in respect of that vehicle, that is, an Individual Vehicle Approval Certificate (IVA) which must be obtained from an Approved Adaptor prior to registration. The National Standards Authority of Ireland (NSAI) provides a list of Licenced Adaptors.

In the case of a used vehicle, the adaptations must be certified to the satisfaction of the Revenue Commissioners to ensure they have been made to an appropriate standard.

## 2.5.1 Worked Examples

| Example 1 - Driver with adapted vehicle                    |         |
|--|---------|
| OMSP of Vehicle (without any adaptations)                  | €42,000 |
| Cost of Adaptations  | €20,000 |
| Does the vehicle qualify for Specific Adaptations relief?  | No      |
| Does the vehicle qualify for Extensive Adaptations relief? | No      |
| OMSP of Vehicle WITH Adaptations                           | €42,000 |
| VRT Amount   | €10,500 |
| Tax Relief (up to €10,000)                                 | €10,000 |

| Example 2 - Driver with vehicle Specifically Adapted |         |
|--|---------|
| OMSP of Vehicle (without any adaptations)            | €20,000 |
| Cost of Adaptations                                  | €36,000 |
| Vehicle Qualify for Specific Adaptations Relief?     | Yes     |
| OMSP of Vehicle WITH Adaptations                     | €20,000 |
| VRT Amount   | €5,000  |
| Tax Relief (up to €16,000)                           | €5,000  |

| Example 3 - Passenger with adapted vehicle        |         |
|---|---------|
| OMSP of Vehicle (without any adaptations)         | €60,000 |
| Cost of Adaptations                               | €15,000 |
| Vehicle Qualify for Specific Adaptations Relief?  | No      |
| Vehicle Qualify for Extensive Adaptations Relief? | No      |
| OMSP of Vehicle WITH Adaptations                  | €60,000 |
| VRT Amount  | €18,000 |
| Tax Relief (up to €16,000)                        | €16,000 |

| Example 4 - Driver or Passenger with Extensively Adapted vehicle |         |
|--|---------|
| OMSP of Vehicle (without any adaptations)                        | €35,000 |
| Cost of Adaptations  | €40,000 |
| Vehicle Qualify for Specific Adaptations Relief?                 | Yes     |
| Vehicle Qualify for Extensive Adaptations Relief?                | Yes     |
| OMSP of Vehicle WITH Adaptations                                 | €35,000 |
| VRT Amount   | €8,750  |
| VRT Relief (up to €22,000)                                       | €8,750  |

| Example 5 - Driver with adapted Wheelchair Accessible Vehicle |         | Example 6 - Passenger with adapted Wheelchair Accessible Vehicle (where vehicle category changes from Cat C to Cat A) |         |
|---|---------|---|---------|
| OMSP of Vehicle (without any adaptations)                     | €45,000 | OMSP of Vehicle (without any adaptations)   | €20,000 |
| Cost of Adaptations   | €50,000 | Cost of Adaptations   | €35,000 |
| Vehicle Qualify for Specific Adaptations Relief?              | No      | Vehicle Qualify for Specific Adaptations Relief?  | Yes     |
| Vehicle Qualify for Extensive Adaptations Relief?             | No      | Vehicle Qualify for Extensive Adaptations Relief?   | Yes     |
| OMSP of Vehicle WITH Adaptations                              | €45,000 | OMSP of Vehicle WITH Adaptations  | €34,000 |
| VRT Amount  | €11,250 | VRT Amount  | €13,940 |
| Tax Relief (up to €48,000)                                    | €11,250 | VRT Relief (up to €32,000)  | €13,940 |

Where changes made to a vehicle in the course of adaptations (or for any other reason) alter the category of the vehicle, the applicable rate of VRT may change, which will alter the OMSP (because OMSP includes VRT). In such cases, the OMSP will be recalculated.

The method of calculating VRT is set out in [VRT Manual Section 8](#).



## 2.6 Disabled Drivers

### 2.6.1 Qualification Criteria

In order to qualify for relief, the following criteria apply:

- The applicant must hold a Primary Medical Certificate (PMC) issued by the relevant Senior Area Medical Officer (SAMO) or a Board Medical Certificate (BMC) issued by the Disabled Driver Medical Board of Appeal;
- The vehicle may be a new or a used vehicle;
- The vehicle must be purchased by the applicant - this includes vehicles purchased on hire-purchase, but excludes vehicles which have been purchased by way of a leasing arrangement;
- The engine capacity of the vehicle must not exceed 6,000 cc;

The vehicle must be specially constructed or adapted for use by the applicant the extent of adaptations will determine the amount of relief available;

- Certain adaptations require an Individual Vehicle Approval Certificate (IVA) which must be obtained from an Approved Adaptor prior to registration. The National Standards Authority of Ireland (NSAI) provides a list of Licenced Adaptors.

### 2.6.2 Adaptations

One of the following levels of adaptation to the vehicle in question must apply and will determine the amount of VRT relief applicable:

#### (a) Relief for a disabled driver – adapted vehicle

The level of relief for a disabled driver whose vehicle is specially constructed or adapted for use by the applicant is not to exceed €10,000.

#### (b) Relief for a disabled driver - vehicle with Specific Adaptations

For a disabled driver whose vehicle has Specific Adaptations as set out in 2.4.3 above, a relief amount of up to €16,000 applies.

#### (c) Relief for a disabled driver - vehicle with Extensive Adaptations

For a disabled driver whose vehicle has Extensive Adaptations as set out in 2.4.4 above, a relief amount of up to €22,000 applies.

#### (d) Relief for a disabled driver – Adaptions for a Wheelchair Accessible Vehicle

For a disabled driver whose vehicle has Adaptations as set out in 2.4.5 above, a relief amount of up to €48,000 applies.



Where a vehicle has obtained full relief or the prescribed limits have been reached under the relevant provisions of the scheme, and the vehicle is subsequently purchased by another applicant under the scheme, the vehicle may still qualify for payment of the fuel grant and for motor tax exemption. The onus is on the Applicant to ensure all documents are submitted to CRO with the [DD1 form](#).

## 2.7 Disabled Passengers

### 2.7.1 Qualification Criteria

Relief for a disabled passenger may be claimed in one of two ways. It can be claimed by either the disabled passenger in respect of a vehicle purchased by him or her for his or her private transport and to be driven by a third party, or it can be claimed by a family member of the disabled passenger who resides with the passenger, is responsible for their transportation, and has purchased the vehicle for that purpose.

In addition, in order to qualify for relief, the following criteria apply:

- The passenger with the disability must hold a Primary Medical Certificate or Board Medical Certificate;
- The vehicle may be a new or a used vehicle;
- The vehicle must be purchased by the applicant or by the family member (this includes vehicles purchased on hire-purchase, but excludes vehicles which have been purchased by way of a leasing arrangement);
- The engine capacity of the vehicle must not exceed 6,000 cc;
- The vehicle must be specially constructed or adapted for use by the passenger with the disability. Certain adaptations require an Individual Vehicle Approval Certificate (IVA) which must be obtained from an Approved Adaptor prior to registration. The National Standards Authority of Ireland (NSAI) provides a list of Licenced Adaptors.

Adaptations must be fixed, permanent and relevant to the person's disability.

### 2.7.2 Adaptations

One of the following levels of adaptation to the vehicle in question must apply and will determine the amount of VRT relief applicable:

(a) Relief for a disabled passenger – adapted vehicle

The level of relief for a disabled passenger whose vehicle is specially constructed or adapted for use by the passenger is not to exceed €16,000.

(b) Relief for a disabled passenger - vehicle with Extensive Adaptations

For a disabled passenger, or for a family member who resides with and is responsible for the transportation of a disabled passenger, whose vehicle has Extensive Adaptations as set out in 2.4.4 above, a relief amount of up to €22,000 applies.

(c) Relief for a disabled passenger – Adaptions for a Wheelchair Accessible Vehicle

For a disabled passenger, or a family who resides with and is responsible for the transportation of a disabled passenger, whose vehicle has Adaptations as set out in 2.4.6 above, a relief amount of up to €32,000 applies.

Where a vehicle has obtained full relief or the prescribed limits have been reached under the relevant provisions of the Scheme, and the vehicle is subsequently purchased by another applicant under the scheme, the vehicle may still qualify for payment of the fuel grant and for motor tax exemption. The onus is on the Applicant to ensure that all documents are submitted to CRO with [DD1 form](#).

### 2.7.3 Residency Rule

The residency requirement may be waived in certain circumstances. In particular, it will normally be waived where the applicant acts as a carer and is responsible for the transport of the family member with the disability.

[Waiver of Residency Application Form](#) may be downloaded from the Revenue website [www.revenue.ie](http://www.revenue.ie).

Supporting documentation will be requested by Revenue to establish that the applicant is responsible for the transportation and care of the person with the disability.

For persons residing in hospital or residential care, you will be required to supply a list of dates (verified by the hospital or residential care unit) when the person was transported from the hospital or residential care by you, in the vehicle.

Where your application for admission to the scheme is being considered and it is deemed that the residency requirement is not being met, you will be so advised and invited to make a case for its waiver. Should your application for this waiver be refused and you wish to have your case reviewed, you should refer to the [Revenue's complaint procedure](#) at [www.revenue.ie](http://www.revenue.ie).

## 2.8 Organisations

### 2.8.1 Qualifying Criteria

In order to qualify for relief an organisation must be entered in the register of charitable organisations under Part 3 of the Charities Act 2009 and be engaged in the transport of disabled persons and whose purpose is to provide services to persons with disabilities.

In relation to the vehicle, the following criteria apply:

- The vehicle may be a new or a used vehicle;
- The vehicle must be purchased by the organisation;
- The vehicle must be registered in the name of the organisation;
- The vehicle must have an engine capacity not exceeding 6,000cc whether it is used for transporting disabled passengers or where the vehicle is purchased for a disabled driver;
- The vehicle must have been specially constructed or adapted for the transportation of disabled persons;
  - The adaptations must meet a minimum level of vehicle adaptation associated with either the Specific Adaptations or Extensive Adaptations detailed in Section 2.4, and must be certified to the satisfaction of the Revenue Commissioners with regard to the standard of adaptation installed;
- Certain adaptations require approval before Registration and an Individual Vehicle Approval Certificate (IVA) which must be obtained from an Approved Adaptor prior to registration. The National Standards Authority of Ireland (NSAI) provides a list of licenced Adaptors, which is available on the [NSAI Website](#).

### 2.8.2 Adaptations

One of the following levels of adaptation to the vehicle in question must apply and will determine the amount of VRT relief applicable:

#### (a) Relief for an organisation – adapted vehicle

The level of relief for an organisation where the vehicle is specially constructed or adapted for use by the organisation with one or more of the Specific Adaptations required as set out in section 2.4.3 above for the transportation of less than five disabled persons is not to exceed €16,000.

#### (b) Relief for an organisation - vehicle with Extensive Adaptations

Where a vehicle has been extensively constructed or adapted for use by the organisation with one or more of the Extensive Adaptations required (section 2.4.4 above), for the transportation of less than five disabled persons, a relief amount of up to €22,000 applies.

#### (c) Reliefs for organisations - waiver

Both the monetary and capacity (6,000cc) limits may be waived or exceeded in respect of any one vehicle that is Specifically or Extensively adapted for the transport of 5 or more disabled persons and where the seating capacity for able-

bodied passengers does not exceed twice the seating capacity for those who are disabled.

Where a vehicle has obtained full relief or the prescribed limits have been reached under the relevant provisions of the scheme, and the vehicle is subsequently purchased by another applicant under the scheme, the vehicle may still qualify for payment of the fuel grant and for motor tax exemption. The onus is on the Applicant to ensure all documents are submitted to CRO with the [DDO form](#).

## 2.9 Periods of Retention

Vehicles which have been granted any of the above reliefs must be used primarily for the transportation of the person/s with the disability. There are three different periods of retention for vehicles depending on the level of adaptations and the corresponding amount of relief granted.

- Where a vehicle has been specially constructed or adapted and has received a relief of €10,000 for a disabled driver or €16,000 for a disabled passenger or for an organisation, the vehicle must be retained by the applicant for a minimum of two years following purchase. In the event that it is not so retained the residual tax must be repaid to Revenue.
- Where a vehicle has had Specific Adaptations made and has received a relief of €16,000 for a disabled driver, the vehicle must be retained by the applicant for a minimum of three years following purchase. In the event that it is not so retained the residual tax must be repaid to Revenue.
- Where a vehicle has had Extensive Adaptations made and has received a relief of €22,000 for a disabled driver or for a disabled passenger or for an organisation, the vehicle must be retained by the applicant for a minimum of six years following purchase. In the event that it is not so retained the residual tax must be repaid to Revenue.
- Where a vehicle has had Adaptations made for Wheelchair Accessible Vehicles, as outlined in sections 2.4.5 and 2.4.6, the vehicle must be retained by the applicant for a minimum period of six years following purchase. In the event that it is not so retained, the residual tax must be repaid to Revenue.

## 2.10 Procedure at Revenue Office

### 2.10.1 First Time Applicants Applying for Exemption Notification for New/Imported Vehicle

Ensure that the applicant and PMC holder are both registered in CRS for DPD Taxhead. The applicant applies online to receive the temporary Personal Identification Number (PIN) using Revenue's online service myAccount.



Once the PIN is received, sign into myAccount using the PPSN, the date of birth and the temporary PIN code. The applicant is requested to change the temporary PIN code to a PIN of their own choice.

Select the **Drivers & Passengers with Disabilities** option. A choice is given of two blue boxes – **DD1 individual** and **DDO organisations**.

- A.** Select the appropriate box which relates to the application (DD1).

When the selection is made enter the PPSN and select the taxhead, e.g. PAYE/DPD. The application form will be populated with details from CRS for both applicant and PMC holders.

- B.** Select the correct category of either driver with a disability/passenger with a disability/family member of a person with a disability.

- C.** The following are also required:

1. Bank Details
2. Adaptations to vehicle
3. VIN number
4. Garage VAT number
5. Garage telephone number
6. New /Used / Imported vehicle

- D.** Upload the Primary Medical Certificate.

- E.** Upload the letter from the nursing home/the waiver of residency form with 2 supporting documents if the applicant's address and PMC holder's address differ.

- F.** An IVA Certificate is required at this stage in the case of a new vehicle which is specifically or extensively adapted or a Declaration of Conversion in the case of second hand vehicles where the category of the vehicle is changed.

- G.** Tick Declaration Boxes and submit.

A paper application ([DD1](#)) is also accepted by Revenue where the customer has no facility to submit an online application.

A percentage of applications are subject to a verification process and possible audit check and are processed through workflow on ITP. This may delay the approval of some applications. Following these checks an exemption notification will be available to download for the customer through myAccount or the application is held in



workflow for receipt of further information. Some applications may be refused at this stage and a refusal letter issued with the reason for refusal and appeals procedures. The reasons for refusal are: not a family member, the applicant is not responsible for the care and transport of the PMC holder, the PMC holder is already on the scheme with a different applicant. Revenue will not accept 2 claims in respect of the transport of the same passenger for a specified period.

An imported vehicle will be registered exempt of VRT (subject to relevant limits). The Exemption Notification and the VIN number of the vehicle must match the details held by Revenue. If an invalid VIN number is entered an **amend vehicle details box** is available to amend the VIN number and provide a new exemption notification with the revised details for download for the garage. In the case of an imported vehicle the exemption notification must be produced to the NCTS Centre at registration stage.

The applicant or their representative must make an appointment with an NCTS Centre. The documents required for registration of a vehicle are [outlined on the National Car Testing Service Website](#).

If the vehicle is being registered on an applicant's behalf, a letter of consent from the applicant must be presented to the NCTS Centre.

#### 2.10.2 First Time Applicants-Applying for Used Vehicle

In the case of a used vehicle the applicant must select the [DD1](#) application box and complete all details as above.

They must then select a second box **Claim VRT/VAT Refund and Road Tax Exemption** and upload the invoice for adaption to vehicle and either a copy of the Vehicle Registration Certificate (VRC) or the invoice for vehicle. **These documents must be in the applicant's name and the invoices must be marked paid in full.**

The DPD system automatically calculates any residual VRT in the vehicle for refund to the customer. VAT on the vehicle (if any) and VAT on the adaptations may also be refunded here (subject to the limit). In the case of specifically/extensively adapted vehicles a Declaration of Conversion is required in order to obtain a valuation of the adapted vehicle from the National VRT Service (NVRTS).

#### 2.10.3 Existing applicants Applying for Exemption Notification for New/Imported Vehicle

Ensure that the applicant and PMC holder are both registered in CRS for DPD Taxhead. The applicant applies online to receive the temporary Personal Identification Number (PIN) using Revenue's online service myAccount.

Once the PIN is received, sign into myAccount using the PPSN, the date of birth and the temporary PIN code. The applicant is requested to change the temporary PIN code to a PIN of their own choice.

Select the **Drivers & Passengers with Disabilities** option. A choice is given of two blue boxes – **DD1 individual** and **DDO organisations**.

**A.** Select the appropriate box which relates to the application ([DD1](#)).

When the selection is made enter the PPSN and select the taxhead, e.g. PAYE/DPD. The application form will be populated with details from CRS for both applicant and Primary Medical Certificate Holders.

**B.** Select the correct category of either driver with a disability/passenger with a disability/family member of a person with a disability.

**C.** The following are also required:

1. Bank Details
2. Adaptations to vehicle
3. VIN number
4. Garage VAT number
5. Garage telephone number
6. New /Used / Imported vehicle

**D.** A Primary Medical Certificate is not required for an existing applicant.

**E.** The applicant may also be required to upload a **waiver of residency** form with either a letter from the nursing home or 2 forms of supporting documents confirming that the applicant is responsible for the care and transport of the PMC holder. These are required when the applicant's and PMC holder's addresses differ.

**F.** An IVA Certificate is required at this stage in the case of a new vehicle which is specifically or extensively adapted or a Declaration of Conversion in the case of second hand vehicles where the category of the vehicle is changed.

**G.** Tick Declaration Boxes and submit.

A paper application ([DD1](#)) is also accepted by Revenue where the customer has no facility to submit an online application.

A percentage of applications are subject to a verification process and possible audit check and are processed through workflow on ITP. This may delay the approval of some applications. Following these checks an exemption notification will be available to download for the customer through myAccount or the application is held in workflow for receipt of further information. Some applications may be refused at this stage and a refusal letter issued with the reason for refusal and appeals procedures. The reasons for refusal are: not a family member, the applicant is not responsible for the care and transport of the PMC holder, the PMC holder is already on the scheme with a different applicant. Revenue will not accept 2 claims in respect of the transport of the same passenger for a specified period.

An imported vehicle will be registered exempt of VRT (subject to relevant limits). The Exemption Notification and the VIN number of the vehicle must match the details held by Revenue. If an invalid VIN number is entered an **amend vehicle details box** is available to amend the VIN number and provide a new exemption notification with the revised details for download for the garage. In the case of an imported vehicle the exemption notification must be produced to the NCTS Centre at registration stage.

The applicant or their representative must make an appointment with an NCTS Centre. The documents required for registration of a vehicle are [outlined on the National Car Testing Service Website](#).

If the vehicle is being registered on an applicant's behalf, a letter of consent from the applicant must be presented to the NCTS Centre.

#### 2.10.4 Existing Applicants-Applying for Used Vehicle

In the case of a used vehicle the applicant must select the [DD1](#) application box and complete all the details as above. They must then select a second box **Claim VRT/VAT Refund and Road Tax Exemption** and upload the invoice for adaption to the vehicle and either a copy of the VRC or an invoice for the vehicle.

**These documents must be in the applicant's name and the invoices must be marked paid in full.**

The DPD system automatically calculates any residual VRT in the vehicle for refund to the customer. VAT on the vehicle (if any) and VAT on the adaptations may also be refunded here (subject to the limit). In the case of specifically/extensively adapted vehicles a Declaration of Conversion is required in order to obtain a valuation of the adapted vehicle from the NVRTS.

#### 2.10.5 Organisations for People with Disabilities

Ensure that the applicant is registered in CRS for DPD Taxhead.

Customers can apply online using revenue's online service [myAccount](#) or [ROS](#) on Revenue's website [www.revenue.ie](http://www.revenue.ie).

Select the **Drivers & Passengers with Disabilities** option. A choice is given of two blue boxes – **DD1 individual** and **DDO organisations**.

- A.** Select the appropriate box which relates to the application (DDO).

When the selection is made enter the tax reference number and select the taxhead, e.g. IT/CT/PREM/DPD. The application form will be populated with details from CRS.

- B.** Select the correct category of either driver with a disability/passenger with a disability/family member of a person with a disability.

- C.** The following are also required:

1. Bank Details
2. Adaptations to vehicle
3. VIN number
4. Garage VAT number
5. Garage telephone number
6. New /Used / Imported vehicle
7. Seating capacity of the vehicle
8. Charity number of the organisation

- D.** The PMCs may be requested to confirm that the organisation is chiefly engaged in a voluntary capacity in the care and transport of people with disabilities.

- E.** Upload the letter from the nursing home/the waiver of residency form with 2 supporting documents if the applicant's address and PMC holder's address differ.

- F.** An IVA Certificate is required at this stage in the case of new vehicles which are specifically or extensively adapted or a Declaration of Conversion in the case of second hand vehicles where the category of the vehicle is changed.

- G.** Tick Declaration Boxes and submit.

A paper application ([DDO](#)) is also accepted by Revenue where the customer has no facility to submit an online application.

A percentage of applications are subject to a verification process and possible audit check and are processed through workflow on ITP. This may delay the approval of some applications. Following these checks an exemption notification will be available



to download for the customer through myAccount or the application is held in workflow for receipt of further information. Some applications may be refused at this stage and a refusal letter issued with the reason for refusal and appeals procedures. Reasons for refusal are not chiefly engaged in the care and transport of the PMC holder or not registered as a charity.

An imported vehicle will be registered exempt of VRT (subject to relevant limits). The Exemption Notification and the VIN number of the vehicle must match the details held by Revenue. If an invalid VIN number is entered an **amend vehicle details box** is available to amend the VIN number and provide a new exemption notification with the revised details for download for the garage. In the case of an imported vehicle the exemption notification must be produced to the NCTS Centre at registration stage.

The applicant or their representative must make an appointment with an NCTS Centre. The documents required for registration of a vehicle are [outlined on the National Car Testing Service Website](#).

If the vehicle is being registered on an applicant's behalf, a letter of consent from the applicant must be presented to the NCTS Centre.

#### 2.10.6 Processing claims

Once the vehicle is registered, a claim can be submitted using the blue box entitled **Claim VAT/VRT refund and motor tax exemption**.

The supporting documents required are:

- Purchase Invoice for the vehicle.
- Adaptation Invoice.
- IVA Certificate (if required)/Declaration of Conversion.
- Copy of Log Book (private purchase).

The CRO will examine and process the claim and the supporting documents. In the case of a second-hand vehicle a certificate of approval will be made available for the customer to download for the motor tax office which will exempt the vehicle from motor tax. The customer's previous vehicle (if any) is automatically removed from the disabled drivers and passengers scheme. All new and imported vehicles registered will receive exempt road tax on production of a RF100 available from the garage/NCTS centre on registration of their vehicle.

The customer may not always decide to register their vehicle exempt of VRT. In these instances, a claim for VRT/VAT on the adaptations and VAT on the vehicle is repayable (subject to limit).

Where a vehicle has obtained full relief or the prescribed limits have been reached and the vehicle is purchased by another applicant under the scheme no further



refund may be due on the vehicle – however, exemption from motor tax and fuel is allowed.

#### 2.10.7 Maximum Reliefs Available

|                            |  |
|----------------------------|--|
| Driver                     | €10,000 (Adapted)                                      |
|                            | €16,000 (Specific Adaptations)                         |
|                            | €22,000 (Extensive Adaptations)                        |
|                            | €48,000 (Adaptions for Wheelchair Accessible Vehicles) |
| Passenger                  | €16,000 (Adapted)                                      |
|                            | €22,000 (Extensive Adaptations)                        |
|                            | €32,000 (Adaptions for Wheelchair Accessible Vehicles) |
| <b>Organisation</b>        |  |
| Driver                     | €10,000 (Adapted)                                      |
|                            | €16,000 (Specific Adaptations)                         |
|                            | €22,000 (Extensive Adaptations)                        |
| Passenger                  | €16,000 (Adapted)                                      |
|                            | €22,000 (Extensive Adaptations)                        |
| 5 or more Disabled persons | No Limit   |

### 2.10.8 Fuel Grant

A grant is available in respect of fuel used in a qualifying vehicle for the transportation of the person(s) with the disability. The Revenue Commissioners administer this grant on behalf of the Department of Finance who are funding the payments. The start date is determined by the date the first qualifying vehicle enters the scheme, and remains the same regardless of when or how many times the applicant changes the vehicle while the PMC is valid; however, most existing applicants are on a 12 month period January to December annually and are paid in arrears.

Claims can be made online through [myAccount](#) or [ROS](#) on Revenue's website [www.revenue.ie](http://www.revenue.ie). Once registered for myAccount / ROS, customers can log in using their PPSN / Tax reference number. Select the Drivers & Passengers with Disabilities (DPD) option. Choose the option Claim Fuel Grant. All individuals or organisations who have a qualifying vehicle registered on the Drivers and Passengers with Disabilities scheme may make an application for the Fuel Grant Refund for any 12-month period (in arrears) commencing on or after 1 January 2015.

Prior to January 2015 all fuel claims were made on a DD3 (Passenger/Driver)/DD4 (Organisation) claim form.

The grant/refund is paid into the customer's personal financial institution account (bank/building society, Credit Union etc.).

A paper application ([FG1](#)) for repayment of the Fuel Grant/repayment of excise duty on fuel is also accepted by Revenue where the customer has no facility to submit an online claim.

**Maximum Annual Claim limit from January 2015**

**2,730** litres for Drivers/Passengers

**4,100** litres for Organisations

**Maximum Annual Claim limit up to January 2015**

**2,728** litres for Drivers/Passengers

**4,072** litres for Organisations

**Rates per litre**

€0.636 for Unleaded

€0.535 for Diesel

€0.130 for Liquid Petroleum Gas (LPG)

Receipts for the purchase of fuel must be retained by the claimant for 4 years.

**Previous Rates**

Rates of fuel grant payable by type of hydrocarbon oil purchased on or before 31 December 2019

| Fuel Type               | Rate per litre |
|-------------------------|----------------|
| Petrol                  | €0.59          |
| Heavy oil               | €0.48          |
| Liquefied petroleum gas | €0.10          |

Rates of fuel grant payable by type of hydrocarbon oil purchased on or after 1 January 2020 and before 1 January 2021

| Fuel Type               | Rate per litre |
|-------------------------|----------------|
| Petrol                  | €0.602         |
| Heavy oil               | €0.495         |
| Liquefied petroleum gas | €0.106         |

Rates of fuel grant payable by type of hydrocarbon oil purchased on or after 1 January 2021 and before 1 January 2022

| Fuel Type | Rate per litre |
|-----------|----------------|
| Petrol    | €0.619         |
| Heavy oil | €0.515         |

|                         |        |
|-------------------------|--------|
| Liquefied petroleum gas | €0.118 |
|-------------------------|--------|

Rates of fuel grant payable by type of hydrocarbon oil purchased on or after 1 January 2022 and before 1 May 2022

| Fuel Type               | Rate per litre |
|-------------------------|----------------|
| Petrol                  | €0.636         |
| Heavy oil               | €0.535         |
| Liquefied petroleum gas | €0.118         |

#### 2.10.9 Procedure at the CRO to claim the Fuel Grant

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

A paper application ([FG1](#)) for repayment of the Fuel Grant/repayment of excise duty on fuel is also accepted by Revenue where the customer has no facility to submit an online claim.

#### 2.10.10 Selection for Audit

The CRO is responsible for the initial selection of repayment applications for audit by the local Revenue Office. A number of applications based on risk will be selected for post-payment audit. In each case local Revenue officers will be requested to confirm (or otherwise) that:

- the applicant/PMC holder is resident at the address supplied;
- the adaptations to the vehicle are fixed, permanent and relevant to the disability of the PMC holder;
- in the case of a passenger application, the residency rule has been met or waived;
- the vehicle is used primarily for the transportation of the person/s with the disability;
- the current mileage on the vehicle is examined;
- invoice or dealer's records may be inspected.
- receipts are available for fuel used.

A record of all applications selected and referred for audit will be maintained by the CRO.

#### 2.10.11 Refusal of Remission/Repayment

Where the CRO decides that an applicant is not entitled to relief either because the eligibility criteria are not met or because there is insufficient evidence to support the application, the application will be refused.

A decision to refuse relief must be made in writing and only when all the facts have been established and all available evidence submitted has been assessed by the CRO. A stop may be used while the application is under review.

The letter of refusal must contain:

- the legal requirements for the relief being refused;
- the precise grounds for the refusal;
- reference to the Appeal Procedure.

#### 2.10.12 Primary Medical Certificate Appeals

Where a PMC is refused by the Senior Area Medical Officer (SAMO), the applicant has a right of appeal to the Disabled Drivers Medical Board of Appeal. Similarly, where Revenue has reason to doubt that the holder of a PMC does not meet any of the medical criteria under the relief, the holder may be referred to the Board for assessment. In each case, and following assessment of the PMC holder, the Board will either issue a Board Medical Certificate (BMC) or confirm the original refusal and, where appropriate, cancel the PMC.

#### 2.10.13 Further Assistance

The Central Repayments Office can be contacted online via MyEnquiries through ROS or myAccount or at the following address and telephone number:

Freepost

Revenue Commissioners

Personal Division

CRO/VIMA Branch

14/15 Upper O'Connell Street

Dublin 1

D01 YT32

Telephone 01 738 3671

Paper application forms can be obtained on request from the following:



Telephone: 01 738 3675 (for Forms & Leaflets)

### 3 Remission or Repayment for Hybrid and Electric Vehicles

#### 3.1 Legislation

Section 135C, Finance Act 1992 (remission and repayment provisions) as initially inserted by section 168, Finance Act 2001 and as amended by virtually every Finance Act since – for ease of reference please refer to the non-statutory consolidation of the 1992 Finance Act for a schedule of amendments made over the years.

A more recent version of this manual is available.

### 3.2 Definitions for this Section

- **'electric vehicle'** and **'electric motorcycle'** means vehicles that derive their motive power exclusively from an electric motor.
- **'flexible fuel vehicle'** means a vehicle that derives its motive power from an internal combustion engine that is capable of using a blend of ethanol and petrol, where such blend contains a minimum of 85 per cent ethanol.
- **'hybrid electric vehicle'** means a series production vehicle that derives its motive power from a combination of an electric motor and an internal combustion engine and is capable of being driven on electric propulsion alone for a material part of its normal driving cycle.
- **'plug-in hybrid electric vehicle'** means a series production vehicle that derives its motive power from a combination of an electric motor and an internal combustion engine, where the electric motor derives its power from a battery that may be charged from an internal combustion engine and an alternating current (AC) electric mains supply and is capable of being driven on electric propulsion alone for a material part of its normal driving cycle.

### 3.3 Hybrid Electric and Plug-in Hybrid Electric vehicles

Relief for Hybrid and Plug-In Hybrid Vehicles expired on 31 December 2020.

### 3.4 Electric vehicles including motorcycles

Series production passenger cars or commercial vehicles (VRT categories A and B) that are powered only by an electric motor and registered before 31 December 2023 are eligible for relief from VRT up to a maximum amount of €5,000.

Vehicles with an Open Market Selling Price (OMSP) of up to €40,000 will be granted relief of up to €5,000. Above €40,000, the relief will be reduced by 50% of the OMSP over €40,000. The relief is not available where the OMSP is €50,000 or more.

Series production electric motorcycles are exempt from VRT until 31 December 2023.

### 3.5 Flexible Fuel Vehicles

This relief ceased on 31 December 2013.

## 4 Claims by Authorised Persons for the Repayment of VRT

### 4.1 Legislation

Primary: Finance Act 1992, section 135B (repayment provisions);

Finance Act 1992, section 136 (authorised person).

For practical purposes, “**authorised person**” means a motor dealer that is permitted to hold unregistered vehicles (for more extensive information on authorisation please refer to the Tax and Duty Manual [VRT Manual, Section 4 Authorisations and Debt Management](#)).

### 4.2 Repayment Calculations

When an authorised person makes a repayment claim in relation to the overpayment of VRT in respect of vehicles sold by that person, the legislation provides that a repayment of the VRT overpaid may only be made to the authorised person on condition that the VRT overpaid is refunded to the first registered owner of the vehicle. This is to ensure that (1) the person who purchased the vehicle from the authorised person and paid the VRT (included in the price of the vehicle) will receive the benefit of the repayment, and (2) avoid the possibility of unjust enrichment of the claimant.

The repayment amount will be calculated as follows:  $V \times (OP - S) / OP$  where  $V$  is the amount of VRT overpaid;  $S$  is the price, if any, received by the first registered owner at the time of disposal but where  $S$  is greater than  $OP$ ,  $OP$  shall be taken as the price received; and  $OP$  is the price, including all taxes, declared to the Commissioners at the time of first registration of the vehicle.

## 4.2.1 Current owner is the first registered owner - worked example:

|                                     |           |
|-------------------------------------|-----------|
| OP at time of Registration          | €15,000   |
| Rate of VRT at time of Registration | 25%       |
| VRT Charged                         | €3,750    |
| Correct Rate of VRT                 | 19.25%    |
| Amended VRT Charge                  | €2,887.50 |
| Overpayment amount                  | €862.50   |

In this example, the first registered owner is still the owner of the vehicle. Therefore, a repayment of €862.50 will be made to the authorised person on condition that the authorised person makes a refund of that amount plus any interest due on the refund, minus a fee for processing the claim (which may be no more than 10% of the repayment claim) to the first registered owner.

## 4.2.2 First Registered Owner has sold/disposed the vehicle - worked example:

|                                     |           |
|-------------------------------------|-----------|
| OP at time of Registration          | €15,000   |
| Rate of VRT at time of Registration | 27.5%     |
| VRT Charged                         | €4,125    |
| Correct Rate of VRT                 | 19.25%    |
| Amended VRT Charge                  | €2,887.50 |
| Selling Price                       | €10,000   |
| Overpayment amount                  | €1,237.50 |

Because the first registered owner has disposed of the vehicle there is a value for "S" in the formula  $V \times (OP-S)/OP$ :  $€1,237.50 \times (\text{€}15,000 - \text{€}10,000) / \text{€}15,000 = \text{€}412.50$  which is the amount to be repaid to the authorised person on condition that he refunds this amount plus any interest due on the refund, minus the processing fee, to the first Registered Owner.

## 4.2.3 Other overpayments including used vehicles

Where there is an overpayment of VRT on used vehicles or new vehicles registered outside the dealer network, the OP will be taken as the OMSP declared at the time of registration as this is the value on which VRT was calculated.



**Worked example: incorrect OMSP**

|                                       |         |
|---------------------------------------|---------|
| OMSP declared at time of Registration | €21,000 |
| Rate of VRT                           | 25%     |
| VRT Charged                           | €5,250  |
| Amended OMSP                          | €19,500 |
| Rate of VRT                           | 25%     |
| VRT Charged                           | €4,875  |
| VRT Overpaid                          | €375    |

Where the vehicle has been disposed of and a price has been received, that price must be included as a value for S in the calculation. At all times, OP is the value on which the VRT is calculated at the time of registration.

**4.3 Repayment Procedures**

As part of the repayment claim, the authorised person must include details of the first registered owner. The official processing the claim must be satisfied, by reference to the VRT system, that the details of the first registered owner are accurate. Where the vehicle is sold by the first registered owner prior to the receipt by Revenue of the claim, the repayment claim must include documentation, e.g. sales invoice, change of ownership document, etc. to satisfy Revenue that the vehicle was sold and as to the price received.

#### 4.3.1 Repayment as a result of the incorrect VRT Rate being charged

When repayment claims are received from authorised persons in respect of VRT that has been overpaid in relation to a particular vehicle or vehicles as a result of the incorrect VRT rate being applied at registration, the authorised person must be informed that if the repayment claim is successful, a refund of the VRT overpaid will issue, on condition that the relevant amount is refunded to the first registered owner of the vehicle. The authorised person is entitled to deduct a fee of not more than 10 per cent of the amount of the refund to cover the costs of making the claim. The authorised person must be informed that the repayment to the first registered owner must be made within 30 days of the receipt by the authorised person of the repayment from Revenue and that evidence that the refund has been made must be forwarded to Revenue.

The Revenue office processing the claim is responsible for informing the authorised person of the conditions for the repayment. If the repayment is not made to the first registered owner within the specified time limit, the authorised person will be liable for the full amount of the repayment and a charge must be raised against their TAN number. The local office will raise this charge.

#### 4.3.2 Repayments as a result of an appeal against the OMSP

When an authorised person claims that VRT has been overpaid as a result of the incorrect OMSP being used to calculate the charge, the authorised person must complete and sign Form VRT 19. This form must be completed for each individual vehicle in relation to which a repayment is claimed. Any repayment made on foot of the VRT 19 must be transmitted to the first registered owner of the vehicle. The office processing the repayment claim will confirm that the authorised person making the claim is aware that the repayment must be transmitted to the first registered owner of the vehicle. If the repayment is not transmitted to the first registered owner of the vehicle within 30 days of the receipt by the authorised person of the repayment, a charge equal to the full amount of the repayment must be raised against the authorised person.

#### 4.4 Repayment where other taxes are outstanding

This paragraph covers situations where the repayment claim involves an authorised person and a first registered owner and where other taxes are outstanding by either the authorised person or first registered owner.

In cases where claims are made and the authorised person has outstanding tax liabilities, any repayment amount is due to the first registered owner and the repayment may not be offset against the authorised person's tax liability. In cases where it has been determined that the first registered owner has outstanding tax liabilities, the repayment will still be made to the authorised person on the understanding that it be passed on to the first registered owner. In order to protect the first registered owner's right to confidentiality in relation to his or her tax affairs, no attempt must be made to withhold any portion of the repayment amount for offsetting against that liability.

#### 4.5 Monitoring Repayments

The office that processes the repayment is responsible for ensuring that the first registered owner receives the repayment. Spot checks will be carried out from time to time to ensure that the authorised person has passed on the repayment to the first registered owner.

#### 4.6 Raising a VRT charge when repayment has not been made

In cases where it is determined that the authorised person has not refunded the appropriate amount to the first registered owner either through failure of the authorised person to notify Revenue that the repayment has been made or as a result of information discovered during the spot checks, the relevant Compliance Area must raise a VRT charge for the amount of the repayment that has not been refunded to the first registered owner.

## 4.7 Frequently Asked Questions

Q. Who is responsible for informing the TAN holder that the repayment, minus the fee, must be passed on to the first registered owner?

A. The Revenue office dealing with the repayment claim must ensure that the authorised person is aware that any repayment made, minus the appropriate fee, must be passed on to the first registered owner of the vehicle.

Q. Who is responsible for ensuring that the repayment is passed on to the first registered owner?

A. The authorised person who receives the repayment must ensure that the repayment is passed on to the first registered owner of the vehicle. The Revenue office has a role in ensuring that the authorised person has notified the first registered owner of the fact that the refund has been made, and in spot-checking the authenticity of such notifications.

Q. If the first registered owner has outstanding tax liabilities will the repayment be made?

A. Yes. The repayment will be made because, to withhold it, would be to indicate to the authorised person that there is an issue with the tax affairs of the first registered owner, thus compromising the confidentiality rights of the first registered owner in relation to his/her dealings with Revenue.

Q. What happens if the first registered owner cannot be located?

A. If the authorised person cannot locate the first registered owner, the repayment amount, minus the fee, must be credited back to Revenue.

Q. What happens if the authorised person has already given the first registered owner credit for the VRT overpayment prior to the repayment being authorised?

A. Under the legislation, the first registered owner is entitled to the repayment and Revenue must be satisfied that the first registered owner has received the benefit of the repayment.

Q. What happens if the authorised person ceases trading prior to the repayment being made?

A. As Revenue cannot enforce the passing on of the repayment, consideration must be given to forwarding the money directly to the first registered owner.

Q. If the authorised person is the first registered owner of the vehicle (e.g. vehicle acquired for test drives etc.) which is the subject of the application, is the authorised person entitled to a repayment?

A. Yes. But note that if the authorised person has outstanding liabilities, the repayment amount can be offset against them.



## 5 Export Repayment Scheme

### 5.1 Introduction

Vehicles that were charged the VRT Category A rate that are permanently removed or exported from the State are entitled to a repayment of residual VRT where they meet certain conditions. The amount of VRT repayable is the residual VRT of the vehicle at the time the vehicle is presented for examination prior to removal. The examination of the vehicle is carried out by a “**competent person**” (the Revenue Commissioners have appointed Applus for this purpose). Following the examination, the vehicle must be removed from the State within 30 days and a claim for repayment can be made when proof is available that the vehicle has been registered in another Member State or has been permanently exported outside of the European Union. A link to the scheme is available on the [Revenue website](#).

### 5.2 Legislation

|            |  |
|------------|--|
| Primary:   | Finance Act, 1992, section 135D (providing for the repayment scheme)   |
| Secondary: | Statutory Instrument No. 110 of 2013 (Commencement Order for scheme)   |
|            | Statutory Instrument No. 595 of 2015 (Commencement Order for interest) |
|            | Statutory Instrument No. 591 of 2015 (calculation of interest)         |

### 5.3 Qualifying Criteria

The following criteria must be met in order to qualify for a repayment (these criteria are dealt with more comprehensively in 5.5 below). The vehicle must:

- Be a vehicle that was charged the VRT Category A rate;
- Be currently registered under Section 131, Finance Act, 1992 and VRT must have been paid; and
- Have an OMSP of not less than €2,000 at the time of examination.

## 5.4 Supporting Documents

At the time of the examination the person presenting the vehicle must:

- Present the appropriate Vehicle Registration Certificate for examination,
- Present an NCT Certificate where applicable,
- In the case of an authorised trader (a TAN holder), present documentary details of their Revenue Customer Number and tax type, and of the TAN.
- Present any supplementary documents as required, e.g.: a Revenue document which includes the owner's PPSN and name and address details, a payslip.

The claim for repayment must provide proof that the vehicle was removed from the State within 30 days of its examination, and that the vehicle has been registered in another Member State or has been permanently exported from the EU.

## 5.5 Qualifying Criteria – Details

### 5.5.1 Category of vehicle that is eligible

Only vehicles that were charged the VRT Category A rate are eligible under the scheme. VRT Category A vehicles are generally European category M1. Also included in this category are certain category N1 vehicles which have four or more seats.

### 5.5.2 Requirement to be Registered and VRT paid

The legislation provides that the vehicle must be registered in the State at the time of the examination and immediately prior to its removal from the State. The VRT appropriate to the vehicle must have been paid in full.

### 5.5.3 Qualifying OMSP

The OMSP of the vehicle at the time of the examination must be **“not less than €2,000”**. If the vehicle has an OMSP of €2,000 or more when it is presented for examination then it will qualify (provided, of course, that it fulfils the other criteria). If, at the time of presentation for examination, the vehicle has an OMSP of €1,999 or less then it will not qualify for the scheme. A person wishing to avail of the scheme can check the OMSP of their vehicle in advance of presenting it for examination by accessing the [VRT Export Repayment Calculator](#) system on the Revenue website. This gives the OMSP of the make/model/version selected at the time of the enquiry. This OMSP can change at the time of examination as a result of the incorrect vehicle selection at the time of the enquiry, a change in values due to the time elapsed from the time of the enquiry to the time the vehicle is presented for examination, or routine amendments to the OMSP.

It is possible that a vehicle, when first checked on the ROS VRT Enquiry System, could have an OMSP of, for example, €2,100, but, by the time the vehicle is presented for examination at the NCTS Centre, the vehicle will be excluded from the scheme as the OMSP has fallen below €2,000. In this case the vehicle will not qualify for the scheme and the system will reject it.

It is not expected that this type of situation will arise often. However, it is possible and it is important that there is a clear understanding of the qualifying criterion provided for in law: the OMSP of the vehicle must be €2,000 or more **“at the time of examination”** – not at the time the person makes the enquiry on the system.

The Enquiry Screen contains a prominent note to the effect that the OMSP of the vehicle should be checked on the day on which it is intended to present the vehicle for examination.

A more recent version of this manual is available.

## 5.6 Documentation Required

### 5.6.1 NCTS Examination Documentation

The person presenting the vehicle for examination at an NCTS Centre must present documentation relating to the vehicle. This documentation will be examined by the competent person and all relevant matters must be found to be in order. The main documentation is the Vehicle Registration Certificate (VRC) and, where applicable, a National Car Test (NCT) Certificate or Commercial Vehicle Certificate.

Other relevant documentation may include a Revenue document which includes the owner's PPSN and name and address details, a payslip, or, in the case of an authorised trader (TAN holder), documentary details of their Revenue Customer Number and tax type, and TAN.

The competent person will carry out a series of physical checks to ensure that the vehicle presented is the same as that on the VRC and the NCT Certificate or Commercial Vehicle Certificate.

### 5.6.2 Removal to another EU Member State

The law provides that a claim for repayment must be accompanied by proof that the vehicle has been removed from the State within 30 days of the examination by the competent person and that the vehicle has been registered in another Member State or permanently exported outside of the EU. The claim must be accompanied by documentary proof that the vehicle was removed from the State within 30 days of the examination at the NCTS. In cases where the vehicle was removed by sea the accompanying documentation must include shipping documentation that clearly identifies the vehicle by registration number or VIN. In the great majority of cases this will be sufficient to fulfil the 30-day requirement.

In cases where the vehicle has been driven or otherwise transported from the State (for example, by low loader to Northern Ireland) verification will be necessary by reference to other documentation such as a receipted invoice from a purchaser or a commercial document from a transport company. In practice, and especially for private sales, there may be a variety of document types submitted to prove removal within 30 days.



### 5.6.3 Removal to Great Britain or Northern Ireland

Great Britain ceased to be a member of the EU on 1 January 2021. Vehicles exported to GB or NI can claim a refund if a V5C registration certificate issued by the DVLA for the vehicle is produced as evidence that the vehicle has been permanently removed from the State.

### 5.6.4 Export to another country outside the EU

In cases where the vehicle was removed by sea the accompanying documentation must include shipping documentation that clearly identifies the vehicle by registration number or VIN. In the great majority of cases this will be sufficient to fulfil the 30-day requirement. (It must be noted that a Single Administrative Document (export) may not be sufficient as it will only show an intention to export the vehicle – there is no guarantee with a SAD that the vehicle was actually shipped - a commercial shipping invoice will be required to support the SAD declaration.)

### 5.6.5 Documentary proof of removal from the State

It is expected that many of the claims will be accompanied by shipping documentation. The documentation presented may include manifests, certificates of landing, invoices, non-EU registration documents etc. When processing, the officer must ensure that the vehicle is identifiable on the documentation and be satisfied that the vehicle was shipped from the EU. As noted above, in itself an export SAD may not be sufficient and supporting commercial documents may be required. Documents such as shipping manifests, sales and general commercial invoices and bills of lading are acceptable as proof of removal from the State (please note that in all cases the vehicle or vehicles must be identifiable). The shipping documentation must show the mode of conveyance, the point of departure, the date of departure, and the country of destination.

### 5.6.6 Registration in another Member State

The legal requirement is that the claim is accompanied by proof of subsequent registration in another Member State. Ideally this proof would consist of a document (e.g. the “log book”) from the other Member State clearly showing that the vehicle has been registered (this can include a copy of the registration document issued in the other MS, or a statement issued by the registration authority of the other MS confirming that the vehicle has been registered). However, it is possible that a claimant will only provide a foreign registration number and no other proof (especially for transactions carried out privately through a non-State dealer). Before rejecting a claim, the processing officer must take whatever steps are possible to verify the accuracy of the details provided. This may include verification with the registration authority of the other Member State, or contacting the Department of Transport for confirmation.

In all cases, the documentary proof must quote the VIN of the vehicle in question.

## 5.7 Claim Forms

The [relevant forms](#) for claiming the export repayment and containing a legal declaration are available.

One of the forms below must be submitted in respect of each claim. Where a claimant is claiming for more than one vehicle it is sufficient to make one declaration, but each vehicle must be itemised.

[VRTER1](#) – in respect of vehicles removed by a trader to another Member State;

[VRTER1A](#) – in respect of vehicles exported by a trader to a country outside the EU;

[VRTER2](#) – in respect of a vehicle removed or exported by a private individual.

In all cases, the claim form must be accompanied by the correct supporting documentation.

Completed claim form, along with the supporting documents, should be sent to

Central Repayments Office

Email: Customers should use the secure 'MyEnquiries' service available in myAccount or ROS.

Postal address:

Revenue Commissioners

Personal Division

CRO/VIMA Branch

14/15 Upper O'Connell Street

Dublin 1

Phone: 01 738 3671

## 5.8 Processing of Claims

### 5.8.1 Incomplete Claims

Incomplete forms will not be processed and will be returned to the claimant for completion

### 5.8.2 Offset against other Taxes

Section 960H, Taxes Consolidation Act, 1997 provides that where the Collector-General is satisfied that there is a tax liability then the amount of any claim for repayment can be offset against that liability. This section also provides that where there is a return outstanding that the amount of repayment due can be withheld until such time as the return is submitted. In a case where a claim for export

repayment of VRT is validated, the processing officer must, before any steps are taken to make the repayment, check that the claimant does not have any outstanding tax liabilities or tax returns. Where there is a tax liability the export repayment will not be made to the claimant and the amount due will be offset against the liability. Where there is a balance after the tax liability is discharged this amount can be repaid to the claimant. The claimant must be notified where offset is considered necessary. Where a return is outstanding the claimant must be notified that the claim cannot be processed until such time as the return or returns due are submitted.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 5.9 Interest

Where a vehicle has been examined at an NCTS centre on or after 1<sup>st</sup> January 2016, an additional amount of interest will also be repaid. This amount will be calculated at the time of approval of the export repayment claim, once the claim has been submitted. The interest amount is calculated using the annual average of the 12-month Euribor rate (as published by the Central Bank of Ireland) for each year or part of a year during the period of registration (the period of registration is from the date of first registration to the date of the export examination at the NCTS). The interest amount will be calculated on the repayment amount less the amount of any previous VRT remission or repayment.

## 5.10 Repayment

Where the claim is in order, and subject to offset provisions, the VRT repayment will be made to the registered owner as listed on the National Vehicle Driver File (NVDF) at the time of the examination. If you are unsure that you are the registered owner, please contact the [Department of Transport](#). The repayment amount will:

- Be reduced by the amount of any previous VRT remission or repayments,
- Be increased by the calculated interest amount, and
- Finally be reduced by an administration charge of €100.

## 5.11 Export Repayments for pre-2006 Registrations

For all export repayments approved for vehicles with a date of registration prior to 1 January 2006 the Department of Transport in Shannon have to be informed by writing stating that the vehicle has been exported and residual VRT has been repaid.

## 5.12 Re-imported vehicles

A vehicle that has been removed or exported under the export repayment scheme and has received a VRT repayment becomes unregistered in the State. If this vehicle re-enters the State on a permanent basis, it must be presented at an NCTS Centre for registration within the normal timeframe. VRT is liable at the time of registration and a new State registration number will be issued. It will not be possible to have the vehicle motor taxed without receiving the new registration number, as the NVDF will have recorded that the vehicle under the previous registration number has been permanently removed or exported. Displaying the original number is an offence under section 131(6) of the Finance Act of 1992 and is subject to penalties under section 139 of the same Act.

A more recent version of this manual is available.