Inheritance of Motor Vehicles from outside the State

Application and Declaration for Relief from Vehicle Registration Tax (VRT)

A separate form should be completed for each vehicle involved

Notes overleaf should be read before completing this application.
In order to qualify for relief, documentary evidence as detailed on this form, must be provided with your application. If additional information is needed, it will be requested when you are contacted by a Revenue Official to finalise your application.

Personal Details

Name of applicant:	
Address of Normal Residence:	
PPSN:	
Daytime telephone number:	
Name of Deceased:	
Place of Death:	
Date of Death:	
Date you received possession/ control of the vehicle:	
Date vehicle brought into the state:	

Vehicle Details

Vehicle Make and Model:	
Registration Number:	
Vehicle Identification Number (VIN):	
Country of latest Registration:	

I became entitled to the above vehicle

On Inheritance, or ☐

as personal representative of the deceased ☐

Declaration and Undertaking

I ..... , as the person responsible for bringing the motor vehicle specified herein into the state, do hereby declare that the particulars in this declaration contain a full and true account of the motor vehicle being brought into the state, and I claim relief from the payment of Vehicle Registration Tax in respect of such vehicle under the Inheritance Provisions

Signature: ..... Date: .....

[NOTE: UNDER THE LAW, ANY PERSON MAKING, OR CAUSING TO BE MADE, ANY FALSE DECLARATION IN ANY MATTER RELATING TO VEHICLE REGISTRATION TAX IS LIABLE ON CONVECTION TO HEAVY PENULTIES]

Official use only

Exemption ID:	Date Received:	Ref No:

Approved/Disapproved Signed: ..... Date .....

Please provide the following documentation is support of you application.

1 Copy of Death Certificate
2 Copy of Will
3 Copy of Letter of Probate
4 Copy of Vehicle Registration Document
5 Copy of the deceased's Insurance Certificate for the vehicle

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Notes - INHERITANCE

A vehicle which is brought into the State following the death of its owner abroad may be registered without payment of VRT if the applicant:

- acquired it on inheritance, either under a will or under the law relating to intestacy, or
- is the personal representative of the deceased and resident in the State.

Eligibility Criteria

To qualify for relief the applicant must:

- have acquired the vehicle directly under the will;
- be resident or established in the State.

To qualify for relief the vehicle/s must:

- have been the personal property of the deceased at the time of death;
- be brought into the State within two years of acquisition by the applicant.

Application Procedure

Transfers from within the EU	Transfers from outside the EU
Application for relief must be made at the local Revenue Office where the applicant resides within 7 days following the arrival of the vehicle in the State.	Application for relief must be made to the Customs Official at the point of entry into the State.

When Revenue is satisfied that the vehicle is entitled to exemption from VRT (and any other taxes that may be due) they should issue a letter to the applicant.
The applicant should make an appointment with the NCTS Centre within 7 days of the vehicle entering the state.