

Application and Declaration for Relief from

Vehicle Registration Tax (VRT)

A separate form should be completed for each vehicle involved

Revenue information leaflet “Transfer of Residence” should be read before completing this application.

In order to qualify for relief, documentary evidence as detailed on this form and relevant to your personal circumstances must be provided with your application.

1 Personal Details

1(a) Name of applicant:

1(b) PPSN:

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1(c) Date of Birth:

D D M M Y Y Y Y

1(d) Nationality:

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1(e) Daytime telephone number:

[illegible]

1(f) Email Address:

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1(g) Name of Spouse/Partner:

1(h) PPSN of Spouse/Partner:

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1(i) Have you availed of an exemption from VRT under the transfer of residence provisions in the last five years?

Yes ☐No ☐

(if yes please provide full details)

1(j) Have you had any income arising in Ireland prior to date of taking up residence?

Yes ☐No ☐

(if yes please provide full details)

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1(k) Did you own property in Ireland prior to date of taking up residence?

Yes ☐No ☐

(if yes please provide full details)

Official use only					
Exemption ID:		Date Received:		Ref No:	

2 Vehicle Details

2(a) Vehicle Make and Model:	<div style="border: 1px solid black; height: 20px;"></div>
2(b) Registration Number:	<div style="border: 1px solid black; height: 20px;"></div>
2(c) Vehicle Identification Number (VIN) or Chassis Number:	<div style="border: 1px solid black; display: flex; justify-content: space-between; padding: 0 5px;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div>
2(d) Date of registration in your name:	<div style="border: 1px solid black; display: flex; justify-content: space-between; padding: 0 5px;"> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">D</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">D</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">M</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">M</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">Y</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">Y</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">Y</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">Y</div> </div>
2(e) Country of registration in your name:	<div style="border: 1px solid black; height: 20px;"></div>
2(f) Mileage/odometer reading:	<div style="border: 1px solid black; height: 20px;"></div>
2(g) Date brought into the State:	<div style="border: 1px solid black; height: 20px;"></div>
2(h) Place brought into the State:	<div style="border: 1px solid black; height: 20px;"></div>
2(i) Was it the subject of an exemption or refund of tax when acquired?	Yes <input type="checkbox"/> No <input type="checkbox"/>
2(j) Did you have the vehicle in Ireland at any time prior to date of taking up normal residence in the State?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If so, provide details	<div style="border: 1px solid black; height: 40px;"></div>

Residential Details

3 Outside the State	4 In Ireland
3(a) Duration of normal residence	4(a) Date of taking up normal residence
From <div style="border: 1px solid black; display: flex; justify-content: space-between; padding: 0 5px;"> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">D</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">D</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">M</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">M</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">Y</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">Y</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">Y</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">Y</div> </div>	<div style="border: 1px solid black; display: flex; justify-content: space-between; padding: 0 5px;"> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">D</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">D</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">M</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">M</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">Y</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">Y</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">Y</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">Y</div> </div>
To <div style="border: 1px solid black; display: flex; justify-content: space-between; padding: 0 5px;"> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">D</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">D</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">M</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">M</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">Y</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">Y</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">Y</div> <div style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">Y</div> </div>	
3(b) Address where you normally resided before moving to Ireland	4(b) Current Address
<div style="border: 1px solid black; height: 60px;"></div>	<div style="border: 1px solid black; height: 60px;"></div>
3(c) Did you own, rent, etc. the property?	4(c) Do you own, rent, etc. the property?
<div style="border: 1px solid black; height: 20px;"></div>	<div style="border: 1px solid black; height: 20px;"></div>
3(d) Occupation	4(d) Occupation
<div style="border: 1px solid black; height: 20px;"></div>	<div style="border: 1px solid black; height: 20px;"></div>
3(e) Address of closest relative (i.e. spouse, partner, etc.)	4(e) Address of closest relative (i.e. spouse, partner, etc.)
<div style="border: 1px solid black; height: 60px;"></div>	<div style="border: 1px solid black; height: 60px;"></div>

Appendix 1 of this form duly completed is attached in support of my application

Yes ☐

No ☐

Declaration and Undertaking

Being aware of the consequences of an untrue declaration, as provided by Section 139(5) of the Finance Act 1992 (as amended), I hereby declare the following:

- I have transferred / I will transfer my normal residence to the State
on:

D	D	M	M	Y	Y	Y	Y
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- The vehicle, details of which are shown on this application:
 - ◆ is my personal property at the time of my transfer of residence to the State;
 - ◆ is being brought permanently into the State by me;
 - ◆ was in my possession and was used by me for a period of **at least six months** outside the State before the date on which I ceased to have my normal residence outside the State;
 - ◆ was acquired by me under the general conditions of taxation in force in the domestic market of a country and was not the subject, on the grounds of exportation or departure from that country, of any exemption from or refund of any tax. (Please delete this paragraph if the vehicle was acquired duty-free through diplomatic/consular arrangements or because of membership of an international organisation.) For additional information see Revenue information leaflet "Transfer of Residence (Duty-Free Vehicles)".
- The information given in this form relates to this application and is true and correct.
- I understand that the onus to supply the proof as set down in law rests with me. I also understand that my failure to supply the required proof or otherwise fail to comply with the conditions for the granting of the exemption, may result in the refusal of this application.
- I undertake that the vehicle will not be sold or otherwise disposed of, hired out, lent or given as security in the State without the prior written permission of the Revenue Commissioners during the period of twelve months following its registration unless payment of the appropriate Vehicle Registration Tax has been made.
- I hereby claim relief from the payment of VRT (and VAT and CCT as appropriate) in respect of the vehicle detailed on this form.

Signature of applicant

Date

D	D	M	M	Y	Y	Y	Y
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Appendix 1

Notes:

- All documentation listed in the following section is not required. Please tick the appropriate boxes for documents you actually possess and can provide copies of.
- An * indicates mandatory Documentary Evidence.

Evidence of Normal Residence

Documentary Evidence Required	Please Tick (✓) as appropriate	
	Outside the State	In the State
Acquisition/Use/Disposal of property		
Mortgage/Leasing Agreements	<input type="checkbox"/>	<input type="checkbox"/>
Legal correspondence, etc.	<input type="checkbox"/>	<input type="checkbox"/>
Original signed Tenancy Agreement	<input type="checkbox"/>	<input type="checkbox"/>
Sale of Property or Cessation of Lease	<input type="checkbox"/>	
Notice to Quit/Tenant check-out list	<input type="checkbox"/>	
Final Utility Bills	<input type="checkbox"/>	
Postal Re-direction	<input type="checkbox"/>	
Other (please provide full details below)	<input type="checkbox"/>	<input type="checkbox"/>
<div style="border: 1px solid black; height: 50px; margin-top: 10px;"></div>		
If you have unsold property abroad, how is it being used? <div style="border: 1px solid black; height: 50px; margin-top: 10px;"></div>		
Employment details	Outside the State	In the State
Contract of employment	<input type="checkbox"/>	<input type="checkbox"/>
Commencement Date	<input type="checkbox"/>	<input type="checkbox"/>
Payslips	<input type="checkbox"/>	<input type="checkbox"/>
Taxation certificates	<input type="checkbox"/>	<input type="checkbox"/>
Cessation of employment certificate e.g. P45	<input type="checkbox"/>	
Other (please provide full details below)	<input type="checkbox"/>	<input type="checkbox"/>
<div style="border: 1px solid black; height: 50px; margin-top: 10px;"></div>		

An * indicates mandatory Documentary Evidence.

Evidence of Normal Residence Cont'd

Documentary Evidence Required	Please Tick (✓) as appropriate	
In the case of self-employment	Outside the State	In the State
Registration for Taxation	<input type="checkbox"/>	<input type="checkbox"/>
Tax Returns	<input type="checkbox"/>	<input type="checkbox"/>
Accounts, Bills	<input type="checkbox"/>	<input type="checkbox"/>
Invoices	<input type="checkbox"/>	<input type="checkbox"/>
Other (please provide full details below)	<input type="checkbox"/>	<input type="checkbox"/>
Not working, retired, etc.	Outside the State	In the State
Evidence of State Welfare or Benefit payments	<input type="checkbox"/>	<input type="checkbox"/>
Other State benefits, e.g. child allowance, etc.	<input type="checkbox"/>	<input type="checkbox"/>
Other (please provide full details below)	<input type="checkbox"/>	<input type="checkbox"/>

Evidence of Day-to-Day Living

In order to establish normal residence, you should provide as much evidence of day-to-day living as possible across a range of dates spanning 6 full months immediately prior to change of residence.

Documentary Evidence Required	Please Tick (✓) as appropriate	
Day-to-day living	Outside the State	In the State
Bank/credit card statements *	<input type="checkbox"/>	<input type="checkbox"/>
Utility bills	<input type="checkbox"/>	<input type="checkbox"/>
Medical bills	<input type="checkbox"/>	<input type="checkbox"/>
School Registration	<input type="checkbox"/>	<input type="checkbox"/>
School fees, etc.	<input type="checkbox"/>	<input type="checkbox"/>
Club Membership	<input type="checkbox"/>	<input type="checkbox"/>
Other (please provide full details below)	<input type="checkbox"/>	<input type="checkbox"/>

An * indicates mandatory Documentary Evidence.

Evidence of Day-to-Day Living cont'd

Documentary Evidence Required	Please Tick (✓) as appropriate	
Other documentation	Outside the State	In the State
Shipping/flight details	<input type="checkbox"/>	<input type="checkbox"/>
Furniture removals	<input type="checkbox"/>	<input type="checkbox"/>
Storage, etc.	<input type="checkbox"/>	<input type="checkbox"/>
Other (please provide full details below)	<input type="checkbox"/>	<input type="checkbox"/>

—Evidence of Possession and Use of Vehicle outside the State—

Documentary Evidence Required	Please Tick (✓) items submitted/comments
Vehicle Registration Certificate / Certificate of Permanent Export *	<input type="checkbox"/>
Certificates of Insurance for the vehicle showing applicant's name and covering at least a 6 month period prior to transfer of residence *	<input type="checkbox"/>
Sales invoice/receipt of purchase	<input type="checkbox"/>
Sailing ticket/ferry booking referring to subject vehicle	<input type="checkbox"/>
Other documentation	
Receipt for registration fees	<input type="checkbox"/>
Receipt for annual circulation tax	<input type="checkbox"/>
Vehicle service records	<input type="checkbox"/>
Fuel receipts	<input type="checkbox"/>
Parking receipts	<input type="checkbox"/>
Other (please provide full details)	<input type="checkbox"/>

An * indicates mandatory Documentary Evidence.

Reason for transfer of residence into the State

Any other information you wish to provide in support of your application

An * indicates mandatory Documentary Evidence.