

Terms of Authorisation under Finance Act, 1992, as amended (s.136)

1. DISTRIBUTOR

- To furnish to the Revenue Commissioners as soon as may be after bringing a new, unregistered vehicle into the State, particulars of the vehicle (Birth Cert. Information) in such form, if any, as they may specify.
- To make such declaration to the Revenue Commissioners of the Open Market Selling Price (OMSP) of each new vehicle within 21 days before the delivery of the vehicle from his/her premises as required under Finance Act, 1992, as amended (s.133)(2).
- To supply Distributor invoices to another authorised person following delivery of a new unregistered vehicle to such other authorised person.
- To keep satisfactory records (Stock Register) of:
 - ⇒ All unregistered vehicles received by him/her or manufactured by him/her and all registered vehicles converted by him/her;
 - ⇒ All additions, accessories or options fitted or attached to or supplied with unregistered vehicles disposed of by him/her in the course of his/her business;
 - ⇒ All unregistered vehicles sent out of his/her premises temporarily for display or exhibition;
 - ⇒ All unregistered vehicles delivered by him/her to another authorised person;
 - ⇒ All unregistered vehicles sent outside the State or sold to a person who is not a resident of the State for use outside the State;
 - ⇒ All unregistered vehicles disposed of in a manner other than those aforesaid.
- To furnish to the Revenue Commissioners a true and accurate account of all unregistered vehicles received, manufactured and disposed of by him/her on Form VRT 17*. Relevant Revenue officers must be presented with a computerised Stock Register printout, where available, on request.
- To deliver, send out or otherwise make available an unregistered vehicle to a person other than another authorised person only where the vehicle has first been registered, Vehicle Registration Tax paid or otherwise accounted for and the assigned registration number displayed thereon in the manner prescribed by law.
- To restrict the use of unregistered vehicles to:
 - ⇒ Inspecting or testing following repair or modification;
 - ⇒ Driving to a port/airport/Land Frontier for immediate exportation/removal from the State;
 - ⇒ Demonstration;
 - ⇒ Usage on week days between the hours of 6.00am and 10.00pm;
 - ⇒ Use with a trade licence issued under Finance (No.2) Act, 1992 (s.21), displayed thereon.

2. DEALER

- To supply Dealer invoices to another authorised person following delivery of a new unregistered vehicle to such other authorised person.
- To keep satisfactory records (Stock Register) of:
 - ⇒ All unregistered vehicles received by him/her or manufactured by him/her and all registered vehicles converted by him/her;
 - ⇒ All additions, accessories or options fitted or attached to or supplied with unregistered vehicles disposed of by him/her in the course of his/her business;
 - ⇒ All unregistered vehicles sent out of his/her premises temporarily for display or exhibition;
 - ⇒ All unregistered vehicles delivered by him/her to another authorised person;
 - ⇒ All unregistered vehicles sent outside the State or sold to a person who is not a resident of the State for use outside the State;
 - ⇒ All unregistered vehicles disposed of in a manner other than those aforesaid;
 - ⇒ All registered vehicles received/delivered/converted/disposed of by him/her to/from another authorised person.
- To furnish to the Revenue Commissioners a true and accurate account of all unregistered vehicles received, manufactured and disposed of by him/her and all registered vehicles converted and disposed of by him/her, on Form VRT 17*. Relevant Revenue officers must be presented with a computerised Stock Register printout (where available), on request.
- To deliver, send out or otherwise make available an unregistered vehicle to a person other than another authorised person only where the vehicle has first been registered, Vehicle Registration Tax paid or otherwise accounted for, and the assigned registration number displayed thereon in the manner prescribed by law.

Terms of Authorisation under Finance Act, 1992, as amended (s.136)

2. DEALER (Cont.)

- To restrict the use of unregistered vehicles to:
 - ⇒ Inspecting or testing following repair or modification;
 - ⇒ Driving to a port/airport/Land Frontier for immediate exportation/removal from the State;
 - ⇒ Demonstration;
 - ⇒ Usage on week days between the hours of 6.00 am and 10.00 pm;
 - ⇒ Use with a trade licence issued under Finance (No.2) Act, 1992 (s.21), displayed thereon.

3. CONVERTER

- To keep satisfactory records (Stock Register) of:
 - ⇒ All unregistered vehicles received by him/her or manufactured by him/her and all registered vehicles converted by him/her;
 - ⇒ All additions, accessories or options fitted or attached to or supplied with unregistered vehicles disposed of by him/her in the course of his/her business;
 - ⇒ All unregistered vehicles delivered by him/her to another authorised person;
 - ⇒ All unregistered vehicles disposed of in a manner other than those aforesaid;
 - ⇒ All registered vehicles received/delivered/converted/disposed of by him/her to/from another authorised person.
- To deliver, send out or otherwise make available a converted vehicle to a person other than another authorised person only where the particulars of the conversion have first been declared to the Revenue Commissioners and the additional Vehicle Registration Tax paid or otherwise accounted for.

3. MANUFACTURER

- To make such declaration to the Revenue Commissioners of the Open Market Selling Price (OMSP) of each new vehicle manufactured by him/her within 21 days before the delivery of the vehicle from his/her premises as required under Finance Act, 1992, as amended (s.133)(2).
- To keep satisfactory records (Stock Register) of:
 - ⇒ All unregistered vehicles received by him/her or manufactured by him/her and all registered vehicles converted by him/her;
 - ⇒ All additions, accessories or options fitted or attached to or supplied with unregistered vehicles disposed of by him/her in the course of his/her business;
 - ⇒ All unregistered vehicles sent out of his/her premises temporarily for display or exhibition;
 - ⇒ All unregistered vehicles delivered by him/her to another authorised person;
 - ⇒ All unregistered vehicles disposed of in a manner other than those aforesaid.
- To deliver, send out or otherwise make available an unregistered vehicle to a person other than another authorised person only where the vehicle has first been registered, Vehicle Registration Tax paid or otherwise accounted for and the assigned registration number displayed thereon in the manner prescribed by law.

5. STORER (includes CAR TRANSPORT OPERATOR, REPAIRER and MODIFIER)

- To deliver, send out or otherwise make available an unregistered vehicle to a person other than another authorised person only where the vehicle has first been registered, Vehicle Registration Tax paid or otherwise accounted for and the assigned registration number displayed thereon in the manner prescribed by law.

6. SHORT-TERM CAR-HIRE OPERATOR – Please consult Statement of Practice (SP-VRT 1/98).

-
- * This is not required for any vehicle the particulars of which (Birth Cert. Information) have already been furnished to the Revenue Commissioners.

Access to an authorised person's premises and to relevant records, books of account etc. must be granted to an authorised officer of the Revenue Commissioners on request at all reasonable times.