

Vehicle Registration Tax

Section 1

Procedures and Processes in Revenue

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A more recent version of this manual is available.

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1 Registration of Vehicles

The registration of vehicles is a mandatory requirement in all EU Member States (MS) and is also used in some MS, including Ireland, as an event at which a tax can be collected.

Registration is an important function and enables vehicles to be identified and their owners traced and made accountable for the vehicles in the country of registration. The details taken at the time of registration are used to populate a number of national systems such as the National Vehicle File and are used for scheduling car testing, motor tax collection and enforcement databases. The majority of vehicles are in the State permanently and are registered and VRT paid. There are also vehicles that are in the State temporarily and are not required to be registered here and may be granted a temporary exemption from registration (see Tax and Duty Manual [Section 2 - Exemptions](#)).

From 12 September 2016, the majority of new vehicles registered in the State are registered using the electronic Certificate of Conformity (e-CoC) system. These registrations are ROS-based and ensure a system of rapid registration with the minimum of manual input errors.

In 2010, Applus+ Car Testing Service Limited, operating the National Car Testing Service (NCTS), was appointed by the Revenue Commissioners as a competent person to carry out a range of vehicle registration functions on their behalf. In order to register a vehicle, a person must first book an appointment at an NCTS centre to have the vehicle examined to ascertain whether or not it meets the definition of '**mechanically propelled vehicle**' for VRT purposes. If all is in order, the vehicle may be registered on payment of any VRT due (and VAT where applicable). From 12 September 2016, for new vehicles privately imported, an e-CoC must be uploaded or input to the Revenue system before the vehicle is presented for registration. Details of the [NCTS](#) centres accepting appointments to register vehicles are available.

While the registration of vehicles is no longer carried out by Revenue officials, many VRT related functions (e.g. applications for VRT reliefs and exemptions such as disabled drivers relief, transfer of residence, diplomatic exemption, and all customer service functions in relation to the administration of the tax) continue to be carried out in Revenue offices throughout the country. The valuation of vehicles remains the responsibility of the Central Vehicle Office in Rosslare.

It should be noted that while the NCTS carry out registration functions and collect the tax due on behalf of Revenue, the calculation of the tax remains a Revenue function and one in which the NCTS has no role. NCTS staff have been instructed to direct all customer queries relating to the tax charge, whether VRT, VAT or additional charges, to the local Revenue office once registration of the vehicle has been completed.

Comprehensive information in relation to the registration function and the requirements for a person presenting a vehicle for registration is maintained on the Revenue [website](#).

Where, following registration, a declaration is found to be false, the Commissioners may, at their discretion, and following adequate notice, seize the vehicle and delete the entry from the register.

2 Legislation

The legislative provisions that apply to this section are:

Part II, Chapter IV, [Finance Act, 1992 \(as amended\)](#)

[Vehicle Registration and Taxation Regulations, 1992, \(S.I. 318/1992\)](#)

[Vehicle Registration and Taxation \(No. 2\) Regulations, 1992, \(S.I. 437/1992\)](#)

[Vehicle Registration and Taxation Regulations, 1993, \(S.I. 252/1993\)](#)

[Vehicle Registration and Taxation \(Amendment\) Regulations, 1999, \(S.I. 432/1999\)](#)

[Vehicle Registration and Taxation \(Amendment\) Regulation, 2010 \(S.I. 400/2010\)](#)

[Vehicle Registration and Taxation \(Amendment\) Regulations 2012 \(S.I. 542/2012\)](#)

[Vehicle Registration \(Identification Marks\) Regulations 2013 \(S.I. 452/2013\)](#)

[Vehicle Registration and Taxation \(Amendment\) Regulations 2016 \(S.I. 402/2016\)](#)

In addition, the framework Directive on type-approval, Directive 2007/46/EC, as amended, is a key piece of legislation that defines the EU Categories of vehicle that are used in determining VRT Categories of vehicle.

3 Classification of Vehicles

From 1 January 2011, the classification of vehicles for VRT purposes reflects the categories used for the EU classification of vehicles as set out in a number of EU Directives. In addition, certain vehicles (e.g. buses and ambulances) that had been specifically defined in VRT legislation now use EU vehicle definitions.

Before classifying a vehicle, it is first of all necessary to determine whether it falls within the definition of a motor vehicle for VRT purposes. A mechanically propelled vehicle for VRT purposes is defined in section 130, Finance Act 1992, as amended:

'mechanically propelled vehicle' means a vehicle that-

- (a) has been designed and constructed for road use,
- (b) is, at the time of declaration for registration, in compliance with any measures taken to give effect in the State to any act of the European Communities relating to the approximation of the laws of Member States in respect of type-approval for the type of vehicle concerned,
- (c) is intended or adapted for propulsion by a mechanical means, or by an electrical means or by a partly mechanical and a partly electrical means, and
- (d) is capable of achieving vehicle propulsion at the time of registration or at the time of examination by a competent person under section 135D(1)(d), to the satisfaction of the Commissioners,

including a motor-cycle but not including a tramcar or other vehicle running on permanent rails or a vehicle including a cycle with an attachment for propelling it by mechanical power not exceeding 400 kilograms in weight unladen adapted and used for invalids.

Once a vehicle falls within the definition of a '**mechanically propelled vehicle**', it must be classified in its correct EU category and be allocated a unique Statistical Code. This code identifies the characteristics attaching to the make and model of the vehicle in question.

The classification of vehicles and the allocation of statistical codes are the responsibility of the Central Vehicle Office (CVO) in Rosslare.

3.1 Vehicle Categories

The classification of vehicles for VRT purposes reflects the categories used for the EU classification of vehicles as set out in a number of EU Directives and Regulations. Particularly those relating to the type-approval of passenger vehicles (the framework Directive 2007/46/EC), two and three wheeled motor vehicles ([Regulation 168/2013](#)), and agricultural or forestry tractors ([Regulation 167/2013](#)).

When a new or used vehicle is being registered in the State it must have an EU Category (e.g. M1, N1). For new vehicles, this EU Category is normally found on the Certificate of Conformity and in the case of used vehicles it is normally found on the registration documentation issued by the previous Registration Authority. If, for whatever reason, the EU Category cannot be confirmed to the satisfaction of the Revenue Commissioners at the time of registration, for VRT purposes the vehicle is deemed to be an EU Category M1, i.e. a passenger vehicle (Section 132(3)(g), Finance Act, 1992).

From a VRT point of view, the EU Category is normally equivalent to the VRT Category. So, for example, EU Category M1 is normally equivalent to VRT Category A (passenger vehicles). The following table maps EU Categories against VRT Categories:

| EU Category | VRT Category |
|--|---|
| M1 - passenger vehicles comprising not more than 8 seating positions in addition to the driver's seating position and with no space for standing passengers | Category A – generally passenger cars |
| M2 - passenger vehicles comprising more than 8 seating positions in addition to the driver's seating position, may have space for standing passengers and not exceeding 5 tonnes | Category C – i.e. a mini bus |
| M3 - passenger vehicles comprising more than 8 seating positions in addition to the driver's seating position, may have space for standing passengers and exceeding 5 tonnes | Category C – i.e. a large bus |
| Motor Caravans can be Category M1, M2 or M3 | Category B |
| N1 - commercial vehicles, designed and constructed for the carriage of goods and not exceeding 3.5 tonnes | Category A, Category B or Category C – vehicles that at all stages of manufacture are classified as category N1 vehicles with less than 4 seats, and have, at any stage of manufacture, a technically permissible maximum laden mass that is greater than 130 per cent of the mass in service of the vehicle with bodywork in running order |
| N2 - commercial vehicles designed for the carriage of goods having a maximum mass | Category C |

| | |
|---|---------------------------|
| exceeding 3.5 tonnes but not exceeding 12 tonnes | |
| N3 - commercial vehicles designed for the carriage of goods having a maximum mass exceeding 12 tonnes | Category C |
| L1 to L7 - motor cycles and certain three-wheel vehicles | Category M (motor-cycle*) |
| T1 to T5 - agricultural tractors/vehicles | Category C |

*Motor-cycles are commonly referred to as “Category M” because of their IT designation – the phrase used in the legislation is “motor-cycle”.

3.2 Bodywork Codes and Body Types

Each EU Category has an associated 2-character EU bodywork code that designates the vehicle’s type of body (e.g. Category M1 AA = saloon, Category N1 BD = trailer towing vehicle).

However, EU bodywork codes are very general and limited in number. In order to provide continuity between the more extensive Revenue body types system and the EU bodywork codes, the Revenue body types are mapped to the EU bodywork codes. This means, for example, that EU bodywork code AC (station wagon) is further divided into Revenue body types “station wagon” (Revenue body type 2), “liftback” (78), “military vehicle” (84) and so on.

This information is used for a range of other purposes including statistics, motor taxation purposes and insurance. Please refer to Appendix 3 for a full list of EU Categories and bodywork codes.

3.3 VRT Categories, EU Categories and Tax

The following paragraphs provide more detail of the VRT Categories, the EU Categories and the tax applicable in each case.

VRT Category A (EU Category M1 and certain EU Category N1*)

Passenger vehicles (e.g. saloon, estate, hatchback, convertible, coupé, MPV, jeep etc.), designed and constructed for the carriage of passengers and comprising of a maximum of 9 seats including the driver’s seat are classified as EU Category M1. M1 vehicles are classified as Category A for VRT purposes. The rate of VRT applicable is determined by the level of CO₂ emissions of the vehicle at the time of manufacture, and the rates are applied to the Open Market Selling Price (OMSP) to calculate the VRT. The table below sets out the rates of VRT at the time of manufacture.

***EU Category N1:**

Also included in the Category A rate, from 31 July 2018, are those N1 vehicles that have 4 or more seats and in which the passenger and cargo/functional compartments are contained in a single unit. A single unit is considered as:

An area of a vehicle that is covered by a generally continuous roof or that has a generally continuous floor or floorpan.

These vehicles will be charged VRT in the same manner as M1 vehicles i.e. the charge will be levied by reference to their CO₂ emissions in accordance with table below. Therefore, it is essential that the CO₂ of the vehicle is available when presenting the vehicle for registration to ensure the correct charge to tax.

| CO2 Emissions (CO2g/km) | VRT Rates | Minimum VRT |
|---|-------------|-------------|
| 0 – 80g | 14% of OMSP | €280 |
| More than 80g/km up to and including 100g/km | 15% of OMSP | €300 |
| More than 100g/km up to and including 110g/km | 16% of OMSP | €320 |
| More than 110g/km up to and including 120g/km | 17% of OMSP | €340 |
| More than 120g/km up to and including 130g/km | 18% of OMSP | €360 |
| More than 130g/km up to and including 140g/km | 19% of OMSP | €380 |
| More than 140g/km up to and including 155g/km | 23% of OMSP | €460 |
| More than 155g/km up to and including 170g/km | 27% of OMSP | €540 |
| More than 170g/km up to and including 190g/km | 30% of OMSP | €600 |
| More than 190g/km up to and including 225g/km | 34% of OMSP | €680 |
| More than 225g/km | 36% of OMSP | €720 |

VRT Category A – Diesel Propelled Vehicles

From 1 January 2019 an increase of 1% will apply to all vehicles, subject to the Category A rate, which are propelled by diesel fuel. The new rates which will apply to these vehicles are detailed in the table below:

| CO2 Emissions (CO2g/km) | VRT Rates | Minimum VRT |
|---|-------------|-------------|
| 0 – 80g | 15% of OMSP | €300 |
| More than 80g/km up to and including 100g/km | 16% of OMSP | €320 |
| More than 100g/km up to and including 110g/km | 17% of OMSP | €340 |
| More than 110g/km up to and including 120g/km | 18% of OMSP | €360 |
| More than 120g/km up to and including 130g/km | 19% of OMSP | €380 |
| More than 130g/km up to and including 140g/km | 20% of OMSP | €400 |
| More than 140g/km up to and including 155g/km | 24% of OMSP | €480 |
| More than 155g/km up to and including 170g/km | 28% of OMSP | €560 |
| More than 170g/km up to and including 190g/km | 31% of OMSP | €620 |
| More than 190g/km up to and including 225g/km | 35% of OMSP | €700 |
| More than 225g/km | 37% of OMSP | €740 |

VRT Category B (EU Category N1)

Vehicles classified as EU Category N1 (light commercial vehicle) are generally VRT Category B vehicles and liable to VRT at 13.3% based on the OMSP with a minimum charge of €125.00.

These vehicles are distinct to those referenced above in that they a) have 3 seats or less or b) have more than 3 seats but have the passenger and cargo/functional compartments in completely separate units. Examples of vehicles which would fall into this category are: pick-ups, tippers, recovery vehicles and similarly designed vehicles.

It should be noted that partitioning a single unit, so that the seating and cargo/functional areas are in separate compartments, will not satisfy Revenue that the seating and cargo/functional areas are fully distinct. Such vehicles will not be in a position to avail of the Category B rate.

However, certain vehicles, that at all stages of manufacture are classified as EU Category N1 vehicles with less than 4 seats, and have, at any stage of manufacture, a technically permissible maximum laden mass weight that is greater than 130% of the mass in service of the vehicles with bodywork in good running order, and are designed and constructed for the carriage of goods with a maximum mass not exceeding 3.5 tonnes, are eligible for the VRT Category C rate and are charged VRT of €200 subject to the correct documentation accompanying the vehicle e.g. Certificate of Conformity/NSSTA/IVA

VRT Category C (EU Categories M2, M3, N2, N3, T1 to T5)

A VRT Category C vehicle is a bus with a minimum of 10 seats including the driver's seat, a commercial vehicle over 3.5 tonnes, an agricultural tractor or a listed vehicle. Please refer to Appendix 3 for more detail. Vehicles classified as EU Categories M2, M3, N2, N3, T1 to T5 are charged VRT at €200.

VRT Category D (EU Categories M and N)

A VRT Category D vehicle is a special purpose vehicle such as an ambulance, a fire engine or a vehicle used in the transportation of road construction machinery. VRT Category D vehicles are not associated with a specific EU Category and are charged at the rate of nil per cent of the value of the vehicle.

VRT Category motor-cycle (EU Category L)

An EU Category L vehicle is a motor-cycle, a moped, a scooter, a mechanically propelled bicycle, tricycle or certain all-terrain vehicles. Please refer to Appendix 3 for further description. Motor-cycles are charged by reference to the cubic capacity (cc) of the engine as shown in the following table:

| Engine capacity | Rate of VRT |
|------------------|---|
| Up to 350 cc | €2 per cc |
| 350 cc and above | €2 per cc up to 350 cc + €1 per cc thereafter |

In the case of used motor-cycles, the VRT payable is depreciated in accordance with the following table (a motor-cycle declared as used must be accompanied by evidence of previous registration abroad, e.g. registration certificate/log-book etc.):

| Age of Motor-Cycle | Rate of VRT |
|--|-------------|
| Over 3 months but not more than 1 year | 10% |
| Over 1 year but not more than 2 years | 20% |
| Over 2 years but not more than 3 years | 40% |
| Over 3 years but not more than 4 years | 50% |
| Over 4 years but not more than 5 years | 60% |
| Over 5 years but not more than 7 years | 70% |
| Over 7 years but not more than 10 years | 80% |
| Over 10 years but not more than 30 years | 90% |
| Over 30 years | 100% |

There is no VRT payable on an electric motorcycle.

3.4 Non-standard Vehicles

3.4.1 Buses

EU Category M2 vehicles designed and constructed for the carriage of passengers comprising of a minimum of 10 seats including the driver's seat and having a maximum mass not exceeding 5 tonnes, i.e. a mini bus.

EU Category M3 vehicles designed and constructed for the carriage of passengers comprising of a minimum of 10 seats including the driver's seat and having a maximum mass exceeding 5 tonnes, i.e. a large bus.

3.4.2 Motor Caravans/Motor Homes

A motor caravan is a vehicle with an EU Category of M1, M2, or M3 and an EU bodywork code of "SA" (as defined in EU/678/2011, which amends the framework Directive 2007/46/EC) and is constructed to include living accommodation which contains at least the following equipment:

- seats and table,
- sleeping accommodation which may be converted from the seats,
- cooking facilities, and
- storage facilities.

The equipment must be rigidly fixed to the living compartment; however, the table may be designed to be easily removable.

Motor Caravans or Motor Homes are charged VRT at 13.3% (VRT Category B) of the open market selling price of the vehicle at the time of registration.

3.4.3 Hearses

A hearse is a "**listed vehicle**" as defined in Section 130, Finance Act, 1992, as amended, is classified as an EU Category M vehicle and is chargeable at the Category C rate for VRT purposes. Hearses, **intended for the transport of deceased persons and having special equipment for such purpose** (as defined in EU/678/2011, which amends 2007/46/EC) are usually derived from EU Category M1 vehicles and may retain features characteristic of that category. As a result, in some instances, classification may not be straightforward. This is particularly so in the case of "first-call hearses" (vehicles used for informal transport of coffins/remains) that may only have minimal modifications when compared with the original vehicle.

In order for a vehicle to be classified as a hearse, the EU bodywork code must be "SD" on the vehicle's most recent type approval documentation.

Where type approval documentation is not available, consideration should be given to the following:

1. Does the vehicle have the appearance of a hearse?
2. Does the vehicle have a coffin deck?
3. Is the coffin deck permanently fitted in the vehicle?
4. Does the coffin deck have rollers and stays fitted?
5. Number of permanent seats in the vehicle?
6. Is the registered owner in the undertaking business?

3.4.4 Quadricycles

Quadricycles or quads are used for both work (primarily agricultural) and leisure purposes.

EU Category L6e is a light quadricycle with a maximum unladen mass of 350kg and EU Category L7e is a heavy quadricycle with a maximum unladen mass of 400kg or 550kg for a goods carrying vehicle. New L6e and L7e vehicles should only be registered if they have a Certificate of Conformity. It should be noted that quadricycles other than L6e and L7e vehicles should not be registered.

3.4.5 Ambulances

"Ambulance" is defined in the framework Directive 2007/46/EC, as amended by Regulation 678/2011, as follows:

Ambulance (EU bodywork "SC"): **A vehicle of category M intended for the transport of sick or injured persons and having special equipment for such purpose. The patient compartment shall comply with the technical requirements of Standard CEN 1789:2007 on "Medical vehicles and their equipment – Road ambulances" with the exception of Section 6.5 "List of equipment".**

CEN 1789:2007 is the European Standard for ambulances. This specifies the design, testing, performance and equipping of road ambulances. This standard is applicable to vehicles capable of transporting at least one person on a stretcher.

There are four types of Road Ambulances as follows:

- **Type A: Patient Transport Ambulance: Road** Ambulance designed and equipped for the transport of patients who are not expected to become emergency patients. Type A is sub-divided into:
 - Type A1: suitable for the transport of single patient
 - Type A2: suitable for the transport of one or more patient(s) (on stretcher(s) and/or chair(s)).
- **Type B: Emergency Ambulance: Road** Ambulance designed and equipped for the transport, basic treatment and monitoring of patients.
- **Type C: Mobile Intensive Care Unit:** Road Ambulance designed and equipped for the transport, advanced treatment and monitoring of patients.

The basic requirements to obtain Ambulance classification are as follows:

- EU bodywork of "SC" on the Certificate of Conformity, Individual Vehicle Approval or NSAI Approved Test Centre (ATC) certification. The ATC Certification should also include a separate statement that the vehicle meets the requirements of CEN 1789:2007.
- Permanent Bulkhead/Partition Wall separating the driver's compartment from the passenger compartment, with 1/2 windows. Door may be fitted, but where it is, it must not be possible to drive the vehicle with the door in the open position.
- Permanent Stretcher position, accommodating a main stretcher/undercarriage (stretcher conforms to standard CEN 1865).
- Minimum distance of 1,100mm from floor of stretcher position to ceiling of interior.
- 12V connections in passenger compartment, utilising a permanent power supply, separate from the basic vehicle electrical system. The minimum number of connections is in the following table:

| Type | Minimum connections |
|----------------|---------------------|
| A ₁ | 2 |
| A ₂ | 2 |
| B | 4 |
| C | 4 |

- A communication system consisting of a radio transceiver and internal communication system between the driver and patient compartment.
- Exterior Body Colour - White or Yellow. If white is the base colour, additional florescent yellow or red should be used on external surface of the vehicle.
- Ceiling, side walls and doors of patient's compartment must be lined in a non-permeable material, resistant to disinfectant.
- Floor coverings must provide adequate grip, and be durable and easy to clean.
- Visual and Audible Warning System (optional for Type A ambulances).

These are only some of the requirements for a vehicle to be classified as an ambulance at the time of registration in the State or upon declaration of a post-registration conversion. There are many other criteria set down in CEN 1789:2007. Revenue must be satisfied that the criteria have been fulfilled even if the vehicle has been previously registered as an ambulance in another State. Revenue reserves the right to refuse registration as an ambulance if it is considered that the vehicle presented does not meet the required criteria (for example, it is unlikely that an estate car or MPV will have the potential to qualify as an ambulance).

Further queries about the exact requirements and dimensions required for a vehicle to be classified as an ambulance should be directed to the [National Standards Association of Ireland \(NSAI\)](#) regarding: Irish Standard I.S. EN 1789:2007 + A1:2010: medical vehicles and their equipment - Road Ambulances.

The following types of non-standard vehicles are not manufactured or built in the conventional manner, i.e. they are not mass-produced using all new parts or assembled on large-scale production lines. Consequently, they are not covered by the "normal" procedures for classification. The following paragraphs provide guidelines on the treatment of these vehicles for VRT purposes.

3.4.6 Re-built Passenger Vehicles

A re-built passenger vehicle, which is interpreted as being an unregistered vehicle under Section 130, Finance Act, 1992, as amended, requires an Individual Type-Approval (IVA) from the National Standards Authority of Ireland (NSAI).

Where Revenue determines that the chassis has been obtained from a registered vehicle and the rebuild does not amount to a conversion (as defined in Section 130, Finance Act, 1992, as amended) registration is not required. The owner should be directed to notify the Department of Transport, Tourism and Sport in Shannon of the changes in the registered particulars. Where Revenue determines that a conversion has been affected, the owner should be directed to make a declaration of conversion, supported by a certificate from a Suitably Qualified Individual.

It is the owner's responsibility to notify the Department of Transport, Tourism and Sport in Shannon of the scrapping of a vehicle, i.e. of the irrevocable destruction of the chassis, monocoque, or assembly serving an equivalent purpose. There is no need to notify Revenue because Revenue does not maintain records for more than five years and because Revenue confines itself, for the most part, to making VRT-relevant amendments.

3.4.7 Kit Cars

A kit-car vehicle, which is interpreted as being an unregistered vehicle under Section 130, Finance Act, 1992, as amended, requires an Individual Type-Approval (IVA) from the National Standards Authority of Ireland (NSAI).

A kit-car, which is usually an EU Category M1, is constructed from an amalgam of parts, some of which are supplied unassembled in kit form. In general, the kit will include a variety of body panels and may include a new chassis that must be assembled. The mechanics (e.g. engine, motors, etc.) and trim are usually obtained from another vehicle to enable the process to be completed. In most cases the donor vehicle will be a vehicle already registered in the State, but no allowance is made or granted in this respect when VRT payable on the completed kit car is being calculated.

In the case of kit trikes, usually EU Category L (motor-cycles), the practice has been to consider the age of the major components for the purpose of deciding the age reduction for the purpose of VRT. However, it should be noted that trikes, as with kit cars built using a new chassis, will be assigned a registration mark reflecting the year of entry into use of the completed project.

It should also be noted that where a private individual acquires a newly-assembled kit car abroad, the normal VAT rules should be applied, i.e. VAT is payable if the vehicle is less than 6 months old or has travelled less than 6,000 km. Kit cars assembled in the State are not liable for VAT where the sale/purchase invoice indicates that it has been paid at the time of purchase of the kit.

3.4.8 "Q" Registered Vehicles

These vehicles are so-called because the first letter of the assigned UK registration number is the letter "Q". These registration numbers are issued by the UK registration authorities where the age or origin of a vehicle, for whatever reason, cannot be determined. These vehicles require special treatment when they are presented for registration in the State. This treatment includes the assignment of an appropriate statistical code, the assessment of an OMSP, where applicable, and the assignment of a unique index mark which indicates the year in which the vehicle was first brought into use.

The NCTS Centre will forward all the details relating to the vehicle to the CVO where a statistical code and OMSP will be assigned for the vehicle. Once a statistical code has been assigned by the CVO, an OMSP determined and a VIN assigned (where necessary), registration can proceed in the normal way.

4 Basis of VRT Charge

4.1 VRT Categories A and B

In the case of VRT Categories A and B vehicles, supplied by authorised distributors, VRT is charged on an **ad valorem** basis as a percentage of the Open Market Selling Price. The OMSP is the price, inclusive of all taxes and duties, which, in the opinion of the distributor, a new vehicle of the model and specification, including factory/distributor-fitted enhancements and accessories, would fetch on a first arm's length, retail sale in the open market in the State (Section 133(2)(a), Finance Act, 1992, as amended).

Where a new vehicle (for VRT purposes, this means a vehicle which has not previously been registered or recorded on a permanent basis in another state, and has been acquired under general conditions of taxation in force in the domestic market) is supplied by a manufacturer or distributor, a declaration of OMSP must be made by the manufacturer or distributor to the CVO at least 21 days prior to the release of the vehicle from the distributor's premises (regulation 13, [S.I. No. 318 of 1992](#)). This declaration is subject to verification by the CVO against the average price being achieved in the marketplace. It is important to note that where the declared OMSP does not reflect the market price, it may be determined by the Commissioners (Section 133(2)(c), Finance Act, 1992, as amended).

4.2 Other VRT Category Vehicles

VRT Category C vehicles: a flat rate of €200.

VRT Category D vehicles: charged at a Nil rate.

VRT Category motor-cycles: €2 per cc up to 350cc and €1 per cc thereafter.

5 Declaration for Registration

5.1 Types of Declaration for Registration

There are two types of declaration for registration, those made and presented by authorised persons (distributors/dealers etc.) by accessing the e-Certificate of Conformity using the VIN number via ROS, and those made and presented by private individuals/dealers at NCTS Centres.

5.2 Birth Cert and e-CoC Systems

Distributors are obliged by law to declare to the Commissioners, in advance of registration, the particulars of each new vehicle brought into the State by them, including the type-approval number. Prior to 12 September 2016 this was done by using the birth cert system, a system where the distributor provided national data on all his vehicles and the registration was carried out using this data. From 12 September 2016, each distributor has to upload an e-CoC to the Revenue system before a new vehicle can be registered. The main advantages of this pre-loading system are to provide a rapid registration process while ensuring that manual input errors are kept to a minimum.

5.3 Processing of Declarations for Registration

5.3.1 Registration of New Vehicles by an Individual

The framework type-approval Directive 2007/46/EC provides that an individual who purchases a **new unregistered** vehicle outside the State must produce a European Community Whole Vehicle Type Approval (ECWVTA) Certificate of Conformity (CoC) or a national approval certificate (NSSTA or IVA) at the NCTS Centre in order for the vehicle to be registered. This type-approval certificate can only be obtained from the dealer or manufacturer from which the vehicle was purchased and should be obtained at the time of purchase (for registration purposes, a "new" vehicle means a vehicle that has not previously been registered or recorded on a permanent basis in another jurisdiction). From 12 September 2016 it is a requirement that the relevant e-CoC be on the Revenue system before a new vehicle can be registered. A detailed [manual](#) explaining the process involved has been prepared and is available on the Revenue website.

5.3.2 Registration of Used Vehicles

The registration of a used vehicle will be carried out by the NCTS following pre-registration examination.

5.3.3 Documentation Required

In order to register any vehicle, proof of identity, e.g. a passport or a driving licence, along with all the other required documentation, must be presented at the NCTS.

5.3.3.1 Used Vehicles

A used vehicle (for VRT purposes, this means a vehicle which has previously been registered or recorded on a permanent basis in the State or in another state, and has been acquired under general conditions of taxation) presented for registration must be accompanied by:

1. Evidence of previous registration e.g. foreign certificate of registration or a certificate of de-registration, as appropriate (this document will be retained by the NCTS Centre: if possible, the applicant should be advised that they will need to make a copy of the document before they attend the test centre).
2. A VRT Vehicle Purchase Details Form must be completed in respect of each vehicle being registered - see section 1.4.3.3.4 below.
3. An invoice which must have the date of purchase/sale clearly indicated.
4. Documentation verifying the registered owner's name and address (e.g. utility bill, bank statement). The webpage [Owner Name and Address Declarations](#) provides additional information regarding owner's name and address details.
5. The Personal Public Service Number (PPSN) of the person in whose name the vehicle is to be registered. Documentary evidence of the PPSN will also be required. This includes a pay slip, P60 or any documentation issued by the Revenue Commissioners which includes the PPSN and the name and address. Where an authorised trader (TAN holder) is registering a vehicle on behalf of a customer, they should give their Revenue Customer Number (i.e. VAT or CT number) in place of the PPSN of the person in whose name the vehicle is being registered (for non-residents of the State see note below).
6. Satisfactory evidence of the date of entry of a vehicle into the State is required. This can include shipping details, travel documents or evidence of vehicle storage **outside**

the State where the invoice is dated more than 30 days earlier than the date the vehicle is presented for registration. Where satisfactory evidence of the date the vehicle entered the State is not available, an additional charge may be raised by Revenue for the period from the invoice date to the date of registration.

7. An exemption notification issued by Revenue where an exemption from VRT is claimed.
8. Documentation (as approved by the Revenue Commissioners) confirming the level of CO₂ emissions of the vehicle at the time of manufacture. Where evidence of the level of CO₂ emissions of the vehicle at the time of manufacture is not available at registration, VRT will be charged at the highest rate applicable.

Documents 1 to 6 above are compulsory and the vehicle will not be registered unless they are all presented with the vehicle at registration.

5.3.3.2 New Vehicles

A **new vehicle** (for VRT purposes, this means a vehicle which has not previously been registered or recorded on a permanent basis by the government of another state, and has been acquired under general conditions of taxation in force in the domestic market) presented for registration must be accompanied by and fulfil the following requirements:

1. European Community Whole Vehicle Type-Approval (ECWVTA) Certificate of Conformity (CoC) or Individual Vehicle Approval (IVA) or National Small Series Type-Approval (NSSTA).
2. From 12 September 2016 it is a legal requirement that an e-CoC must be on the Revenue system before a new vehicle can be registered – refer to Revenue [Procedures Manual](#) for detailed information.
3. A VRT Vehicle Purchase Details Form must be completed in respect of each vehicle being registered – see section 1.4.3.3.4 below.
4. An invoice which must have the date of purchase/sale clearly indicated.
5. Documentation verifying the registered owner's name and address (e.g. utility bill, bank statement). The webpage [Owner Name and Address Declarations](#) provides additional information regarding owner's name and address details.
6. Personal Public Service Number (PPSN) of the person in whose name the vehicle is to be registered. Documentary evidence of the PPSN will also be required. This includes a pay slip, P60 or any documentation issued by the Revenue Commissioners which includes the PPSN and the name and address. Where an authorised trader (TAN holder) is registering a vehicle on behalf of a customer, they should give their Revenue Customer Number (i.e. VAT or CT number) in place of the PPSN of the person in whose name the vehicle is being registered.
7. Satisfactory evidence of the date of entry of a vehicle into the State is required. This can include shipping details, travel documents or evidence of vehicle storage outside the State where the invoice is dated more than 30 days earlier than the date the vehicle is presented for registration. Where satisfactory evidence of the date the vehicle entered the State is not available, an additional charge may be raised by Revenue for the period from the invoice date to the date of registration.
8. An exemption notification issued by Revenue where an exemption from VRT is claimed.

The requirements at 1 – 7 above are compulsory and the vehicle will not be registered unless they are all presented with the vehicle at registration.

5.3.4 Procedures at Registration

Where a vehicle is presented for registration by an individual other than the person declared as the registered owner, a letter of consent signed by the person requesting registration must be presented. The "individual/agent/motor dealer" representing the person requesting registration must also provide proof of identity i.e. a passport or a driving licence.

The vehicle will be examined at the NCTS centre to ensure that it matches the accompanying documentation e.g. vehicle identification number (VIN), make, model and variant, engine size, number of doors etc. If the requisite documentation is not available at the time of the examination or the vehicle details do not match the documentation, the vehicle will not be registered.

When it has been established that the vehicle is eligible for registration, the applicant will be presented with a document containing the vehicle details which they will be asked to sign, confirming that they wish to register the vehicle. Following confirmation, Revenue will assign a registration number to the vehicle and this will be issued to the customer by the NCTS on payment of the tax due.

Please note that a registration number will not be assigned on the day of inspection in the case of a vehicle model which is not listed on Revenue's VRT system or which Revenue requires to value individually. It will be necessary in such cases to return to the NCTS centre, by arrangement, to pay the VRT and to be given the vehicle registration number. It is important to note that a second visit to an NCTS centre because of incorrect or missing documentation will be at the applicant's expense.

In all circumstances, an appointment must be made with the NCTS within 7 days of arrival in the State and the vehicle must be registered within 30 days of arrival in the State, with the registration number affixed to the vehicle within three days of registration.

5.3.5 VRT Vehicle Purchase Details Form

A **VRT Vehicle Purchase Details** Form must be completed in respect of each vehicle being presented at an NCTS Centre for Registration. This applies to authorised persons for registrations and pre-registration inspections, and for non-authorised persons (e.g. companies, motor traders, private individuals) for registrations only. There are 2 versions of the form available:

- [Form VRTVPD1 - Authorised Person](#)
- [Form VRTVPD2 - Person other than an Authorised Person](#)

Where the appropriate form is not completed at the time of presentation of the vehicle for registration at an NCTS Centre, the vehicle will not be registered. The NCTS head office forwards these documents to Revenue on a monthly basis.

Where an exemption from VRT has been granted in respect of a vehicle (Transfer of Residence, Disabled Driver Scheme), this form is required.

5.3.6 Verification of CO₂ Emissions

The level of CO₂ emissions must be declared at the time of registration. If this value is not supplied the system will assign a CO₂ level of 999, resulting in the highest VRT charge of 36% or 37%. The level of CO₂ emissions declared to Revenue must be supported by acceptable documentation.

For vehicles previously registered in the UK and other EU Member States, there are a number of readily available documents acceptable to Revenue as proof of the level of CO₂ emissions for the vehicle. These documents include:

- The Certificate of Conformity (if available),
- Evidence supplied on a previous registration document e.g. the UK V5,
- A printout from the [ROS Enquiry System](#) where the CO₂ emissions rate is displayed,
- The level of CO₂ emissions stated on a previous National Car Test performed elsewhere within the EU, provided the CO₂ stated is that at the time of manufacture,
- A printout for the vehicle from the [DVLA](#) (UK Driver and Vehicle Licensing Agency) website,
- A printout from the [VCA](#) website (the UK type approval authority),
- A printout from the [Sustainable Energy Ireland](#) (SEI) website, and
- A document from the manufacturer or main distributor stating the CO₂ emissions for the particular vehicle.

Please note that where differences in the level of CO₂ emissions arise, the details on the CoC and/or the V5 take precedence over that listed on any other documentation (including the Revenue Enquiry System). The CVO should be advised of such differences so that the appropriate action can be taken.

If the vehicle originated in Japan the following documentary evidence confirming the level of CO₂ emissions will be accepted in support of the CO₂ declaration:

- A Japanese Export Certificate or a Japanese Certificate of Cancellation of Motor Vehicle Registration,
- A printout from the Japanese Ministry of Land, Infrastructure and Transport showing the level of CO₂ emissions for the model on the certificate,
- An extract from the relevant section of the Japanese Motor Vehicle Guidebook showing the fuel consumption of the vehicle (pre- 1998 vehicles only), and
- A printout from the website www.goo-net.com showing the fuel consumption of the vehicle (pre- 1998 vehicles only).
- A printout from the [ROS Enquiry System](#) where the level of CO₂ emissions for that particular model is displayed is also acceptable.

If a vehicle originates in another non-EU country the following documentary evidence confirming the level of CO₂ emissions is acceptable to Revenue:

- Evidence supplied on previous registration documents,
- A document from the manufacturer stating the level of CO₂ emissions at the time of manufacture, or
- A Certificate of Conformity.

In certain circumstances, the level of CO₂ emissions may not be available for vehicles manufactured prior to 1997. Where this is the case, if the declarant provides details of the fuel consumption - the combined figure derived from an average of urban and extra-urban figures (obtained from any of the Revenue approved sources only) - the level of CO₂ emissions declared may be verified in the following manner:

Metric Calculations:

- Where fuel consumption is shown as litre per 100km
 - fuel consumption X 23.20 = CO₂ emissions
 - e.g. if the consumption is shown as 5.8 l/100km then
 - 5.8 X 23.20 = CO₂ emissions of 134.56 or 135
- Where the fuel consumption is shown as litre per km
 - fuel consumption X 2320 = CO₂ emissions
 - e.g. if the consumption is shown as 0.058 l/km then
 - 0.058 X 2320 = CO₂ emissions of 134.56 or 135
- Where the fuel consumption is shown as km per litre
 - 2320/fuel consumption = CO₂ emissions
 - e.g. if the fuel consumption is shown as 17.2 km per litre
 - 2320 / 17.2 = 134.88 or 135

Imperial Calculations

- where the fuel consumption is shown as miles per gallon
 - mpg/2.82485 = km per litre
 - e.g. 48.7/2.82485 = 17.2 km per litre and then
 - 2320/17.2 = 134.88 or 135

Note: For diesel engines the multiplier changes from 2320 (or 23.20) to 2630 or (26.30) whichever is appropriate.

All the above documentary evidence must have English translations. It is important to note that a printout of a test on the vehicle purporting to show the **current** levels of CO₂ emissions is not acceptable as the basis for VRT. The original CO₂ emissions figure at manufacture determines the CO₂ band and not the CO₂ emissions of the vehicle at the date of registration.

5.4 Pre-Registration Examination/Registration of Vehicle by the NCTS

The NCTS examination has two separate stages. The first stage is to ensure that the documentation presented at registration is complete and fulfils the requirements of registration. The second stage is to verify that the vehicle details described in the paperwork matches the vehicle in order to identify the vehicle accurately for taxation purposes and to confirm that the vehicle meets the definition of a **'mechanically propelled vehicle'** provided for in the legislation.

5.5 Enhancements/Accessories

Enhancements/accessories are optional extras fitted or attached to a vehicle or supplied by the manufacturer or distributor usually at the request of the purchaser. Like the vehicle itself, they are liable to VRT and their value must be added to the OMSP of the basic vehicle, whether new or used, if not already included.

5.6 Registration of Motor-Cycles (New and Used)

Unlike other vehicles, VRT payable on a motor-cycle at the time of registration, whether new or used, is charged by reference to the cubic capacity (cc) of its engine. In the case of used motor-cycles, the VRT payable is reduced in accordance with the depreciation scale for used motorcycles.

5.7 Registration of Used Japanese Vehicles

Japanese vehicles are not examined for VRT purposes at import. All used Japanese vehicles have to be presented to the NCTS for a pre-registration examination.

5.8 Outstanding VRT on Late/Incorrect Registration

5.8.1 Section 46, Finance (No. 2) Act 2008 (Liability of Persons)

This section provides for liability for the payment of VRT, the raising of a VRT assessment, and how this assessment is calculated. Each District should ensure that only an authorised officer for the purposes of Section 99A, Finance Act 2001 (as inserted by Section 46, Finance (No. 2) Act 2008) signs or issues a Notice of Assessment. Section 62, Finance (No. 2) Act 2008 amends Section 132, Finance Act, 1992 and provides for an **additional** VRT charge (where, for example, a vehicle has not been registered within the 30 day limit) calculated using the formula $A \times P \times N$ where A is the VRT, P is 0.1% and N is the number of days (see examples below).

5.8.2 Who is liable for the payment of VRT?

The following persons are liable for the payment of VRT and for the payment of any additional amount that may subsequently be raised by way of an assessment:

- An authorised person (trader/dealer),
- A person who registers a vehicle (person who signs the declaration),
- A person who has converted a vehicle, and
- A person who is in possession of a converted vehicle, which has not been declared to the Revenue Commissioners.

In all of the above cases, more than one person may be liable for the tax and in such cases such persons may be jointly and severally liable.

5.8.3 Procedures for calculating outstanding VRT

The NCTS captures the date the vehicle was brought into the State and Revenue systems calculate if the vehicle has remained unregistered in the State longer than the prescribed time (i.e. appointment with NCTS not booked within 7 days of the vehicle entering the State and vehicle registration not completed within 30 days of the vehicle entering the State). If the vehicle has not been held by an authorised TAN holder the system will automatically calculate an outstanding VRT charge.

When the outstanding charge is raised, the NCTS will request payment of both the VRT calculated and the outstanding charge of VRT due to late registration, as calculated by Revenue, at the time of registration.

Where a vehicle, which is subject to additional VRT, is to be registered by a Revenue officer at a Revenue office, the Revenue officer should examine:

- the data collected and entered for the vehicle,
- existing Revenue information including any VRT 32 forms issued by the Enforcement Units in relation to the vehicle, and
- other relevant information to hand,

before determining that an outstanding charge is appropriate.

The Revenue VRT IT systems in place on ITP will calculate any late charge automatically, and will do so by following the steps outlined below:

- Calculating the VRT charge in the normal way (“A”),
- Determining, from the information entered, the number of days the vehicle has been in the State unregistered (“N”), and
- Calculating an outstanding charge of 0.1% (“P”) of the VRT charge for each of these days.

Once the charge has been calculated, an outstanding charge letter must be issued to the registered owner of the vehicle by the Revenue officer.

5.8.4 Completion of Notice of outstanding charge

It should be noted that where Revenue are satisfied that a vehicle declared and registered at the NCTS was not registered on time, or was incorrectly registered (e.g. incorrect model was registered), an outstanding charge of VRT may also be raised retrospectively after the vehicle registration has taken place.

Example (1): Not registered on time

A vehicle was registered on 1 September 2012 with a VRT liability of €1,000 – Revenue are satisfied that the vehicle should have been registered in the State on 1 July 2012 – accordingly, Revenue are entitled to raise an outstanding charge of VRT for July & August (62 days). An outstanding charge should be raised as follows:

| | |
|---|------------|
| 1. 1. VRT paid on registration 1 Sep 2009 | €1,000 |
| 2. 2. Number of days in State unregistered | 62 Days |
| 3. 3. Outstanding charge at 0.1% per day | €62 |

Example (2): Incorrect Registration

| | |
|--|---------------|
| 1. VRT paid on registration of Ford Mondeo 1.8 TDCi (where it should have been a Ford Mondeo 1.8 TDCi A/T) | €7,000 |
| 2. VRT due on registration of Ford Mondeo 1.8 TDCi A/T | €8,000 |
| 3. Outstanding VRT due | €1,000 |
| 4. Outstanding charge at 0.1% per day (e.g. 60 days) | €60 |
| 5. Total outstanding charge | €1,060 |

For bringing an outstanding charge to account please refer to Appendix 5.

5.8.5 Claims for Refund of VRT Late Charge

Customers may claim that they should not have paid VRT due on late registration and such claims must be dealt with by the local Revenue District in which the customer resides. Details relating to the registration, including the date declared as the date the vehicle entered the State, may be viewed on the ITS, Look Up function. The customer must give clear and concise reasons as to why the necessary documentation/details were not presented at the time of registration.

Refunds should only be made when completely satisfied that the vehicle entered the State and was registered within 30 days of arrival, and all of the correct documentation was submitted at the time of registration.

Where registration did not take place within 30 days, a refund should only be made when the official is completely satisfied that registration could not be completed because of delays within Revenue or the NCTS (the pre-registration examination was booked within 7 days of the vehicle entering the State), and all of the correct documentation was submitted at the time of registration.

Refunds should not be made where all of the correct documentation was not submitted at the time of presentation at the NCTS.

5.8.6 Detention/Seizure procedures

The current procedures referred to in the Vehicle Registration Tax Enforcement Manual remain unchanged. However, Enforcement Officers should inform officials engaged in VRT duties in Revenue offices of the date they have used to calculate the compromise penalty charged. This date should be used to calculate any additional amount due after the vehicle has been presented for registration.

5.8.7 Implementation of the above provisions

These provisions now allow Revenue to raise an additional charge for VRT in line with other tax heads. In normal circumstances the additional charge is calculated at the time of registration by Revenue Systems. However, there may be a situation where an official may wish to raise the charge after the registration event takes place. In such circumstances the provisions should be applied in a sensible manner and additional charges should be raised only when the official is satisfied that an additional charge is due and payable.

5.9 Appeals

Appeals relating to the tax are only dealt with on payment of the VRT and successful registration of the vehicle.

Appeals relating to Transfer of Residence are dealt with by the local Revenue office in the location in which the customer resides.

Appeals relating to seizures are dealt with by Investigations and Prosecutions Division, Bridgend.

Appeals relating to the OMSP, valuation and classification are dealt with by the CVO.

If, at the time of registration, the payer indicates strong dissatisfaction with the level of the charge, the NCTS offices have been instructed not to engage with the customer in relation to the tax charge; instead the customer should be directed to their local Revenue office.

Alternatively, the customer may be directed to the [VRT appeals](#) section of the Revenue website. This area contains advice as to the correct details and procedures to follow:

- She or he must lodge a written appeal directly with the CVO which must be accompanied by supporting documentary evidence, obtained at the payer's own expense, to support the counter-opinion of the chargeable value. This evidence might include signed dealer/valuer opinions of the price, including VRT and VAT, that a dealer in the Republic of Ireland might have been expected to achieve for the vehicle in an arm's length sale at the time the VRT was charged, and copies of VRT and VAT inclusive advertisements by dealers in the Republic of Ireland for similar vehicles relevant to the time that the VRT was charged.
- Where the payer believes that the valuation of a vehicle should be based on its unique history, s/he should enclose evidence, e.g. list of repairs, photographs of the vehicle, estimates and invoices in relation to the work carried out on the vehicle and any other documentation thought appropriate in support of the opinion that the chargeable value should be based on the history of the particular vehicle or its condition at the time the VRT was charged, rather than the valuation determined by Revenue.
- Dealers should enclose a copy of the sales invoice along with other evidence as outlined above, to indicate the arm's length retail value, including VRT and VAT, of the vehicle in the State at the time the VRT was charged.

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

[...]

6 Declaration and Payment of VAT for New and Used Vehicles

VAT as assessed by Revenue will be collected at NCTS centres, on registration of vehicles (where applicable) on Revenue's behalf.

VAT will be charged on the purchase price declared on the invoice for the vehicle. For VAT purposes a "new means of transport" is a goods or passenger vehicle that meets either one of the two following criteria:

- It is a new means of transport if it is a motor vehicle or motor-cycle (other than a tractor) supplied six months or less after the date of its first entry into service;
- It is a new means of transport if it is a motor vehicle or motor-cycle (other than a tractor) that has travelled 6,000 kilometres or less at the time the vehicle is first presented for registration.

If the vehicle meets either of these criteria the vehicle is treated as a new means of transport for VAT purposes, and VAT is chargeable at registration. In this context "**entry into service**" means registration in another jurisdiction. If not previously registered the vehicle is new.

Example

Vehicle 5 months old with 8,000km - chargeable to VAT

Vehicle 7 months old with 5,000km - chargeable to VAT

Vehicle 7 months old with 8,000km - not chargeable to VAT

The date of a vehicle's first entry into service, i.e. the registration date, determines the age of the vehicle for VAT purposes. The mileage is the odometer mileage when first presented for registration in the State.

6.1 Payment of VAT

VAT must be charged and paid, with the VRT, at the time of registration of a new means of transport, acquired in another EU Member State, where the declared owner is a person who is not registered for VAT, or is a VAT-registered person who is not entitled to claim a VAT input credit in respect of the acquisition. This is the case even where there is evidence, e.g. an invoice, showing that VAT was previously paid in the MS of acquisition.

6.2 VAT-registered persons

VAT-registered persons who are entitled to claim a VAT input credit in respect of the acquisition of the vehicle concerned are not required to pay VAT at the time of registration. In such cases, it will be sufficient for the declared owner to quote their VAT registration number on the VRT declaration form at registration. This applies where:

- The vehicle is being acquired as stock-in-trade for resale in the course of business,
- The vehicle is being acquired for use as part of a driving or car-hire business, or
- The vehicle is an EU Category M2, M3, N1, N2, N3, (VRT Categories B or C) vehicle that is for general use in a business, e.g. for haulage or transport purposes etc.

In such cases, VAT due in respect of the vehicles will be accounted for through the declared owner's VAT returns. In cases where a vehicle declared as a deductible EU Category M2, M3, N1, N2, N3, (VRT Categories B or C) is subsequently converted to non-deductible EU Category M1 (VRT Category A) vehicle, the declared owner will also be required to account for VAT on self-supply of the EU Category M1 (VRT Category A) vehicle.

6.3 Purchase Invoices

It should be noted that in calculating the length of time since first registration in another MS, the critical date is the date on which the vehicle was supplied in the other MS, i.e. the date of the purchase invoice.

Delaying registration in the State until six months or more after entry into service does not remove the liability to VAT. It is the **date of supply** and not the date of declaration that determines liability to VAT and, where possible, customers should be advised accordingly.

6.4 Value for VAT Purposes

The value for calculating the VAT payable is the amount invoiced in the MS of acquisition (converted to Euro where applicable). VAT charged in another MS and shown as such on the invoice is not to be included in the taxable amount for Irish VAT purposes. In the absence of an invoice or other sales documentation, the OMSP for VRT purposes may be used as a basis for the calculation of the VAT due. The value for VAT purposes would be the OMSP less the VRT and VAT included.

6.5 Vehicles not regarded as means of transport for VAT purposes

In the context of registration, these vehicles include agricultural tractors, all-terrain vehicles (ATVs), mobile machinery, etc. However, there may be some inconsistency as regards the treatment of these vehicles for VAT purposes in other Member States. As a general rule, VAT should be charged and collected where the declarant cannot show that VAT has already been paid in the Member State of purchase.

6.6 Vehicles that are "not new" for VAT purposes

A vehicle that, for VAT purposes, is a used (not new) vehicle acquired in another MS, is not subject to the payment of VAT at the time of registration under any circumstances, even where it has been removed from an exemption regime, e.g. diplomatic exemption, in another MS.

6.7 Vehicles from outside the EU

In the case of a new or used motor vehicle imported from outside the EU, VAT must be paid at the time of entry into free circulation and before release from Customs control. Where such a vehicle is subsequently presented for registration by a private (non-authorized) individual, proof of payment of VAT and Customs Duty must be shown before the vehicle is registered.

7 Type-Approval

EU Directives require that vehicles intended for the carriage of passengers or goods must comply with certain mandatory technical requirements before they are allowed on the roads. Vehicles must, therefore, be subjected to a series of standardised tests to ensure they reach the required standards. The framework legislation for type-approval is Directive 2007/46/EC.

7.1 Type-Approval and CO₂

Among the tests required is one to measure the CO₂ emissions from a vehicle. While it is not necessary to subject each individual vehicle to the test, the directives are quite specific regarding the method of carrying out the tests and the actual models to which the results can be applied. For example, a test may cover a particular model that has a number of variants and/or versions. In this case, the directive allows a single CO₂ figure to be provided for that model provided that the figure given is based on the variant and/or version with the highest official CO₂ emissions within the range. This prevents a manufacturer submitting the most fuel-efficient vehicle to the test and then including less efficient variants, e.g. those with automatic transmission, as the official CO₂ emissions for the range. Following the test, the official emissions of CO₂ are quoted to the nearest whole number in grams per kilometre (g/km).

Prior to the 2018 Finance Act, legislation covered CO₂ emissions for passenger and light duty vehicles that were measured in accordance with the New European Drive Cycle (NEDC). The CO₂ figure as derived from the NEDC test is currently being used for the purposes of calculating the category A rate of VRT.

However, NEDC is being replaced on a phased basis by the World Harmonised Light Vehicle Testing Procedure (WLTP). From 1 September 2018, it became mandatory for all new vehicles to be tested under WLTP. To aid the transition from NEDC to WLTP, the Commission has introduced a conversion tool known as CO₂MPAS, which can derive an NEDC figure from a WLTP figure.

This will change the way in which vehicle CO₂ emissions are calculated and therefore affect all Member States which apply vehicle taxes based on CO₂ emissions. As such, the definition of CO₂ emissions in the legislation has been revised to distinguish between the various types of CO₂ emissions: NEDC, WLTP, and CO₂MPAS-derived NEDC.

7.2 Certificate of Conformity

When a manufacturer is granted type-approval for a vehicle, a Certificate of Conformity is issued that should accompany each vehicle manufactured in conformity with the approved vehicle type. The CoC is, in effect, a statement by the manufacturer that the vehicle conforms to the relevant EU type-approval regulations.

From a VRT point of view, the CoC states that the vehicle at the date of manufacture has a specific level of CO₂ emissions. This is the level that will be used for taxation purposes and will not change regardless of post-production modifications that might be made, modifications that might either marginally increase or decrease the levels of emissions of the vehicle.

Article 45 of the framework Directive 2007/46/EC, along with Annex XIX of the same Directive, provides the timeline for EU member States to implement Type Approval directives, and the requirement for a CoC in respect of each of the EU Categories. A copy of the table from Annex XIX is shown below.

| Categories concerned | Enforcement dates | | |
|--|-----------------------------------|-------------------------------------|--|
| | New types of vehicles Optional | New types of vehicles Obligatory | Existing types of vehicles Obligatory |
| M1 | N.A. | 29/04/2009 | N.A. |
| Special-purpose vehicles of category: M1 | 29/04/2009 | 29/04/2011 | 29/04/2011 |
| Incomplete and complete vehicles of category: N1 | 29/04/2009 | 29/10/2010 | 29/10/2011 |
| Completed vehicles of category: N1 | 29/04/2009 | 29/10/2011 | 29/04/2013 |
| Incomplete and complete vehicles of categories: N2, N3, O1, O2, O3, O4 | 29/04/2009 | 29/10/2010 | 29/10/2012 |
| Incomplete and complete vehicles of categories: M2, M3 | 29/04/2009 | 29/04/2009 | 29/10/2010 |
| Special-purpose vehicles of categories: N1, N2, N3, M2, M3, O1, O2, O3, O4 | 29/04/2009 | 29/10/2012 | 29/10/2014 |
| Completed vehicles of categories: N2, N3 | 29/04/2009 | 29/10/2012 | 29/10/2014 |
| Completed vehicles of categories: M2, M3 | 29/04/2009 | 29/04/2010 | 29/10/2011 |
| Completed vehicles of categories: O1, O2, O3, O4 | 29/04/2009 | 29/10/2011 | 29/10/2013 |

7.3 Procedure at Registration

The procedure to be adopted at the time of registration will depend on the person making the declaration. Normally, a distributor or authorised dealer will use the e-CoC pre-loaded on to the Revenue system (a legal requirement from 12 September 2016) and a private individual/unauthorised dealer will attend at an NCTS centre.

7.3.1 Declaration by an Authorised Person

From 12 September 2016, a new vehicle declared for registration through the established distributor/dealer network can only be registered where an e-CoC is loaded on to the Revenue system.

7.3.2 Declaration by a Private Individual/Dealer at the NCTS Centre

From 12 September 2016, a new vehicle presented for registration by either a private individual or an authorised person can only be registered where an e-CoC has been uploaded to the Revenue system. In both cases above please refer to the Revenue [website](#) for detailed information.

7.3.3 "Export" Vehicles from the UK

In addition to its normal registration series, the UK registration/licensing authorities operate a registration system in a separate series for new means of transport which are removed from the country either as **Personal Exports** or **Direct Exports**.

Registration numbers in the export series are distinguished from the normal UK registration numbers by always starting with the letter "X" i.e. XB10 ABC – refer to Appendix 1, GB Registration Numbers.

Personal exports may be used on UK roads prior to export and are therefore subjected to type-approval and insurance requirements in the UK at the time of registration. They must also be licensed for road-tax purposes. **Direct exports** cannot be used on UK roads and must be removed from the country on a car-transporter/trailer etc.

The distinction between the two types is indicated by the colour of the log-book issued by the UK authorities, i.e.:

- **personal exports** are issued with a **Pink** log-book (VX302) endorsed with the type-approval number, and
- **direct exports** are issued with a **Blue** log-book (V308) and have no such endorsement.

For the above reasons, vehicles previously registered in the UK in the export (X) series and presented for registration at an NCTS centre:

- do not qualify for exemption from type-approval by virtue of previous registration in another EU member state, and
- should not be registered unless accompanied by either a **pink** log-book (i.e. **personal exports**) or a valid Certificate of Conformity.

7.3.4 Exempt/End-of-Series Vehicles

Type-approval standards are updated from time to time and these updates are advised to Revenue by the Road Safety Authority. This updating can cause problems for vehicles manufactured prior to each update, e.g. old stock, which, although they may have conformed to all the relevant standards **at the time they were built**, due to these updates they may now not meet all of the **current** requirements to allow them to become registered - these vehicles are called end-of-series vehicles.

The End-of-Series Exemption Scheme allows vehicle manufacturers and distributors to apply for a set period of additional time (12 months for complete vehicles and 18 months for completed (multistage) vehicles) to register and sell end-of-series vehicles by granting exemptions from some of the latest changes to directives/regulations.

The additional time begins on the date on which the changes were brought into law – or, in other words, the date the vehicle lost its type approval validity.

The numbers endorsed/registered are monitored by the Road Safety Authority, and [further details](#) can be found on their website.

8 Communication and Lodgements

Applus/NCTS act as authorised traders and transfer the VRT, VAT and additional charges collected due to late registration to Revenue on the 15th day of the following month.

8.1 Revenue Secure Email

The Revenue Commissioners have put in place a system to securely send and receive e-mail messages. In the interests of data protection, all e-mail contact with Traders should only be via secure e-mail. This system was changed from 15 June 2015 and secure emails should now be sent from “My Enquiries” option on Revenue.ie. [Further details](#) of the new secure email system are available on the Revenue website.

The NCTS have been set up on an encrypted system called TLS* which allows emails be transmitted between Applus and Revenue securely. The secure e-mail system is automatically utilised when communicating by email with Applus/NCTS.

***Transport Layer Security (TLS) is a protocol that ensures privacy between communicating applications and their users on the Internet. When a server and client communicate, TLS ensures that no third party may eavesdrop or tamper with any message. TLS is enabled between two domain names/addresses by ICTL.**

8.2 Top-Up Lodgements

Authorised distributors/dealers will be facilitated at local Revenue offices to lodge top-up amounts to their Trader Account Number (TAN). This will only apply to authorised TAN holders who register vehicles using the ROS system or the NCTS Pre-Registration Inspection facility – please refer to the VRT Trader Manual.

8.3 Electronic Fund Transfer Payments

Customers wishing to pay via EFT will continue to make contact with your local Accounting Offices. The lodgement of the payment to the EFT bank account must be confirmed before the payment record is processed via LPA. Online Bank Account access has been arranged for the Divisional Accounting Offices. To avail of this facility the dealer/trader should contact one of the following district offices. The office to be contacted depends on the area in which the customers business is located.

| | |
|---|--|
| Dublin City and County | |
| Office of the Revenue Commissioners Customs and Excise Accounts, First Floor, 85-93 Lower Mount Street, Dublin 2 DO2 PX37 | Phone: 01 6474099 |
| Counties Cavan, Donegal, Galway, Leitrim, Longford, Louth, Mayo, Monaghan, Offaly, Roscommon, Sligo and Westmeath | |
| Office of the Revenue Commissioners Cash Office, Geata na Cathrach, Galway H91 W26K | Phone: 091 547700 (select 3 when prompted) |
| Counties Carlow, Kilkenny, Kildare, Laois, Meath, Tipperary, Waterford, Wexford and Wicklow | |
| Customers transferring funds to Revenue's Bank of Ireland account please use the contact details below. Customers transferring funds to Revenue's Allied Irish Bank account please use the Mount Street contacts listed in the Dublin area above. | |
| Office of the Revenue Commissioners Accounts Section, Government Building, The Glen, Waterford X91 P04E | Phone: 051 862100 (select 4 when prompted) |
| Counties Clare, Kerry and Limerick - from 19th September 2014 Electronic top ups only | |
| Office of the Revenue Commissioners Accounts Section, Ground Floor, River House, Charlotte's Quay, Limerick V94 X4D6 | Phone: 061 212713 |
| Cork City and County | |
| Office of the Revenue Commissioner Cash Office, Revenue House, Blackpool, Cork T23 W922 | Phone: 021 6027665 |

A trader/dealer may contact one of the above offices in order to top-up a VRT account by EFT. When the relevant office is contacted, the Bank Account to which the money should be lodged will be given. When EFT facilities are used, the relevant Revenue office must be contacted and informed of the amount of money transferred and the relevant TAN number.

9 Registration Numbers and Plates

9.1 Registration Plate Format

The format of a registration number plate is prescribed by law and is mandatory for all vehicles registered since 1 January 1991. The format, design and dimensions of registration plates are as provided for in [S.I. 318/1992 - First Schedule](#), as amended by [S.I. 542/2012](#) and [S.I. 452/2013](#).

9.2 Registration Number Format

9.2.1 Vehicles brought into use on or before 31 December 2012

For vehicles first brought into use on or before 31 December 2012, the registration number format comprises:

- the last two digits of the year of registration,
- followed by one/two letters (index mark) indicating the local authority area (the “county”) where the owner resides,
- followed by a unique number assigned in sequence by the VRT system.

9.2.2 Vehicles brought into use on or after 1 January 2013

For vehicles first brought into use on or after 1 January 2013, the registration number format comprises:

- the last two digits of the year of registration,
- followed by an additional digit, either “1” or “2” (‘1’ indicates that the vehicle was first registered during the period 1 January to 30 June in the year of registration; ‘2’ indicates that the vehicle was first registered during the period 1 July to 31 December in the year of registration),
- followed by one/two letters (index mark) indicating the local authority area (the “county”) where the owner resides,
- followed by a unique number assigned in sequence by the VRT system

9.2.3 Index Mark for Registration Districts Limerick, Tipperary and Waterford

From 1 January 2014, the index mark for the registration districts of Limerick, Tipperary and Waterford, as provided for in Statutory Instrument (S.I.) 452 of 2013 Vehicle Registration (Identification Marks) Regulations 2013, is as follows:

- A vehicle registered for the first time in any jurisdiction on and after 1 January 2014 and requiring an index mark for Limerick, Tipperary or Waterford, will be assigned an index mark as below:

| County | Index Mark |
|-----------|------------|
| Limerick | L |
| Tipperary | T |
| Waterford | W |

- A vehicle registered in any jurisdiction on or before 31 December 2013 and requiring an index mark for Limerick, Tipperary or Waterford, will be assigned an index mark as below:

| County | Index Mark |
|-----------|------------|
| Limerick | L, LK |
| Tipperary | TN, TS |
| Waterford | W, WD |

9.3 Display

The time limit for display of registration plates is prescribed by law ([S.I. 318/1992 Reg. 9\(5\) \(as amended\)](#)). In the case of a vehicle declared and registered by a private individual the plates must be displayed within three working days of the date of registration. A vehicle declared and registered by a distributor/dealer must have its registration plates displayed before it is delivered or given over to the purchaser/customer.

10 Vehicle Registration Certificate

Vehicle Registration Certificates are issued by the Department of Transport, Tourism and Sport, Driver and Vehicle Computer Services, Shannon, Co Clare.

11 De-Registration

In certain circumstances the Commissioners may delete an entry from the register of vehicles and may repay VRT, in whole or in part, as appropriate. Section 131(1)(c) of the Finance Act, 1992, as amended, provides that **The Commissioners may amend an entry in or delete an entry from the register.**

11.1 De-Registration

Revenue policy is to de-register vehicles in strict adherence with legislation. There are limits on when Revenue can repay the VRT, in whole or in part, and these are provided for in Section 134(6) of the Finance Act, 1992, as amended:

When an entry in the register is deleted and the Commissioners are satisfied that the deletion is warranted by exceptional circumstances which arose within 7 working days after the registration of the vehicle concerned and the vehicle had not been the subject of a licence under the Act of 1952, they may, subject to such conditions as they may impose, repay the whole or part of the vehicle registration tax paid on the vehicle concerned.

Regulation 7 of S.I. 437 of 1992 sets the time limit for the application. It provides that:

A person who seeks the repayment under section 134(6) of the Act as amended of the tax paid on the registration of a vehicle shall make an application in writing to the Commissioners within 21 days of such registration for the repayment, shall set out in the application the exceptional circumstances claimed to warrant the repayment and shall furnish to the Commissioners, if so requested by them, proof to the satisfaction of the Commissioners of those circumstances.

Examples of exceptional circumstances include:

- compassionate grounds e.g. the death of the person who purchased the vehicle,
- cancellation of the sale of the vehicle, and
- registration of a vehicle in error.

VRT will only be repaid, where:

- the exceptional event arose within 7 days of the registration,
- the vehicle has not been licensed for use in a public place i.e. road tax has not been paid,
- the application has been made within 21 days of the exceptional event,
- Revenue is satisfied that the event is "exceptional", and
- the application is completed satisfactorily and contains all the necessary information.

11.2 Application Procedure

Application for de-registration should be made directly to the CVO, on form [DEREG](#), available on the Revenue website. Applications should be accompanied by supporting documentation. The CVO may request further documents. The CVO, if it is decided to de-register and repay, will amend the Revenue computer system, notify the Department of Transport, Tourism and Sport (NVDF, Shannon), and will make the repayment unless there are indications that there are arrears owing. In such a case the CVO will refer the matter of the repayment to the payer's local Revenue district for decision and repayment or other action.

Conversely, where it is considered that the application should not be allowed, the CVO will write to inform the applicant and advise them of the right of appeal.

The CVO also receives de-registration and repayment applications from the NCTS in the form of computer generated work items. The CVO will process these under the same rules that apply to other de-registration applications.

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

[...]

11.3 Other Repayments of VRT

Where it is established, on appeal or otherwise, that VRT was overpaid at the time of registration e.g. because of a wrong statistical code, or overvaluation etc., the CVO will make the repayment unless there are indications that there are arrears owing. In such a case the CVO will refer the matter of the repayment to the payer's local Revenue district for decision and repayment or other action.

12 Conversions

A "conversion" is defined in section 130, Finance Act 1992 as follows:

'conversion' means the modification of the vehicle, which, in relation to -

- (a) a registered vehicle, means the modification of the vehicle in such manner that any of the particulars recorded for the purpose of its registration are altered,**
- (b) an unregistered vehicle, means the modification of the vehicle in such manner that any of the particulars recorded for the purpose of its type-approval or, if it has been registered previously in another jurisdiction, for the purpose of the most recent such registration, are altered.**

12.1 Pre-Registration Conversion of M1 (passenger) vehicles

EU Category M1 (passenger) vehicles which have not been previously registered but have been converted/modified since the issuing of the type-approval document **must** have the converted/modified vehicle certified/approved by a National Approval Authority. The National Standards Authority of Ireland (NSAI) is the Irish national approval authority. Where the documentation was issued by another approval authority, it may also have to be approved by the NSAI.

An unregistered converted M1 vehicle presented for registration at an NCTS centre must be accompanied by the relevant approval documentation.

The conversion/modification of the new vehicle will invariably mean that a new vehicle declaration will have to be made to Revenue.

Where the conversion has been made to an unregistered birth-cert vehicle, that birth cert must be updated with the details of the converted vehicle. The vehicle must have a new Type-Approval number containing the IVA (Individual Vehicle Approval), SVA (Single Vehicle Approval), KS (Small Series) and NSSTA (National Small Series Type Approval).

12.2 Pre-Registration Conversions of vehicles other than M1 vehicles

The procedure for these vehicles is similar to that for Post Registration Conversions, detailed below.

Where a vehicle is converted prior to registration, and it is not type-approved in its converted state, it must be presented to the NCTS for inspection for the purposes of registration.

The conversion should be notified to the NCTS on form [VRTCONV](#) supported by a certificate from an Authorised Test Centre (ATC) or a Suitably Qualified Individual (SQI).

Authorised converters of new vehicles supplied by the sole wholesale distributors in the State can apply to the CVO, using form VRT11B, for a calculation of the VRT due and for a bespoke statistical code, where an OMSP does not stand declared.

The VRT11B must be accompanied by a Certificate of Conformity (CoC) in respect of the vehicle in its converted state, or an Individual Vehicle Approval issued by a Type-Approval authority of a Member State, or, provided it is not an EU Category M vehicle (other than a special purpose EU Category M vehicle), a declaration of conversion on form VRTCONV supported by a certificate from an ATC or a Suitably Qualified Individual.

The CVO will provide the calculation of the VRT due and the bespoke statistical code on form VRT12B which should be used to ask the distributor to arrange for amendment of the e-CoC. The converted vehicle must then be presented to the NCTS for inspection and registration. A converter, with an NCTS appointment, should arrange with the CVO to have the bespoke statistical code unlocked in good time for the appointment.

12.3 Post Registration Conversions (including those previously registered in another jurisdiction)

In situations where it is not possible to obtain individual type-approval for a vehicle conversion, that conversion must be declared at registration by the vehicle owner using form VRTCONV (Appendix 4). This form should be used in cases where the following vehicle characteristics have changed:

- the EU vehicle category
- the number of seats
- the number of seatbelt fittings
- the EU Bodyworks
- the mass in service
- the number of doors
- the number of windows

In order to have a previously registered converted vehicle registered, the vehicle must be certified by a Suitably Qualified Individual (SQI) as to the quality of the conversion and the accuracy of the declaration. The owner declaration on form VRTCONV stamped by the SQI, and accompanying declaration by the SQI on headed paper must accompany the vehicle (in addition to the normal paperwork) when presented at the NCTS for a pre-registration examination.

12.4 Post Registration Irish Registered Conversions

In respect of post registration Irish registered converted vehicles, a **Declaration to Revenue is Not Required in Most Cases.**

- Declaration is not required if the Vehicle Registration Certificate at item J1 (VRT vehicle category) shows "A".
- Declaration is only required if the Vehicle Registration Certificate at J1 shows "B" or "C" or "D" or is blank, and
 1. seats have been added **and** the new total including the driver is 9 seats or less;
 2. had 10 seats or more, seats have been removed **and** the new total including the driver is 9 seats or less;
 3. the conversion is to motor caravan; declaration is **not** required however if registered in Ireland as a car or MPV or other EU category M1 vehicle, see notes below.

Only if 1, 2 or 3 above is the case, the vehicle owner must post the [Declaration of Conversion](#) and the related [Suitably Qualified Individual declaration](#), and other supporting documents, to: FREEPOST, Central Vehicle Office, Revenue Commissioners, Rosslare Harbour, Co. Wexford.

All Declarations should be posted together with the following supporting documents:

- a copy of the Vehicle Registration Certificate (both sides),
- invoice(s) showing the costs of conversion, and
- in the case of a Motor Caravan, photographs showing the full interior and exterior condition of the vehicle (if emailing images to cvooffice@revenue.ie, please resize to c. 500kb to facilitate emailing).

A declaration is not required if the vehicle is registered as "car/MPV" or other M1 vehicle. The Revenue Commissioners, Central Vehicle Office, Rosslare Harbour, Co. Wexford will assess the conversion to determine if additional VRT is due.

Motor Caravans/Motor Homes

These are vehicles converted to EU Categories M1, M2, M3, body work "SA" (motor caravan) constructed to include living accommodation which contains at least the following equipment:

- seats and table,
- sleeping accommodation which may be converted from the seats,
- cooking facilities, and
- storage facilities,

which must (with the exception of the table which may be designed to be easily removed) be rigidly fixed to the living compartment. Please see details at above.

Ambulances

For requirements for registration of a vehicle as an 'Ambulance' please see details above.

Conversions must be certified by a Suitably Qualified Individual (SQI). SQIs must have:

- an Engineering/Technical Qualification (Level 7 or higher accredited courses¹) or appropriate accreditation with Engineers Ireland² or the Institute of Automotive Engineer Assessors³,

¹ See Engineers Ireland, Accredited Courses

² Chartered or Associate Engineer

³ Member or Incorporated Member

- a minimum of 5 years' experience of working in a suitable technical environment (preferably Automotive or Engineering Environment),
- access to adequate facilities to carry out a thorough vehicle examination, and
- appropriate professional indemnity insurance,

or

- must be a National Standards Authority of Ireland approved facility, (Approved Test Centre or Approved Workshop for Conversion of Vehicles for Disabled Drivers) or a Suitably Qualified Individual (SQI).

A list of [Approved Test Centres](#) and a list of [Approved Workshops for Conversion Vehicles for Disabled Drivers](#) are available on the NSAI website.

Contact details for SQI's are available in local business directories or one of the professional associations such as the Institute of [Automotive Engineer Assessors](#). The [Society of the Irish Motor Industry \(SIMI\)](#) or 01- 6761690 can be contacted if difficulties are encountered trying to locate an SQI.

The CVO will act as the postal-reception point for declarations of conversions of registered vehicles, will classify the converted vehicle, and will assess any VRT due.

It should be noted that a conversion that changes the vehicle characteristics but does not result in a change of the EU Category, may in specific cases result in an increase in the VRT liability. This may happen when for example **"a category N1 vehicle which, at all stages of manufacture, has less than 4 seats, and has a technically permissible maximum laden mass that is greater than 130 per cent of the mass of the vehicle with bodywork in running order"** was charged the VRT Category C rate of €200 but has since been converted by the installation of additional seats. These additional seats mean that, while the vehicle may remain an EU Category N1 vehicle, it should now be assessed at the VRT Category B rate of 13.3% of the OMSP resulting in an increased liability.

In those specific cases, in determining if additional tax is due, consideration should be given to the fact that if such a vehicle, in its converted form, was presented for first registration, that the rate of tax charged is the same rate as that of a pre registration conversion.

The CVO, if there is **no** additional VRT due will:

- return a copy of the VRTCONV form to the declarant, stamped to indicate that it has been assessed, and
- enclose an advice to the declarant to submit the letter and the VRC to their local Motor Tax Office when renewing the motor tax.

The CVO, if there is additional VRT due will:

- write to the Revenue District of the declarant to advise the change of VRT Category and the additional VRT, and,
- advise the District to collect the VRT, bring it to account, and to advise the CVO by forwarding an e-mail to cvoffice@revenue.ie confirming the SQI file reference, payment amount, reg. no. and receipt no.

The CVO, on receipt of the District's advice of receipt of payment will:

- return a copy of the VRTCONV form to the declarant, stamped to indicate that it has been assessed, and enclosing an advice to the declarant to submit the Confirmation of Assessment letter and the copy VRTCONV form to their local Motor Tax Office when renewing the motor tax, and
- amend the register, provided the registration record has not been decollated from the computer system

12.5 Calculating the VRT Due on Conversion.

Section 132(5), Finance Act, 1992, as amended, provides: **Where a registered vehicle which is converted and on which, in a former state, vehicle registration tax or motor vehicle excise duty imposed by the Order of 1979 has been paid, then the amount of vehicle registration tax payable on the vehicle under subsection (3) shall be reduced by –**

(a) in the case of a vehicle in respect of which vehicle registration tax has been so paid, such amount as bears to the amount of the tax paid the same proportion as the open market selling price of the vehicle immediately prior to its conversion bears to the open market selling price of the vehicle at the time of its registration.

A more recent version of this manual is available.

Example:

1. Category B vehicle: VRT paid at 13.3% of OMSP upon registration.
2. Converted to Category A passenger vehicle.
3. Liable to VRT at rates between 14% and 36% depending on CO₂ emissions.
4. Credit to be given for VRT paid, but reduced in proportion to the reduction in OMSP, i.e. the credit must take depreciation into account.

Subject was Category B at registration

Registered January 2008

OMSP of €17,456 at registration per MVT/decollation record

Paid €2,321

Subject converted to Category A passenger vehicle

Conversion declared March 2011

Category B OMSP = €8,350 (per Light Commercials Guide March 2011).

€8,350 = 47.83% of the original OMSP of €17,456.

VRT credit allowable is 47.83% of €2,321

Credit allowable is therefore €1,110.

Category A OMSP = €9,450 (by research, or VRT calculator if listed)

VRT chargeable at 14% (rate depends on CO₂ emissions) = €1,323

Allow credit for residual Category B VRT of €1,110

VRT due on conversion = €213

12.6 Calculation Rules

- Where the conversion is from VRT Category D to EU Category M2, M3, N2, N3, T1-T5 (VRT Category C), the additional VRT payable is € 200,
- Where the conversion is from VRT Category D to EU Category N1 (VRT Category B) or EU Category M1 (VRT Category A), VRT is payable at the rate of the appropriate percentage of the OMSP of the converted vehicle, subject to specified minimum amounts,
- Where the conversion is from EU Category M2, M3, N2, N3, T1-T5 (VRT Category C) to EU Category N1 (VRT Category B) or EU Category M1 (VRT Category A), the additional VRT is that payable at the appropriate percentage of the OMSP of the converted vehicle, subject to specified minimum amounts, less the amount of tax paid at the time of registration,
- Where the conversion is from EU Category N1 (VRT Category B) to EU Category M1 (VRT Category A), the additional VRT is that payable at the appropriate percentage of the OMSP of the converted vehicle, subject to specified minimum amounts less an amount calculated by applying the EU Category N1 (VRT Category B) rate to the current EU Category N1 (VRT Category B) OMSP of the vehicle, or less the EU Category N1 (VRT Category B) minimum amount as the case may be.

Please refer to the Valuation manual for details on the calculation of the OMSP.

12.7 Accounting for VRT on a Converted Vehicle

Payments of additional VRT may be made at any Revenue Office. The amount of additional VRT should be brought to account using the LPA system. Payment should only be accepted using the normal payment options. A positive short CI must be input to balance the taxpayer's account.

Once assessment and collection of the additional VRT have been completed, the Vehicle Registration Certificate should be returned to the declarant.

Disposal of Registration Documents

All foreign registration documents along with their attached VRTVPD1/2 forms are forwarded on a monthly basis by the NCTS centres to Revenue.

All original previous registration certificates/documents must be certified as follows:

- In the case of registered vehicles, the previous registration certificates must be marked with the newly assigned Irish registration number, or
- In the case of a pre-inspected vehicle, the previous registration certificate must be marked as "Pre-Inspected", along with the relevant authorised person's TAN number.

All original registration documents accepted by the NCTS centres are forwarded to VRT Policy & Legislation Branch where they are processed and returned in accordance with the requirements of the relevant foreign Vehicle Registration Authority who are informed of the subsequent de-registration of the vehicle.

13 VRT Enquiries and Compliance Issues

The public may make enquiries regarding Vehicle Registration Tax by accessing the Revenue [website](#) and/or [the ROS system](#).

Revenue officials no longer provide speculative valuations i.e. valuations for vehicles that have not been presented for registration. Members of the public should be advised that the VRT due on a particular make and model of vehicle may be obtained by accessing the VRT Calculator. Where the **exact** model is not available on the website, an **estimated** valuation can be obtained by either:

- a) identifying similar models on the website where the VRT may be similar, taking care, for example, not to select models whose years of production are out of phase with the model in question,
- b) consulting relevant trade publications, and/or dealers or valuers for a valuation and then calculating the VRT based on that valuation and the CO₂ emissions from the vehicle, and
- c) consulting the [VRT Valuation Manual on the website](#). This manual outlines the valuation process and depreciation rules used by Revenue valuation officers in determining an OMSP for a vehicle on which the VRT is due.

In this regard, customers should be advised that in carrying out their own estimate, the comparison method detailed in the valuation manual may yield a satisfactory estimate as this is one of the methods favoured by Revenue officials. To aid in this method, Appendix 3 of that manual contains a sample of the form used by Revenue officials and Appendix 4 contains a completed sample.

Additionally, a blank example of that [form](#) is available on the website for members of the public who wish to use this model to obtain an estimate of the valuation.

The customer should be informed that the details obtained from the VRT calculator (and any other method they may decide to use) are an indicator of what VRT **may** be due, as the valuation and VRT due (VAT and CCT duty also) on a vehicle can only be ascertained at the time the vehicle is presented for registration.

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

[...]

A more recent version of this manual is available.

14 Functions of the CVO

The functions of the CVO may be grouped under two broad headings:

- valuation and classification matters, and
- registration matters.

14.1 Valuation and Classification

Vehicles are classified into VRT categories for the purpose of applying VRT rates. The VRT categories are aligned, since 1st January 2011, with the EU vehicle type- approval categories.

The CVO engages in classification work as follows:

- the CVO, before enabling the model profile (statistical code) in Revenue systems, checks manufacturer/sole wholesale distributor category/OMSP declarations by reference to type-approval documentation supplied in support of the declarations,
- the CVO, before enabling the model profile (statistical code) in Revenue systems, checks evidence of EU category in the case of manufacturer/sole wholesale distributor vehicles which have been modified prior to declaration for registration,
- the CVO, in setting up model profiles to provide for VRT estimates in respect of vehicles that might be imported outside of the franchised chains, and to provide for registrations, determines the VRT Category by reference to such information as may be to hand, e.g. data provided by the NCTS following a vehicle registration inspection; a distributor declaration for a similar model; and research, usually online, to find the weights required to establish if certain EU Category N1 vehicles qualify for the VRT Category C rate, and
- the CVO is the reception point for post-registration declarations of conversion; “conversion” is defined as the modification of a vehicle such that it no longer retains all of the characteristics of its certified type-approval category; the CVO checks declarations and supporting documents to determine if a conversion has taken place, to determine the new VRT Category, and to calculate and arrange collection of additional VRT.

The CVO maintains the model profile databases used to provide online VRT estimates and to provide for registrations. The valuation methods employed by the CVO are set out in VRT Manual 8.

Declarations of new models, and amending declarations, are made on form VRT40. Most manufacturers/distributors lodge declarations via [ROS](#). On receipt of a declaration the CVO checks the declaration for completeness and accuracy and also checks that the declared OMSP/RRSP is reasonable having regard to published prices.

The CVO also prompts manufacturers/distributors to review their declarations where published prices differ, and where a change in price might be expected, e.g. following a VRT or VAT rate change, or a change in classification. The CVO, at more senior officer level, may determine an OMSP where the manufacturer/distributor fails to make a declaration or where a declaration is considered to be an under or overstatement of the price at which the model, or similar, is being traded.

14.2 Registration Matters

In registration matters the CVO acts as a control centre for the registration system and is also responsible for:

- processing applications to reserve registration numbers,
- processing applications for de-registration,
- amending registration particulars, and
- issuing information from the register of vehicles (including certificates for legal purposes).

14.2.1 Reservation of Registration Numbers

Registration numbers are assigned in sequence at the time of registration. However, a facility exists whereby an owner may reserve, subject to certain conditions, a registration number of their choice.

Conditions

- An application may only be made on or after 1st November in the year before it is intended to first bring the vehicle into use.
- The number chosen must be one in the normal format and must correspond with the place (licensing authority area) where the applicant normally resides and the year in which the vehicle is to be brought into use, e.g. 131-D-2 may only be reserved by an applicant living in Dublin intending the vehicle to be first brought into use in the year 2013.
- The registered owner must be the person in whose name the number was reserved. Reserved numbers are not transferable.
- All registration numbers are available for reservation with the exception of the first number of each year issued in Cork, Dublin, Limerick and Waterford e.g. 131-C-1, 131-D-1, 131-L-1, and 131-W-1, which are traditionally reserved for the Mayor/Lord Mayor of those cities and are not available for reservation by anyone else.
- A reserved registration number can only be assigned to a vehicle when it has been reached in the normal sequence. It may not be displayed on a vehicle before it has been formally assigned by Revenue following the presentation and acceptance of a completed declaration for registration.
- Under normal circumstances the fee paid will not be refunded where the reservation of a number is cancelled.

Application Procedure

Applications should be made on [Form VRT15A](#) - one form per registration number - and sent to the CVO. The fee should be enclosed with the application. Cheques etc. should be made payable to the "Revenue Commissioners". Processing of applications for the coming year commences on the 1st November. Applications received before that date will be returned unprocessed.

Notification

Successful applicants will be notified by the CVO on VRT Form 15N. This form must be presented at the NCTS at the time of registration. Unsuccessful applicants will also be notified and the fees returned.

All enquiries concerning the availability of particular registration numbers or related matters should be made to the CVO via myenquiries

14.3 Amendment of Registration Details

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

[...]

Where amendments of vehicle particulars are required in respect of vehicles examined by the NCTS, the vehicle and documentation must be re-presented to the NCTS Centre where the vehicle was registered and who in turn may submit a work item to the CVO.

Where amendments of vehicle particulars are required in respect of new vehicles registered online, i.e. sole wholesale distributor supplied vehicles which have not been examined by the NCTS, the declarant should make application directly to the CVO on form [VRT19ROS](#).

In cases where exemption is granted or withdrawn post registration, the Revenue District must send a report to the CVO through local management showing details of the amendment(s) to be made with an explanation as to the reason for the amendment. Form VRT19ROS may be used to assist that purpose.

14.4 Maintenance of the Register of Vehicles

The register of vehicles comprises all declarations for registration and declarations of conversion (and any amendments thereto) accepted by the Commissioners as permitted by law (Section 131 (1)(a) & (b) of Finance Act, 1992, as amended). The CVO is responsible for maintaining the register.

14.5 Requests for Information from the Register of Vehicles

Section 131(1) Finance Act, 1992, as amended, requires the Commissioners to establish and maintain a register of all vehicles in the State and provides that the Commissioners may enter such particulars in relation to a vehicle and its ownership and connected matters as they consider appropriate. Regulation 6, Vehicle Registration and Taxation Regulations, 1992 (S.I. 318/1992), provides that the register consists of the declarations for registration and the declarations concerning conversions, and the information may be recorded on computer or other medium. The register therefore contains both vehicle particulars and personal data.

Section 131(7) Finance Act, 1992 provides that the appropriate Minister has access to and may inspect and examine the register, and may take or be supplied by the Commissioners with such information, including copies or extracts, from the register as he considers appropriate for the purpose of his functions.

Section 131(9) Finance Act, 1992, as amended, provides that the Commissioners may, at the request of a person who shows to their satisfaction that he has reasonable grounds for making the request, and subject to any conditions (if any) as they may specify, furnish particulars from the register.

It is considered that these powers to release information, which includes personal information, must be exercised within the confines of data protection legislation. In this regard the CVO should not release personal data to persons other than the Minister for the Environment, Community and Local Government, and the Minister for Transport Tourism and Sport only in accordance with Section 8 of the Data Protection Act, 1988, as amended:

S8.-Any restrictions in this Act on the processing of personal data do not apply if the processing is:

- (a) in the opinion of a member of the Garda Síochána not below the rank of chief superintendent or an officer of the Permanent Defence Force who holds an army rank not below that of colonel and is designated by the Minister for Defence under this paragraph, required for the purpose of safeguarding the security of the State;
- (b) required for the purpose of preventing, detecting or investigating offences, apprehending or prosecuting offenders or assessing or collecting any tax, duty or other moneys owed or payable to the State, a local authority or a health board, in any case in which the application of those restrictions would be likely to prejudice any of the matters aforesaid;
- (c) required in the interests of protecting the international relations of the State;
- (d) required urgently to prevent injury or other damage to the health of a person or serious loss of or damage to property;
- (e) required by or under any enactment or by a rule of law or order of a court;
- (f) required for the purposes of obtaining legal advice or for the purposes of, or in the course of, legal proceedings in which the person making the disclosure is a party or a witness;
- (g) deleted by section 9(b) of Data Protection (Amendment) Act, 2003;
- (h) made at the request or with the consent of the data subject or a person acting on his behalf.

In this regard persons/organisations seeking disclosure of personal data should be asked to state the purpose for which they require the information and, in cases of doubt or difficulty, should be asked to support their statement with evidence, e.g. evidence of an order of a court.

While it is not possible to list the range of persons or organisations who might request Revenue to disclose information from the register, the following draft protocol contains principles which might usefully be applied to the processing of most requests.

Protocol for data exchange between Revenue and the National Consumer Agency in relation to car clocking investigations.

Requests should be made on Agency stationery, which can be emailed to the relevant area in Revenue.

Signature

The request should be signed by an “authorised officer” within the meaning of the Consumer Protection Act, 2007. The NCA should provide a list of authorised officers for security purposes to Revenue, and this can be updated as required.

Legal basis

The legal basis grounding the request for information should be clearly stated. For instance, the relevant Section of the Data Protection Act, usually Section 8(b), “**required for the purpose of preventing, detecting, or investigating offences**”, or 8(e), “**required by or under any enactment or by a rule of law or order of a court**” should be referenced and quoted. The corresponding Consumer Protection legislation should also be stated and particularly the Section under which an investigation is taking place. A brief description of the alleged offence, and why the Revenue-held data is required is also needed under Section 8(b) requests as evidence to back up the decision process for Revenue.

It is anticipated that this process will speed up the process whereby such requests are dealt with by Revenue.

15 ZZ System of Temporary Registration

The ZZ system of temporary registration is administered by the Automobile Association (AA) of Ireland on behalf of the Commissioners as the registration body appointed by them for that purpose. It is designed to permit the use in a public place, for up to one month, of a vehicle which, but for the assignment of a temporary registration number in the ZZ series (ZZ number), would otherwise be an unregistered vehicle, and one on which a registration number would not be displayed. The series consists of the letters ZZ followed by a unique number.

15.1 Qualifying Criteria

In order to qualify for temporary registration, the following criteria must be met:

- the vehicle must be in the State temporarily,
- the applicant must be a person established outside the State (person having their normal place of residence outside the State or a person (other than a private individual) having his only or principal place of business outside the State), and
- all appropriate taxes, e.g. CCT Duty, VAT etc. must be paid, or otherwise secured.

15.2 Application Procedure

Applications must be presented to the AA on form C&E 1090 together with:

- a valid certificate of insurance issued by an Irish insurance company,
- dealer/sales invoice for the vehicle,
- proof of payment of Customs Duty and VAT (e.g. copy of SAD (vehicles imported from 3rd countries) or receipt), where appropriate,
- authorisation in writing, where appropriate, and
- evidence of vehicle age or certificate of de-registration (used vehicles brought in from abroad only).

The Declaration must be signed in the presence of an AA official.

15.3 Proof of Establishment outside the State

All applicants for temporary registration must produce original evidence of establishment outside the State, e.g. valid driving licence, passport etc. when making an application.

15.4 Signature on Declaration Form

In most cases the applicant for temporary registration will be the purchaser. However, situations may arise where the purchaser chooses not to, or cannot, personally collect/drive a vehicle from/in the State. In that event s/he may authorise in writing another person established outside the State to do so. The person so authorised must complete and sign the declaration in his/her own name and produce original proof of his/her establishment outside the State.

15.5 Examination of Vehicles

The AA is required by the Commissioners to examine a minimum of 5% (percentage subject to review) of all vehicles for which temporary registration is requested. To this end, it may request at any time that a particular vehicle/s be produced for examination within 2 hours. Failure to produce within this time (or at all) may result in the rejection of an application in the absence of a satisfactory explanation to the Revenue official. Where a vehicle is not produced on time, or at all, the AA must advise the Revenue official and s/he will then initiate follow-up enquiries.

Following examination of a vehicle, details are recorded on the reverse of the declaration. Discrepancies/inconsistencies etc. should be reported to the Revenue official before a ZZ number is assigned, if at all.

15.6 Temporary Registration Card and Plates

These will be issued by the AA after registration. The card (C&E 1089) and certificate of insurance must be retained with the vehicle while it is in the State. The plates (silver letters/digits on a black background with red sticker indicating month of expiry) must be displayed on the vehicle at all times while the vehicle is in the State and are invalid once the vehicle leaves it. A sticker indicating the month of expiration is affixed to the plates by the AA at the time of registration. The card must be presented to the foreign registration authority at the time of re-registration abroad. Following re-registration, the authority will return the endorsed card to the AA to enable the ZZ number to be discharged.

15.7 ZZ Register

As part of their legal obligations (Section 131(1)(e)(i) Finance Act, 1992, as amended), the Commissioners have established a register - known as the ZZ register - of all vehicles which are granted temporary registration. It consists of the declarations for temporary registration and is maintained by the AA on their behalf. The details are also recorded electronically for ease of reference.

A copy of the up-to-date ZZ register is to be made available to:

- Revenue on request, and
- VAT Information Mutual Assistance (VIMA) where it is used to assist foreign agencies as part of the on-going and mutual exchange of tax information.

15.8 Payment/Accounting for VAT on Temporary Registration

In the context of the intra-Community acquisition of goods, VAT on a new vehicle is chargeable/payable in the country of destination at the time of registration and, since vehicles for which temporary registration is requested are intended to be removed from the State, is not relevant or dealt with here. However, VAT on a used vehicle is chargeable/payable at the time of sale and must be paid/secured at that time. Therefore, where temporary registration is requested for a used vehicle the following rules should be applied.

15.8.1 Application by a Foreign Dealer

Where an application for temporary registration is submitted by a dealer in his own name/the name of his company/business, the invoice should contain, at a minimum:

- the names and addresses of both dealers,
- the VAT registration numbers of both dealers,
- full details of the vehicle/s, i.e. description, chassis number etc., and
- an endorsement - "Zero-Rated Intra-Community Acquisition" (hand-written, typed or stamped).

15.8.2 Application by a Private Individual

Where an application for temporary registration is submitted by a private individual the invoice should contain, at a minimum:

- the name and VAT number of the dealer, if appropriate,
- the name and address of the purchaser,
- full details of the vehicle/s, i.e. description, chassis number etc.,
- clearly indicate that VAT at the appropriate rate has been charged and paid, i.e. marked paid, and
- an endorsement - "Non-Commercial Transaction" (hand-written, typed, stamped).

15.9 Control Measures

To ensure that the integrity of the ZZ system is maintained, certain control measures have been put in place, e.g.:

- in 1998, a document entitled "Conditions for the Automobile Association of Ireland in the Administration of the ZZ System of Temporary Registration on behalf of The Revenue Commissioners" was issued to the AA,
- this document contains the procedures which must be followed by the AA in its administration of the ZZ system, and
- ZZ numbers must be discharged by the AA either through returned temporary registration cards or through follow-up correspondence.

The duties assigned to the relevant Revenue office include:

- visiting the relevant AA office in Dublin to ensure that:
 - conditions and criteria are being complied with,
 - the required percentage of vehicles is being examined,
 - temporary registrations are being discharged,
 - undischarged registrations are followed up or reported, and
 - proper records are being maintained.
- visiting selected traders who have sold vehicles for which temporary registration has been assigned to ensure that:
 - the vehicles have in fact been sold by them and properly entered in their records,
 - sales invoice details match those presented to the AA, and
 - VAT has been properly accounted for or returned.
- dealing with undischarged ZZ numbers or other matters advised by the AA,
- dealing with enquiries from other agencies, both domestic, e.g. an Garda Síochána, and foreign, e.g. UK police and Revenue offices, Police Service of Northern Ireland, etc., and
- providing information to the motor trade and the general public in relation to temporary registration.

16 Managing VRT Locally

To ensure uniform application of the instructions, HEOs responsible for VRT operations in Revenue offices are to ensure compliance with the instructions contained in this manual.

More senior officers (AP) are required to occasionally carry out checks with particular attention being given to checks in relation to the reconciliation of accounts.

16.1 Customer Service

Ensure that:

- an efficient, courteous and professional level of service is provided to customers at all times,
- all enquiries and general correspondence are dealt with fully and properly,
- where applications for relief/repayment/exemption etc. are refused, the applicant has been advised in full as to the reasons for such refusal and advised of their right to appeal, and
- copies of all VRT information leaflets, Public Notices etc. are printed from the website when requested by customers.

16.2 Reconciliation of Accounts/Disposal of Documents where necessary

Ensure that:

- accounts are properly balanced and tax collected accounted for, and
- all registrations/exemptions etc. are properly recorded.

If satisfied, reports so examined should be endorsed to that effect, initialled and dated.

Where this instruction is not complied with, a monthly return of all overdue files is to be called for. All cases where a satisfactory explanation of the delay is not furnished are to be investigated.

17 Appendix 1 - GB Registration Numbers - Year Index

The following tables show how to identify the year of registration of GB registered vehicles having regard to the “Age Identifier Letter” or “Age Identifier Code” contained in the registration number. The information may be of assistance in validating declared dates of first registration e.g. where there is a doubt as to the authenticity of the GB registration document or where that document indicates that the vehicle was previously registered elsewhere.

1963 - 2001

| | | | | | |
|-------------|-----|--|-----|-------------|-------|
| 1963 | A | Age Identifier Letter allocated on a 1 st Jan – 31 st Dec basis. | | | |
| 1964 | B | Age Identifier Letter allocated on a 1 st Jan – 31 st Dec basis. | | | |
| 1965 | C | Age Identifier Letter allocated on a 1 st Jan – 31 st Dec basis. | | | |
| 1966 | D | Age Identifier Letter allocated on a 1 st Jan – 31 st Dec basis. | | | |
| 1967 | E/F | 1981 | W/X | 1995 | M/N |
| 1968 | F/G | 1982 | X/Y | 1996 | N/P |
| 1969 | G/H | 1983 | Y/A | 1997 | P/R |
| 1970 | H/J | 1984 | A/B | 1998 | R/S |
| 1971 | J/K | 1985 | B/C | 1999 | S/T/V |
| 1972 | K/L | 1986 | C/D | 2000 | V/W/X |
| 1973 | L/M | 1987 | D/E | 2001 | X/Y |
| 1974 | M/N | 1988 | E/F | | |
| 1975 | N/P | 1989 | F/G | | |
| 1976 | P/R | 1990 | G/H | | |
| 1977 | R/S | 1991 | H/J | | |
| 1978 | S/T | 1992 | J/K | | |
| 1979 | T/V | 1993 | K/L | | |
| 1980 | V/W | 1994 | L/M | | |

The above table contains details of the “age identifier letter” allocated to GB registered vehicles in the period 1963 – 2001. This age identifier letter appeared as a suffix in the seven character registration number up to July 1983 (e.g. ABC 123A) and as a prefix to the registration number from July 1983 – August 2001 (e.g. A123 ABC).

From 1963 to 1966 a single age identifier letter was allocated to cater for all registrations in the period 1 Jan to 31 Dec in that particular year. From 1967 to 1998 the age identifier letter changed each year on 1 August, hence the inclusion of two age identifier letters for these years in the above table. Following the issue of the 'S' prefix in August 1998, the system was changed again to allow for two plate changes every year, on 1 March and 1 September. This system continued until 31 August 2001.

2001 – 2020

| Year | 1 st March – 31 st August | 1 st September – 29 th February |
|---------|---|---|
| 2001/02 | Old system | 51 |
| 2002/03 | 02 | 52 |
| 2003/04 | 03 | 53 |
| 2004/05 | 04 | 54 |
| 2005/06 | 05 | 55 |
| 2006/07 | 06 | 56 |
| 2007/08 | 07 | 57 |
| 2008/09 | 08 | 58 |
| 2009/10 | 09 | 59 |
| 2010/11 | 10 | 60 |
| 2011/12 | 11 | 61 |
| 2012/13 | 12 | 62 |
| 2013/14 | 13 | 63 |
| 2014/15 | 14 | 64 |
| 2015/16 | 15 | 65 |
| 2016/17 | 16 | 66 |
| 2017/18 | 17 | 67 |
| 2018/19 | 18 | 68 |
| 2019/20 | 19 | 69 |

On 1 September 2001, a new registration number system came into force. Though the plate change dates in March and September and the seven-character registration mark remain, the format was altered significantly.

For example, the registration mark **KO51 JDG** may be broken down as follows:

KO The Local Memory Tag

This identifies the DVLA Local Office where the vehicle was first registered.

51 The Age Identifier

'51' shows that the vehicle was registered between 1 September 2001 and 28 February 2002. Vehicles registered between 1 March 2002 and 31 August 2002 will have '02' as the Age Identifier and those registered between 1 September 2002 and 28 February 2003 will have '52' as the Age Identifier etc.

JDG The Random Element

The last three letters provide the random element that is essential to make each registration unique. Where possible there is a link between the first letter of the Local Memory Tag and the part of Britain where the vehicle was registered. For example, 'L' will be London, 'B' Birmingham etc. Scottish and Welsh vehicles will have 'S' and 'C' (the Welsh for Wales being Cymru) respectively. The letters 'I' and 'Q' and other combinations that may be deemed offensive are not used.

'Q' Marks

In 1983 the letter "Q" came into use as a prefix to the registration number – although on a very small and limited scale initially. It was used on vehicles of indeterminate age, such as those assembled from kits, substantial rebuilds, or imported vehicles where the documentation is insufficient to determine the age. There was a marked increase in the use of "Q" registrations in the late 1980s and early 1990s, fuelled by car crime. Many stolen vehicles had false identities given to them, and when this was discovered and the original identity could not be determined, a "Q" registration would be issued to that vehicle. It was seen as an aid to consumer protection.

'X' Marks

The GB authorities allocate 'X' Marks to vehicles that are destined for use outside the GB that have been purchased without the payment of VAT. This is equivalent to our own ZZ Marks.

To coincide with the new registration system introduced in September 2001, the format of the X Marks was also changed from the XP Series to the new registration format - XA to XF. The letters A to F are used to indicate the month of issue and the last three letters of the number are random.

For example, XA51 ABC. Here the letter 'A' indicates the month of issue which in this case is September and the year is 2001 indicated by '51'.

Other examples include:

| | |
|-----------|--|
| XB51 DEF. | This would indicate October 2001. XD51 KLM This would indicate December 2001. |
| XA02 ABC | This would indicate March 2002. XB02 |
| DEF | This would indicate April 2002. XF02 GHJ This would indicate August 2002. |

18 Appendix 2 - Notice of Additional Charge

Office of the Revenue Commissioners

Revenue District

Name & Address

of Taxpayer

PPS No:

Date XX/XX/XXXX

VEHICLE REGISTRATION TAX

NOTICE OF ADDITIONAL CHARGE

Take notice that I,, an officer of the Revenue Commissioners, authorised by them for the purposes of section 99A of the Finance Act 2001 (as inserted by Section 46 of the Finance (No.2) Act 2008), have made an assessment as follows:

| | |
|--|--------------|
| Vehicle Identification No.: | XXXXXXXXXX |
| Vehicle Registration No.: | XXXXXXXXXX |
| Tax Due date: | XX/ XX/ XXXX |
| Vehicle Registration Tax Payable: | €XXXXXX |
| Vehicle Registration Tax Paid: | €XXXXXX |
| Amount of Additional Charge: | €XXXXXX |

If you are aggrieved by this additional charge, you must produce documentary evidence to the above address outlining when the vehicle entered the State and reasons why this documentation was not produced at the time the vehicle was registered.

You may pay VRT by bank draft, postal order or other means of effective money transfer at any Revenue office and such payment should be made payable to the Revenue Commissioners. Please quote your PPS number in all correspondence with this office.

Authorised Officer

Revenue District

19 Appendix 3 - EU Classification of Vehicles

M1

Category M1 is a vehicle designed and constructed for the carriage of passengers and comprising of a maximum of 9 seats including the driver's seat.

M2

Category M2 is a vehicle designed and constructed for the carriage of passengers and comprising of a minimum of 10 seats including the driver's seat, and having a maximum mass not exceeding 5 tonnes.

M3

Category M3 is a vehicle designed and constructed for the carriage of passengers and comprising of more than 8 seats in addition to the driver's seat, and having a maximum mass exceeding 5 tonnes.

N1

Category N1 is a vehicle designed and constructed for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes.

N2

Category N2 is a vehicle designed and constructed for the carriage of goods and having a maximum mass exceeding 3.5 tonnes but not exceeding 12 tonnes.

N3

Category N3 is a vehicle designed and constructed for the carriage of goods and having a maximum mass exceeding 12 tonnes.

L1e

Category L1e is a 2 wheeled moped, having a maximum speed of 45km/h. with a maximum internal combustion engine capacity of 50cm³ or a maximum electric motor power of 4 kw.

L2e

Category L2e is a 3 wheeled moped, having a maximum speed of 45km/h. with a maximum spark ignition internal combustion engine capacity of 50cm³ or a maximum power of any other internal combustion engine of 4kw or maximum electric motor power of 4 kw.

L3e

Category L3e is a 2 wheeled motorcycle, without a sidecar with an internal combustion engine capacity greater than 50cm³ and/or a maximum speed greater than 45km/h.

L4e

Category L4e is a 2 wheeled motorcycle, with a sidecar with an internal combustion engine capacity greater than 50cm³ and/or a maximum speed greater than 45km/h.

L5e

Category L5e is a 3 wheeled tricycle with wheels symmetrically arranged with an internal combustion engine capacity greater than 50cm³ and/or a maximum speed greater than 45km/h.

L6e

Category L6e is a light quadricycle with a maximum unladen mass of 350kg (not including the mass of the batteries in an electrically powered vehicle), a maximum speed of 45km/h, a maximum spark ignition internal combustion engine capacity of 50cm³, or maximum power of any other internal combustion engine of 4kw or maximum electric motor power of 4kw.

L7e

Category L7e is a heavy quadricycle with a maximum unladen mass of 400kg or 550kg for a goods carrying vehicle (not including the mass of the batteries in an electrically powered vehicle), and a maximum net power, whatever the type of engine or motor of 15 kw.

T1

Category T1 is a wheeled tractor with a maximum design speed of not more than 40 km/h with the closest axle to the driver¹ having a minimum track width of not less than 1150mm, with an unladen mass, in running order, of more than 600kg and a ground clearance of not more than 1000mm.

T2

Category T2 is a wheeled tractor with a maximum design speed of not more than 40 km/h with a minimum track width of less than 1150mm, with an unladen mass, in running order, of more than 600kg and with a ground clearance of not more than 600mm. However, where the height of the centre of gravity of the tractor² (measured in relation to the ground) divided by the average minimum track for each axle exceeds 0,90, the maximum design speed is restricted to 30km/h.

T3

Category T3 is a wheeled tractor with a maximum design speed of not more than 40 km/h and with an unladen mass, in running order, of not more than 600kg.

T4

Category T4 is a special purpose wheeled tractor with a maximum design speed of not more than 40km/h.

T5

Category T5 is a wheeled tractor with a maximum design speed of more than 40km/h.

EU Bodyworks**Motor vehicles of category M1**

| | | | |
|----|------------------|----|-----------------------|
| AA | Saloon | AE | Convertible |
| AB | Hatchback Saloon | AF | Multi-purpose vehicle |
| AC | Station wagon | AG | Truck Station Wagon |
| AD | Coupé | | |

Motor vehicles of category M2 and M3

| | | | |
|----|-------------------------|----|-----------------------------------|
| CA | Single deck | CF | Low-floor double deck |
| CB | Double deck | CG | Articulated low-floor single deck |
| CC | Articulated single deck | CH | Articulated low-floor double deck |
| CD | Articulated double deck | CI | Open Top Single Deck Vehicle |
| CE | Low-floor single deck | CJ | Open Top Double Deck Vehicle |

Motor vehicles of category N

| | | | |
|----|-----------------------------|----|------------------------|
| BA | Lorry | BD | Trailer Towing Vehicle |
| BB | Van Lorry | BE | Pick-up |
| BC | Semi-trailer Towing vehicle | BX | Incomplete Vehicle |

For further details please refer to the framework Directive, [EU Directive 2007/46/EU](#) as amended.

20 Appendix 4 - Declaration of Conversion Form

The Declaration of Conversion of a vehicle by a Vehicle Owner can be accessed [online](#).

21 Appendix 5

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

[...]

22 Appendix 6

Process for vehicles presented as N1 from 31 July 2018

Where a vehicle is presented at an NCTS centre for registration as a N1 the operator should undertake the following steps:

1. Establish the particulars of the vehicle through a documentary check
2. Establish the number of seats in the vehicle
3. **Ensure a figure for CO₂ emissions is available where a vehicle is deemed to be a Category A vehicle. If this value is not supplied the system will assign a CO₂ level of 999, resulting in the highest VRT charge of 36%. The level of CO₂ emissions declared to Revenue must be supported by acceptable documentation.**
4. Where the vehicle has 4 seats or more conduct a visual examination of the vehicle to determine whether the passenger and cargo/functional areas are contained in a single unit. Tables 1.A and 1.B below will be of assistance in determining this
5. Take side and rear exterior profile photographs as well as interior photographs of any partitions
6. When a vehicle has a bodywork code of BA, BB or BE with 4 or more seats and is seeking the Cat B rate, it must fall into one of the body-types listed in table 2 below*
7. Vehicles which fall in the circumstances outlined in point 6 will be classified by Revenue.

*Please note a Crew Cab body type will only be assigned when the vehicle has two completely separate compartments.

Where an N1 vehicle, with more than 3 seats, has seating and the cargo/functional area in a single unit, even if the seating and cargo/functional area are separated by a partition, the body type must be "Van", and the vehicle will be classified as VRT category A.

Table 1.A.:

Example of vehicles which are contained within a single unit

| | | |
|---|---|---------------------------|
|  | <p>SUV (M1), improbable that it would qualify for N1.</p> <p>Seating and cargo area are in a single unit. A partition would not alter this.</p> | <p>VRT Category A</p> |
|  | <p>SUV (M1), improbable that it would qualify for N1.</p> <p>Seating and cargo area are in a single unit. A partition would not alter this. Also vehicle would not have been assigned a body code of BA, BB or BE on the original certificate of conformity.</p> | <p>VRT Category A</p> |
|  | <p>N1. 2nd row of seating and cargo area are in a single unit, even though partitioned. The base vehicle is single-cab and could not accommodate the 2nd row of seats.</p> | <p>VRT Category A</p> |
|  | <p>N1 6 seater crew cab. Whilst there is a partition between the compartments they are contained in a single unit.</p> | <p>VRT Category A</p> |

Table 1.B.:

Examples of vehicles where the compartments are in separate units



| | | |
|---|--|-----------------------------------|
|  | <p>N1. Seating and cargo areas are in separate units.</p> | <p>VRT category B, 13.3% rate</p> |
|  | <p>N1. Seating and cargo areas in separate units. The base vehicle is double-cab and accommodates the 2nd row of seats.</p> | <p>VRT category B, 13.3% rate</p> |

Table 2:

Eligible body-types where the bodywork code is **not** BE for consideration as Category B

| Code | Description |
|------|--------------------------------|
| 07 | Open Lorry with Container |
| 08 | Open Lorry |
| 23 | Tanker |
| 24 | Concrete Mixer / Concrete Pump |
| 30 | Refuse Collector |
| 48 | Pick-up |
| 52 | Box Van |
| 60 | Recovery Vehicle |
| 82 | Crew Cab |
| 87 | Tipper |