Vehicle Registration Tax

Manual Part 1

Procedures and Processes in Revenue

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Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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1 Executive Summary

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 several national systems such as the National Vehicle and Driver File and are used for scheduling car testing, motor tax collection and enforcement databases. Most vehicles are in the State permanently, are registered and have 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 VRT Tax and Duty Manual (TDM) Part 2 - Exemptions).

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.

Applus Inspection Service Ireland Limited, operating the National Car Testing Service (NCTS), is appointed by the Revenue Commissioners as a competent person to carry out a range of vehicle registration functions on their behalf. To register a vehicle, a person must first book an appointment at an NCTS centre to have the vehicle examined to ascertain whether 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). 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 by Revenue. The valuation of vehicles remains the responsibility of the National VRT Service (NVRTS) in Wexford.

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 NVRTS 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 part 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)

Vehicle Registration and Taxation (Amendment) Regulations 2022 (S.I. 10/2022)

Vehicle Registration and Taxation (Amendment) Regulations 2025 (S.I. 268/2025)

In addition, the Regulation on type-approval, Regulation (EU) 2018/858, is a key piece of legislation that defines the EU Categories of vehicle that are used in determining VRT Categories of vehicle.

3 Declaration for Registration

3.1 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.

3.2 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. Each distributor must 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. Further information on these can be found in VRT Manual Part 10 - Authorised Trader Manual.

3.3 Processing of Declarations for Registration

3.3.1 Registration of New Vehicles by an Individual

The Regulation on type-approval, Regulation (EU) 2018/858 provides that an individual who purchases a **new unregistered** vehicle outside the State must produce a European Union Whole Vehicle Type Approval (EUWVTA) 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). 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.

3.3.2 Registration of Used Vehicles

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

3.3.3 Documentation Required

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.

3.3.3.1 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 3.4.1 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 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 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 CO_2 and NOx emissions of the vehicle at the time of manufacture. Where evidence of the level of CO_2 or NOx emissions of the vehicle at the time of manufacture is not available at registration, VRT will be charged at the highest applicable rates

All documents with the exception of 7 above are compulsory and the vehicle will not be registered unless they are all presented with the vehicle at registration.

3.3.3.2 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 3.4.1 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 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 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.

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.

3.4.1 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 monthly.

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

3.4.2 Verification of CO_2 Emissions

The level of CO_2 emissions must be declared at the time of registration. If this value is not supplied the system will assign a CO_2 level of 999, resulting in the highest VRT charge of 41%. The level of CO_2 emissions declared to Revenue must be supported by acceptable documentation.

For vehicles previously registered in EU Member States, there are several readily available documents acceptable to Revenue as proof of the level of CO_2 emissions for the vehicle. These documents include:

- The Certificate of Conformity (if available),
- Evidence supplied on a previous registration document,
- The level of CO_2 emissions stated on a previous National Car Test performed elsewhere within the EU, provided the CO_2 stated is that at the time of manufacture, and
- A document from the manufacturer or main distributor stating the CO_2 emissions for the vehicle.

If a vehicle originates in a non-EU country the following documentary evidence confirming the level of CO_2 emissions is acceptable to Revenue:

- Evidence supplied on previous registration documents,
- Evidence from the relevant statutory authority in the country of origin,
- A document from the manufacturer stating the level of CO_2 emissions at the time of manufacture, or
- A Certificate of Conformity.

In certain circumstances, the level of CO_2 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 CO_2 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 = CO_2 emissions
  - e.g. if the consumption is shown as 5.8 l/100km then
  - 5.8 X 23.20 = CO_2 emissions of 134.56 or 135
- Where the fuel consumption is shown as litre per km
  - fuel consumption X 2320 = CO_2 emissions
  - e.g. if the consumption is shown as 0.058 l/km then
  - 0.058 X 2320 = CO_2 emissions of 134.56 or 135
- Where the fuel consumption is shown as km per litre
  - 2320/fuel consumption = CO_2 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 CO_2 emissions is not acceptable as the basis for VRT. The original CO_2 emissions figure at manufacture determines the CO_2 band and not the CO_2 emissions of the vehicle at the date of registration.

3.4.3 Verification of NOx Emissions

The level of NOx emissions must be verified at the point of registration in the same manner as with the vehicles CO_2 emissions. This is the case for all vehicles categorised as Revenue Category A i.e. passenger and certain light commercial vehicles. If this value is not supplied, then the system will automatically assign a value of 999 to the vehicle. By doing so a flat charge of €4,850 for diesel vehicles and €600 for all others will arise. For more information on calculating NOx, please see VRT Manual Part 8.

Evidence for NOx can, in the main, be found from the same sources as for the CO_2:

- The Certificate of Conformity
- The previous registration certificates
- A type approval certificate
- Appropriate documentation from the statutory authority in the country of origin

However, it may be the case that the NOx figure will not be present on the foreign registration certificate. This would include cases for example where the UK V5C certificate is issued after April 2019. If there is any doubt about the availability of a NOx figure, a Certificate of Conformity for the vehicle must be sourced.

The flat charge noted above is also the maximum charge that can be levied.

3.5 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 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.

3.6 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.

3.7 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.

3.8 Registration of Used Third Country Vehicles

Third Country vehicles are not examined for VRT purposes at the point of import. All used Third Country vehicles must be presented to the NCTS for a pre-registration examination once they have cleared customs controls.

4 Outstanding VRT on Late/Incorrect Registration

4.1 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. The NVRTS 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 x P x N where A is the VRT, P is 0.1% and N is the number of days (see examples below).

4.1.1 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.

4.1.2 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 a 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, the Revenue officer should examine:

- the data collected and entered for the vehicle,
- existing Revenue information, 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.

4.1.3 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 2012	€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 6.3.

4.1.4 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 NVRTS. 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 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 the correct documentation was submitted at the time of registration.

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

4.2 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.

4.2.1 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.

4.3 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 NVRTS.

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 NVRTS.

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 the NVRTS.

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 NVRTS 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.

[…]

5 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.

5.1 Qualifying Criteria

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. Customs Duty, VAT etc. must be paid, or otherwise secured.

5.2 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 the Customs Declaration (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 aboard only).

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

5.2.1 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.

5.2.2 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.

5.2.3 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.

5.2.4 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 always be displayed on the vehicle 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.

5.3 ZZ Register

As part of their legal obligations (section131(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.

5.3.1 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.

5.3.2 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).

5.3.3 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).

5.3.4 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 public in relation to temporary registration.

6 Appendices

6.1 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 1st Jan – 31st Dec basis.			
1964	B	Age Identifier Letter allocated on a 1st Jan – 31st Dec basis.			
1965	C	Age Identifier Letter allocated on a 1st Jan – 31st Dec basis.			
1966	D	Age Identifier Letter allocated on a 1st Jan – 31st 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	1st March – 31st August	1st September – 29th February
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
2020/21	20	70
2021/22	21	71
2022/23	22	72
2024/25	23	73

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.

6.2 Notice of Additional Charge

Office of the Revenue Commissioners

The National VRT Service

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.:	XXXXXXXXX
Tax Due date:	XX/ XX/ XXXX
Vehicle Registration Tax Payable:	€XXXXX
Vehicle Registration Tax Paid:	€XXXXX
Amount of Additional Charge:	€XXXXX

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 online in ROS and MyAccount. Further information is available at https://www.revenue.ie/en/tax-professionals/tdm/collection/on-line-payments/vrt-online-payments-in-ros-and-myaccount.pdf

Please quote your PPS number in all correspondence with this office.

_____

Authorised Officer

Revenue Commissioners

6.3 Bringing Additional VRT to Account

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

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